ORIGINAL NEW APPLICATION

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Arizona Corporation Commission
DOCKETED
SEP 26 2007

DOCKETED BY

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Phoenix, Arizona 85012
Attorneys for Chaparral City Water Company, Inc.

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.	**W-02113A-07-0551** DOCKET NO: W-02113A-07-_____ **APPLICATION**

Chaparral City Water Company, Inc. ("CCWC" or "the Company"), hereby applies for an order establishing the fair value of its plant and property used for the provision of public water utility service and, based on such finding, approving permanent rates and charges for utility service designed to produce a fair return thereon. In support thereof, CCWC states as follows:

1. CCWC is a public service corporation engaged in providing water utility services in portions of eastern Maricopa, Arizona, including the Town of Fountain Hills, pursuant to a certificate of public convenience and necessity granted by the Arizona Corporation Commission (the "Commission"). At the present time, CCWC provides water utility service to approximately 13,500 customers.

2. CCWC's business office is located at 12021 N. Panorama Dr., Fountain Hills, AZ 85268, and its telephone number is (480) 837-3411. Its District Manager and primary management contact is Robert N. Hanford. Mr. Hanford is responsible for overseeing and directing the conduct of this rate application. All discovery, data requests

and other requests for information concerning this Application should be directed to Mr. Hanford, with a copy to undersigned counsel for CCWC.

3. In this Application, CCWC seeks a determination of the current, fair value of its property devoted to public service and approval of permanent adjustments to its rates and charges for utility service based thereon. CCWC's current rates were approved in Decision No. 68176 (September 30, 2005) and became effective on October 1, 2005.

4. CCWC maintains that revenues from its utility operations are presently inadequate to provide a fair rate of return on the fair value of its utility plant and property devoted to public service. CCWC's rate base has increased substantially since the current rates and charges were approved, and it is adding additional utility plant annually in order to ensure safe and reliable utility service to its customers. These increases in CCWC's fair value rate base, together with increases in operating expenses and changes in circumstances since the test year in the prior rate proceeding, have caused the revenues produced by the current rates and charges for service to become inadequate to meet operating expenses and to provide a reasonable rate of return. Therefore, CCWC requests that certain adjustments to its rates and charges for utility service be approved by the Commission so that it may earn a just and reasonable rate of return on the fair value of its property.

5. Filed concurrently in support of this Application are the direct testimonies of Robert Hanford (overview of CCWC, acquisition of additional CAP allocation and other operational issues) and Thomas J. Bourassa (rate base, income statement, rate design, capital structure and cost of capital). These testimonies are contained in three separately bound volumes filed with this Application. Attached to Mr. Bourassa's two direct testimonies are the schedules for rate applications by Class "A" water utility with the exception of the schedules labeled "G" (cost of service analysis). The latter schedules have been omitted because the Company is proposing to continue using the same inverted

tier rate design recommended by Staff and approved by the Commission in the Company's last rate case. Therefore, the cost of and potential for dispute over a cost of service study did not appear reasonable to CCWC.

6. The test year utilized by CCWC in connection with the preparation of such schedules is the 12-month period that ended December 31, 2006. CCWC requests that the Commission utilize such test year in connection with this Application, with appropriate adjustments to its utility plant and operating expenses in order to obtain a normal or more realistic relationship between revenues, expenses and rate base during the period in which the rates established in this proceeding are in effect.

7. During the test year, CCWC's adjusted gross revenues were $7,446,700, and its adjusted operating income was $797,271. The adjusted fair value rate base was $28,736,406, resulting in a rate of return on fair value of only 2.77%. CCWC submits that this return is inadequate to allow it to service its debt, pay a reasonable dividend to its stockholders, maintain a sound credit rating, and enable CCWC to attract additional capital on reasonable terms in order to adequately serve its utility customers.

8. CCWC is requesting an increase in revenues equal to $3,063,400 which constitutes an increase in revenues of 41.14%. The adjustments to CCWC's rates and charges that are proposed herein, when fully implemented, will produce a rate of return on the fair value rate base equal to 9.32%.

WHEREFORE, CCWC requests the following relief:

A. That the Commission, upon proper notice and at the earliest possible time, conduct a hearing in accordance with A.R.S. § 40-251 and determine the fair value of CCWC's utility plant and property devoted to public service.

B. Based upon such determinations, that the Commission approve permanent adjustments to the rates and charges for utility service as proposed by CCWC herein, or approve such other rates and charges as will produce a just and reasonable rate of return

on the fair value of its utility plant and property; and

C. That the Commission authorize such other and further relief as may be appropriate to ensure that CCWC has an opportunity to earn a just and reasonable return on the fair value of their utility plant and property and as may otherwise be required under Arizona law.

RESPECTFULLY SUBMITTED this 26th day of September, 2007.

FENNEMORE CRAIG, P.C.

By _____
Norman D. James
Jay L. Shapiro
3003 North Central Avenue
Suite 2600
Phoenix, Arizona 85012
Attorneys for Chaparral City Water Company, Inc.

ORIGINAL and thirteen (13) copies of the foregoing, together with the separately bound direct testimonies and schedules supporting this application, were delivered this 26th day of September, 2007 to:

Docket Control
Arizona Corporation Commission
1200 W. Washington St.
Phoenix, AZ 85007

By: Maria San Jose

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DIRECT TESTIMONY OF

ROBERT N. HANFORD

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I. INTRODUCTION, PURPOSE OF TESTIMONY AND SUMMARY.

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Robert N. Hanford, 12021 N. Panorama Dr., Fountain Hills, Arizona, 85268.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Chaparral City Water Company ("CCWC" or the "Company") as its District Manager.

Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AS DISTRICT MANAGER.

A. I am generally responsible for managing day-to-day operations, including capital budget planning, water system operations and maintenance, customer service and community relations, and compliance with local, state and federal requirements pertaining to water quality and water supply, and Corporation Commission compliance.

Q. WHAT WAS YOUR WORK HISTORY BEFORE JOINING THE COMPANY?

A. Prior to becoming CCWC's District Manager in 2002, I served as a manager of Engineering and Planning for Southern California Water Company, which, like CCWC, is a subsidiary of American States Water Company ("American States"). Prior to that, I worked for several engineering firms that specialized in public works design, construction management and financing, and served as District Engineer for the Tahoe City Public Utility District, which provides both water and wastewater utility services.

Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND.

A. I obtained a Bachelor of Science degree in Civil Engineering from the University of Nevada – Reno in 1978, and an MBA degree with an emphasis in management from the University of Santa Clara in 1985.

Q. DO YOU HAVE ANY ADDITIONAL TRAINING, LICENSING OR CERTIFICATIONS?

A. I have been registered as a professional civil engineer in California since 1981 and in Nevada since 1983. I currently have a D3 water operator certification from the Arizona Department of Environmental Quality (ADEQ).

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. To support CCWC's application for rate relief. First, I will provide background on the Company and its operations. Next, I will address three specific issues—(1) the acquisition of an additional allocation of CAP water; (2) the reduced use of potable water supplies on golf courses in our CC&N; and (3) the Company's settlement with the Fountain Hills Sanitary District.

Q. ARE THERE ANY ATTACHMENTS TO YOUR DIRECT TESTIMONY?

A. Yes, attached to my testimony as Hanford Direct **Exhibit 1** is an ADEQ/MCESD compliance status report showing that the Company is in compliance with all drinking water requirements. An inventory of the Company's major plant in service and the amount of water sold during the test year have been taken from the Company's annual report filed with the Commission and are attached as Hanford Direct **Exhibit 2**.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE ARIZONA CORPORATION COMMISSION?

A. Yes.

II. <u>OVERVIEW OF CHAPARRAL CITY WATER COMPANY.</u>

Q. IN YOUR CAPACITY AS DISTRICT MANAGER, ARE YOU FAMILIAR WITH CHAPARRAL CITY'S OPERATIONS IN ARIZONA?

A. Yes, I am generally familiar with all aspects of the Company's operations.

Q. PLEASE PROVIDE AN OVERVIEW OF THE COMPANY?

A. CCWC's service area is located in the northeastern portion of the Phoenix metropolitan area, in the Town of Fountain Hills and a small portion of the City of Scottsdale. This area is within the Phoenix Active Management Area, which has been created by the Arizona Groundwater Code. As a result, the Company is subject to certain water conservation requirements imposed by the Third Management Plan, adopted by the Arizona Department of Water Resources in order to reduce groundwater pumping.

At the present time, Chaparral City serves approximately 13,500 customers, less than 40 new customers have been added in 2007. Most of our customers are residential, but we do serve a number of commercial, industrial and irrigation customers.

Q. WHERE DOES THE COMPANY GET ITS WATER?

A. The Company's primary water supply is imported Colorado River water, which is delivered by means of the Central Arizona Project ("CAP"). This water is transported to the Company's service territory, and, because it is surface water, it must be treated before being used for potable water service. The Company also uses groundwater to augment its CAP water deliveries.

Q. WHEN DID THE CURRENT RATES GO INTO EFFECT?

A. The Company's current rates were approved in Decision No. 68176 (September 30, 2005) based on a test year ending December 31, 2003.

Q. WHY IS THE COMPANY SEEKING A RATE INCREASE AT THIS TIME?

A. CCWC is continuing to experience increases in operating expenses. We are also continuing to make plant investment—over $6 million of rate base has been added since the last rate case. As shown in Mr. Bourassa's testimony, the return earned on fair value rate base using test year adjusted revenues was only 2.77%. Bourassa

Direct Testimony (Rate Base, Income Statement, Revenue Requirement, Rate Design) (hereinafter "Bourassa DT") at 3 lns 18-19. Even without adjustment, the test year return was under 5%. This is inadequate.

Q. WHAT DO YOU MEAN, MR. HANFORD?

A. I am expressing the shareholder's frustration with both the Company's authorized return and the opportunity to earn that return. American States is a publicly traded entity serving more than 250,000 water utility customers in California. As such, American States has a number of investment opportunities besides investing in CCWC. In California, American States is experiencing returns significantly higher than the 9.3% return on equity authorized in CCWC's last rate case. Additionally, California utility regulators do not use historical test years and use adjustment mechanisms and balancing accounts to help ensure that the utilities have an adequate opportunity to earn their authorized returns.

In contrast, in Arizona, we face substantial regulatory lag, due to both the historic test year and the length of time it takes to prosecute rate cases. To make matters worse, the Commission will not approve adjustment mechanisms and balancing accounts that help preserve the utility's opportunity to earn its authorized revenues. These factors, coupled with the Commission's ongoing efforts to keep rates as low as possible, lead to the frustration American States feels with its investment in Arizona.

Q. DO THE LOW RETURNS HAVE AN IMPACT ON INVESTMENT?

A. Yes. The poor returns being earned by the Company increase the risk that capital projects will be deferred or scaled back. Specific projects being deferred include the construction of new backwash clarifier to improve the solids handling capability of the Shea Water Treatment Plant, which was originally included in CCWC's 2007 capital budget in the amount of $1.2 million.

III. ACQUISITION OF ADDITIONAL CAP WATER ALLOCATION.

Q. HAS THE COMPANY BEEN GIVEN AN OPPORTUNITY TO ACQUIRE AN ADDITIONAL ALLOCATION OF CAP WATER?

A. Yes. The *Arizona Water Settlement Act* was signed into law by President Bush on December 10, 2004. There are three main components to the 800-plus page legislation, which legislation resolves long-standing and contentious water rights issues in the Southwest, only one of which directly involves CCWC. Under the Act, CCWC has an opportunity to purchase an additional Central Arizona Project (CAP) allocation of 1,931 ac-ft/year.

Q. IS THE AMOUNT FIXED AT 1,931 ACRE-FEET PER YEAR?

A. Yes, this allocation is not divisible; it can only be acquired in its entirety. Additionally, in order for the Company to purchase this additional allocation, CCWC must compensate CAWCD for retro-active capital fees that accrued to this allocation. If the required fees are not paid by CCWC by January 2008, the opportunity to obtain this additional allocation will be lost.

Q. WHAT IS THE AMOUNT DUE?

A. The cost of the allocation to CCWC will be $1,280,000 if the Company pays a lump-sum payment. The other alternative is a 5-year payment plan whereby the Company will pay $282,000 annually for a total cost of $1,410,000.

Q. WHICH PAYMENT PLAN WILL THE COMPANY FOLLOW?

A. The Company intends to make the lump-sum payment before the end of this year.

Q. WHY IS THE COMPANY PURCHASING THE ADDITIONAL CAP WATER?

A. To improve the long-term security of water supplies for our customers. This additional allocation will allow CCWC to reinforce and continue its reliance on a renewable supply of surface water. In the Phoenix AMA, and throughout the State,

reduced reliance on groundwater remains a primary goal. *See, e.g.,* ARS § 45-401. In addition, the additional allocation acts as a drought buffer should continuing drought conditions in the southwest continue, and should water deliveries from the CAP to municipal and industrial users ever be curtailed. The larger the Company's allocation the more water it will get if supplies are rationed.

Q. HOW DOES THE COMPANY PROPOSE TO RECOVER THE COST OF THE ADDITIONAL ALLOCATION?

A. There are three separate charges associated with the additional CAP allocation: (1) the cost of the allocation itself, which I discussed above; (2) the annual capital service charges--these are amounts we pay whether or not we use any of the additional allocation; and (3) the cost of any additional water actually purchased.

The $1.28 million cost of the allocation is what we are requesting be included in rate base. The annual water service charge, has been included in the Company's operating expenses. However, no cost of the water itself has been included in the revenue requirement in this case. Mr. Bourassa discusses the specifics of these adjustments in his direct testimony. Bourassa DT at 11.

Q. WHY DOES CCWC BELIEVE RATE BASE TREATMENT IS APPROPRIATE FOR THE $1.28 MILLION COST OF ACQUIRING THE ADDITIONAL ALLOCATION OF CAP WATER?

A. As explained above, the opportunity to acquire this additional cap water is an all-or–nothing proposition. CCWC does not have the flexibility to acquire a portion of the 1931 acre-foot, nor the option to buy some additional CAP water now and more later. In that sense, the acquisition of the additional CAP allocation is analogous to many large scale capital project investments. Often, capital projects are sized based on engineering standards or forecasted demand, or the ability to add additional plant at a lower incremental cost. In other words, plant investment is not

simply about fulfilling immediate needs.

This means that the choice for CCWC is simple: If we want the CAP water to ensure the long-term security of the Company and the ratepayers, we have to buy the full allocation now. There is no other way, and once it is acquired we have to pay the annual water service charge price every year. This also means that the critical questions for this Commission to answer are (1) whether it supports the policy of the State to conserve and protect groundwater resources; and (2) whether the long term interests of CCWC's customers are best served by the acquisition of the 1,931 acre-feet of additional surface water supplies. If the Commission answers yes to either of these questions, I respectfully suggest the ratemaking treatment we are seeking is reasonable.

Q. WHAT IF THE COMMISSION DOES NOT AUTHORIZE FULL COST RECOVERY OF THE COSTS OF THE ADDITIONAL CAP ALLOCATION IN THIS RATE CASE?

A. The Company will have a choice. It can retain the allocation and look for entities that wish to enter into wholesale water delivery arrangements. Or, it can exchange or relinquish the additional allocation and get its acquisition payment back. Of course, if the Commission denies full cost recovery, then the Company expects to retain all revenues from bulk sales of the CAP water. American States is not a charity and if it makes an investment it expects a return on that investment.

IV. IRRIGATION RATES AND REDUCED USE OF GROUNDWATER BY GOLF COURSES.

Q. DO YOU HAVE ANY CONCERNS WITH THE RATE DESIGN APPROVED IN THE LAST RATE CASE?

A. Yes. Although we have not asked that the general rate design be changed in this proceeding, there is one apparent anomaly that should be corrected. While the

Company's rate design is based on the idea that larger users pay more for water in order to encourage conservation, there is a disparity between what our irrigation customers pay relative to what our commercial and residential customers pay for exactly the same water. The current commodity charge for a ¾" meter using in excess of 9,000 gallons monthly is $3.03 per thousand gallons, while the irrigation commodity charge regardless of meter size is only $1.56 per thousand gallons. Mr. Bourassa has corrected this in his proposed rate design and schedules. Bourassa DT at 23.

Q. DOES THE COMPANY PROVIDE WATER SERVICE TO GOLF COURSES WITHIN IN ITS CC&N?

A. Yes, we have several golf course customers. In the last rate case, the Commission ordered the Company to take steps to increase customer use of effluent and reduce reliance on groundwater to supply water to golf courses, ornamental lakes and other aesthetic water features. Decision 68176 at 45. The Company's filing in compliance with this requirement was made September 19, 2006.

Q. HAS USE OF POTABLE WATER BY GOLF COURSES BEEN REDUCED?

A. Yes. Historically, three of the four golf courses (Sunridge Canyon, Fire Rock and Eagle Mountain) within CCWC's service area received both a mix of potable water from CCWC and treated sewage effluent ("effluent") from the Fountain Hills Sanitary District ("FHSD"). The effluent was transported to the golf courses in a network of underground pipelines, booster stations and storage ponds that were open to the atmosphere. With prolonged exposure to the atmosphere, the quality of the effluent stored in ponds and other water features would degrade over time and make it less desirable to use by the Eagle Mountain and Fire Rock golf courses.

Q. WHAT CHANGED?

A. Beginning in September 2006, the FHSD completed and made operational a new

pumping and underground effluent storage facility that replaced the largest of their existing storage ponds. This dramatic improvement in water quality, combined with the higher price of CCWC's water, has led Eagle Mountain and Fire Rock to change their supply mix. These two golf courses are now relying almost entirely on effluent to meet their irrigation needs.

Q. WHAT IS FHSD'S PRICE FOR EFFLUENT?

A. FHSD has a fixed rate for effluent equal to 75% of CCWC's current commodity irrigation rate.

Q. HOW DOES THE COMPANY ACCOUNT FOR THE REDUCED REVENUES FROM GOLF COURSES IN THIS RATE CASE?

A. Mr. Bourassa has made a pro forma adjustment to test year revenues to account for the significant reduction in water being purchased by golf courses, and the resulting reduction in revenue. *See* Bourassa DT at 17.

V. WELL EXCHANGE PAYMENT FROM THE FOUNTAIN HILLS SANITARY DISTRICT.

Q. DID THE COMPANY RECEIVE A PAYMENT FROM THE FHSD DURING THE TEST YEAR?

A. No, but it did receive a $1.52 million settlement in February 2005 from the FHSD.

Q. WHY DID FHSD MAKE THIS SETTLEMENT PAYMENT?

A. Prior to October 2000, the then current owner of the system, MCO Properties ("MCO"), began discussions with the FHSD regarding the status of CCWC's well #9. Well #9 had historically been used as a source of water for CCWC. The District needed a means of storing and retrieving treated sewage effluent from their tertiary advanced wastewater treatment plant. Typically, effluent is stored by pumping into an aquifer during the winter and withdrawn and distributed to golf courses and parks located within Fountain Hills during the remainder of the year.

The District needed to drill an additional Aquifer Storage and Recovery (ASR) well in the vicinity of CCWC's well #9. Aware that this new well could have an impact on well #9, the District and MCO entered into negotiations on a well exchange agreement. The key provision of this is that the District would supply a new well similar in production and water quality to well #9. Well #9 was to be taken off-line and physically isolated from the system when the new ASR well came online.

Q. DID THE DISTRICT COMPLETE A REPLACEMENT WELL?

A. No, FHSD was unable to drill a well that yielded results satisfactory to the Company. With well #9 not available for production and the likelihood of drilling a matching well minimal, CCWC and FHSD agreed to CCWC being compensated for an equivalent cost of water to replace that amount well #9 would have produced over the remainder of its useful life. An impartial consultant, Carollo Engineers prepared the study which was reviewed, commented and then approved by both parties. Owing to the expenses the District had incurred to date to drill a replacement well, approximately $600,000, the figure of $1.52 million was agreed to by both parties. This was essentially a settlement we reached in order to avoid an expensive and protracted dispute between cooperative utility providers.

Q. WAS THERE A WRITTEN AGREEMENT?

A. Yes, a Well Transfer Agreement was executed in January 2005. Under the agreement, CCWC agreed to cease use of two of its wells, the previously described well #9, and well #8, which was never used as a potable source of water. The Company also gave the FHSD an option to purchase the real property, approximately 10,000 square feet, on which well #8 is located. In consideration for all of this, the FHSD paid the Company the $1.52 million.

Q. WHAT RATEMAKING TREATMENT DOES CCWC PROPOSE FOR THIS SETTLEMENT PAYMENT?

A. We propose to split the proceeds with our ratepayer on an equal basis. We understand this is consistent with other Commission decisions. Mr. Bourassa discusses how this is accomplished in his direct testimony. Bourassa DT at 11.

Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

HANFORD DIRECT EXHIBIT 1

Maricopa County
Environmental Services Department

PUBLIC WATER SYSTEM COMPLIANCE STATUS REPORT

System Name: Chaparral City Water Co.
PWS ID#: 07-017

Type of System: Community Number of POE's: 3 Surface Water: yes
Number of Service Connections: 12550 Population Served: 24219

Assigned Monitoring Dates - Initial: 1/1/94 Phase II: 1/1/94 Phase V: 1/1/94

Does the water system have a Certified Operator? yes

Does the system have major treatment plant deficiencies? no
Please describe: _____

Date of last inspection: December 23, 2005

Does the system have major O & M deficiencies? no
Please describe: System should update Microbiological Site Sampling Plan to include recent changes to total coliform monitoring schedules and locations (this is not considered a violation)

Does the system have water quality monitoring/reporting deficiencies? yes
Please describe: System did not submit 2007 1st quarter HAA5 results. System stated that public notice will be included in 2007 Consumer Confidence Report. System should resubmit missing 2006 monitoring data which was previously sent to ADEQ

General Public Water System Compliance Status? **Substantial Compliance**

Date of compliance review: **8/21/07** By: **Laura Moorhead** Initials: _____
Phone: **(602) 506-6631**

Requested By: _____ Fax Number/ Contact: _____ Tracking Number: _____
Supervisor Initials: _____ Date: _____

Drinking Water Program
John Kolman, Manager
1001 N. Central Ave., Suite 150Phoenix, Arizona 85004-1940 Phone: (602) 506-6666 Fax: (602) 506-6925

HANFORD DIRECT EXHIBIT 2

COMPANY NAME: Chaparral City Water Company

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled
55-604784(not in service)	125	1500	725	10 3/4	8	1970
55-604785(not in service)	250	1180	765	350-20/415-16	10	1970
55-604786	350	1700	738	450-20/288-16	10	1972
55-604787	250	1100	768	300-20/468-16	10	1972

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)
CAP Water Treatment Plant I	3,470	0
CAP Water Treatment Plant II	10,417	2,389,948
Well #10 and #11	2,800	84,590

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
40	4	1,540	n/a
60	2		
75	8		
100 & 125	3		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
3.5	1	10,000	2
1.5	1	5,000	4

1.25	4	3,000	2
0.5 or less	2		

COMPANY NAME: Chaparral City Water Company

WATER COMPANY PLANT DESCRIPTION (CONTINUED)

MAINS

Size (in inches)	Material	Length (in feet)
2		
3		
4		57,344
5		
6		488,610
8		217,628
10		4,050
12		132,124
16		30,045
18		27,613

CUSTOMER METERS

Size (in inches)	Quantity
5/8 X ¾	
¾	8,587
1	4,382
1 ½	162
2	163
Comp. 3	39
Turbo 3	
Comp. 4	9
Tubo 4	
Comp. 6	3
Tubo 6	

For the following three items, list the utility owned assets in each category.

TREATMENT EQUIPMENT:

STRUCTURES:

OTHER:

COMPANY NAME: Chaparral City Water Company

WATER USE DATA SHEET BY MONTH FOR CALENDAR YEAR 2006

MONTH	NUMBER OF CUSTOMERS	GALLONS SOLD	GALLON PUMPED & Purchased (Thousands)
JANUARY	13,052	151,360	171,093
FEBRUARY	13,074	140,780	170,693
MARCH	13,106	132,320	169,197
APRIL	13,129	165,342	204,828
MAY	13,118	175,592	256,017
JUNE	13,222	239,917	268,577
JULY	13,246	232,213	252,889
AUGUST	13,257	182,504	218,532
SEPTEMBER	13,297	177,931	201,340
OCTOBER	13,317	154,327	224,290
NOVEMBER	13,328	181,812	177,767
DECEMBER	13,345	146,115	159,100
	TOTAL	**2,080,213**	**2,474,323**

Is the Water Utility located in an ADWR Active Management Area (AMA)?

(X) Yes ( ) No

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement?

(X) Yes ( ) No

If yes, provide the GPCPD amount: 128
What is the level of arsenic for each well on your system. Well #10= 9.3mg/l
Well #11=10.0 mg/l

(If more than one well, please list each separately.)

Note: If you are filing for more than one system, please provide separate data sheets for each system.

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Water Company, Inc.

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DIRECT TESTIMONY OF

THOMAS J. BOURASSA

(RATE BASE, INCOME STATEMENT,

REVENUE REQUIREMENT, RATE DESIGN)

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I. INTRODUCTION AND QUALIFICATIONS.

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona, 85029.

Q. WHAT IS YOUR PROFESSION AND BACKGROUND?

A. I am a Certified Public Accountant and am self-employed, providing consulting services to utility companies as well as general accounting services. I have a B.S. in Chemistry/Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991).

Q. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE?

A. Yes. I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer, prior to becoming a private consultant. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns.

In my private practice, I have prepared and/or assisted in the preparation of several water and wastewater utility rate applications before the Arizona Corporation Commission ("Commission"). A summary of my regulatory work experience is attached.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying in this proceeding on behalf of the applicant, Chaparral City Water Company ("CCWC" or "the Company"). In this proceeding, CCWC is seeking a determination of (i) the fair value of its utility properties for ratemaking purposes, (ii) a fair and reasonable rate of return thereon, and (iii) increases in its rates and

charges for water utility service in its certificated service area, which is located in Maricopa County.

II. OVERVIEW OF THE COMPANY'S APPLICATION.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. My direct testimony in this proceeding is being filed in two parts. In this portion of my direct testimony, I am sponsoring testimony that addresses the Company's rate base, its income statement (revenue and operating expenses), its required increase in revenue, and its rate design and proposed rates and charges for service. Schedules A through H, except the D and G schedules, are attached to this portion of my direct testimony. I was responsible for the preparation of these schedules based on my investigation and review of the relevant books and records for the Company.

In the second portion of my direct testimony, to which the D schedules are attached, I address cost of capital. The Company is requesting a return on common equity of 10.5%. As shown on Schedule D-1, the Company's capital structure consists of approximately 23 percent debt and 77 percent equity. The weighted cost of capital is 9.32 percent.

For the convenience of the Commission and the parties, the two portions of my direct testimony, each with the relevant schedules attached, are being filed separately in this case.

Q. WHY DID THE COMPANY OMIT THE "G" SCHEDULES?

A. CCWC omitted the "G" Schedules because CCWC is proposing to follow the same inverted tier rate design approved by the Commission in the last rate case. A COSS was prepared in the last rate case and its implications did not influence the current rate design. Since this Commission has adopted the same basic rate design for the past several years and the Company proposes the same rate design

in the instant case, a COSS is unnecessary. The "G" schedules were omitted because they were an unnecessary expense in this case.

Q. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.

A. The test year used by CCWC is the 12-month period ending December 31, 2006. The Company has also proposed certain pro forma adjustments to take into account known and measurable changes to rate base, expenses and revenues. These pro forma adjustments are consistent with normal ratemaking and with the Commission's rules and regulations. They are also necessary to obtain a normal or realistic relationship between revenues, expenses and rate base.

As stated above, the Company is requesting an overall return of 9.32 percent on its fair value rate base. The resulting increase in revenues needed to provide that return is approximately $3,063,400, an increase of approximately 41.14 percent over the adjusted and annualized test year revenues.

Q. WHY IS CCWC FILING FOR RATE INCREASES AT THIS TIME?

A. The Company's last rate increase was approved on September 30, 2005 (Decision 68176) using a test year ending December 31, 2003. Since that time, CCWC has made significant investments in plant, and various operating expenses have increased. The Company's current rate of return on fair value rate base, based on the adjusted test year data, is approximately 2.77 percent. Consequently, rate increases are necessary to ensure that the Company has an opportunity to earn a fair return on the fair value of its utility plant and property devoted to public service.

Q. WHAT IS THE STATUS OF THE PRIOR DECISION?

A. The Company appealed Decision 68176. On February 13, 2007, the Arizona Court of Appeals issued its Memorandum Decision, remanding Decision 68176, in part, back to the Commission. The remand proceeding (Docket No. W-02113A-

04-0616) is currently proceeding before the Commission.

Q. WHAT IS AT ISSUE IN THE REMAND PROCEEDING?

A. From a ratemaking perspective, the question is how the Company's operating income in the last rate case should have been determined consistent with the Court of Appeal's decision. Practically speaking, the remand proceeding is about whether the Commission should have approved higher rates, and if so, how to remedy the problem.

Q. HOW WILL THE OUTCOME OF THE REMAND PROCEEDING IMPACT THIS RATE CASE?

A. The remand proceeding itself will not have an impact on the revenue requirement in the instant case. What may change is the required increase in the revenue requirement in the instant case over the revenue requirement approved in the remand proceeding.

Q. PLEASE EXPLAIN.

A. For example, if the revenue requirement and rates for the prior case are set higher in the remand proceeding, then the difference between the Company's proposed revenue requirement in the instant case and the adjusted test year revenues will be smaller (along with the needed percentage increase). Again, however, the Company's total proposed revenue requirement in the instant case will not be impacted.

Q. BUT MR. BOURASSA, WOULDN'T YOU AGREE THAT THE REMAND PROCEEDING COULD HAVE AN IMPACT ON THE MANNER IN WHICH OPERATING INCOME IS DETERMINED IN THE INSTANT CASE?

A. It could, but I prefer not to speculate and that is all anybody can do at this time.

III. SUMMARY OF A, E AND F SCHEDULES.

Q. MR. BOURASSA, LET'S TURN TO THE COMPANY'S SCHEDULES. PLEASE DESCRIBE THE SCHEDULES LABELED AS A, E, AND F.

A. The A-1 Schedule is a summary of the rate base, adjusted operating income, current rate of return, required rate of return, operating income deficiency, and the increase in gross revenue. Revenues at present and proposed rates and customer classifications are also shown on this schedule.

The A-2 Schedule is a summary of results of operations for the test year, prior years, and a projected year at present rates and proposed rates.

Schedule A-3 contains the Company's capital structure for the test year and the two prior years.

Schedule A-4 contains the plant construction, and plant in service for the test year and prior years. The projected plant additions are also shown on this schedule.

Schedule A-5 is the summary of the Company's changes in financial position (cash flow) for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

The E Schedules are based on CCWC's actual operating results, as reported by the Company in annual reports filed with the Commission. The E-1 Schedule contains the comparative balance sheet data for the years 2004, 2005, and 2006.

Schedule E-2, page 1, contains the income statement for the years 2004, 2005, and 2006.

Schedule E-3 contains the statements of changes in the Company's financial position for the test year and the two prior years.

Schedule E-4 provides the changes in stockholder's equity.

Schedule E-5 contains the Company's plant in service at the end of the test

year, and one year prior to the end of the test year.

Schedule E-7 contains operating statistics for the years ended December 31, 2004, December 31, 2005, and December 31, 2006.

Schedule E-8 contains the taxes charged to operations.

The accountant's notes to the financial statements and the financial assumptions used in preparing the rate filing schedules are shown on Schedules E-9 and F-4, respectively, in accordance with the Commission's standard filing requirements. The Company has stand-alone audited financial statements prepared, which are included in the Company's schedules.

Q. PLEASE CONTINUE.

A. Schedule F-1 contains the results of operations at the present rates (actual and adjusted), and at proposed rates.

Schedule F-2 contains the summary of changes in financial position (cash flow) for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

Schedule F-3 shows the Company's projected construction requirements for 2004, 2005, and 2006.

Schedule F-4 contains the assumptions used in developing the adjustments and projections contained in the rate filing.

IV. RATE BASE (B SCHEDULES).

Q. WOULD YOU EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE LABELED AS THE B SCHEDULES?

A. Yes. I will start with Schedule B-5, which is the working capital allowance. The results produced by the "formula method" of computing the working capital allowance are shown only for informational purposes on Schedule B-5. The Company is not requesting a working capital allowance in this case, as reflected

on Schedules B1, B2, and B3.

Q. WHY ISN'T THE COMPANY SEEKING WORKING CAPITAL?

A. In order to simplify this filing and to reduce issues that might be in dispute.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE RATE BASE SCHEDULES.

A. Schedule B-4 contains reconstruction cost new less depreciation ("RCND") plant information. There are B-4 schedules for both the Company's plant base as well as the General Office plant base.

Q. WHAT IS THE GENERAL OFFICE PLANT?

A. While CCWC maintains a local office in Fountain Hills, the Company's accounting, billing, and customer call center operations are primarily performed by American States in California. General Office plant is the plant required for American States to perform these functions for all of its water operations, including CCWC. The plant amounts allocated to CCWC and included in rate base are based on a four-factor formula: (1) customer numbers; (2) utility plant; (3) expenses; and (4) labor costs.

The percentage allocated for CCWC is quite low, 3.21 percent, due to the small size of its plant, customer base and expenses relative to other operations.

Q. WHY IS THE COMPANY SUBMITTING SCHEDULES SUPPORTING AN RCND RATE BASE?

A. Because we are required to by the Commission's rules. *See* R14-2-103.B.

Q. HOW WERE THE RCN PLANT BASES DETERMINED?

A. The RCN plant bases were developed using the Handy-Whitman Bulletin 155 Plateau Region (HW Bulletin 155) and the U.S. Department of Labor Consumer Price Index for All Urban Consumers (CPI-U).

The plant-in-service or plant asset listing at the end of the test year was first

summarized by asset class (account) and vintage year. An appropriate cost index number was assigned to each asset class and vintage year. Handy-Whitman Bulletin 155, Plateau Region was used as the cost index source for construction plant, and the CPI-U was used as the cost index source for certain non-construction plant items such as computers and transportation equipment. To restate the original cost in current dollars, the original cost was multiplied by a cost factor for each asset class and vintage year. The cost factor is the ratio of the cost index number at the end of 2006 and the cost index number assigned.

Q. DID YOU TREND LAND, ORGANIZATION, FRANCHISE AND OTHER INTANGIBLE PLANT?

A. No. Although not trending these components of plant results in an understatement of current value, I did not trend land, organization, franchise or other intangible plant in order to simplify this filing and to reduce issues in dispute in this case.

Q. HOW DID YOU TREND ACCUMULATED DEPRECIATION?

A. Trended accumulated depreciation was determined for each asset class by multiplying the original cost accumulated depreciation balance by asset class at the end of the test year by the ratio of the asset class trended RCN plant base and the asset class original cost plant base.

Q. HOW DID YOU TREND ADVANCES IN AID OF CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION?

A. Advances in aid of construction ("AIAC") and contributions in aid of construction ("CIAC") were trended using the ratio of the total of the trended RCN plant base to the total of original cost plant base.

Q. HAVE YOU PREPARED A SCHEDULE SHOWING ADJUSTMENTS TO THE RCND RATE BASE?

A. Yes. Schedule B-3, page 1 shows those adjustments. Schedules B-3, pages 2

through 8 are the supporting schedules.

Adjustment number 1 increases accumulated depreciation at the trended amount of the difference between the book balance of accumulated depreciation at the end of the test year and the computed accumulated depreciation balance.

Adjustment number 2 increases plant in service for the trended allocated General Office plant cost.

Adjustment number 3 increases accumulated depreciation for the trended allocated general office plant accumulated depreciation.

Adjustment number 4 increases the CIAC at the trended amount of unrecorded amortization.

Adjustment 5 removes deferred income tax amounts related to goodwill. Since goodwill has not been included in rate base, the related deferred tax amounts should be excluded from rate base.

Adjustment 6 reflects the amortized portion of a regulatory liability of $760,000 established by the Company in 2005. I will explain regulatory liability further below.

Adjustment 7 reflects an increase to deferred regulatory assets for the purchase of an additional CAP allocation. I will explain this adjustment further below.

Q. HAVE YOU PREPARED A SCHEDULE SHOWING ADJUSTMENTS TO THE ORIGINAL COST RATE BASE?

A. Yes. Schedule B-2, page 1, shows adjustments to the original cost rate base. Schedules B-2, pages 2 through 8 are the supporting schedules. These adjustments are, in summary:

Adjustment number 1 increases accumulated depreciation by the amount of the difference between the book balance of accumulated depreciation at the end of

the test year and the computed accumulated depreciation balance.

Q. DO THE PLANT AND ACCUMULATED DEPRECIATION SHOWN ON SCHEDULE B-2 AND SCHEDULE B-3 REFLECT THE LAST COMMISSION RATE ORDER?

A. Yes. The plant shown on Schedule B-2 started with the Commission-determined plant from the last rate case. Plant additions and retirements since the test year in that case have been added to and deducted from total plant shown on schedule B-2. The B-2 schedules, pages 3a through 3d, show the details for the recomputed accumulated depreciation through the end of the test year using half-year convention for depreciation. Corresponding adjustments were made to the RCND rate base, as shown on Schedule B-3.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE RATE BASE.

A. Adjustment number 2 increases plant in service for the allocated General Office plant cost.

Adjustment number 3 increases accumulated depreciation for the allocated general office plant accumulated depreciation.

Adjustment number 4 increases the CIAC at the computed amount of unrecorded amortization.

Adjustment 5 removes deferred income tax amounts related to goodwill. Since goodwill has not been included in rate base, the related deferred tax amounts should be removed.

Adjustment 6 reflects the amortized portion of a regulatory liability of $760,000 established by the Company in 2005. The regulatory liability reflects one-half of the gain of $1,520,000 as a result of an agreement with the Fountain Hills Sanitary District ("FHSD"). The details of this payment, which was essentially a settlement over the value of two of the Company's wells, are

discussed by Mr. Robert Hanford in his direct testimony. Hanford DT at 9-10.

Q. WHY DID THE COMPANY ESTABLISH A REGULATORY LIABILITY FOR ONE-HALF OF THE GAIN FROM THE SETTLEMENT WITH THE FHFD?

A. There is precedent by this Commission to share extraordinary gains equally between the Company's shareholders and its rate payers. *See Arizona Water Company-Eastern Group*, Decision No. 66849 (March 19, 2004) at 32-35. To help eliminate issues that might be in dispute in this rate case, CCWC proposes to share the gain with rate payers.

Q. IS THE GAIN AMOUNT A DEDUCTION FROM RATE BASE?

A. Yes, thus, including the shared gain reduces the revenue requirement. As I will discuss later, the Company also proposes to include amortization of the gain in operating expenses which further reduces the revenue requirement.

Q. HAVE YOU MADE ANY OTHER ADJUSTMENTS TO RATE BASE?

A. Yes. Adjustment 7 increases rate base by $1.28 million, the amount to be paid by CCWC by December 31, 2007, for an additional allocation of CAP water. *See* Hanford DT at 5-7.

Q. WHY IS THE COMPANY PROPOSING RATE BASE TREATMENT FOR THE COST OF ACQUIRING AN ADDITIONAL CAP ALLOCATION?

A. Because it is an investment in water supply purchased using paid-in-capital. If the shareholder is going to pay the cost of securing the most safe and reliable water supplies for CCWC's ratepayers, then the shareholder should be awarded with a return on the fair value of that asset.

Q. ISN'T THIS POST TEST YEAR PLANT, MR. BOURASSA?

A. Yes, but not in the traditional sense.

Q. PLEASE EXPLAIN.

A. To the extent that I have made an adjustment to the test year rate base amount to recognize an asset acquired after the test year, yes. However, the cost of the CAP allocation is entirely known and measurable, as is the cost of the annual capital service charge I used as the basis of the proforma adjustment to the income statement I discuss in the next section of my testimony.

Q. BUT HAVEN'T YOU CREATED A MISMATCH BETWEEN RATE BASE, REVENUES AND EXPENSES?

A. Not at all. The additional allocation of CAP water is revenue neutral as it is not anticipated to generate any additional revenues for the Company. On the expense side, the annual service charge will be charged as long as the Company holds the additional allocation of CAP water, therefore this adjustment is now known and measurable. However, I have not made any adjustment to operating expenses for the cost of delivery of water from the additional allocation. That cost is not known and measurable at this time because the Company does not yet know how much of the additional CAP allocation it will use.

Q. IS THE ADDITIONAL CAP ALLOCATION USED AND USEFUL?

A. I believe so. As explained in Mr. Hanford's direct testimony, the Company has been presented with a unique opportunity to acquire additional surface water supplies. Hanford DT at 5. This additional allocation gives the Company additional opportunities to (1) further promote the conservation of groundwater; (2) better withstand reductions in the amount of CAP water available in the State; and (3) meet increases in demand. Given these benefits to ratepayers, and that this is a one-time, all-or-nothing option, I believe the acquisition of the additional CAP water is appropriate for rate base treatment.

Q. HOW WAS THE PROPOSED "FAIR VALUE" RATE BASE SHOWN ON A-1 DETERMINED?

A. The fair value rate base ("FVRB") shown on Schedule A-1 is based on an equal weighting of original cost rate base ("OCRB") and reconstruction cost rate base ("RCRB").

Q. WHY HAS THE COMPANY CHOSEN AN EQUAL WEIGHTING OF OCRB AND RCND AS FVRB?

A. To be conservative and to minimize potential areas of dispute.

Q. WHAT DO YOU MEAN BY "CONSERVATIVE", MR. BOURASSA?

A. As I understand the concept of "fair value," which is used in setting rates in Arizona, the value of the plant and property on which the Company is entitled to earn a fair return should be its current value, as opposed to its book or original cost. A strict application of original cost fails to take into account increases in construction costs and similar changes that would cause the current value of the plant and property to be greater than original cost. Thus, averaging the OCRB and the RCRB to determine the FVRB is a "conservative" approach.

V. <u>INCOME STATEMENT (C SCHEDULES).</u>

Q. LET'S MOVE ON TO THE C SCHEDULES. PLEASE EXPLAIN THE ADJUSTMENTS YOU ARE PROPOSING TO THE INCOME STATEMENT AS SHOWN ON SCHEDULES C-1 AND C-2.

A. The details of the adjustments are shown on Schedule C-2. The adjustments are then carried forward to the C-1 Schedule, which contains the adjusted test year income statement.

Adjustment 1 annualizes depreciation expense. The depreciation rates used were approved in the prior rate case and are asset class specific. The depreciation calculations include the General Office plant.

Adjustment 2 increases the property taxes based on proposed revenues. The Company's adjustment recognizes the recently passed Arizona legislation (H.B. 2779) now codified in A.R.S. § 42-15001, entitled "Assessed Valuation of Class One Property"). The law reduces the assessment ratio ½ percent (0.5%) for the next 10 years starting in 2006. The Company has proposed a 23% assessment rate which will be in effect for the property tax year 2009.

Q. HOW DID YOU COMPUTE THE PROPERTY TAXES AT PROPOSED RATES?

A. To determine full cash value, I used the method employed by the Arizona Department of Revenue — Centrally Valued Properties ("ADOR" or "the Department"). This method determines full cash value by using twice the average of three years of revenue, plus an addition for CWIP and a deduction for the book value of transportation equipment. In the instant case, I used two times the adjusted revenues for 2006, and revenues at proposed rates. The assessed value (24 percent of full cash value) was then multiplied by the property tax rate to determine adjusted property tax expense.

Q. IS THIS CONSISTENT WITH PRIOR COMMISSION DECISIONS?

A. Yes. It is the same methodology used by the Commission in the last rate case for the Company. *Chaparral City Water Company,* Decision No. 68176 (September 30, 2005), at 13-15. It has been used by the Commission consistently for water and sewer utilities for the past several years. *E.g., Black Mountain Sewer Corporation,* Decision No. 69164 (December 5, 2006), at 10-12; *Rio Rico Utilities*, Decision No. 67279 (October 5, 2004), at 8; *Arizona Water Company*, Decision No. 64282 (December 28, 2001) at 12-13; *Bella Vista Water Company*, Decision No. 65350 (November 1, 2002), at 16; *Arizona-American Water Company*, Decision No. 67093 (June 30, 2004), at 9-10.

Q. WHY HAS THE COMMISSION UTILIZED THIS METHODOLOGY?

A. In the Commission's own words, "using only historical revenues to calculate property taxes to include in the cost of service fails to capture the effects of future revenue from new rates, and can result in an understatement or overstatement of property tax expense." Decision No. 67093 at 9-10. When it comes to property tax expense, each utility has the same characteristics, only the numbers change. So there is no reason to change the ratemaking formula.

Q. PLEASE CONTINUE WITH YOUR DESCRIPTION OF THE INCOME STATEMENT ADJUSTMENTS.

A. Adjustment 3 annualizes wages and salaries and reflects wage increases granted in January 2006.

Adjustment 4 shows the rate case expense. The Company is proposing $280,000 of rate case expense to be amortized over three years.

Q. HOW DID YOU DETERMINE THE AMOUNT OF RATE CASE EXPENSE?

A. The $280,000 is an estimate based on the last rate case. It is the same as the amount authorized in the last rate case and I felt it was an appropriate starting point in this case. My adjustment for rate case expense will have to be revisited periodically as the rate case progresses.

Q. WHY IS THE COMPANY PROPOSING TO USE A THREE-YEAR AMORTIZATION PERIOD?

A. This is approximately the time period since the last filing. American States intends for Chaparral City to file at intervals consistent with its other water subsidiaries, which is on average every three years. Consequently, the use of a three-year amortization period is appropriate.

Q. IS THERE UNRECOVERED RATE CASE EXPENSE FROM THE PRIOR CASE?

A. Yes. In the prior case, rate case expense was amortized over 4 years. Since the prior Decision was not issued until September 2005 and new rates were not effective until October 2005, there remains unrecovered rate case expense from the prior case. I have included unrecovered rate case expense in the computation and recast the annual amount to be included in operating expenses in the instant case.

Q. THANK YOU. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE INCOME STATEMENT.

A. Adjustment 5 annualizes purchased water expense for Central Arizona Project ("CAP") water costs using 2008 rates and for groundwater replenishment fees assessed by the Central Arizona Ground Water Replenishment District. This adjustment also incorporates the additional gallons from the revenue annualization adjustment 6 and incorporates additional CAP water allocation of 1,931 acre feet the Company will acquire by the end of 2007. I have discussed this additional allocation above in my testimony on the rate base.

Q. YOU INCLUDED THE ANNUAL CAP WATER SERVICE CHARGES IN THE COMPUTATION OF PURCHASED WATER?

A. Yes. The amount for the additional CAP allocation water service or capital charge included in operating expenses is approximately $40,500. This amount has to be paid by CCWC whether or not it takes any of the additional allocation.

Q. PLEASE CONTINUE.

A. Adjustment 6 annualizes revenues to the year-end number of customers for each meter size. This adjustment is intended to increase revenues on the basis that the number of customers at year-end were receiving service during the entire 12

months of the test year. The annualization for most meter sizes was based on the number of customers at the end of the test year, compared to the actual number of customers on each size meter during each month of the test year. Average revenues by month were computed for the test year for each meter size. The average revenues were then multiplied by the increase (or decrease) in number of customers for each month of the test year. The annualization for the 4 inch and 6 inch irrigation meters is based on changes in the amount of potable water sold to golf courses.

Q. WHY DOES THE REVENUE ANNUALIZATION REDUCE REVENUES IN THIS CASE?

A. At least two golf course customers are no longer relying on and/or have significantly reduced the use of potable water for golf course irrigation. The golf courses are instead relying more and/or exclusively on effluent water. It appears that the Company has been successful in complying with the last rate case decision which required that the Company work to reduce the use of groundwater on golf courses. Mr. Hanford discusses this further in his testimony. Hanford DT at 7-9.

Q IS THE LOSS OF GOLF COURSE WATER SALES A KNOWN AND MEASURABLE CHANGE TO THE TEST YEAR?

A. Yes. I have used 7 months of actual data from January through July 2007 and 5 months of projected data. A full 12 months of actual data will be available in 3 months, well before any other party's direct filing deadline comes around. The reduction in water sales must be included as an adjustment to the test year revenues to obtain a more normal or realistic test year. And the Company shouldn't be penalized for helping to accomplish additional conservation of groundwater in its CCN.

Q. PLEASE CONTINUE.

A. Adjustment 7 removes non-utility revenues and expenses to eliminate the effects on income taxes.

Adjustment 8 annualizes purchased power costs based on rate increases implemented late last year by Salt River Project ("SRP").

Adjustment 9 annualizes purchased power costs based on rate increases implemented earlier this year by Arizona Public Service Company ("APS").

Adjustment 10 annualizes purchased power based on additional gallons from the revenue annualization performed in adjustment 6 while taking into account the purchased power increases from SRP and APS in adjustments 8 and 9. Adjustment 10 is intended to match additional revenues from the revenue annualization.

Adjustment 11 reflects the amortization of the shared gain on the settlement payment by FHSD discussed above. The amortization period proposed is 10 years. The amortization reduces operating expenses by $76,000 and ultimately reduces the revenue requirement.

Adjustment 12 synchronizes interest expense with the Company's FVRB. The weighted cost of debt from Schedule D-1 is multiplied by the FVRB contained on Schedule B-1 to derive the interest expense for computation of the income taxes.

Adjustment 13 reflects the amortization of the addition CAP allocation as discussed above. The Company proposes a 20-year amortization period or $64,000 annually.

Adjustment 14 reflects the change to incomes taxes at the effective tax rate under proposed revenues.

VI. RATE DESIGN (H SCHEDULES).

Q. WHAT ARE THE COMPANY'S PRESENT RATES

A. The monthly charges at present rates are listed below.

All Classes

Meter Size	Monthly Minimum	Gallons included in Monthly Minimum
3/4	$ 13.60	0
1	$ 22.70	0
1 1 /2	$ 45.40	0
2	$ 73.00	0
3	$ 146.00	0
4	$ 227.00	0
6	$ 454.00	0
8	$ 730.00	0
10	$ 1,043.00	0
12	$ 1,980.00	0
Fire Hydrants used for Irrigation	$ 146.00	0
Fire Hydrants basic Service	$ 0.00	0
Fire Sprinkler	$ 10.00	0

The commodity charges and tiers by meter size are:

Residential, Commercial and Industrial Class

Meter Size	Tier (gallons)	Charge per 1,000 gallons

3/4	1 to 3,000	$ 1.68
	3,001 to 9,000	$ 2.52
	Over 10,000	$ 3.03
1	1 to 24,000	$ 2.52
	Over 24,000	$ 3.03
1 1/2	1 to 60,000	$ 2.52
	Over 60,000	$ 3.03
2	1 to 100,000	$ 2.52
	Over 100,000	$ 3.03
3	1 to 225,000	$ 2.52
	Over 225,000	$ 3.03
4	1 to 350,000	$ 2.52
	Over 350,000	$ 3.03
6	1 to 725,000	$ 2.52
	Over 725,000	$ 3.03
8	1 to 1,125,000	$ 2.52
	Over 1,125,000	$ 3.03
10	1 to 1,500,000	$ 2.52
	Over 1,500,000	$ 3.03
12	1 to 2,250,000	$ 2.52
	Over 2,250,000	$ 3.03

<u>Irrigation Class</u>

All Meter Sizes	All gallons	$1.56

<u>Fire Hydrant Irrigation and Construction Class</u>

All Meter Sizes	All gallons	$1.56

Standpipe (Fire Hydrants)		
All Meter Sizes	All gallons	$2.52
Fire Sprinklers		
All Meter Sizes	All gallons	$2.52

Q. WHAT ARE THE COMPANY'S PROPOSED RATES?

A. The monthly charges at proposed rates are listed below.

All Classes

Meter Size	Monthly Minimum	Gallons included in Monthly Minimum
3/4	$ 18.56	0
1	$ 30.97	0
1 1 /2	$ 61.95	0
2	$ 99.61	0
3	$ 199.21	0
4	$ 309.74	0
6	$ 619.47	0
8	$ 996.07	0
10	$ 1,423.15	0
12	$ 2,701.67	0
Fire Hydrants used for Irrigation	$ 199.21	0
Fire Hydrants basic Service	$ 0.00	0
Fire Sprinkler	$ 10.00	0

The commodity charges and tiers by meter size are:

Residential, Commercial and Industrial Class

Meter Size	Tier (gallons)	Charge per 1,000 gallons
3/4	1 to 3,000	$ 2.292
	3,001 to 9,000	$ 3. 438
	Over 10,000	$ 4.134
1	1 to 24,000	$ 3. 438
	Over 24,000	$ 4.134
1 1/2	1 to 60,000	$ 3. 438
	Over 60,000	$ 4.134
2	1 to 100,000	$ 3.438
	Over 100,000	$ 4.134
3	1 to 225,000	$ 3. 438
	Over 225,000	$ 4.134
4	1 to 350,000	$ 3.438
	Over 350,000	$ 4.134
6	1 to 725,000	$ 3.438
	Over 725,000	$ 4.134
8	1 to 1,125,000	$ 3.438
	Over 1,125,000	$ 4.134
10	1 to 1,500,000	$ 3.438
	Over 1,500,000	$ 4.134
12	1 to 2,250,000	$ 3.438
	Over 2,250,000	$ 4.134

Irrigation Class		
All Meter Sizes	All gallons	$3.438
Fire Hydrant Irrigation and Construction Class		
All Meter Sizes	All gallons	$3.438
Standpipe (Fire Hydrants)		
All Meter Sizes	All gallons	$3.438
Fire Sprinklers		
All Meter Sizes	All gallons	$3.438

Q. HAS THE COMPANY PROPOSED A CHANGE IN THE RATE DESIGN?

A. We have utilized the same rate design the Commission established for CCWC in the last rate case. The ¾ inch metered customers continue to have an inverted three-tier design while the 1 inch and larger meters continue have an inverted two-tier design. Rate increases were spread evenly across all classes of customers with the exception of the irrigation and construction class. For the irrigation and construction class, the commodity charge has been set to the same level as the standpipe and fire sprinkler commodity charges. However, under present rates, the irrigation and construction class had the lowest commodity charge — in fact, lower than the first tier of the ¾ inch metered residential customers. There is no good reason for the disparity and I have eliminated it.

Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSED RATES ON AN AVERAGE ¾ INCH METERED RESIDENTIAL CUSTOMER?

A. The present monthly bill for a ¾ inch metered residential customer using an average of 8,450 gallons is $32.38. The proposed monthly bill for a ¾ inch metered residential customer using an average of 8,450 gallons is $44.17 – an increase of $11.80 or 36. 45% over the present rates.

Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSED RATES ON AN AVERAGE 1 INCH METERED RESIDENTIAL CUSTOMER?

A. The present monthly bill for a 1 inch metered residential customer using an average of 10,095 gallons is $48.14. The proposed monthly bill for a 1 inch metered residential customer using an average of 10,095 gallons is $65.68 – an increase of $17.56 or 36.43% over the present rates.

Q. ARE THERE ANY CHANGES TO THE MISCELLANEOUS SERVICE CHARGES?

A. No.

Q. ARE THERE ANY CHANGES TO THE METER AND SERVICE LINE INSTALLATION CHARGES?

A. No.

Q. DOES THE COMPANY HAVE AN EXISTING OFF-SITE-FACILITIES HUF?

A. Yes. The existing off-site facilities HUF is used, and has been used for off-site facilities to provide water production, delivery, storage and pressure to new service connections. No change is proposed.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

BOURASSA RESUME

Exhibit A
RESUME OF THOMAS J. BOURASSA, CPA

EDUCATIONAL BACKGROUND

B.S. Northern Arizona University Chemistry/Accounting (1980)
M.B.A. University of Phoenix with Emphasis in Finance (1991)
C.P.A. State of Arizona (1995)

EMPLOYMENT EXPERIENCE

1995 – Present	CPA - Self Employed Consultant to utilities on regulatory matters including all aspects of rate applications (rate base, income statement, cost of capital, cost of service, and rate design), rate reviews, certificates of convenience and necessity (CC&N), CC&N extensions, financing applications, accounting order applications, and off-site facilities hook-up fee applications. Provide expert testimony as required. Consult on various aspects of business, financial and accounting matters including best business practices, generally accepted accounting principles, project analysis, cash flow analysis, regulatory treatment of certain expenditures and investments, business valuations, and rate reviews.
1992-1995	Employed by High-Tech Institute, Phoenix, Arizona as Controller and C.F.O.
1989-1992	Employed by Alta Technical School, a division of University of Phoenix as Division Controller.
1985-1989	Employed by M.L.R. Builders, Tampa and Pensacola, Florida as Operations/Accounting Manager
1982-1985	Employed by and part owner in Area Sand and Clay Company, Pensacola, Florida.
1981-1982	Employed by Purdue University, West Lafayette, Indiana as Teaching Assistant.

SUMMARY OF REGULATORY WORK EXPERIENCE AS SELF EMPLOYED CONSULTANT

COMPANY/CLIENT	FUNCTION
ICR Water Users Association	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design.
Diamond Ventures – Verano	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Valley Utilities	Financing Application.
Litchfield Park Service Company	Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.
Golden Shores Water Company	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Diablo Village Water Company	Off-site facilities hook-up fee application.
Utility Source, L.L.C.	Permanent Rate Application- Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Goodman Water Company	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Cost of Capital.
Links at Coyote Wash Utilities	Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

COMPANY/CLIENT	FUNCTION
New River Utilities	Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Johnson Utilities	Extension of Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Bachmann Springs Utility	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Avra Valley Co-Op	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Gold Canyon Sewer Company	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Far West Water and Sewer Company	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Black Mountain Sewer Company	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Balterra Sewer Company	Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

COMPANY/CLIENT	FUNCTION
Community Water Company	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
McClain Water Systems	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Valley Utilities Water Company	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.
Beardsley Water Company	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Chaparral City Water Company	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, and Income Statement. Assisted in preparation Rate Design.
Pine Water Company, Inc.	Interim and Permanent Rate Application, Financing Application - Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Cost of Capital, and Rate Design.
Tierra Linda Home Owners Association	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Diamond Ventures - Red Rock Utilities	Certificate of Convenience and Necessity – Water and Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

COMPANY/CLIENT	FUNCTION
Arizona-American Water Company, Inc.	Permanent Rate Application Water and Sewer (10 divisions). Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.
Bella Vista Water Company, Inc.	Permanent Rate Application - Water. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.
Green Valley Water Company	Permanent Rate Application. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.
Gold Canyon Sewer Company	Permanent Rate Application - Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.
Rio Verde Utilities, Inc.	Permanent Rate Application – Water and Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.
Chaparral City Water Company	Permanent Rate Application - Water. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.
Livco Water and Sewer Company	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

COMPANY/CLIENT	FUNCTION
Cave Creek Sewer Company	Revenue Requirement, Rate Adjustment and Rate Design - Sewer.
Avra CO-OP, Inc.	Permanent Rate Application – Water. Assisted in preparation of Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Town of Oro Valley	Revenue Requirements, Water Rate Adjustments and Rate Design.
Far West Water Company (Water and Sewer)	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Income Statement, Revenue Requirement, Lead-Lag Study, Cost of Capital, and Rate Design.
Sedona Venture Water and Sewer	Permanent Rate Application – Water and Sewer. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Vail Water Company	Permanent Rate Application. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
E&T Water Company	Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
New River Utility	Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Golden Shores Water	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Ponderosa Utility Company	Permanent Rate Application – Water. Assisted in preparation of schedules for

COMPANY/CLIENT	FUNCTION
	Rate Base, Plant, Income Statement, and Rate Design.

BOURASSA SCHEDULES

A SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 28,736,406
2		
3	Adjusted Operating Income	797,271
4		
5	Current Rate of Return	2.77%
6		
7	Required Operating Income	$ 2,678,233
8		
9	Required Rate of Return on Fair Value Rate Base	9.32%
10		
11	Operating Income Deficiency	$ 1,880,962
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 3,063,400
17		

18	**Customer**	**Present**	**Proposed**	**Dollar**	**Percent**
19	**Classification**	**Rates**	**Rates**	**Increase**	**Increase**
20	**Residential, Commerical, Industrial**				
21	3/4 Inch	$ 3,524,021	$ 4,808,421	$ 1,284,400	36.45%
22	1 Inch	2,441,283	3,330,658	889,376	36.43%
23	1.5 Inch	172,583	235,468	62,886	36.44%
24	2 Inch	345,894	471,927	126,034	36.44%
25	3 Inch	24,229	33,058	8,829	36.44%
26	4 Inch	34,290	46,784	12,494	36.44%
27	**Irrigation**				
28	3/4 Inch	69,200	132,615	63,415	91.64%
29	1 Inch	178,745	355,164	176,419	98.70%
30	1.5 Inch	134,012	264,248	130,236	97.18%
31	2 Inch	161,987	318,701	156,713	96.74%
32	4 Inch	152,769	327,154	174,384	114.15%
33	6 Inch	322,475	696,965	374,491	116.13%
34	**FH/Construction**				
35	3/4 Inch	181	262	81	44.78%
36	1 Inch	1,357	2,361	1,004	74.03%
37	2 Inch	646	1,117	471	72.95%
38	3 Inch	84,704	125,981	41,277	48.73%
39	4 Inch	11,424	16,329	4,905	42.93%
40	**Fire Sprinkler**	5,770	5,774	4	0.06%
41	**Reconciliation Amount GL Revenues**	8,050	-	(8,050)	
42	**Subtotal**	$ 7,673,618	$ 11,172,987	$ 3,499,369	45.60%
43	**Revenue Annualization**	(309,207)	(745,287)	(436,080)	141.03%
44	Miscellaneous Revenues	82,289	82,289	-	0.00%
45	**Total of Water Revenues (a)**	$ 7,446,700	$ 10,509,989	$ 3,063,289	41.14%
46					
47	SUPPORTING SCHEDULES:				
48	B-1				
49	C-1				
50	C-3				
51	H-1				
52					

Chaparral City Water Company
Test Year Ended December 31, 2006
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 12/31/2004	Prior Years Ended 12/31/2005	Test Year Actual 12/31/2006	Test Year Adjusted 12/31/2006	Projected Year Present Rates 12/31/2007	Projected Year Proposed Rates 12/31/2007
1	Gross Revenues	$ 6,544,219	$ 7,019,051	$ 7,755,907	$ 7,446,700	$ 7,446,700	$ 10,510,100
2							
3	Revenue Deductions and	5,564,193	6,348,548	6,679,517	6,649,429	6,649,429	7,831,867
4	Operating Expenses						
5							
6	Operating Income	$ 980,026	$ 670,503	$ 1,076,390	$ 797,271	$ 797,271	$ 2,678,233
7							
8	Other Income and	-	760,000	(91,835)	-	-	-
9	Deductions						
10							
11	Interest Expense	(472,619)	(478,806)	(543,433)	(367,737)	(367,737)	(367,737)
12							
13	Net Income	$ 507,407	$ 951,697	$ 441,122	$ 429,534	$ 429,534	$ 2,310,496
14							
15	Earned Per Average						
16	Common Share	1.10	2.07	0.96	0.93	0.93	5.02
17							
18	Dividends Per						
19	Common Share	-	-	-	-	-	-
20							
21	Payout Ratio	-	-	-	-	-	-
22							
23	Return on Average						
24	Invested Capital	1.04%	1.84%	0.82%	0.79%	0.78%	4.17%
25							
26	Return on Year End						
27	Capital	1.02%	1.78%	0.82%	0.79%	0.76%	4.08%
28							
29	Return on Average						
30	Common Equity	2.08%	3.78%	1.70%	1.66%	1.60%	8.33%
31							
32	Return on Year End						
33	Common Equity	2.06%	3.71%	1.69%	1.65%	1.57%	7.88%
34							
35	Times Bond Interest Earned						
36	Before Income Taxes	2.80	2.77	2.43	2.90	2.90	11.23
37							
38	Times Total Interest and						
39	Preferred Dividends Earned						
40	After Income Taxes	2.07	2.99	1.81	2.85	2.85	7.28
41							
42							
43	SUPPORTING SCHEDULES						
44	C-1						
45	E-2						
46	F-1						

Chaparral City Water Company
Test Year Ended December 31, 2006
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 12/31/2004	Prior Years Ended 12/31/2005	Test Year 12/31/2006	Projected Year 12/31/2007
1					
2					
3	Short-Term Debt	$ 835,576	$ 2,159,236	$ 1,400,000	$ 1,400,000
4					
5	Long-Term Debt	7,803,309	7,205,309	6,865,000	6,585,000
6					
7	Total Debt	$ 8,638,885	$ 9,364,545	$ 8,265,000	$ 7,985,000
8					
9					
10	Preferred Stock	-	-	-	-
11					
12	Common Equity	24,689,128	25,669,835	26,179,180	29,312,972
13					
14					
15	Total Capital & Debt	$ 33,328,013	$ 35,034,380	$ 34,444,180	$ 37,297,972
16					
17					
18	Capitalization Ratios:				
19					
20	Short-Term Debt	2.51%	6.16%	4.06%	3.75%
21					
22	Long-Term Debt	25.92%	26.73%	24.00%	21.41%
23					
24	Total Debt	25.92%	26.73%	24.00%	21.41%
25					
26					
27	Preferred Stock	-	-	-	-
28					
29	Common Equity	74.08%	73.27%	76.00%	78.59%
30					
31					
32	Total Capital	100.00%	100.00%	100.00%	100.00%
33					
34	Weighted Cost of				
35	Short-Term Debt	0.15%	0.38%	0.25%	0.23%
36					
37	Weighted Cost of				
38	Long-Term Debt	1.38%	1.42%	1.28%	1.14%
39					
40	Weighted Cost of				
41	Senior Capital	1.53%	1.80%	1.53%	1.37%
42					
43					
44	SUPPORTING SCHEDULES:				
45	E-1				
46	D-1				

Chaparral City Water Company
Test Year Ended December 31, 2006
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				
4	Prior Year Ended 12/31/2004	4,069,806	4,584,139	43,264,290
5				
6	Prior Year Ended 12/31/2005	3,893,252	5,700,393	48,964,683
7				
8	Test Year Ended 12/31/2006	2,283,627	2,088,570	51,053,253
9				
10	Projected Year Ended 12/31/2007	4,137,000	4,332,057	55,385,310
11				
12				
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				

Chaparral City Water Company
Test Year Ended December 31, 2006
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/2004	Prior Year Ended 12/31/2005	Test Year Ended 12/31/2006	Projected Year Present Rates 12/31/2007	Projected Year Proposed Rates 12/31/2007
5	Cash Flows from Operating Activities					
6	Net Income	$ 511,543	$ 980,707	$ 505,119	$ 429,534	$ 2,310,496
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	921,794	1,131,345	1,632,458	1,632,458	1,632,458
10	Provision for Doubtful Accounts	-	12,705	11,835	-	-
11	Deferred Income Taxes	649,767	885,649	(131,512)	-	-
12	Tax Benefit on Goodwill	-	83,624	226,869	-	-
13	Amortization of Debt Issuance Costs	26,675	26,501	26,501	-	-
14	Other	11,816	-	93,671	-	-
15	Changes in Certain Assets and Liabilities:	-	-	-	-	-
16	Accounts Receivable	118,515	(282,638)	59,275	-	-
17	Unbilled Revenues	(46,229)	(62,345)	13,943	-	-
18	Materials and Supplies Inventory	1,496	5,522	2,508	-	-
19	Prepaid Expenses	(44,468)	19,512	(19,837)	-	-
20	Deferred Charges/Regulatory Liabilities	-	805,882	21,481	-	-
21	Accounts Payable	131,877	244,503	(42,939)	-	-
22	Intercompany payable	114,933	(176,340)	34,934	-	-
23	Customer Deposits	(82,962)	(60,347)	(107,177)	-	-
24	Intercompany taxes receivable and taxes payable	709,840	(350,080)	(146,153)	-	-
25	Other assets and liabilities	(88,807)	(57,525)	253,543	-	-
26	Net Cash Flow provided by Operating Activities	$ 2,935,790	$ 3,206,675	$ 2,434,519	$ 2,061,992	$ 3,942,954
27	Cash Flow From Investing Activities:					
28	Capital Expenditures	(4,069,806)	(3,893,252)	(2,283,627)	-	-
29	Plant Held for Future Use	-	-	-	-	-
30	Changes in debt reserve fund	272	(3,342)	(4,941)	-	-
31	Net Cash Flows from Investing Activities	$ (4,069,534)	$ (3,896,594)	$ (2,288,568)	$ -	$ -
32	Cash Flow From Financing Activities					
33	Change in Restricted Cash	(739)	(5,648)	(4,481)	-	-
34	Change in net amounts due to parent and affiliates	500,000	1,500,000	(600,000)	(600,000)	(600,000)
35	Receipt of advances for and contributions in aid of construction	643,451	423,676	1,099,205	-	-
36	Refunds for advances for construction	(373,005)	(345,691)	(488,128)	(488,128)	(488,128)
37	Repayments of Long-Term Debt	(560,000)	(598,000)	(340,309)	(280,000)	(280,000)
38	Dividends Paid	-	-	-	-	-
39	Tax Benefits from excercise of stokc based awards	-	-	2,390	-	-
40	Paid in Capital	-	-	-	-	-
41	Net Cash Flows Provided by Financing Activities	$ 209,707	$ 974,337	$ (331,323)	$ (1,368,128)	$ (1,368,128)
42	Increase(decrease) in Cash and Cash Equivalents	(924,037)	284,418	(185,372)	693,864	2,574,826
43	Cash and Cash Equivalents at Beginning of Year	1,216,421	292,384	576,802	391,430	391,430
44	Cash and Cash Equivalents at End of Year	$ 292,384	$ 576,802	$ 391,430	$ 1,085,294	$ 2,966,256
45						
46						

B SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	RCND Rate base	Fair Value Rate Base (50/50)
1				
2	Gross Utility Plant in Service	$ 51,771,885	$ 80,783,568	$ 66,277,727
3	Less: Accumulated Depreciation	15,877,022	25,894,686	20,885,854
4				
5	Net Utility Plant in Service	$ 35,894,864	$ 54,888,882	$ 45,391,873
6				
7	Less:			
8	Advances in Aid of			
9	Construction	6,557,243	10,231,760	8,394,501
10	Contributions in Aid of			
11	Construction - Net of amortization	6,119,129	9,441,352	7,780,241
12	Customer Meter Deposits	819,845	819,845	819,845
13	Deferred Income Taxes & Credits	925,896	925,896	925,896
14	Investment tax Credits	-	-	-
15	Shared Gain on Well	646,000	646,000	646,000
16				
17	Plus:			
18	Unamortized Debt Issuance			
19	Costs	424,010	424,010	424,010
20	Prepayments	192,485	192,485	192,485
21	Materials and Supplies	14,521	14,521	14,521
22	Deferred Regulatory Assets	1,280,000	1,280,000	1,280,000
23	Allowance for Working Capital	-	-	-
24				
25				
26	Total Rate Base	$ 22,737,766	$ 34,735,046	$ 28,736,406
27				
28				
29				
30	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
31	B-2			A-1
32	B-3			
33	B-5			
34	E-1			
35				

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 51,020,714	2	751,171	$ 51,771,885
3					
4	**Less:**				
5	Accumulated				
6	Depreciation	14,947,296	1,3	929,726	15,877,022
7					
8					
9	Net Utility Plant				
10	in Service	$ 36,073,418			$ 35,894,864
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction	6,557,243			6,557,243
15					
16	Contributions in Aid of				
17	Construction - Net	6,188,963	4	(69,834)	6,119,129
18					
19	Customer Meter Deposits	819,845			819,845
20	Deferred Income Taxes	4,070,137	5	(3,144,241)	925,896
21	Investment Tax Credits	-			-
22	Shared Gain on Well	760,000	6	(114,000)	646,000
23					
24	**Plus:**				
25	Unamortized Debt Issuance				
26	Costs	424,010			424,010
27	Prepayments	192,485			192,485
28	Materials and Supplies	14,521			14,521
29	Deferred Regulatory Assets		7	1,280,000	1,280,000
30	Working capital	-			-
31					
32					
33	Total	$ 18,308,246			$ 22,737,766
34					
35					
36					
37	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
38	B-2, pages 1-7				B-1
39	E-1				
40					
41					
42					
43					
44					
45					
46					

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 1

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.			
1	Accumulated Depreciation Adjustment		
2			
3	Computed Balance	$	15,473,834
4	Balance per Company Schedule E-1		14,947,296
5	Difference	$	526,538
6			
7			
8			
9			
10			
11	Increase (Decrease) to Accumulated Depreciation	$	526,538
12			
13			
14			
15	SUPPORTING SCHEDULES		
16	B-2, pages 3a-3d		
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 2

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.					
1	General Office Plant Allocation - Plant-in-service				
2				4 Factor	4 Factor Allocated
3	NARUC	NARUC Description	Orig. Cost	Allocation %	Orig. Cost
4	301	Organization Cost	16,452	3.21%	528
5	302	Franchise Cost and Other Intangible Plant	1,089,237	3.21%	34,965
6	303	Land and Land Rights	-	3.21%	-
7	304	Structures and Improvements	5,802,813	3.21%	186,270
8	305	Collecting and Impounding Res.	-	3.21%	-
9	306	Lake River and Other Intakes	-	3.21%	-
10	307	Wells and Springs	-	3.21%	-
11	308	Infiltration Galleries and Tunnels	-	3.21%	-
12	309	Supply Mains	-	3.21%	-
13	310	Power Generation Equipment	-	3.21%	-
14	311	Electric Pumping Equipment	(916)	3.21%	(29)
15	320	Water Treatment Equipment	-	3.21%	-
16	330	Distribution Reservoirs & Standpipe	-	3.21%	-
17	331	Transmission and Distribution Mains	-	3.21%	-
18	333	Services	-	3.21%	-
19	334	Meters	-	3.21%	-
20	335	Hydrants	-	3.21%	-
21	336	Backflow Prevention Devices	-	3.21%	-
22	339	Other Plant and Miscellaneous Equipment	847,382	3.21%	27,201
23	340	Office Furniture and Fixtures	14,268,765	3.21%	458,027
24	341	Transportation Equipment	552,719	3.21%	17,742
25	342	Stores Equipment	-	3.21%	-
26	343	Tools and Work Equipment	405,643	3.21%	13,021
27	344	Laboratory Equipment	4,061	3.21%	130
28	345	Power Operated Equipment	249,261	3.21%	8,001
29	346	Communications Equipment	165,561	3.21%	5,315
30	347	Miscellaneous Equipment	-	3.21%	-
31	348	Other Tangible Plant	-	3.21%	-
32					
33			$ 23,400,978		$ 751,171
34					
35					
36	Increase (Decrease) to Plant -in-service				$ 751,171
37					

Chaparral City Water Company
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3a
Witness: Bourassa

Account No.	Description	Decision 68176 Plant At 12/31/2003	Per Staff 2003 Accum. Depr. (a)	2004 Plant Additions	2004 Plant Adjustments	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Depr.
301	Organization Cost		-			-		-	-
302	Franchise Cost		-			-		-	-
303	Land and Land Rights	271,857	-	34,063		34,063		305,920	-
304	Structures and Improvements	654,407	260,486	331,000		331,000		985,407	20,498
305	Collecting and Impounding Res.	6,548	82			-		6,548	164
306	Lake River and Other Intakes		-			-		-	-
307	Wells and Springs	332,065	154,902			-		332,065	8,302
308	Infiltration Galleries and Tunnels		-			-		-	-
309	Supply Mains		-			-		-	-
310	Power Generation Equipment		-			-		-	-
311	Electric Pumping Equipment	1,291,399	615,464	53,925		53,925		1,345,324	32,959
320	Water Treatment Equipment	5,660,573	1,671,939	1,961,851		1,961,851		7,622,424	166,037
330	Distribution Reservoirs & Standpipe	6,022,014	1,497,491		(1,296)	(1,296)		6,020,718	150,534
331	Transmission and Distribution Mains	15,991,782	6,020,378	348,845		348,845		16,340,627	404,155
333	Services	4,979,133	501,325	1,423,193		1,423,193		6,402,326	142,268
334	Meters	2,163,197	610,618	251,973		251,973		2,415,170	57,230
335	Hydrants	523,178	183,368	84,716		84,716		607,894	14,138
336	Backflow Prevention Devices		-			-		-	-
339	Other Plant and Miscellaneous Equipment		(0)			-		-	-
340	Office Furniture and Fixtures	182,811	19,192	43,730		43,730		226,541	5,117
341	Transportation Equipment	406,775	(1,732)	95,984		95,984	(65,224)	437,535	10,554
342	Stores Equipment		-			-		-	-
343	Tools and Work Equipment	88,004	21,609	4,936		4,936		92,940	2,262
344	Laboratory Equipment		25			-		-	-
345	Power Operated Equipment		-			-		-	-
346	Communications Equipment	39,105	(5,716)			-		39,105	978
347	Miscellaneous Equipment	67,303	16,832	16,445		16,445		83,748	1,888
348	Other Tangible Plant		-			-		-	-
	Plant Held for Future Use	-	-			-		-	-
	TOTAL WATER PLANT	38,680,151	11,566,265	4,650,660	(1,296)	4,649,364	(65,224)	43,264,290	1,017,083
	Depreciation							1,017,083	

Chaparral City Water Company
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3b
Witness: Bourassa

Account No.	Description	2004 Depreciable Balance	2005 Plant Additions	2005 Plant Adjustments	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Depreciable Balance	2005 Deprec.
301	Organization Cost	-			-		-	-	-
302	Franchise Cost	-			-		-	-	-
303	Land and Land Rights	305,920			-		305,920	305,920	-
304	Structures and Improvements	985,407	468,546		468,546		1,453,952	1,453,952	33,023
305	Collecting and Impounding Res.	6,548			-		6,548	6,548	164
306	Lake River and Other Intakes	-			-		-	-	-
307	Wells and Springs	332,065			-		332,065	332,065	8,991
308	Infiltration Galleries and Tunnels	-			-		-	-	-
309	Supply Mains	-			-		-	-	-
310	Power Generation Equipment	-			-		-	-	-
311	Electric Pumping Equipment	1,345,324	106,361		106,361	(21,889)	1,429,796	1,429,796	69,378
320	Water Treatment Equipment	7,622,424	130,344		130,344		7,752,767	7,752,767	208,142
330	Distribution Reservoirs & Standpipe	6,020,718	2,031,546		2,031,546	(3,000)	8,049,264	8,049,264	170,950
331	Transmission and Distribution Mains	16,340,627	191,647		191,647		16,532,274	16,532,274	390,366
333	Services	6,402,326	536,187		536,187		6,938,513	6,938,513	180,602
334	Meters	2,415,170	215,171		215,171		2,630,341	2,630,341	99,838
335	Hydrants	607,894	263,983		263,983		871,877	871,877	17,572
336	Backflow Prevention Devices	-			-		-	-	-
339	Other Plant and Miscellaneous Equipment	-	1,610,687		1,610,687		1,610,687	1,610,687	28,529
340	Office Furniture and Fixtures	226,541	24,735		24,735	(4,006)	247,269	247,269	8,392
341	Transportation Equipment	437,535	120,595		120,595	(23,389)	534,741	534,741	33,422
342	Stores Equipment	-			-		-	-	-
343	Tools and Work Equipment	92,940	52,874		52,874		145,814	145,814	3,731
344	Laboratory Equipment	-			-		-	-	-
345	Power Operated Equipment	-			-		-	-	-
346	Communications Equipment	39,105			-		39,105	39,105	1,711
347	Miscellaneous Equipment	83,748			-		83,748	83,748	3,664
348	Other Tangible Plant	-			-		-	-	-
	Plant Held for Future Use	-			-		-	-	-
	TOTAL WATER PLANT	43,264,290	5,752,677	-	5,752,677	(52,284)	48,964,683	48,964,683	1,258,474
	Depreciation						1,258,474		

Chaparral City Water Company
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3c
Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Depreciable Balance	2006 Deprec.
301	Organization Cost			-		-	-	-
302	Franchise Cost			-		-	-	-
303	Land and Land Rights			-		305,920	305,920	-
304	Structures and Improvements	70,236		70,236	(5,540)	1,518,648	1,518,648	49,494
305	Collecting and Impounding Res.			-		6,548	6,548	164
306	Lake River and Other Intakes			-		-	-	-
307	Wells and Springs			-		332,065	332,065	11,058
308	Infiltration Galleries and Tunnels			-		-	-	-
309	Supply Mains			-		-	-	-
310	Power Generation Equipment			-		-	-	-
311	Electric Pumping Equipment	77,112		77,112		1,506,908	1,506,908	183,544
320	Water Treatment Equipment	10,733		10,733		7,763,500	7,763,500	258,346
330	Distribution Reservoirs & Standpipe	121,156		121,156		8,170,420	8,170,420	180,038
331	Transmission and Distribution Mains	918,360		918,360		17,450,634	17,450,634	339,829
333	Services	453,417		453,417	(2,000)	7,389,930	7,389,930	238,569
334	Meters	95,332		95,332		2,725,673	2,725,673	223,078
335	Hydrants	299,756		299,756		1,171,633	1,171,633	20,435
336	Backflow Prevention Devices			-		-	-	-
339	Other Plant and Miscellaneous Equipment			-		1,610,687	1,610,687	107,433
340	Office Furniture and Fixtures	23,090		23,090		270,359	270,359	17,263
341	Transportation Equipment	573		573		535,315	535,315	107,006
342	Stores Equipment			-		-	-	-
343	Tools and Work Equipment	3,551		3,551		149,365	149,365	7,379
344	Laboratory Equipment			-		-	-	-
345	Power Operated Equipment			-		-	-	-
346	Communications Equipment			-		39,105	39,105	3,911
347	Miscellaneous Equipment	22,794		22,794		106,542	106,542	9,515
348	Other Tangible Plant			-		-	-	-
	Plant Held for Future Use			-		-	-	-
	TOTAL WATER PLANT	2,096,109	-	2,096,109	(7,540)	51,053,253	51,053,253	1,757,060
	Depreciation					1,757,060		

Chaparral City Water Company
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3d
Witness: Bourassa

Account No.	Description	Year End Accumulated Depreciation by Account Dec-03 2003	Dec-04 2004	Dec-05 2005	Dec-06 2006
301	Organization Cost	-	-	-	-
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	-	-	-
304	Structures and Improvements	260,486	280,984	314,007	357,961
305	Collecting and Impounding Res.	82	246	409	573
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	154,902	163,204	172,194	183,252
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	615,464	648,423	695,912	879,456
320	Water Treatment Equipment	1,671,939	1,837,977	2,046,118	2,304,464
330	Distribution Reservoirs & Standpipe	1,497,491	1,648,025	1,815,975	1,996,014
331	Transmission and Distribution Mains	6,020,378	6,424,533	6,814,899	7,154,728
333	Services	501,325	643,594	824,195	1,060,764
334	Meters	610,618	667,847	767,685	990,763
335	Hydrants	183,368	197,507	215,079	235,514
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Miscellaneous Equipment	(0)	(0)	28,529	135,962
340	Office Furniture and Fixtures	19,192	24,309	28,695	45,958
341	Transportation Equipment	(1,732)	(56,402)	(46,369)	60,636
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	21,609	23,870	27,601	34,980
344	Laboratory Equipment	25	25	25	25
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	(5,716)	(4,738)	(3,027)	883
347	Miscellaneous Equipment	16,832	18,720	22,384	31,899
348	Other Tangible Plant	-	-	-	-
	Plant Held for Future Use	-	-	-	-
	TOTAL WATER PLANT	11,566,265	12,518,124	13,724,313	15,473,834
	Depreciation				

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.					
1	General Office Plant Allocation -Accumulated Depreciation				
2					**4 Factor Allocated**
3			**Accumulated**	**4 Factor**	**Accumulated**
4	**NARUC**	**NARUC Description**	**Depreciation**	**Allocation %**	**Depreciation**
5	301	Organization Cost	3,046	3.21%	98
6	302	Franchise Cost and Other Intangible Plant	211,596	3.21%	6,792
7	303	Land and Land Rights	-	3.21%	-
8	304	Structures and Improvements	2,354,430	3.21%	75,577
9	305	Collecting and Impounding Res.	-	3.21%	-
10	306	Lake River and Other Intakes	-	3.21%	-
11	307	Wells and Springs	-	3.21%	-
12	308	Infiltration Galleries and Tunnels	-	3.21%	-
13	309	Supply Mains	-	3.21%	-
14	310	Power Generation Equipment	-	3.21%	-
15	311	Electric Pumping Equipment	-	3.21%	-
16	320	Water Treatment Equipment	-	3.21%	-
17	330	Distribution Reservoirs & Standpipe	-	3.21%	-
18	331	Transmission and Distribution Mains	-	3.21%	-
19	333	Services	-	3.21%	-
20	334	Meters	-	3.21%	-
21	335	Hydrants	-	3.21%	-
22	336	Backflow Prevention Devices	-	3.21%	-
23	339	Other Plant and Miscellaneous Equipment	162,569	3.21%	5,218
24	340	Office Furniture and Fixtures	8,664,647	3.21%	278,135
25	341	Transportation Equipment	552,718	3.21%	17,742
26	342	Stores Equipment	-	3.21%	-
27	343	Tools and Work Equipment	192,488	3.21%	6,179
28	344	Laboratory Equipment	4,062	3.21%	130
29	345	Power Operated Equipment	249,257	3.21%	8,001
30	346	Communications Equipment	165,561	3.21%	5,315
31	347	Miscellaneous Equipment	-	3.21%	-
32	348	Other Tangible Plant	-	3.21%	-
33			$ 12,560,374		$ 403,188
34					
35	Increase (Decrease) to Accumulated Depreciation				$ 403,188
36					

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 4

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Line No.				
1	Computation of CIAC Balances			
2				
3	Balance at 12/31/2003 per Decision		$ 273,476	
4	Additions 2004		272,024	
5	Balance at 12/31/2004		$ 545,500	
6	Additions 2005		405,152	
7	Balance at 12/31/2005		$ 950,652	
8	Additions 2006		5,337,445	
9	Balance at 12/31/2006		$ 6,288,097	
10				
11	Computation of Accumulated Amortization CIAC Balances (Half-year Convention)			
12				
13	Balance at 12/31/2003 per Decision		$ 15,334	
14	2004 Amortization at composite rate	2.500%	10,237	
15	Balance at 12/31/2004		$ 25,571	
16	2005 Amortization at composite rate	2.500% (9 months)	14,026	
17	2005 Amortization at composite rate	2.570% (3 months)	4,807	
18	Balance at 12/31/2005		$ 44,404	
19	2006 Amortization at composite rate	3.442%	124,565	
20	Balance at 12/31/2006		$ 168,970	
21				
22	A.A. Balance per Computation		$ 168,970	
23	Balance at End of Test Year		99,136	
24	Adjustment to A.A. CIAC		$ 69,834	
25				
26				
27	Increase (Decrease) to Contributions-in-aid, Net			$ (69,834)

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Line No.			
1	Remove Deferred Income Taxes Unrelated to Rate Base Items		
2			
3			
4	Deferred Income Taxes		$ 4,070,137
5	Less: Amounts related to Goodwill	3,119,603	
6	Amounts related to Other	(65,717)	
7	Amounts related to Other - D.T. Asset	90,355	
8	Total Reductions		3,144,241
9			
10	Deferred Income Taxes, Net		$ 925,896
11	Deferred Income Taxes per Company Schedule E-1		4,070,137
12	Difference		$ (3,144,241)
13			
14			
15			
16			
17	Increase (Decrease) to Deferred Income Taxes		$ (3,144,241)
18			
19			
20			
21			
22			
23			

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 6

Exhibit
Schedule B-2
Page 7
Witness: Bourassa

Line No.				
1	Computation of Amortization on Shared Gain on Well (using half-year convention)			
2				
3				
4	Shared Gain on Well[1]	$	760,000	[1]
5	Amortization Period (years)		10	[2]
6	Annual Amortization	$	76,000	[3] = [1] divided by [2]
6	Number of years		1.5	[4]
7	Total Amortization	$	114,000	[5] = [3] times [4]
8				
9				
10				
11				
12				
13				
14	Increase (Decrease) to Shared Gain on Well	$	(114,000)	
15				
16				
17	[1] See testimony. Settlement executed February 2005.			
18				
19				
20				

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 7

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.		
1	Purchase of Additonal CAP Allocation of 1,931 acre feet	
2		
3		
4	CAP Allocation Cost	$ 1,280,000
5		
6		
6		
7		
8		
9		
10		
11		
12		
13		
14	Increase (Decrease) to Deferred Regulatory Assets	$ 1,280,000
15		
16		
17		
18		
19		
20		

Chaparral City Water Company
Test Year Ended December 31, 2006
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 79,791,440	2	992,128	$ 80,783,568
3					
4	**Less:**				
5					
6	Accumulated				
7	Depreciation	24,502,143	1,3	1,392,543	25,894,686
8					
9	Net Utility Plant				
10	in Service	$ 55,289,297			$ 54,888,882
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction	10,231,760			10,231,760
15					
16	Contributions in Aid of				
17	Construction - Net	9,548,138	4	(106,786)	9,441,352
18					
19	Customer Meter Deposits	819,845			819,845
20	Deferred Income Taxes	4,070,137	5	(3,144,241)	925,896
21	Investment Tax Credits	-			-
22	Shared Gain on Well	760,000	6	(114,000)	646,000
23					
24	**Plus:**				
25	Unamortized Debt Issuance				
26	Costs	424,010			424,010
27	Prepayments	192,485			192,485
28	Materials and Supplies	14,521			14,521
	Deferred Regulatory Assets	-	7	1,280,000	1,280,000
28	Working capital	-			-
29					
30					
31	Total	$ 30,490,434			$ 34,735,046
32					
33					
34					
35	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
36	B-3, pages 1-7				B-1
37	B-4				
38					
39					
40					
41					
42					
43					
44					

Chaparral City Water Company
Test Year Ended December 31, 2006
RCND Rate Base Proforma Adjustments
Adjustment 1

Exhibit
Schedule B-3
Page 2
Witness: Bourassa

Line No.			
1	Accumulated Depreciation Adjustment		
2			
3	Amount Per B-2, Page 3	$	526,538
4	RCN Factor (Ratio of RCN A/D to Original Cost A/D)		1.6393
5	Result	$	863,150
6			
7			
8	Increase (Decrease) to Accumulated Depreciation	$	863,150
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	B-2, Page 3		
15			
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
RCND Rate Base Proforma Adjustments
Adjustment 2

Exhibit
Schedule B-3
Page 3
Witness: Bourassa

Line No.					
1	General Office Plant Allocation - Plant-in-service				
2					**4 Factor**
3	**NARUC**	**NARUC Description**	**Trended RCN Value**	**4 Factor Allocation %**	**Allocated Trended RCN**
4	301	Organization Cost	16,452	3.21%	528
5	302	Franchise Cost and Other Intangible Plant	1,089,237	3.21%	34,965
6	303	Land and Land Rights	-	3.21%	-
7	304	Structures and Improvements	9,379,730	3.21%	301,089
8	305	Collecting and Impounding Res.	-	3.21%	-
9	306	Lake River and Other Intakes	-	3.21%	-
10	307	Wells and Springs	-	3.21%	-
11	308	Infiltration Galleries and Tunnels	-	3.21%	-
12	309	Supply Mains	-	3.21%	-
13	310	Power Generation Equipment	-	3.21%	-
14	311	Electric Pumping Equipment	(1,860)	3.21%	(60)
15	320	Water Treatment Equipment	-	3.21%	-
16	330	Distribution Reservoirs & Standpipe	-	3.21%	-
17	331	Transmission and Distribution Mains	-	3.21%	-
18	333	Services	-	3.21%	-
19	334	Meters	-	3.21%	-
20	335	Hydrants	-	3.21%	-
21	336	Backflow Prevention Devices	-	3.21%	-
22	339	Other Plant and Miscellaneous Equipment	1,055,403	3.21%	33,878
23	340	Office Furniture and Fixtures	17,188,237	3.21%	551,742
24	341	Transportation Equipment	606,575	3.21%	19,471
25	342	Stores Equipment	-	3.21%	-
26	343	Tools and Work Equipment	663,298	3.21%	21,292
27	344	Laboratory Equipment	15,358	3.21%	493
28	345	Power Operated Equipment	634,172	3.21%	20,357
29	346	Communications Equipment	260,818	3.21%	8,372
30	347	Miscellaneous Equipment	-	3.21%	-
31	348	Other Tangible Plant	-	3.21%	-
32					
33			$ 30,907,420		$ 992,128
34					
35	Increase (Decrease) to Plant -in-service				$ 992,128
36					

Chaparral City Water Company
Test Year Ended December 31, 2006
RCND Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-3
Page 4
Witness: Bourassa

Line No.					
1	General Office Plant Allocation - Accumulated Depreciation				
2					
3			Trended		4 Factor Allocated
4			RCN Value	4 Factor	Trended RCN
5	NARUC	NARUC Description	Accum. Depr.	Allocation %	Accum. Depr.
6	301	Organization Cost	3,046	3.21%	98
7	302	Franchise Cost and Other Intangible Plant	211,596	3.21%	6,792
8	303	Land and Land Rights	-	3.21%	-
9	304	Structures and Improvements	3,805,726	3.21%	122,164
10	305	Collecting and Impounding Res.	-	3.21%	-
11	306	Lake River and Other Intakes	-	3.21%	-
12	307	Wells and Springs	-	3.21%	-
13	308	Infiltration Galleries and Tunnels	-	3.21%	-
14	309	Supply Mains	-	3.21%	-
15	310	Power Generation Equipment	-	3.21%	-
16	311	Electric Pumping Equipment	-	3.21%	-
17	320	Water Treatment Equipment	-	3.21%	-
18	330	Distribution Reservoirs & Standpipe	-	3.21%	-
19	331	Transmission and Distribution Mains	-	3.21%	-
20	333	Services	-	3.21%	-
21	334	Meters	-	3.21%	-
22	335	Hydrants	-	3.21%	-
23	336	Backflow Prevention Devices	-	3.21%	-
24	339	Other Plant and Miscellaneous Equipment	202,477	3.21%	6,500
25	340	Office Furniture and Fixtures	10,437,484	3.21%	335,043
26	341	Transportation Equipment	606,574	3.21%	19,471
27	342	Stores Equipment	-	3.21%	-
28	343	Tools and Work Equipment	314,752	3.21%	10,104
29	344	Laboratory Equipment	15,362	3.21%	493
30	345	Power Operated Equipment	634,162	3.21%	20,357
31	346	Communications Equipment	260,818	3.21%	8,372
32	347	Miscellaneous Equipment	-	3.21%	-
33	348	Other Tangible Plant	-	3.21%	-
34					
35			$ 16,491,997		$ 529,393
36					
37	Increase (Decrease) to Accumulated Depreciation				$ 529,393
38					

Chaparral City Water Company
Test Year Ended December 31, 2006
RCND Rate Base Proforma Adjustments
Adjustment 4

Exhibit
Schedule B-3
Page 5
Witness: Bourassa

Line No.			
1	CIAC adjustment		
2			
3	Amount Per B-2, Page 6	$	(69,834)
4	RCN Factor (B-1 RCN Net Plant Base to B-1 Original Cost Net Plant Base)		1.5292
5	Result	$	(106,786)
6			
7			
8	Increase (Decrease) to CIAC	$	(106,786)
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	B-2, Page 6		
15			
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
RCND Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-3
Page 6
Witness: Bourassa

Line No.		
1	Deferred Income Tax Adjustment	
2		
3	Amount Per B-2, Page 6	$ (3,144,241)
4	RCN Factor	1.0000
5	Result	$ (3,144,241)
6		
7		
8	Increase (Decrease) to Deferred Taxes	$ (3,144,241)
9		
10		
11		
12		
13	SUPPORTING SCHEDULE	
14	B-2, Page 7	
15		
16		
17		
18		
19		
20		

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 6

Exhibit
Schedule B-3
Page 7
Witness: Bourassa

Line No.			
1	Computation of Amortization on Shared Gain on Well (using half-year convention)		
2			
3			
4	Amount per B-2, page 7	$	(114,000)
5	RCN Factor		1.0000
6	Result	$	(114,000)
7			
8			
9	Increase (Decrease) to Shared Gain on Well	$	(114,000)
10			
11			
12			
13			
14	SUPPORTING SCHEDULE		
15	B-2, Page 8		
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
Original Cost Rate Base Proforma Adjustments
Adjustment 7

Exhibit
Schedule B-3
Page 8
Witness: Bourassa

Line No.			
1	Purchase of Additonal CAP Allocation of 1,931 acre feet		
2			
3			
4	Amount per B-2, page 7	$	1,280,000
5	RCN Factor		1.0000
6	Result	$	1,280,000
7			
8			
9	Increase (Decrease) to Deferred Regulatory Assets	$	1,280,000
10			
11			
12			
13			
14	SUPPORTING SCHEDULE		
15	B-2, Page 8		
16			
17			
18			
19			
20			

Chaparral City Water Company
Trended Reconstruction Cost Plant
Test Year Ended December 31, 2006

Exhibit
Schedule B-4
Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
307	Land, Cap Easemts	303	Land and Land Rights	2000	07	12	271,857	NONE		0	0	1	271,857
		303 Total	**Land and Land Rights**				**271,857**						**271,857**
321	Pumping Structures and Improvements	304	Structure and Improvements	1982	01	12	3,628	HW155	304	434	226	1.9204	6,967
321	Pumping Structures and Improvements	304	Structure and Improvements	1996	01	12	48,948	HW155	304	434	307	1.4137	69,198
321	Pumping Structures and Improvements	304	Structure and Improvements	1999	07	12	2,479	HW155	304	434	324	1.3395	3,321
321	Pumping Structures and Improvements	304	Structure and Improvements	2004	01	06	2,258	HW155	304	434	276	1.5725	3,550
321	Pumping Structures and Improvements	304	Structure and Improvements	2005	01	06	132,731	HW155	304	434	414	1.0483	139,142
331	WT Structures and Improvments	304	Structures and Improvements	2002	07	12	768	HW155	304	434	365	1.189	913
331	WT Structures and Improvments	304	Structures and Improvements	2003	07	12	22,954	HW155	304	434	364	1.1923	27,368
331	WT Structures and Improvments	304	Structures and Improvements	2004	07	12	1,781	HW155	304	434	393	1.1043	1,967
331	WT Structures and Improvments	304	Structures and Improvements	2005	01	06	28,481	HW155	304	434	414	1.0483	29,857
331	WT Structures and Improvments	304	Structures and Improvements	2005	07	12	408,550	HW155	304	434	418	1.0383	424,197
331	WT Structures and Improvments	304	Structures and Improvements	2006	07	12	54,878	HW155	304	434	434	1	54,878
341	TD Structures and Improvements	304	Structures and Improvements	1975	01	12	8,493	HW155	304	434	136	3.1912	27,103
341	TD Structures and Improvements	304	Structures and Improvements	2004	01	06	1,130	HW155	304	434	276	1.5725	1,777
371	General Structure and Improvements	304	Structures and Improvements	1985	01	12	541	HW155	304	434	241	1.8008	974
371	General Structure and Improvements	304	Structures and Improvements	1986	01	12	337,768	HW155	304	434	246	1.7642	595,890
371	General Structure and Improvements	304	Structures and Improvements	1995	01	12	9,501	HW155	304	434	299	1.4515	13,790
371	General Structure and Improvements	304	Structures and Improvements	1996	01	12	115,630	HW155	304	434	307	1.4137	163,466
371	General Structure and Improvements	304	Structures and Improvements	1997	01	12	2,740	HW155	304	434	314	1.3822	3,787
371	General Structure and Improvements	304	Structures and Improvements	1998	01	06	19,231	HW155	304	434	316	1.3734	26,412
371	General Structure and Improvements	304	Structures and Improvements	2000	01	06	2,683	HW155	304	434	329	1.3191	3,539
371	General Structure and Improvements	304	Structures and Improvements	2003	07	12	73,503	HW155	304	434	364	1.1923	87,638
371	General Structure and Improvements	304	Structures and Improvements	2004	01	06	39,188	HW155	304	434	276	1.5725	61,622
371	General Structure and Improvements	304	Structures and Improvements	2004	07	12	143,638	HW155	304	434	393	1.1043	158,620
371	General Structure and Improvements	304	Structures and Improvements	2005	01	06	41,789	HW155	304	434	414	1.0483	43,807
371	General Structure and Improvements	304	Structures and Improvements	2006	01	06	10,671	HW155	304	434	424	1.0236	10,923
371	General Structure and Improvements	304	Structures and Improvements	2006	07	12	4,687	HW155	304	434	434	1	4,687
		304 Total	**Structures and Improvements**				**1,518,648**						**1,965,394**
315	SS Wells	307	Wells and Springs	1971	01	12	49,329	HW155	305	383	88	4.3523	214,695
315	SS Wells	307	Wells and Springs	1972	01	12	54,139	HW155	305	383	94	4.0745	220,589
315	SS Wells	307	Wells and Springs	1973	01	12	2,735	HW155	305	383	100	3.83	10,475
315	SS Wells	307	Wells and Springs	1974	01	12	80,987	HW155	305	383	120	3.1917	258,486
315	SS Wells	307	Wells and Springs	1982	01	12	20,245	HW155	305	383	216	1.7731	35,896
315	SS Wells	307	Wells and Springs	1986	01	12	8,999	HW155	305	383	238	1.6092	14,481
315	SS Wells	307	Wells and Springs	1996	01	12	108,047	HW155	305	383	287	1.3345	144,188
315	SS Wells	307	Wells and Springs	1998	01	06	1,655	HW155	305	383	298	1.2852	2,127
315	SS Wells	307	Wells and Springs	1999	01	06	2,500	HW155	305	383	305	1.2557	3,139
315	SS Wells	307	Wells and Springs	2000	01	06	3,429	HW155	305	383	312	1.2276	4,210
		307 Total	**Wells and Springs**				**332,065**						**908,287**
324	Pumping Equipment	311	Electric Pumping Equipment	1972	01	12	9,897	HW155	311	619	96	6.4479	63,815
324	Pumping Equipment	311	Electric Pumping Equipment	1973	01	12	48,255	HW155	311	619	100	6.19	298,698
324	Pumping Equipment	311	Electric Pumping Equipment	1974	01	12	74,696	HW155	311	619	122	5.0738	378,993
324	Pumping Equipment	311	Electric Pumping Equipment	1975	01	12	16,868	HW155	311	619	155	3.9935	67,362
324	Pumping Equipment	311	Electric Pumping Equipment	1978	01	12	15,276	HW155	311	619	192	3.224	49,250
324	Pumping Equipment	311	Electric Pumping Equipment	1979	01	12	48,180	HW155	311	619	205	3.0195	145,480
324	Pumping Equipment	311	Electric Pumping Equipment	1980	01	12	3,955	HW155	311	619	222	2.7883	11,028
324	Pumping Equipment	311	Electric Pumping Equipment	1981	01	12	30,920	HW155	311	619	245	2.5265	78,119
324	Pumping Equipment	311	Electric Pumping Equipment	1982	01	12	2,717	HW155	311	619	260	2.3808	6,469
324	Pumping Equipment	311	Electric Pumping Equipment	1985	01	12	34,865	HW155	311	619	282	2.195	76,529

Chaparral City Water Company
Trended Reconstruction Cost Plant
Test Year Ended December 31, 2006

Exhibit
Schedule B-4
Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
324	Pumping Equipment	311	Electric Pumping Equipment	1986	01	12	104,906	HW155	311	619	284	2.1796	228,653
324	Pumping Equipment	311	Electric Pumping Equipment	1987	01	12	496,107	HW155	311	619	299	2.0702	1,027,041
324	Pumping Equipment	311	Electric Pumping Equipment	1989	01	12	18,061	HW155	311	619	330	1.8758	33,879
324	Pumping Equipment	311	Electric Pumping Equipment	1993	01	12	4,845	HW155	311	619	386	1.6036	7,770
324	Pumping Equipment	311	Electric Pumping Equipment	1996	01	12	11,862	HW155	311	619	450	1.3756	16,317
324	Pumping Equipment	311	Electric Pumping Equipment	1998	07	12	226,168	HW155	311	619	486	1.2737	288,071
324	Pumping Equipment	311	Electric Pumping Equipment	1999	07	12	1,218	HW155	311	619	499	1.2405	1,510
324	Pumping Equipment	311	Electric Pumping Equipment	2000	01	06	13,555	HW155	311	619	523	1.1836	16,044
324	Pumping Equipment	311	Electric Pumping Equipment	2002	07	12	1,094	HW155	311	619	533	1.1614	1,270
324	Pumping Equipment	311	Electric Pumping Equipment	2003	07	12	82,771	HW155	311	619	546	1.1337	93,838
324	Pumping Equipment	311	Electric Pumping Equipment	2003	07	12	23,294	HW155	311	619	546	1.1337	26,408
324	Pumping Equipment	311	Electric Pumping Equipment	2004	01	06	11,447	HW155	311	619	547	1.1316	12,954
324	Pumping Equipment	311	Electric Pumping Equipment	2004	07	12	40,174	HW155	311	619	569	1.0879	43,705
324	Pumping Equipment	311	Electric Pumping Equipment	2005	01	06	42,698	HW155	311	619	604	1.0248	43,757
324	Pumping Equipment	311	Electric Pumping Equipment	2005	07	12	65,967	HW155	311	619	611	1.0131	66,831
324	Pumping Equipment	311	Electric Pumping Equipment	2006	07	12	77,112	HW155	311	619	619	1	77,112
		311 Total	**Electric Pumping Equipment**				**1,506,908**						**3,160,902**
332	WT Equipment	320	Water Treatment Equipment	1986	01	12	1,320,562	HW155	320	444	269	1.6506	2,179,720
332	WT Equipment	320	Water Treatment Equipment	1987	01	12	288,612	HW155	320	444	275	1.6145	465,965
332	WT Equipment	320	Water Treatment Equipment	1989	01	12	404,880	HW155	320	444	289	1.5363	622,018
332	WT Equipment	320	Water Treatment Equipment	1993	01	12	19,999	HW155	320	444	317	1.4006	28,011
332	WT Equipment	320	Water Treatment Equipment	1994	01	12	38,774	HW155	320	444	319	1.3918	53,965
332	WT Equipment	320	Water Treatment Equipment	1995	01	12	20,119	HW155	320	444	326	1.362	27,402
332	WT Equipment	320	Water Treatment Equipment	1996	01	12	9,873	HW155	320	444	337	1.3175	13,008
332	WT Equipment	320	Water Treatment Equipment	1997	01	12	8,493	HW155	320	444	348	1.2759	10,837
332	WT Equipment	320	Water Treatment Equipment	1998	01	06	4,088	HW155	320	444	353	1.2578	5,142
332	WT Equipment	320	Water Treatment Equipment	1998	07	12	242,678	HW155	320	444	357	1.2437	301,819
332	WT Equipment	320	Water Treatment Equipment	1999	01	06	3,037,671	HW155	320	444	365	1.2164	3,695,023
332	WT Equipment	320	Water Treatment Equipment	1999	07	12	155,741	HW155	320	444	367	1.2098	188,415
332	WT Equipment	320	Water Treatment Equipment	2000	01	06	46,178	HW155	320	444	372	1.1935	55,113
332	WT Equipment	320	Water Treatment Equipment	2002	07	12	2,354	HW155	320	444	403	1.1017	2,593
332	WT Equipment	320	Water Treatment Equipment	2003	07	12	54,864	HW155	320	444	406	1.0936	59,999
332	WT Equipment	320	Water Treatment Equipment	2003	07	12	5,686	HW155	320	444	406	1.0936	6,218
332	WT Equipment	320	Water Treatment Equipment	2004	01	06	1,935,527	HW155	320	444	413	1.0751	2,080,885
332	WT Equipment	320	Water Treatment Equipment	2004	07	12	26,325	HW155	320	444	416	1.0673	28,096
332	WT Equipment	320	Water Treatment Equipment	2005	01	06	83,935	HW155	320	444	431	1.0302	86,470
332	WT Equipment	320	Water Treatment Equipment	2005	07	12	46,409	HW155	320	444	432	1.0278	47,699
332	WT Equipment	320	Water Treatment Equipment	2006	07	12	10,733	HW155	320	444	444	1	10,733
		320 Total	**Water Treatment Equipment**				**7,763,500**						**9,969,130**
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1979	01	12	5,416	HW155	330	375	178	2.1067	11,410
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1986	01	12	131,201	HW155	330	375	184	2.038	267,388
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1987	01	12	843,973	HW155	330	375	196	1.9133	1,614,773
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1989	01	12	25,226	HW155	330	375	216	1.7361	43,795
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1990	01	12	1,173	HW155	330	375	229	1.6376	1,921
316	SS Supply Mains	330	Distribution Reservoirs	1986	01	12	337,654	HW155	331	419	239	1.7531	591,941
316	SS Supply Mains	330	Distribution Reservoirs	1987	01	12	1,767,382	HW155	331	419	245	1.7102	3,022,577
316	SS Supply Mains	330	Distribution Reservoirs	1989	01	12	14,258	HW155	331	419	262	1.5992	22,801
316	SS Supply Mains	330	Distribution Reservoirs	2005	07	12	1,381,264	HW155	331	419	382	1.0969	1,515,108
316	SS Supply Mains	330	Distribution Reservoirs	2006	07	12	121,156	HW155	331	419	419	1	121,156
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1971	01	12	5,666	HW155	330	375	82	4.5732	25,912

Chaparral City Water Company
Trended Reconstruction Cost Plant
Test Year Ended December 31, 2006

Exhibit
Schedule B-4
Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1972	01	12	160,520	HW155	330	375	85	4.4118	708,182
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1973	01	12	51,364	HW155	330	375	100	3.75	192,616
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1974	01	12	141,088	HW155	330	375	140	2.6786	377,918
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1975	01	12	13,689	HW155	330	375	159	2.3585	32,286
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1978	01	12	8,847	HW155	330	375	173	2.1676	19,177
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1979	01	12	40,530	HW155	330	375	178	2.1067	85,385
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1994	01	12	21,151	HW155	330	375	246	1.5244	32,242
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1995	01	12	14,331	HW155	330	375	250	1.5	21,497
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1996	01	12	1,517,872	HW155	330	375	251	1.494	2,267,701
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1997	01	12	209,009	HW155	330	375	255	1.4706	307,369
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1998	01	06	1,650	HW155	330	375	268	1.3993	2,309
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1998	07	12	684,186	HW155	330	375	268	1.3993	957,382
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1999	01	06	4,475	HW155	330	375	268	1.3993	6,263
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1999	07	12	7,025	HW155	330	375	268	1.3993	9,830
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2000	01	06	11,328	HW155	330	375	268	1.3993	15,851
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2003			5,252					1	5,252
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2005	01	06	38,392	HW155	330	375	329	1.1398	43,759
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2005	07	12	611,889	HW155	330	375	338	1.1095	678,891
		330 Total	**Distribution Reservoirs**				**8,176,967**						**13,002,689**
343	TD Mains	331	Transmission and Distribution Mains	1972	01	12	709,606	HW155	331	420	98	4.2857	3,041,159
343	TD Mains	331	Transmission and Distribution Mains	1973	01	12	1,166,779	HW155	331	420	100	4.2	4,900,472
343	TD Mains	331	Transmission and Distribution Mains	1974	01	12	678,165	HW155	331	420	133	3.1579	2,141,577
343	TD Mains	331	Transmission and Distribution Mains	1975	01	12	300,104	HW155	331	420	151	2.7815	834,739
343	TD Mains	331	Transmission and Distribution Mains	1978	01	12	326,446	HW155	331	420	179	2.3464	765,973
343	TD Mains	331	Transmission and Distribution Mains	1979	01	12	203,567	HW155	331	420	193	2.1762	443,003
343	TD Mains	331	Transmission and Distribution Mains	1980	01	12	317,685	HW155	331	420	209	2.0096	638,420
343	TD Mains	331	Transmission and Distribution Mains	1981	01	12	108,464	HW155	331	420	224	1.875	203,370
343	TD Mains	331	Transmission and Distribution Mains	1982	01	12	78,620	HW155	331	420	239	1.7573	138,159
343	TD Mains	331	Transmission and Distribution Mains	1983	01	12	3,173	HW155	331	420	246	1.7073	5,417
343	TD Mains	331	Transmission and Distribution Mains	1985	01	12	11,614	HW155	331	420	248	1.6935	19,668
343	TD Mains	331	Transmission and Distribution Mains	1986	01	12	525,917	HW155	331	420	245	1.7143	901,579
343	TD Mains	331	Transmission and Distribution Mains	1987	01	12	249,490	HW155	331	420	252	1.6667	415,825
343	TD Mains	331	Transmission and Distribution Mains	1989	01	12	761,669	HW155	331	420	272	1.5441	1,176,093
343	TD Mains	331	Transmission and Distribution Mains	1990	01	12	330,022	HW155	331	420	275	1.5273	504,043
343	TD Mains	331	Transmission and Distribution Mains	1993	01	12	62,532	HW155	331	420	286	1.4685	91,828
343	TD Mains	331	Transmission and Distribution Mains	1994	01	12	190,407	HW155	331	420	290	1.4483	275,766
343	TD Mains	331	Transmission and Distribution Mains	1995	01	12	28,039	HW155	331	420	288	1.4583	40,889
343	TD Mains	331	Transmission and Distribution Mains	1996	01	12	1,523,667	HW155	331	420	293	1.4334	2,184,024
343	TD Mains	331	Transmission and Distribution Mains	1997	01	12	3,035,357	HW155	331	420	299	1.4047	4,263,766
343	TD Mains	331	Transmission and Distribution Mains	1998	01	06	667,653	HW155	331	420	301	1.3953	931,576
343	TD Mains	331	Transmission and Distribution Mains	1998	07	12	898,584	HW155	331	420	300	1.4	1,258,017
343	TD Mains	331	Transmission and Distribution Mains	1999	01	06	671,371	HW155	331	420	313	1.3419	900,912
343	TD Mains	331	Transmission and Distribution Mains	1999	07	12	1,840,964	HW155	331	420	306	1.3725	2,526,723
343	TD Mains	331	Transmission and Distribution Mains	2000	01	06	1,268,184	HW155	331	420	308	1.3636	1,729,295
343	TD Mains	331	Transmission and Distribution Mains	2003	07	12	33,705	HW155	331	420	342	1.2281	41,393
343	TD Mains	331	Transmission and Distribution Mains	2004	07	12	422,409	HW155	331	420	357	1.1765	496,965
343	TD Mains	331	Transmission and Distribution Mains	2005	01	06	7,371	HW155	331	420	390	1.0769	7,938
343	TD Mains	331	Transmission and Distribution Mains	2005	07	12	178,758	HW155	331	420	392	1.0714	191,522
343	TD Mains	331	Transmission and Distribution Mains	2006	01	06	970	HW155	331	420	410	1.0244	993
343	TD Mains	331	Transmission and Distribution Mains	2006	07	12	849,343	HW155	331	420	420	1	849,343

Chaparral City Water Company
Trended Reconstruction Cost Plant
Test Year Ended December 31, 2006

Exhibit
Schedule B-4
Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
		331 Total	**Transmission and Distribution Mains**				**17,450,634**						**31,920,448**
345	TD Services	333	Services	1981	01	12	62	HW155	333	362	192	1.8854	117
345	TD Services	333	Services	1983	01	12	10,829	HW155	333	362	207	1.7488	18,938
345	TD Services	333	Services	1984	01	12	34,831	HW155	333	362	211	1.7156	59,756
345	TD Services	333	Services	1985	01	12	68,555	HW155	333	362	211	1.7156	117,613
345	TD Services	333	Services	1986	01	12	65,741	HW155	333	362	222	1.6306	107,197
345	TD Services	333	Services	1987	01	12	38,078	HW155	333	362	227	1.5947	60,723
345	TD Services	333	Services	1989	01	12	40,664	HW155	333	362	224	1.6161	65,717
345	TD Services	333	Services	1990	01	12	12,765	HW155	333	362	229	1.5808	20,179
345	TD Services	333	Services	1993	01	12	32,034	HW155	333	362	254	1.4252	45,655
345	TD Services	333	Services	1994	01	12	13,580	HW155	333	362	255	1.4196	19,279
345	TD Services	333	Services	1995	01	12	31,324	HW155	333	362	257	1.4086	44,122
345	TD Services	333	Services	1996	01	12	42,984	HW155	333	362	263	1.3764	59,164
345	TD Services	333	Services	1997	01	12	443,656	HW155	333	362	266	1.3609	603,771
345	TD Services	333	Services	1998	01	06	559,186	HW155	333	362	268	1.3507	755,292
345	TD Services	333	Services	1998	07	12	445,673	HW155	333	362	261	1.387	618,148
345	TD Services	333	Services	1999	01	06	535,914	HW155	333	362	271	1.3358	715,874
345	TD Services	333	Services	1999	07	12	1,043,462	HW155	333	362	274	1.3212	1,378,621
345	TD Services	333	Services	2000	01	06	589,090	HW155	333	362	278	1.3022	767,113
345	TD Services	333	Services	2002	07	12	410,799	HW155	333	362	297	1.2189	500,723
345	TD Services	333	Services	2003	01	06	498,719	HW155	333	362	299	1.2107	603,799
345	TD Services	333	Services	2003	07	12	60,228	HW155	333	362	303	1.1947	71,954
345	TD Services	333	Services	2004	01	06	608,465	HW155	333	362	307	1.1792	717,502
345	TD Services	333	Services	2004	07	12	711,931	HW155	333	362	315	1.1492	818,151
345	TD Services	333	Services	2005	01	06	290,655	HW155	333	362	338	1.071	311,292
345	TD Services	333	Services	2005	07	12	353,422	HW155	333	362	341	1.0616	375,193
345	TD Services	333	Services	2006	01	06	24,237	HW155	333	362	349	1.0372	25,138
345	TD Services	333	Services	2006	07	12	423,047	HW155	333	362	362	1	423,047
		333 Total	**Services**				**7,389,930**						**9,304,078**
346	TD Meters	334	Meters	1972	01	12	16,674	HW155	334	428	94	4.5532	75,920
346	TD Meters	334	Meters	1973	01	12	31,632	HW155	334	428	100	4.28	135,385
346	TD Meters	334	Meters	1974	01	12	27,924	HW155	334	428	118	3.6271	101,283
346	TD Meters	334	Meters	1975	01	12	5,379	HW155	334	428	129	3.3178	17,846
346	TD Meters	334	Meters	1978	01	12	28,477	HW155	334	428	162	2.642	75,237
346	TD Meters	334	Meters	1979	01	12	9,052	HW155	334	428	174	2.4598	22,266
346	TD Meters	334	Meters	1980	01	12	30,569	HW155	334	428	190	2.2526	68,860
346	TD Meters	334	Meters	1981	01	12	21,307	HW155	334	428	202	2.1188	45,145
346	TD Meters	334	Meters	1982	01	12	15,396	HW155	334	428	219	1.9543	30,088
346	TD Meters	334	Meters	1983	01	12	28,803	HW155	334	428	235	1.8213	52,459
346	TD Meters	334	Meters	1984	01	12	41,088	HW155	334	428	241	1.7759	72,968
346	TD Meters	334	Meters	1985	01	12	69,519	HW155	334	428	239	1.7908	124,495
346	TD Meters	334	Meters	1986	01	12	66,881	HW155	334	428	248	1.7258	115,422
346	TD Meters	334	Meters	1987	01	12	65,962	HW155	334	428	253	1.6917	111,588
346	TD Meters	334	Meters	1989	01	12	63,812	HW155	334	428	260	1.6462	105,047
346	TD Meters	334	Meters	1990	01	12	23,578	HW155	334	428	266	1.609	37,937
346	TD Meters	334	Meters	1993	01	12	120,516	HW155	334	428	297	1.4411	173,675
346	TD Meters	334	Meters	1994	01	12	126,958	HW155	334	428	300	1.4267	181,131
346	TD Meters	334	Meters	1995	01	12	186,778	HW155	334	428	306	1.3987	261,246
346	TD Meters	334	Meters	1996	01	12	551,168	HW155	334	428	318	1.3459	741,817
346	TD Meters	334	Meters	1997	01	12	148,638	HW155	334	428	322	1.3292	197,569

Chaparral City Water Company
Trended Reconstruction Cost Plant
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Exhibit
Schedule B-4
Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
346	TD Meters	334	Meters	1998	07	12	162,736	HW155	334	428	322	1.3292	216,308
346	TD Meters	334	Meters	1999	01	06	1,869	HW155	334	428	329	1.3009	2,432
346	TD Meters	334	Meters	1999	07	12	250,740	HW155	334	428	332	1.2892	323,254
346	TD Meters	334	Meters	2000	01	06	6,142	HW155	334	428	336	1.2738	7,824
346	TD Meters	334	Meters	2003	07	12	58,043	HW155	334	428	367	1.1662	67,690
346	TD Meters	334	Meters	2003	07	12	3,556	HW155	334	428	367	1.1662	4,147
346	TD Meters	334	Meters	2004	07	12	251,973	HW155	334	428	377	1.1353	286,065
346	TD Meters	334	Meters	2005	07	12	215,171	HW155	334	428	398	1.0754	231,395
346	TD Meters	334	Meters	2006	07	12	95,332	HW155	334	428	428	1	95,332
		334 Total	**Meters**				**2,725,673**						**3,981,833**
348	TD Hydrants	335	Hydrants	1971	01	12	4,849	HW155	335	610	91	6.7033	32,504
348	TD Hydrants	335	Hydrants	1972	01	12	63,342	HW155	335	610	95	6.4211	406,725
348	TD Hydrants	335	Hydrants	1973	01	12	50,104	HW155	335	610	100	6.1	305,634
348	TD Hydrants	335	Hydrants	1974	01	12	22,529	HW155	335	610	126	4.8413	109,070
348	TD Hydrants	335	Hydrants	1975	01	12	10,310	HW155	335	610	150	4.0667	41,928
348	TD Hydrants	335	Hydrants	1978	01	12	25,269	HW155	335	610	192	3.1771	80,282
348	TD Hydrants	335	Hydrants	1979	01	12	3,946	HW155	335	610	206	2.9612	11,685
348	TD Hydrants	335	Hydrants	1980	01	12	14,854	HW155	335	610	220	2.7727	41,186
348	TD Hydrants	335	Hydrants	1981	01	12	10,420	HW155	335	610	235	2.5957	27,046
348	TD Hydrants	335	Hydrants	1982	01	12	7,898	HW155	335	610	260	2.3462	18,530
348	TD Hydrants	335	Hydrants	1983	01	12	3,541	HW155	335	610	278	2.1942	7,770
348	TD Hydrants	335	Hydrants	1984	01	12	2,033	HW155	335	610	280	2.1786	4,429
348	TD Hydrants	335	Hydrants	1985	01	12	3,405	HW155	335	610	287	2.1254	7,237
348	TD Hydrants	335	Hydrants	1986	01	12	9,745	HW155	335	610	297	2.0539	20,016
348	TD Hydrants	335	Hydrants	1987	01	12	1,305	HW155	335	610	309	1.9741	2,577
348	TD Hydrants	335	Hydrants	1989	01	12	10,917	HW155	335	610	338	1.8047	19,701
348	TD Hydrants	335	Hydrants	1990	01	12	14,224	HW155	335	610	354	1.7232	24,510
348	TD Hydrants	335	Hydrants	1993	01	12	6,311	HW155	335	610	369	1.6531	10,433
348	TD Hydrants	335	Hydrants	1994	01	12	2,240	HW155	335	610	369	1.6531	3,703
348	TD Hydrants	335	Hydrants	1995	01	12	1,367	HW155	335	610	374	1.631	2,230
348	TD Hydrants	335	Hydrants	1996	01	12	23,311	HW155	335	610	394	1.5482	36,090
348	TD Hydrants	335	Hydrants	1997	01	12	22,496	HW155	335	610	454	1.3436	30,225
348	TD Hydrants	335	Hydrants	1998	01	06	1,590	HW155	335	610	467	1.3062	2,077
348	TD Hydrants	335	Hydrants	1999	01	06	10,145	HW155	335	610	482	1.2656	12,839
348	TD Hydrants	335	Hydrants	1999	07	12	24,807	HW155	335	610	484	1.2603	31,264
348	TD Hydrants	335	Hydrants	2000	01	06	140,895	HW155	335	610	496	1.2298	173,273
348	TD Hydrants	335	Hydrants	2003	07	12	31,326	HW155	335	610	541	1.1275	35,320
348	TD Hydrants	335	Hydrants	2004	07	12	82,974	HW155	335	610	550	1.1091	92,026
348	TD Hydrants	335	Hydrants	2005	01	06	454,193	HW155	335	610	564	1.0816	491,255
348	TD Hydrants	335	Hydrants	2006	07	12	111,288	HW155	335	610	610	1	111,288
		335 Total	**Hydrants**				**1,171,633**						**2,192,853**
325	Pumping Other Equipment	339	Other Plant and Equipment	2000	01	06	271	HW155	311	619	523	1.1836	321
325	Pumping Other Equipment	339	Other Plant and Equipment	2005	01	06	19,331	HW155	311	619	604	1.0248	19,811
325	Pumping Other Equipment	339	Other Plant and Equipment	2005	07	12	1,607,800	HW155	311	619	611	1.0131	1,628,863
325	Pumping Other Equipment	339	Other Plant and Equipment	2006	07	12	22,794	HW155	311	619	619	1	22,794
349	TD Other Plant	339	Plant Structures and Improvements	1972	01	12	5,403	HW155	304	434	93	4.6667	25,214
349	TD Other Plant	339	Plant Structures and Improvements	1974	01	12	5,240	HW155	304	434	121	3.5868	18,795
349	TD Other Plant	339	Plant Structures and Improvements	1978	01	12	2,014	HW155	304	434	164	2.6463	5,330
349	TD Other Plant	339	Plant Structures and Improvements	1994	01	12	7,478	HW155	304	434	291	1.4914	11,153
349	TD Other Plant	339	Plant Structures and Improvements	1998	07	12	5,676	HW155	304	434	318	1.3648	7,746

Chaparral City Water Company
Trended Reconstruction Cost Plant
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Exhibit
Schedule B-4
Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
365	General Other Plant	339	Other Plant and Equipment	1998	01	06	1	CPI		202.6	162.3	1.2483	2
379	General Other Plant	339	Other Plant and Equipment	1974	01	12	3,740	CPI		202.6	49.3	4.1095	15,370
379	General Other Plant	339	Other Plant and Equipment	1985	01	12	1,574	CPI		202.6	107.6	1.8829	2,964
379	General Other Plant	339	Other Plant and Equipment	1990	01	12	35,907	CPI		202.6	130.7	1.5501	55,660
		339 Total	**Other Plant and Equipment**				**1,717,230**						**1,814,021**
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1974	01	12	11,376	CPI		202.6	49.3	4.1095	46,751
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1993	01	12	8,653	CPI		202.6	144.5	1.4021	12,132
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1994	01	12	17,245	CPI		202.6	148.2	1.3671	23,576
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1995	01	12	23,508	CPI		202.6	152.4	1.3294	31,251
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1996	01	12	8,778	CPI		202.6	156.9	1.2913	11,335
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1997	01	12	4,568	CPI		202.6	160.5	1.2623	5,766
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	01	06	5,352	CPI		202.6	162.3	1.2483	6,681
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	07	12	10,995	CPI		202.6	163.7	1.2376	13,607
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	01	06	16,672	CPI		202.6	165.4	1.2249	20,421
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	07	12	20,921	CPI		202.6	167.8	1.2074	25,260
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2000	01	06	7,484	CPI		202.6	170.8	1.1862	8,877
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2001	07	12	803	CPI		202.6	177.5	1.1414	917
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2002	07	12	3,693	CPI		202.6	180.9	1.12	4,136
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	01	06	4,537	CPI		202.6	183.3	1.1053	5,014
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	07	12	34,221	CPI		202.6	184.6	1.0975	37,557
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	01	06	34,128	CPI		202.6	187.6	1.08	36,859
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	07	12	9,601	CPI		202.6	190.2	1.0652	10,227
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	01	06	21,363	CPI		202.6	193.2	1.0487	22,403
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	07	12	3,372	CPI		202.6	197.4	1.0263	3,461
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	01	06	12,830	CPI		202.6	200.6	1.01	12,958
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	07	12	10,260	CPI		202.6	202.6	1	10,260
		340 Total	**Office Furniture and Equipment**				**270,358**						**349,449**
373	Generral Transportation Equipment	341	Transportation Equipment	1980	01	12	20,014	CPI		202.6	82.4	2.4587	49,208
373	Generral Transportation Equipment	341	Transportation Equipment	1986	01	12	17,630	CPI		202.6	109.6	1.8485	32,588
373	Generral Transportation Equipment	341	Transportation Equipment	1994	01	12	54,047	CPI		202.6	148.2	1.3671	73,888
373	Generral Transportation Equipment	341	Transportation Equipment	1995	01	12	772	CPI		202.6	152.4	1.3294	1,026
373	Generral Transportation Equipment	341	Transportation Equipment	1996	01	12	49,382	CPI		202.6	156.9	1.2913	63,767
373	Generral Transportation Equipment	341	Transportation Equipment	1997	01	12	10,046	CPI		202.6	160.5	1.2623	12,681
373	Generral Transportation Equipment	341	Transportation Equipment	1998	01	06	1,272	CPI		202.6	162.3	1.2483	1,588
373	Generral Transportation Equipment	341	Transportation Equipment	1998	07	12	29,863	CPI		202.6	163.7	1.2376	36,958
373	Generral Transportation Equipment	341	Transportation Equipment	1999	01	06	19,694	CPI		202.6	165.4	1.2249	24,123
373	Generral Transportation Equipment	341	Transportation Equipment	1999	07	12	16,035	CPI		202.6	167.8	1.2074	19,361
373	Generral Transportation Equipment	341	Transportation Equipment	2000	01	06	25,851	CPI		202.6	170.8	1.1862	30,665
373	Generral Transportation Equipment	341	Transportation Equipment	2000	07	12	3,383	CPI		202.6	173.6	1.1671	3,948
373	Generral Transportation Equipment	341	Transportation Equipment	2001	01	06	20,243	CPI		202.6	176.6	1.1472	23,222
373	Generral Transportation Equipment	341	Transportation Equipment	2002	07	12	62,350	CPI		202.6	180.9	1.12	69,832
373	Generral Transportation Equipment	341	Transportation Equipment	2003	01	06	24,633	CPI		202.6	183.3	1.1053	27,227
373	Generral Transportation Equipment	341	Transportation Equipment	2003	07	12	55,606	CPI		202.6	184.6	1.0975	61,027
373	Generral Transportation Equipment	341	Transportation Equipment	2004	01	06	59,844	CPI		202.6	187.6	1.08	64,632
373	Generral Transportation Equipment	341	Transportation Equipment	2005	01	06	64,652	CPI		202.6	193.2	1.0487	67,800
		341 Total	**Transportation Equipment**				**535,315**						**663,541**
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1974	01	12	628	CPI		202.6	49.3	4.1095	2,581
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1977	01	12	4,977	CPI		202.6	60.6	3.3432	16,639
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1978	01	12	685	CPI		202.6	65.2	3.1074	2,129
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1983	01	12	1,694	CPI		202.6	99.6	2.0341	3,446

Chaparral City Water Company
Trended Reconstruction Cost Plant
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Exhibit
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Witness: Bourassa

Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN Cost
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1984	01	12	4,723	CPI		202.6	103.9	1.95	9,210
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1985	01	12	6,317	CPI		202.6	107.6	1.8829	11,894
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1993	01	12	854	CPI		202.6	144.5	1.4021	1,198
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1994	01	12	7,042	CPI		202.6	148.2	1.3671	9,627
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1996	01	12	5,098	CPI		202.6	156.9	1.2913	6,583
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1997	01	12	3,114	CPI		202.6	160.5	1.2623	3,931
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1998	07	12	27,528	CPI		202.6	163.7	1.2376	34,068
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1999	01	06	5,352	CPI		202.6	165.4	1.2249	6,556
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1999	07	12	3,017	CPI		202.6	167.8	1.2074	3,643
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2000	01	06	14,828	CPI		202.6	170.8	1.1862	17,589
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2002	07	12	2,147	CPI		202.6	180.9	1.12	2,405
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2004	07	12	4,936	CPI		202.6	190.2	1.0652	5,257
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2005	01	06	52,874	CPI		202.6	193.2	1.0487	55,449
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2006	07	12	3,551	CPI		202.6	202.6	1	3,551
		343 Total	**Tools and Work Equipment**				**149,365**						**195,755**
376	General Communication Equipment	346	Communication Equipment	1986	01	12	8,857	CPI		202.6	109.6	1.8485	16,371
376	General Communication Equipment	346	Communication Equipment	1989	01	12	7,135	CPI		202.6	124	1.6339	11,658
376	General Communication Equipment	346	Communication Equipment	1995	01	12	2,540	CPI		202.6	152.4	1.3294	3,376
376	General Communication Equipment	346	Communication Equipment	1996	01	12	1,409	CPI		202.6	156.9	1.2913	1,819
376	General Communication Equipment	346	Communication Equipment	1997	01	12	12,465	CPI		202.6	160.5	1.2623	15,734
376	General Communication Equipment	346	Communication Equipment	1998	07	12	4,054	CPI		202.6	163.7	1.2376	5,017
376	General Communication Equipment	346	Communication Equipment	1999	01	06	603	CPI		202.6	165.4	1.2249	739
376	General Communication Equipment	346	Communication Equipment	2000	01	06	2,042	CPI		202.6	170.8	1.1862	2,423
		346 Total	**Communication Equipment**				**39,105**						**57,138**
		Total					**51,019,189**						**79,757,377**
		348	**Other Tangible Plant**				34,063	NONE		0	0	1	34,063
		Grand Total					**51,053,252**						**79,791,440**

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
307	Land, Cap Easemts	303	Land and Land Rights	2000	07	12			
		303 Total	**Land and Land Rights**				1.0000	0	0
321	Pumping Structures and Improvements	304	Structure and Improvements	1982	01	12			
321	Pumping Structures and Improvements	304	Structure and Improvements	1996	01	12			
321	Pumping Structures and Improvements	304	Structure and Improvements	1999	07	12			
321	Pumping Structures and Improvements	304	Structure and Improvements	2004	01	06			
321	Pumping Structures and Improvements	304	Structure and Improvements	2005	01	06			
331	WT Structures and Improvments	304	Structures and Improvements	2002	07	12			
331	WT Structures and Improvments	304	Structures and Improvements	2003	07	12			
331	WT Structures and Improvments	304	Structures and Improvements	2004	07	12			
331	WT Structures and Improvments	304	Structures and Improvements	2005	01	06			
331	WT Structures and Improvments	304	Structures and Improvements	2005	07	12			
331	WT Structures and Improvments	304	Structures and Improvements	2006	07	12			
341	TD Structures and Improvements	304	Structures and Improvements	1975	01	12			
341	TD Structures and Improvements	304	Structures and Improvements	2004	01	06			
371	General Structure and Improvements	304	Structures and Improvements	1985	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1986	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1995	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1996	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1997	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1998	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2000	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2003	07	12			
371	General Structure and Improvements	304	Structures and Improvements	2004	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2004	07	12			
371	General Structure and Improvements	304	Structures and Improvements	2005	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2006	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2006	07	12			
		304 Total	**Structures and Improvements**				1.2942	376,155	486,810
315	SS Wells	307	Wells and Springs	1971	01	12			
315	SS Wells	307	Wells and Springs	1972	01	12			
315	SS Wells	307	Wells and Springs	1973	01	12			
315	SS Wells	307	Wells and Springs	1974	01	12			
315	SS Wells	307	Wells and Springs	1982	01	12			
315	SS Wells	307	Wells and Springs	1986	01	12			
315	SS Wells	307	Wells and Springs	1996	01	12			
315	SS Wells	307	Wells and Springs	1998	01	06			
315	SS Wells	307	Wells and Springs	1999	01	06			
315	SS Wells	307	Wells and Springs	2000	01	06			
		307 Total	**Wells and Springs**				2.7353	54,932	150,254
324	Pumping Equipment	311	Electric Pumping Equipment	1972	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1973	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1974	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1975	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1978	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1979	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1980	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1981	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1982	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1985	01	12			

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
324	Pumping Equipment	311	Electric Pumping Equipment	1986	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1987	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1989	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1993	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1996	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1998	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1999	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	2000	01	06			
324	Pumping Equipment	311	Electric Pumping Equipment	2002	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	2003	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	2003	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	2004	01	06			
324	Pumping Equipment	311	Electric Pumping Equipment	2004	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	2005	01	06			
324	Pumping Equipment	311	Electric Pumping Equipment	2005	07	12			
324	Pumping Equipment	311	Electric Pumping Equipment	2006	07	12			
		311 Total	**Electric Pumping Equipment**				2.0976	834,457	1,750,363
332	WT Equipment	320	Water Treatment Equipment	1986	01	12			
332	WT Equipment	320	Water Treatment Equipment	1987	01	12			
332	WT Equipment	320	Water Treatment Equipment	1989	01	12			
332	WT Equipment	320	Water Treatment Equipment	1993	01	12			
332	WT Equipment	320	Water Treatment Equipment	1994	01	12			
332	WT Equipment	320	Water Treatment Equipment	1995	01	12			
332	WT Equipment	320	Water Treatment Equipment	1996	01	12			
332	WT Equipment	320	Water Treatment Equipment	1997	01	12			
332	WT Equipment	320	Water Treatment Equipment	1998	01	06			
332	WT Equipment	320	Water Treatment Equipment	1998	07	12			
332	WT Equipment	320	Water Treatment Equipment	1999	01	06			
332	WT Equipment	320	Water Treatment Equipment	1999	07	12			
332	WT Equipment	320	Water Treatment Equipment	2000	01	06			
332	WT Equipment	320	Water Treatment Equipment	2002	07	12			
332	WT Equipment	320	Water Treatment Equipment	2003	07	12			
332	WT Equipment	320	Water Treatment Equipment	2003	07	12			
332	WT Equipment	320	Water Treatment Equipment	2004	01	06			
332	WT Equipment	320	Water Treatment Equipment	2004	07	12			
332	WT Equipment	320	Water Treatment Equipment	2005	01	06			
332	WT Equipment	320	Water Treatment Equipment	2005	07	12			
332	WT Equipment	320	Water Treatment Equipment	2006	07	12			
		320 Total	**Water Treatment Equipment**				1.2841	2,099,307	2,695,725
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1979	01	12			
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1986	01	12			
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1987	01	12			
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1989	01	12			
312	SS Coll & Imp Resv	330	Distribution Reservoirs	1990	01	12			
316	SS Supply Mains	330	Distribution Reservoirs	1986	01	12			
316	SS Supply Mains	330	Distribution Reservoirs	1987	01	12			
316	SS Supply Mains	330	Distribution Reservoirs	1989	01	12			
316	SS Supply Mains	330	Distribution Reservoirs	2005	07	12			
316	SS Supply Mains	330	Distribution Reservoirs	2006	07	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1971	01	12			

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1972	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1973	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1974	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1975	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1978	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1979	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1994	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1995	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1996	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1997	01	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1998	01	06			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1998	07	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1999	01	06			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	1999	07	12			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2000	01	06			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2003					
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2005	01	06			
342	TD Reservoirs and Tanks	330	Distribution Reservoirs	2005	07	12			
		330 Total	**Distribution Reservoirs**				1.5902	1,431,816	2,276,817
343	TD Mains	331	Transmission and Distribution Mains	1972	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1973	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1974	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1975	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1978	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1979	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1980	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1981	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1982	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1983	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1985	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1986	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1987	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1989	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1990	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1993	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1994	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1995	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1996	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1997	01	12			
343	TD Mains	331	Transmission and Distribution Mains	1998	01	06			
343	TD Mains	331	Transmission and Distribution Mains	1998	07	12			
343	TD Mains	331	Transmission and Distribution Mains	1999	01	06			
343	TD Mains	331	Transmission and Distribution Mains	1999	07	12			
343	TD Mains	331	Transmission and Distribution Mains	2000	01	06			
343	TD Mains	331	Transmission and Distribution Mains	2003	07	12			
343	TD Mains	331	Transmission and Distribution Mains	2004	07	12			
343	TD Mains	331	Transmission and Distribution Mains	2005	01	06			
343	TD Mains	331	Transmission and Distribution Mains	2005	07	12			
343	TD Mains	331	Transmission and Distribution Mains	2006	01	06			
343	TD Mains	331	Transmission and Distribution Mains	2006	07	12			

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
		331 Total	**Transmission and Distribution Mains**				1.8292	7,103,657	12,993,907
345	TD Services	333	Services	1981	01	12			
345	TD Services	333	Services	1983	01	12			
345	TD Services	333	Services	1984	01	12			
345	TD Services	333	Services	1985	01	12			
345	TD Services	333	Services	1986	01	12			
345	TD Services	333	Services	1987	01	12			
345	TD Services	333	Services	1989	01	12			
345	TD Services	333	Services	1990	01	12			
345	TD Services	333	Services	1993	01	12			
345	TD Services	333	Services	1994	01	12			
345	TD Services	333	Services	1995	01	12			
345	TD Services	333	Services	1996	01	12			
345	TD Services	333	Services	1997	01	12			
345	TD Services	333	Services	1998	01	06			
345	TD Services	333	Services	1998	07	12			
345	TD Services	333	Services	1999	01	06			
345	TD Services	333	Services	1999	07	12			
345	TD Services	333	Services	2000	01	06			
345	TD Services	333	Services	2002	07	12			
345	TD Services	333	Services	2003	01	06			
345	TD Services	333	Services	2003	07	12			
345	TD Services	333	Services	2004	01	06			
345	TD Services	333	Services	2004	07	12			
345	TD Services	333	Services	2005	01	06			
345	TD Services	333	Services	2005	07	12			
345	TD Services	333	Services	2006	01	06			
345	TD Services	333	Services	2006	07	12			
		333 Total	**Services**				1.2590	1,228,978	1,547,309
346	TD Meters	334	Meters	1972	01	12			
346	TD Meters	334	Meters	1973	01	12			
346	TD Meters	334	Meters	1974	01	12			
346	TD Meters	334	Meters	1975	01	12			
346	TD Meters	334	Meters	1978	01	12			
346	TD Meters	334	Meters	1979	01	12			
346	TD Meters	334	Meters	1980	01	12			
346	TD Meters	334	Meters	1981	01	12			
346	TD Meters	334	Meters	1982	01	12			
346	TD Meters	334	Meters	1983	01	12			
346	TD Meters	334	Meters	1984	01	12			
346	TD Meters	334	Meters	1985	01	12			
346	TD Meters	334	Meters	1986	01	12			
346	TD Meters	334	Meters	1987	01	12			
346	TD Meters	334	Meters	1989	01	12			
346	TD Meters	334	Meters	1990	01	12			
346	TD Meters	334	Meters	1993	01	12			
346	TD Meters	334	Meters	1994	01	12			
346	TD Meters	334	Meters	1995	01	12			
346	TD Meters	334	Meters	1996	01	12			
346	TD Meters	334	Meters	1997	01	12			

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
346	TD Meters	334	Meters	1998	07	12			
346	TD Meters	334	Meters	1999	01	06			
346	TD Meters	334	Meters	1999	07	12			
346	TD Meters	334	Meters	2000	01	06			
346	TD Meters	334	Meters	2003	07	12			
346	TD Meters	334	Meters	2003	07	12			
346	TD Meters	334	Meters	2004	07	12			
346	TD Meters	334	Meters	2005	07	12			
346	TD Meters	334	Meters	2006	07	12			
		334 Total	**Meters**				1.4609	1,032,186	1,507,882
348	TD Hydrants	335	Hydrants	1971	01	12			
348	TD Hydrants	335	Hydrants	1972	01	12			
348	TD Hydrants	335	Hydrants	1973	01	12			
348	TD Hydrants	335	Hydrants	1974	01	12			
348	TD Hydrants	335	Hydrants	1975	01	12			
348	TD Hydrants	335	Hydrants	1978	01	12			
348	TD Hydrants	335	Hydrants	1979	01	12			
348	TD Hydrants	335	Hydrants	1980	01	12			
348	TD Hydrants	335	Hydrants	1981	01	12			
348	TD Hydrants	335	Hydrants	1982	01	12			
348	TD Hydrants	335	Hydrants	1983	01	12			
348	TD Hydrants	335	Hydrants	1984	01	12			
348	TD Hydrants	335	Hydrants	1985	01	12			
348	TD Hydrants	335	Hydrants	1986	01	12			
348	TD Hydrants	335	Hydrants	1987	01	12			
348	TD Hydrants	335	Hydrants	1989	01	12			
348	TD Hydrants	335	Hydrants	1990	01	12			
348	TD Hydrants	335	Hydrants	1993	01	12			
348	TD Hydrants	335	Hydrants	1994	01	12			
348	TD Hydrants	335	Hydrants	1995	01	12			
348	TD Hydrants	335	Hydrants	1996	01	12			
348	TD Hydrants	335	Hydrants	1997	01	12			
348	TD Hydrants	335	Hydrants	1998	01	06			
348	TD Hydrants	335	Hydrants	1999	01	06			
348	TD Hydrants	335	Hydrants	1999	07	12			
348	TD Hydrants	335	Hydrants	2000	01	06			
348	TD Hydrants	335	Hydrants	2003	07	12			
348	TD Hydrants	335	Hydrants	2004	07	12			
348	TD Hydrants	335	Hydrants	2005	01	06			
348	TD Hydrants	335	Hydrants	2006	07	12			
		335 Total	**Hydrants**				1.8716	246,174	460,745
325	Pumping Other Equipment	339	Other Plant and Equipment	2000	01	06			
325	Pumping Other Equipment	339	Other Plant and Equipment	2005	01	06			
325	Pumping Other Equipment	339	Other Plant and Equipment	2005	07	12			
325	Pumping Other Equipment	339	Other Plant and Equipment	2006	07	12			
349	TD Other Plant	339	Plant Structures and Improvements	1972	01	12			
349	TD Other Plant	339	Plant Structures and Improvements	1974	01	12			
349	TD Other Plant	339	Plant Structures and Improvements	1978	01	12			
349	TD Other Plant	339	Plant Structures and Improvements	1994	01	12			
349	TD Other Plant	339	Plant Structures and Improvements	1998	07	12			

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
365	General Other Plant	339	Other Plant and Equipment	1998	01	06			
379	General Other Plant	339	Other Plant and Equipment	1974	01	12			
379	General Other Plant	339	Other Plant and Equipment	1985	01	12			
379	General Other Plant	339	Other Plant and Equipment	1990	01	12			
		339 Total	**Other Plant and Equipment**				1.0564	262,340	277,127
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1974	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1993	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1994	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1995	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1996	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1997	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2000	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2001	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2002	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	07	12			
		340 Total	**Office Furniture and Equipment**				1.2925	66,702	86,215
373	Generral Transportation Equipment	341	Transportation Equipment	1980	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1986	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1994	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1995	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1996	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1997	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1998	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	1998	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1999	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	1999	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2000	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2000	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2001	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2002	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2003	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2003	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2004	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2005	01	06			
		341 Total	**Transportation Equipment**				1.2395	140,176	173,753
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1974	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1977	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1978	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1983	01	12			

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Class	Class Description	NARUC	NARUC Description	Vin. Yr.	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1984	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1985	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1993	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1994	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1996	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1997	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1998	07	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1999	01	06			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1999	07	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2000	01	06			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2002	07	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2004	07	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2005	01	06			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2006	07	12			
		343 Total	**Tools and Work Equipment**				1.3106	43,635	57,187
376	General Communication Equipment	346	Communication Equipment	1986	01	12			
376	General Communication Equipment	346	Communication Equipment	1989	01	12			
376	General Communication Equipment	346	Communication Equipment	1995	01	12			
376	General Communication Equipment	346	Communication Equipment	1996	01	12			
376	General Communication Equipment	346	Communication Equipment	1997	01	12			
376	General Communication Equipment	346	Communication Equipment	1998	07	12			
376	General Communication Equipment	346	Communication Equipment	1999	01	06			
376	General Communication Equipment	346	Communication Equipment	2000	01	06			
		346 Total	**Communication Equipment**				1.4612	25,603	37,410
		Total						14,946,118	24,501,504
		348	**Other Tangible Plant**				1.0000	639	639
		Grand Total						14,946,757	24,502,143

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
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Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN
306	Land, Cap Easemts	303	Land and Land Rights	1969	01	12	1	NONE		0	0	1	1
306	Land, Cap Easemts	303	Land and Land Rights	1988	01	12	135,732	NONE		0	0	1	135,732
306	Land, Cap Easemts	303	Land and Land Rights	1989	01	12	22,146	NONE		0	0	1	22,146
306	Land, Cap Easemts	303	Land and Land Rights	1991	01	12	12,967	NONE		0	0	1	12,967
306	Land, Cap Easemts	303	Land and Land Rights	1992	01	12	1,157	NONE		0	0	1	1,157
		303 Total					**172,003**						**172,003**
371	General Structure and Improvements	304	Structures and Improvements	1970	01	12	8,815	HW155	304	434	80	5.425	47,821
371	General Structure and Improvements	304	Structures and Improvements	1971	01	12	3,935	HW155	304	434	88	4.9318	19,407
371	General Structure and Improvements	304	Structures and Improvements	1985	01	12	21,106	HW155	304	434	241	1.8008	38,008
371	General Structure and Improvements	304	Structures and Improvements	1986	01	12	5,329	HW155	304	434	246	1.7642	9,401
371	General Structure and Improvements	304	Structures and Improvements	1988	01	12	3,480	HW155	304	434	253	1.7154	5,970
371	General Structure and Improvements	304	Structures and Improvements	1989	01	12	4,155	HW155	304	434	253	1.7154	7,127
371	General Structure and Improvements	304	Structures and Improvements	1990	01	12	4,076,985	HW155	304	434	261	1.6628	6,779,211
371	General Structure and Improvements	304	Structures and Improvements	1991	01	12	445,906	HW155	304	434	261	1.6628	741,452
371	General Structure and Improvements	304	Structures and Improvements	1992	01	12	103,378	HW155	304	434	266	1.6316	168,672
371	General Structure and Improvements	304	Structures and Improvements	1993	01	12	23,680	HW155	304	434	279	1.5556	36,837
371	General Structure and Improvements	304	Structures and Improvements	1994	01	12	254,233	HW155	304	434	291	1.4914	379,163
371	General Structure and Improvements	304	Structures and Improvements	1995	01	12	267,182	HW155	304	434	299	1.4515	387,815
371	General Structure and Improvements	304	Structures and Improvements	1996	01	12	162,226	HW155	304	434	307	1.4137	229,339
371	General Structure and Improvements	304	Structures and Improvements	1998	01	06	93,089	HW155	304	434	316	1.3734	127,848
371	General Structure and Improvements	304	Structures and Improvements	1999	07	12	173,969	HW155	304	434	324	1.3395	233,031
371	General Structure and Improvements	304	Structures and Improvements	2002	01	06	6,149	HW155	304	434	352	1.233	7,582
371	General Structure and Improvements	304	Structures and Improvements	2002	07	12	4,515	HW155	304	434	365	1.189	5,368
371	General Structure and Improvements	304	Structures and Improvements	2003	01	06	47,369	HW155	304	434	367	1.1826	56,019
371	General Structure and Improvements	304	Structures and Improvements	2004	07	12	4,395	HW155	304	434	393	1.1043	4,853
371	General Structure and Improvements	304	Structures and Improvements	2005	07	12	49,327	HW155	304	434	418	1.0383	51,216
371	General Structure and Improvements	304	Structures and Improvements	2006	07	12	43,590	HW155	304	434	434	1	43,590
		304 Total					**5,802,813**						**9,379,730**
324	Pumping Equipment	311	Electric Pumping Equipment	1969	01	12	(42)	HW155	311	619	84	7.369	(310)
324	Pumping Equipment	311	Electric Pumping Equipment	1990	01	12	(874)	HW155	311	619	349	1.7736	(1,550)
		311 Total					(916)						(1,860)
317	General Other Plant	339	Other Plant and Equipment	1998	07	12	820,254	CPI		202.6	163.7	1.2376	1,015,146
379	General Other Plant	339	Other Plant and Equipment	1991	01	12	24,906	CPI		202.6	136.2	1.4875	37,048
379	General Other Plant	339	Other Plant and Equipment	1992	01	12	2,222	CPI		202.6	140.3	1.444	3,209
		339 Total					**847,382**						**1,055,403**
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1991	01	12	240,934	CPI		202.6	136.2	1.4875	358,389
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1992	01	12	681,817	CPI		202.6	140.3	1.444	984,544
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1993	01	12	640,706	CPI		202.6	144.5	1.4021	898,334
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1994	01	12	434,479	CPI		202.6	148.2	1.3671	593,976
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1995	01	12	2,710,260	CPI		202.6	152.4	1.3294	3,603,020
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1996	01	12	749,145	CPI		202.6	156.9	1.2913	967,371
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1997	01	12	508,326	CPI		202.6	160.5	1.2623	641,660
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	01	06	388,128	CPI		202.6	162.3	1.2483	484,500
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	07	12	292,558	CPI		202.6	163.7	1.2376	362,070
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	01	06	198,230	CPI		202.6	165.4	1.2249	242,812
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	07	12	282,265	CPI		202.6	167.8	1.2074	340,807
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2000	01	06	138,914	CPI		202.6	170.8	1.1862	164,780

Chaparral City Water Company
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Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2000	07	12	45,357	CPI		202.6	173.6	1.1671	52,936
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2001	01	06	268,090	CPI		202.6	176.6	1.1472	307,553
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2001	07	12	11,762	CPI		202.6	177.5	1.1414	13,425
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2002	01	06	151,658	CPI		202.6	178.9	1.1325	171,753
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2002	07	12	811,995	CPI		202.6	180.9	1.12	909,434
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	01	06	595,298	CPI		202.6	183.3	1.1053	657,983
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	07	12	2,284,634	CPI		202.6	184.6	1.0975	2,507,386
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	01	06	699,858	CPI		202.6	187.6	1.08	755,847
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	07	12	290,223	CPI		202.6	190.2	1.0652	309,146
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	01	06	45,298	CPI		202.6	193.2	1.0487	47,504
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	07	12	535,962	CPI		202.6	197.4	1.0263	550,058
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	01	06	8,276	CPI		202.6	200.6	1.01	8,359
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	07	12	862,471	CPI		202.6	202.6	1	862,471
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2007	01	06	392,121	CPI		202.6	0	1	392,121
		340 Total					**14,268,765**						**17,188,237**
373	Generral Transportation Equipment	341	Transportation Equipment	1990	01	12	0	CPI		202.6	130.7	1.5501	0
373	Generral Transportation Equipment	341	Transportation Equipment	1991	01	12	0	CPI		202.6	136.2	1.4875	0
373	Generral Transportation Equipment	341	Transportation Equipment	1996	01	12	28,454	CPI		202.6	156.9	1.2913	36,743
373	Generral Transportation Equipment	341	Transportation Equipment	1998	01	06	0	CPI		202.6	162.3	1.2483	0
373	Generral Transportation Equipment	341	Transportation Equipment	1998	07	12	30,017	CPI		202.6	163.7	1.2376	37,149
373	Generral Transportation Equipment	341	Transportation Equipment	1999	01	06	0	CPI		202.6	165.4	1.2249	0
373	Generral Transportation Equipment	341	Transportation Equipment	2000	01	06	30,932	CPI		202.6	170.8	1.1862	36,692
373	Generral Transportation Equipment	341	Transportation Equipment	2002	07	12	115,007	CPI		202.6	180.9	1.12	128,808
373	Generral Transportation Equipment	341	Transportation Equipment	2003	01	06	25,648	CPI		202.6	183.3	1.1053	28,349
373	Generral Transportation Equipment	341	Transportation Equipment	2004	01	06	78,246	CPI		202.6	187.6	1.08	84,506
373	Generral Transportation Equipment	341	Transportation Equipment	2004	07	12	115,463	CPI		202.6	190.2	1.0652	122,991
373	Generral Transportation Equipment	341	Transportation Equipment	2005	07	12	90,732	CPI		202.6	197.4	1.0263	93,118
373	Generral Transportation Equipment	341	Transportation Equipment	2006	07	12	38,220	CPI		202.6	202.6	1	38,220
		341 Total					**552,719**						**606,575**
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1943	01	12	72	CPI		202.6	17.3	11.711	843
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1945	01	12	296	CPI		202.6	18	11.2556	3,332
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1946	01	12	1,038	CPI		202.6	19.5	10.3897	10,785
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1947	01	12	269	CPI		202.6	22.3	9.0852	2,444
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1948	01	12	67	CPI		202.6	24.1	8.4066	563
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1949	01	12	274	CPI		202.6	23.8	8.5126	2,332
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1951	01	12	438	CPI		202.6	26	7.7923	3,413
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1952	01	12	865	CPI		202.6	26.5	7.6453	6,613
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1953	01	12	628	CPI		202.6	26.7	7.588	4,765
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1954	01	12	588	CPI		202.6	26.9	7.5316	4,429
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1955	01	12	614	CPI		202.6	26.8	7.5597	4,642
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1956	01	12	824	CPI		202.6	27.2	7.4485	6,138
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1957	01	12	1,803	CPI		202.6	28.1	7.21	13,000
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1958	01	12	5,321	CPI		202.6	28.9	7.0104	37,302
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1959	01	12	631	CPI		202.6	29.1	6.9622	4,393
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1960	01	12	1,907	CPI		202.6	29.6	6.8446	13,053
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1961	01	12	258	CPI		202.6	29.9	6.7759	1,748
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1963	01	12	937	CPI		202.6	30.6	6.6209	6,204

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Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1964	01	12	447	CPI		202.6	31	6.5355	2,921
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1965	01	12	348	CPI		202.6	31.5	6.4317	2,238
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1966	01	12	153	CPI		202.6	32.4	6.2531	957
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1968	01	12	173	CPI		202.6	34.8	5.8218	1,007
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1969	01	12	790	CPI		202.6	36.7	5.5204	4,361
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1970	01	12	384	CPI		202.6	38.8	5.2216	2,005
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1971	01	12	734	CPI		202.6	40.5	5.0025	3,672
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1972	01	12	286	CPI		202.6	41.8	4.8469	1,386
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1973	01	12	147	CPI		202.6	44.4	4.5631	671
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1974	01	12	1,433	CPI		202.6	49.3	4.1095	5,889
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1975	01	12	160	CPI		202.6	53.8	3.7658	603
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1976	01	12	587	CPI		202.6	56.9	3.5606	2,090
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1977	01	12	1,203	CPI		202.6	60.6	3.3432	4,022
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1978	01	12	861	CPI		202.6	65.2	3.1074	2,675
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1981	01	12	2,549	CPI		202.6	90.9	2.2288	5,681
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1982	01	12	3,067	CPI		202.6	96.5	2.0995	6,439
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1984	01	12	3,950	CPI		202.6	103.9	1.95	7,703
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1986	01	12	27,215	CPI		202.6	109.6	1.8485	50,307
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1987	01	12	2,887	CPI		202.6	113.6	1.7835	5,149
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1988	01	12	5,395	CPI		202.6	118.3	1.7126	9,239
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1989	01	12	2,566	CPI		202.6	124	1.6339	4,193
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1990	01	12	12,092	CPI		202.6	130.7	1.5501	18,744
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1991	01	12	9,700	CPI		202.6	136.2	1.4875	14,429
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1992	01	12	14,208	CPI		202.6	140.3	1.444	20,516
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1993	01	12	27,779	CPI		202.6	144.5	1.4021	38,949
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1994	01	12	58,113	CPI		202.6	148.2	1.3671	79,446
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2001	01	06	197,016	CPI		202.6	176.6	1.1472	226,017
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2003	07	12	14,570	CPI		202.6	184.6	1.0975	15,991
		343 Total					**405,643**						**663,298**
375	Laboratory Equipment	344	Laboratory Equipment	1951	01	12	307	CPI		202.6	26	7.7923	2,392
375	Laboratory Equipment	344	Laboratory Equipment	1952	01	12	96	CPI		202.6	26.5	7.6453	734
375	Laboratory Equipment	344	Laboratory Equipment	1956	01	12	182	CPI		202.6	27.2	7.4485	1,356
375	Laboratory Equipment	344	Laboratory Equipment	1957	01	12	151	CPI		202.6	28.1	7.21	1,089
375	Laboratory Equipment	344	Laboratory Equipment	1958	01	12	205	CPI		202.6	28.9	7.0104	1,437
375	Laboratory Equipment	344	Laboratory Equipment	1959	01	12	264	CPI		202.6	29.1	6.9622	1,838
375	Laboratory Equipment	344	Laboratory Equipment	1960	01	12	100	CPI		202.6	29.6	6.8446	684
375	Laboratory Equipment	344	Laboratory Equipment	1981	01	12	322	CPI		202.6	90.9	2.2288	718
375	Laboratory Equipment	344	Laboratory Equipment	1982	01	12	2,434	CPI		202.6	96.5	2.0995	5,110
		344 Total					**4,061**						**15,358**
377	Power Operated Equipment	345	Power Operated Equipment	1945	01	12	115	CPI		202.6	18	11.2556	1,294
377	Power Operated Equipment	345	Power Operated Equipment	1946	01	12	111	CPI		202.6	19.5	10.3897	1,153
377	Power Operated Equipment	345	Power Operated Equipment	1948	01	12	278	CPI		202.6	24.1	8.4066	2,337
377	Power Operated Equipment	345	Power Operated Equipment	1956	01	12	1,967	CPI		202.6	27.2	7.4485	14,651
377	Power Operated Equipment	345	Power Operated Equipment	1957	01	12	4,229	CPI		202.6	28.1	7.21	30,491
377	Power Operated Equipment	345	Power Operated Equipment	1958	01	12	770	CPI		202.6	28.9	7.0104	5,398
377	Power Operated Equipment	345	Power Operated Equipment	1959	01	12	100	CPI		202.6	29.1	6.9622	696
377	Power Operated Equipment	345	Power Operated Equipment	1960	01	12	626	CPI		202.6	29.6	6.8446	4,285

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Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN
377	Power Operated Equipment	345	Power Operated Equipment	1964	01	12	1,065	CPI		202.6	31	6.5355	6,960
377	Power Operated Equipment	345	Power Operated Equipment	1965	01	12	210	CPI		202.6	31.5	6.4317	1,351
377	Power Operated Equipment	345	Power Operated Equipment	1966	01	12	942	CPI		202.6	32.4	6.2531	5,890
377	Power Operated Equipment	345	Power Operated Equipment	1967	01	12	489	CPI		202.6	33.4	6.0659	2,966
377	Power Operated Equipment	345	Power Operated Equipment	1968	01	12	11,200	CPI		202.6	34.8	5.8218	65,204
377	Power Operated Equipment	345	Power Operated Equipment	1969	01	12	1,195	CPI		202.6	36.7	5.5204	6,597
377	Power Operated Equipment	345	Power Operated Equipment	1970	01	12	1,329	CPI		202.6	38.8	5.2216	6,940
377	Power Operated Equipment	345	Power Operated Equipment	1971	01	12	7,273	CPI		202.6	40.5	5.0025	36,383
377	Power Operated Equipment	345	Power Operated Equipment	1972	01	12	5,353	CPI		202.6	41.8	4.8469	25,945
377	Power Operated Equipment	345	Power Operated Equipment	1974	01	12	10,807	CPI		202.6	49.3	4.1095	44,411
377	Power Operated Equipment	345	Power Operated Equipment	1975	01	12	2,572	CPI		202.6	53.8	3.7658	9,686
377	Power Operated Equipment	345	Power Operated Equipment	1976	01	12	376	CPI		202.6	56.9	3.5606	1,339
377	Power Operated Equipment	345	Power Operated Equipment	1977	01	12	2,006	CPI		202.6	60.6	3.3432	6,706
377	Power Operated Equipment	345	Power Operated Equipment	1978	01	12	11,501	CPI		202.6	65.2	3.1074	35,738
377	Power Operated Equipment	345	Power Operated Equipment	1980	01	12	8,971	CPI		202.6	82.4	2.4587	22,057
377	Power Operated Equipment	345	Power Operated Equipment	1981	01	12	3,074	CPI		202.6	90.9	2.2288	6,851
377	Power Operated Equipment	345	Power Operated Equipment	1983	01	12	15,012	CPI		202.6	99.6	2.0341	30,536
377	Power Operated Equipment	345	Power Operated Equipment	1984	01	12	10,715	CPI		202.6	103.9	1.95	20,894
377	Power Operated Equipment	345	Power Operated Equipment	1986	01	12	8,407	CPI		202.6	109.6	1.8485	15,540
377	Power Operated Equipment	345	Power Operated Equipment	1987	01	12	26,996	CPI		202.6	113.6	1.7835	48,147
377	Power Operated Equipment	345	Power Operated Equipment	1988	01	12	42,383	CPI		202.6	118.3	1.7126	72,585
377	Power Operated Equipment	345	Power Operated Equipment	1989	01	12	4,682	CPI		202.6	124	1.6339	7,650
377	Power Operated Equipment	345	Power Operated Equipment	1990	01	12	6,105	CPI		202.6	130.7	1.5501	9,463
377	Power Operated Equipment	345	Power Operated Equipment	1991	01	12	20,338	CPI		202.6	136.2	1.4875	30,253
377	Power Operated Equipment	345	Power Operated Equipment	1992	01	12	21,845	CPI		202.6	140.3	1.444	31,544
377	Power Operated Equipment	345	Power Operated Equipment	1993	01	12	1,551	CPI		202.6	144.5	1.4021	2,175
377	Power Operated Equipment	345	Power Operated Equipment	1994	01	12	14,668	CPI		202.6	148.2	1.3671	20,053
		345 Total					**249,261**						**634,172**
376	General Communication Equipment	346	Communication Equipment	1969	01	12	934	CPI		202.6	36.7	5.5204	5,156
376	General Communication Equipment	346	Communication Equipment	1970	01	12	3,369	CPI		202.6	38.8	5.2216	17,592
376	General Communication Equipment	346	Communication Equipment	1971	01	12	628	CPI		202.6	40.5	5.0025	3,142
376	General Communication Equipment	346	Communication Equipment	1982	01	12	6,335	CPI		202.6	96.5	2.0995	13,300
376	General Communication Equipment	346	Communication Equipment	1983	01	12	4,188	CPI		202.6	99.6	2.0341	8,519
376	General Communication Equipment	346	Communication Equipment	1984	01	12	5,830	CPI		202.6	103.9	1.95	11,369
376	General Communication Equipment	346	Communication Equipment	1985	01	12	344	CPI		202.6	107.6	1.8829	648
376	General Communication Equipment	346	Communication Equipment	1986	01	12	2,879	CPI		202.6	109.6	1.8485	5,322
376	General Communication Equipment	346	Communication Equipment	1988	01	12	9,620	CPI		202.6	118.3	1.7126	16,475
376	General Communication Equipment	346	Communication Equipment	1989	01	12	1,731	CPI		202.6	124	1.6339	2,828
376	General Communication Equipment	346	Communication Equipment	1990	01	12	8,421	CPI		202.6	130.7	1.5501	13,053
376	General Communication Equipment	346	Communication Equipment	1991	01	12	11,283	CPI		202.6	136.2	1.4875	16,783
376	General Communication Equipment	346	Communication Equipment	1992	01	12	6,337	CPI		202.6	140.3	1.444	9,151
376	General Communication Equipment	346	Communication Equipment	1993	01	12	55,099	CPI		202.6	144.5	1.4021	77,254
376	General Communication Equipment	346	Communication Equipment	1994	01	12	10,642	CPI		202.6	148.2	1.3671	14,549
376	General Communication Equipment	346	Communication Equipment	1995	01	12	2,102	CPI		202.6	152.4	1.3294	2,794
376	General Communication Equipment	346	Communication Equipment	1996	01	12	8,538	CPI		202.6	156.9	1.2913	11,025
376	General Communication Equipment	346	Communication Equipment	1997	01	12	12,347	CPI		202.6	160.5	1.2623	15,586
376	General Communication Equipment	346	Communication Equipment	2003	07	12	8,202	CPI		202.6	184.6	1.0975	9,002

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
Test Year December 31, 2006

Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	Original Cost	Source	HW155	Base	Index	Factor	RCN
376	General Communication Equipment	346	Communication Equipment	2004	01	06	6,732	CPI		202.6	187.6	1.08	7,271
		346 Total					**165,561**						**260,818**
301		301		1941	01	12	16,452	NONE		0	0	1	16,452
303		303		1995	01	12	420,000	NONE		0	0	1	420,000
303		303		1996	01	12	95,017	NONE		0	0	1	95,017
303		303		2004	07	12	243,130	NONE		0	0	1	243,130
303		303		2007	01	06	159,087	NONE		0	0	1	159,087
		Grand Total					**23,400,978**						**30,907,420**

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
Test Year December 31, 2006

Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Allocated Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
306	Land, Cap Easemts	303	Land and Land Rights	1969	01	12			
306	Land, Cap Easemts	303	Land and Land Rights	1988	01	12			
306	Land, Cap Easemts	303	Land and Land Rights	1989	01	12			
306	Land, Cap Easemts	303	Land and Land Rights	1991	01	12			
306	Land, Cap Easemts	303	Land and Land Rights	1992	01	12			
		303 Total					1.0000		0
371	General Structure and Improvements	304	Structures and Improvements	1970	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1971	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1985	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1986	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1988	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1989	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1990	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1991	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1992	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1993	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1994	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1995	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1996	01	12			
371	General Structure and Improvements	304	Structures and Improvements	1998	01	06			
371	General Structure and Improvements	304	Structures and Improvements	1999	07	12			
371	General Structure and Improvements	304	Structures and Improvements	2002	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2002	07	12			
371	General Structure and Improvements	304	Structures and Improvements	2003	01	06			
371	General Structure and Improvements	304	Structures and Improvements	2004	07	12			
371	General Structure and Improvements	304	Structures and Improvements	2005	07	12			
371	General Structure and Improvements	304	Structures and Improvements	2006	07	12			
		304 Total					1.6164	2,354,430	3,805,726
324	Pumping Equipment	311	Electric Pumping Equipment	1969	01	12			
324	Pumping Equipment	311	Electric Pumping Equipment	1990	01	12			
		311 Total					2.0302		0
317	General Other Plant	339	Other Plant and Equipment	1998	07	12			
379	General Other Plant	339	Other Plant and Equipment	1991	01	12			
379	General Other Plant	339	Other Plant and Equipment	1992	01	12			
		339 Total					1.2455	162,569	202,477
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1991	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1992	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1993	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1994	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1995	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1996	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1997	01	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1998	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	1999	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2000	01	06			

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
Test Year December 31, 2006

Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Allocated Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2000	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2001	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2001	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2002	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2002	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2003	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2004	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2005	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	01	06			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2006	07	12			
372	General Office Furniture and Equipment	340	Office Furniture and Equipment	2007	01	06			
		340 Total					1.2046	8,664,647	10,437,484
373	Generral Transportation Equipment	341	Transportation Equipment	1990	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1991	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1996	01	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1998	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	1998	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	1999	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2000	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2002	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2003	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2004	01	06			
373	Generral Transportation Equipment	341	Transportation Equipment	2004	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2005	07	12			
373	Generral Transportation Equipment	341	Transportation Equipment	2006	07	12			
		341 Total					1.0974	552,718	606,574
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1943	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1945	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1946	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1947	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1948	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1949	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1951	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1952	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1953	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1954	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1955	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1956	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1957	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1958	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1959	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1960	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1961	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1963	01	12			

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
Test Year December 31, 2006

Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Allocated Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1964	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1965	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1966	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1968	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1969	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1970	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1971	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1972	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1973	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1974	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1975	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1976	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1977	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1978	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1981	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1982	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1984	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1986	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1987	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1988	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1989	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1990	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1991	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1992	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1993	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	1994	01	12			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2001	01	06			
378	General Tool, Shop, & Garage Equipment	343	Tools and Work Equipment	2003	07	12			
		343 Total					1.6352	192,488	314,752
375	Laboratory Equipment	344	Laboratory Equipment	1951	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1952	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1956	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1957	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1958	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1959	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1960	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1981	01	12			
375	Laboratory Equipment	344	Laboratory Equipment	1982	01	12			
		344 Total					3.7818	4,062	15,362
377	Power Operated Equipment	345	Power Operated Equipment	1945	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1946	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1948	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1956	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1957	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1958	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1959	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1960	01	12			

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
Test Year December 31, 2006

Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Allocated Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
377	Power Operated Equipment	345	Power Operated Equipment	1964	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1965	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1966	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1967	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1968	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1969	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1970	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1971	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1972	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1974	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1975	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1976	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1977	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1978	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1980	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1981	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1983	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1984	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1986	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1987	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1988	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1989	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1990	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1991	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1992	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1993	01	12			
377	Power Operated Equipment	345	Power Operated Equipment	1994	01	12			
		345 Total					2.5442	249,257	634,162
376	General Communication Equipment	346	Communication Equipment	1969	01	12			
376	General Communication Equipment	346	Communication Equipment	1970	01	12			
376	General Communication Equipment	346	Communication Equipment	1971	01	12			
376	General Communication Equipment	346	Communication Equipment	1982	01	12			
376	General Communication Equipment	346	Communication Equipment	1983	01	12			
376	General Communication Equipment	346	Communication Equipment	1984	01	12			
376	General Communication Equipment	346	Communication Equipment	1985	01	12			
376	General Communication Equipment	346	Communication Equipment	1986	01	12			
376	General Communication Equipment	346	Communication Equipment	1988	01	12			
376	General Communication Equipment	346	Communication Equipment	1989	01	12			
376	General Communication Equipment	346	Communication Equipment	1990	01	12			
376	General Communication Equipment	346	Communication Equipment	1991	01	12			
376	General Communication Equipment	346	Communication Equipment	1992	01	12			
376	General Communication Equipment	346	Communication Equipment	1993	01	12			
376	General Communication Equipment	346	Communication Equipment	1994	01	12			
376	General Communication Equipment	346	Communication Equipment	1995	01	12			
376	General Communication Equipment	346	Communication Equipment	1996	01	12			
376	General Communication Equipment	346	Communication Equipment	1997	01	12			
376	General Communication Equipment	346	Communication Equipment	2003	07	12			

Chaparral City Water Company
General Office Trended Reconstruction Cost Plant Base
Test Year December 31, 2006

Exhibit
Schedule B-4-A
Witness: Bourassa

Class	Class Decription	Naruc	Naruc Description	Year	Month	Month	(1) Ratio RCN to Orig. Cost	(2) Allocated Accumulated Depreciation	(1)X(2) Trended Accumulated Depreciation
376	General Communication Equipment	346	Communication Equipment	2004	01	06			
		346 Total					1.5754	165,561	260,818
301		301		1941	01	12	1.0000	3,046	3,046
303		303		1995	01	12	1.0000	211,596	211,596
303		303		1996	01	12	1.0000	0	0
303		303		2004	07	12	1.0000	0	0
303		303		2007	01	06	1.0000	0	0
		Grand Total					1.3208	12,560,374	16,491,997

Chaparral City Water Company
Test Year Ended December 31, 2006
Computation of Working Capital

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	380,118
3	Pumping Power (1/24 of Pumping Power)		25,124
4	Purchased Water (1/24 of Purchased Water)		34,652
5			
6			
7			
8			
9	Total Working Capital Allowance	$	439,894
10			
11			
12	Working Capital Requested	$	-
13			
14			
15	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
16	E-1	B-1	
17			

C SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Label	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**						
2	Metered Water Revenues	$ 7,673,618	6	$ (309,207)	$ 7,364,411	$ 3,063,400	$ 10,427,811
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	82,289			82,289		82,289
5		$ 7,755,907		$ (309,207)	$ 7,446,700	$ 3,063,400	$ 10,510,100
6	**Operating Expenses**						
7	Salaries and Wages	$ 924,576	3a	44,668	$ 969,244		$ 969,244
8	Purchased Water	934,095	5	(102,439)	831,656		831,656
9	Purchased Power	618,039	8,9,10	(15,057)	602,982		602,982
10	Chemicals	127,457			127,457		127,457
11	Repairs and Maintenance	104,609			104,609		104,609
12	Office Supplies and Expense	19,800			19,800		19,800
13	Outside Services	266,544			266,544		266,544
14	Water Testing	43,458			43,458		43,458
15	Rents	-			-		-
16	Transportation Expenses	70,430			70,430		70,430
17	Insurance - General Liability	(1,294)			(1,294)		(1,294)
18	Insurance - health and Life	-			-		-
19	Reg. Commission Exp. - Rate Case	168,158	4	(23,287)	144,871		144,871
20	Miscellaneous Expense	1,243,108	3b	16,840	1,259,948		1,259,948
21	Depreciation Expense	1,632,458	1	(24,439)	1,608,019		1,608,019
22	Amortization of Gain on Well	-	11	(76,000)	(76,000)		(76,000)
23	Amortization of CAP		13	64,000	64,000		64,000
24	Taxes Other Than Income	44,200	3c	3,673	47,873		47,873
25	Property Taxes	242,105	2	53,708	295,813		295,813
26	Income Tax	241,774	14	28,246	270,020	1,182,438	1,452,458
27	**Total Operating Expenses**	$ 6,679,517		$ (30,088)	$ 6,649,429	$ 1,182,438	$ 7,831,867
28	**Operating Income**	$ 1,076,390		$ (279,119)	$ 797,271	$ 1,880,962	$ 2,678,233
29	**Other Income (Expense)**						
30	Interest Income	64,397	7a	(64,397)	-		-
31	Other income (loss)	(91,835)	3b	91,835	-		-
32	Interest Expense	(543,433)	12	175,696	(367,737)		(367,737)
33	Other Expense	(400)	7c	400	-		-
34		-			-		-
35	**Total Other Income (Expense)**	$ (571,271)		$ 203,534	$ (367,737)	$ -	$ (367,737)
36	**Net Profit (Loss)**	$ 505,119		$ (75,585)	$ 429,534	$ 1,880,962	$ 2,310,496
37							
38	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
39	C-2					A-1	
40	E-2						

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Salaries and	Rate Case		Revenue	
2		Expense	Taxes	Wages	Expense	Purchased Water	Annualization	
3	Revenues						(309,207)	(309,207)
4								
5	Expenses	(24,439)	53,708	65,181	(23,287)	(102,439)		(31,276)
6								
7	Operating							
8	Income	24,439	(53,708)	(65,181)	23,287	102,439	(309,207)	(277,930)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	24,439	(53,708)	(65,181)	23,287	102,439	(309,207)	(277,930)
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Remove	Increase	Annualize	Annualize	Amortization	Interest	
21		Other Inc./Oth. Expense	Purchased Power (SRP)	Purchased Power (APS)	Purchased Power	Shared Gain	Syncrhonization	
22	Revenues							(309,207)
23								
24	Expenses		45,962	13,695	(74,714)	(76,000)		(122,334)
25								
26	Operating							
27	Income	-	(45,962)	(13,695)	74,714	76,000	-	(186,873)
28								
29	Interest							
30	Expense						175,696	175,696
31	Other							
32	Income /	27,838						27,838
33	Expense							
34								
35	Net Income	27,838	(45,962)	(13,695)	74,714	76,000	175,696	16,661
36								

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

		Adjustments to Revenues and Expenses						
37								
38		13	14	15	16	17	18	Total
39		CAP Cost	Income					
40		Amortization	Taxes					
41	Revenues							(309,207)
42								
43	Expenses	64,000	28,246					(30,088)
44								
45	Operating							
46	Income	(64,000)	(28,246)	-	-	-	-	(279,119)
47								
48	Interest							175,696
49	Expense							
50	Other							27,838
51	Income /							
52	Expense							
53								
54	Net Income	(64,000)	(28,246)	-	-	-	-	(75,585)

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**			**Proposed**	**Depreciation**	
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**	
5	301	Organization Cost	-	0.00%	-	
6	302	Franchise Cost	-	0.00%	-	
7	303	Land and Land Rights	305,920	0.00%	-	
8	304	Structures and Improvements	1,518,648	3.33%	50,571	
9	305	Collecting and Impounding Res.	6,548	2.50%	164	
10	306	Lake River and Other Intakes	-	2.50%	-	
11	307	Wells and Springs	332,065	3.33%	11,058	
12	308	Infiltration Galleries and Tunnels	-	6.67%	-	
13	309	Supply Mains	-	2.00%	-	
14	310	Power Generation Equipment	-	5.00%	-	
15	311	Electric Pumping Equipment	1,506,908	12.50%	188,364	
16	320	Water Treatment Equipment	7,763,500	3.33%	258,525	
17	330	Distribution Reservoirs & Standpipe	8,170,420	2.22%	181,383	
18	331	Transmission and Distribution Mains	17,450,634	2.00%	349,013	
19	333	Services	7,389,930	3.33%	246,085	
20	334	Meters	2,725,673	8.33%	227,049	
21	335	Hydrants	1,171,633	2.00%	23,433	
22	336	Backflow Prevention Devices	-	6.67%	-	
23	339	Other Plant and Miscellaneous Equipment	1,610,687	6.67%	107,433	
24	340	Office Furniture and Fixtures	270,359	6.67%	18,033	
25	341	Transportation Equipment	535,315	20.00%	107,063	
26	342	Stores Equipment	-	4.00%	-	
27	343	Tools and Work Equipment	149,365	5.00%	7,468	
28	344	Laboratory Equipment	-	10.00%	-	
29	345	Power Operated Equipment	-	5.00%	-	
30	346	Communications Equipment	39,105	10.00%	3,911	
31	347	Miscellaneous Equipment	106,542	10.00%	10,654	
32	348	Other Tangible Plant	-	10.00%	-	
33		TOTALS	$ 51,053,253		$ 1,790,204	
34	**General Office Plant Allocated**					
35	301	Organization	528	0.00%	-	
36	302	Other Intangible Plant	0	0.00%	-	
37	304	Structures and Improvements	186,270	3.33%	6,203	
38	339	Other Plant and Equipment	27,201	3.33%	906	
39	340	Office Furniture and Equipment	458,027	6.67%	30,537	
40	341	Transportation Equipment	17,742	20.00%	-	Fully Depreciated
41	343	Tools and Work Equipment	13,021	5.00%	651	
42	344	Laboratory Equipment	130	10.00%	13	
43	346	Communication Equipment	5,315	10.00%	-	Fully Depreciated
44	345	Power Operated Equipment	8,001	5.00%	-	Fully Depreciated
45	Total GO Plant		$ 716,236		$ 38,309	
46	Less: Amortization of Contributions - Balance End of TY		$ 6,288,097	3.5065%	$ (220,495)	
47						
48	Total Depreciation Expense				$ 1,608,019	
49						
50	Test Year Depreciation Expense				$ 1,632,458	
51						
52	Increase (decrease) in Depreciation Expense				(24,439)	
53						
54	Adjustment to Revenues and/or Expenses				$ (24,439)	

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/06	$	7,446,700
4	Adjusted Revenues in year ended 12/31/06		7,446,700
5	Proposed Revenues		10,510,100
6	Average of three year's of revenue	$	8,467,834
7	Average of three year's of revenue, times 2	$	16,935,668
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		428,309
12			
13	Full Cash Value	$	16,507,358
14	Assessment Ratio		23%
15	Assessed Value		3,796,692
16	Property Tax Rate		7.7913%
17			
18	Property Tax		295,813
19	Tax on Parcels		0
20			
21	Total Property Tax at Proposed Rates	$	295,813
22	Property Taxes in the test year		242,105
23	Change in Property Taxes	$	53,708
24			
25			
26	Adjustment to Revenues and/or Expenses	$	53,708
27			
28			

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.				Adjustment Label	
1	Annualization of Salaries and Wages				
2					
3					
4	Adjusted and Annualized Salaries & Wages	$	678,179		
5	Test Year Salaries & Wages	$	633,511		
6	Increase(decrease) in Salaries and Wages	$	44,668	3a	Acct 611
7					
8	Adjusted and Annualized Employee Benefits	$	255,674		
9	Test Year Employee Benefits	$	238,834		
10	Increase(decrease) in Employee Benefits	$	16,840	3b	Acct 675
11					
12	Adjusted and Annualized Payroll Taxes	$	53,472		
13	Test Year Payroll Taxes	$	49,799		
14	Increase(decrease) in Payroll Taxes	$	3,673	3c	Acct 408.11
15					
16					
17	Adjustment to Revenues and/or Expenses	$	65,181		
18					
19	SUPPORTING SCHEDULES				
20	Pages 4a through 4d				

Chaparral City Water Company
Test Year Ended December 31, 2006
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Line No.			
1	Rate Case Expense		
2			
3	Estimated Rate Case Expense	$	280,000
4	Unrecovered Rate Case Expense (Prior Case)[1]	$	154,613
5	Rate Case Expense	$	434,613
6			
7	Estimated Amortization Period (in Years)		3.0
8			
9	Annual Rate Case Expense	$	144,871
10			
11	Test Year Rate Case Expense	$	168,158
12			
13	Increase(decrease) Rate Case Expense	$	(23,287)
14			
15	Adjustment to Revenue and/or Expense	$	(23,287)
16			
17			
18	[1] Computation of Unrecovered Rate Case Amount		
19	Rate Case Expense	$ 285,000	[1]
20	Amortization Period (yrs)	4	[2]
21	Annual Amortization amount	$ 71,250	[3] = [1] divied by [2]
22	Amortization (years)	1.83	[4]
23	Total Amortization	$ 130,388	[5] = [4] times [3]
24	Remaining Unrecovered Rate Case Expense	$ 154,613	[6] = [1] minus [5]

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Line No.					
1	Purchased Water				
2					
3	Central Arizona Project water allocation 2006 (acre feet)	6,978			
4	Additional CAP allocation (acre feet)	1,931			
5	Central Arizona Project water allocation 2006 (acre feet)	8,909			
6	2008 capital cost per acre foot (take or pay)	$ 21			
7	Total Capital Cost		$ 187,089		
8					
9	Central Arizona Project water delivered 2006 (acre feet)	6,978			
10	Excess CAP water delivered 2006 (acre feet)	260			
11	Additional gallons from annualization in acre feet	(705)			
12	Total CAP water (acre feet)	6,533			
13	2008 delivery cost per acre foot	$ 92			
14	Total M&I Cost		$ 601,017		
15					
16	Total CAP purchased water			$	788,106
17					
18	Ground Water pumped 2006 in acre feet	260			
19	Excess Capacity percentage	67%			
20	Total projected gallons pumped		174		
21	Central Arizona Ground Water Replenishment District Assessment Fee per acre foot		$ 250		
22					43,550
23					
24	Total Purchased Water Cost			$	831,656
25	Test Year Purchased Water Cost				934,095
26	Increase (decrease)			$	(102,439)
27					
28					
29	Adjustment to Revenue and/or Expense			$	(102,439)
30					

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.			
1	Revenue Annualization		
2			
3			
4	Revenue Annualization	$	(309,207)
5			
6			
7			
8	Total Revenue from Annualization	$	(309,207)
9			
10			
11	Adjustment to Revenue and/or Expense	$	(309,207)
12			
13	SUPPORTING SCHEDULES		
14	C-2 pages 7.1 to 7.15		
15	H-1		
16			
17			
18			
19			
20			

Chaparral City Water Company
3/4 Inch Residential
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.1
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	8,373	8,373	8,373	8,373	8,373	8,373	8,373
2	Actual Customers	8,380	8,370	8,383	8,390	8,380	8,364	8,353
3	Increase in Number of Customers/Bills	(7)	3	(10)	(17)	(7)	9	20
4	Average Revenue / Present Rates	$ 31.10	$ 29.04	$ 28.44	$ 30.82	$ 30.58	$ 37.09	$ 39.14
5	Revenue Annualization / Present Rates	$ (218)	$ 87	$ (284)	$ (524)	$ (214)	$ 334	$ 783
6								
7	Increase in Number of Customers	(7)	3	(10)	(17)	(7)	9	20
8	Average Revenue / Proposed Rates	$ 42.43	$ 39.63	$ 38.80	$ 42.05	$ 41.73	$ 50.61	$ 53.40
9	Revenue Annualization / Proposed Rates	$ (297)	$ 119	$ (388)	$ (715)	$ (292)	$ 455	$ 1,068
10	Additional Gallons to be Produced	(55,604)	21,385	(68,870)	(133,173)	(54,174)	90,894	215,479
11								
12								
13								
14		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06		Total Year
15	Year End Number of Customers	8,373	8,373	8,373	8,373	8,373		
16	Actual Customers	8,362	8,350	8,355	8,355	8,373		
17	Increase in Number of Customers/Bills	11	23	18	18	-		61
18	Average Revenue / Present Rates	$ 33.41	$ 35.99	$ 31.66	$ 32.67	$ 30.44		
19	Revenue Annualization / Present Rates	$ 367	$ 828	$ 570	$ 588	$ -		$ 2,317
20								
21	Increase in Number of Customers	11	23	18	18	-		
22	Average Revenue / Proposed Rates	$ 45.58	$ 49.11	$ 43.20	$ 44.57	$ 41.54		
23	Revenue Annualization / Proposed Rates	$ 367	$ 828	$ 570	$ 588	$ -		$ 3,161
24	Additional Gallons to be Produced	97,466	223,956	147,029	154,188	-		638,575

Chaparral City Water Company
1 Inch Residential
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.2
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	4,118	4,118	4,118	4,118	4,118	4,118	4,118
2	Actual Customers	3,841	3,860	3,910	3,895	3,940	4,028	4,057
3	Increase in Number of Customers/Bills	277	258	208	223	178	90	61
4	Average Revenue / Present Rates	$ 45.93	$ 43.43	$ 42.61	$ 45.87	$ 45.80	$ 52.16	$ 54.23
5	Revenue Annualization / Present Rates	$ 12,723	$ 11,205	$ 8,864	$ 10,229	$ 8,152	$ 4,694	$ 3,308
6								
7	Increase in Number of Customers	277	258	208	223	178	90	61
8	Average Revenue / Proposed Rates	$ 62.66	$ 59.25	$ 58.14	$ 62.58	$ 62.48	$ 71.16	$ 73.99
9	Revenue Annualization / Proposed Rates	$ 17,358	$ 15,287	$ 12,093	$ 13,955	$ 11,121	$ 6,404	$ 4,513
10	Additional Gallons to be Produced	2,553,562	2,122,337	1,643,722	2,050,272	1,631,380	1,052,111	763,324
11								
12								
13								
14		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06		Total Year
15	Year End Number of Customers	4,118	4,118	4,118	4,118	4,118		
16	Actual Customers	4,064	4,080	4,117	4,091	4,118		
17	Increase in Number of Customers/Bills	54	38	1	27	-		1,415
18	Average Revenue / Present Rates	$ 49.86	$ 53.76	$ 48.12	$ 48.22	$ 46.99		
19	Revenue Annualization / Present Rates	$ 2,692	$ 2,043	$ 48	$ 1,302	$ -		$ 65,260
20								
21	Increase in Number of Customers	54	38	1	27	-		
22	Average Revenue / Proposed Rates	$ 68.02	$ 73.35	$ 65.66	$ 65.78	$ 64.11		
23	Revenue Annualization / Proposed Rates	$ 2,692	$ 2,043	$ 48	$ 1,302	$ -		$ 89,034
24	Additional Gallons to be Produced	581,972	468,413	10,089	273,385	-		13,150,567

Chaparral City Water Company
1 1/2 Inch Residential
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.3
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	22	22	22	22	22	22	22
2	Actual Customers	20	20	21	21	21	21	22
3	Increase in Number of Customers/Bills	2	2	1	1	1	1	-
4	Average Revenue / Present Rates	$ 137.51	$ 114.83	$ 120.58	$ 125.86	$ 119.32	$ 112.48	$ 129.19
5	Revenue Annualization / Present Rates	$ 275	$ 230	$ 121	$ 126	$ 119	$ 112	$ -
6								
7	Increase in Number of Customers	2	2	1	1	1	1	-
8	Average Revenue / Proposed Rates	$ 187.61	$ 156.67	$ 164.52	$ 171.72	$ 162.80	$ 153.47	$ 176.27
9	Revenue Annualization / Proposed Rates	$ 375	$ 313	$ 165	$ 172	$ 163	$ 153	$ -
10	Additional Gallons to be Produced	73,101	55,101	29,834	31,929	29,334	26,620	-
11								

12		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year
15	Year End Number of Customers	22	22	22	22	22	
16	Actual Customers	23	22	22	22	22	
17	Increase in Number of Customers/Bills	(1)	-	-	-	-	7
18	Average Revenue / Present Rates	$ 122.81	$ 132.63	$ 112.98	$ 111.38	$ 107.77	
19	Revenue Annualization / Present Rates	$ (123)	$ -	$ -	$ -	$ -	$ 860
20							
21	Increase in Number of Customers	(1)	-	-	-	-	
22	Average Revenue / Proposed Rates	$ 167.56	$ 180.95	$ 154.15	$ 151.96	$ 147.04	
23	Revenue Annualization / Proposed Rates	$ (123)	$ -	$ -	$ -	$ -	$ 1,174
24	Additional Gallons to be Produced	(30,718)	-	-	-	-	215,200

Chaparral City Water Company
2 Inch Residential
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.4
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	39	39	39	39	39	39	39
2	Actual Customers	38	39	39	39	39	39	39
3	Increase in Number of Customers/Bills	1	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 253.25	$ 216.80	$ 216.25	$ 240.19	$ 251.05	$ 289.04	$ 320.32
5	Revenue Annualization / Present Rates	$ 253	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	1	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 345.52	$ 295.80	$ 295.05	$ 327.71	$ 342.52	$ 394.35	$ 437.02
9	Revenue Annualization / Proposed Rates	$ 346	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	71,527	-	-	-	-	-	-
11								

12		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year
15	Year End Number of Customers	39	39	39	39	39	
16	Actual Customers	39	39	39	39	39	
17	Increase in Number of Customers/Bills	-	-	-	-	-	1
18	Average Revenue / Present Rates	$ 291.92	$ 282.84	$ 187.47	$ 297.89	$ 234.12	
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ 253
20							
21	Increase in Number of Customers	-	-	-	-	-	
22	Average Revenue / Proposed Rates	$ 398.28	$ 385.89	$ 255.78	$ 406.43	$ 319.42	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ 346
24	Additional Gallons to be Produced	-	-	-	-	-	71,527

Chaparral City Water Company
3 Inch Residential
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.5
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	3	3	3	3	3	3	3
2	Actual Customers	3	2	2	2	2	3	2
3	Increase in Number of Customers/Bills	-	1	1	1	1	-	1
4	Average Revenue / Present Rates	$ 269.90	$ 307.28	$ 336.26	$ 365.24	$ 363.98	$ 334.16	$ 417.53
5	Revenue Annualization / Present Rates	$ -	$ 307	$ 336	$ 365	$ 364	$ -	$ 418
6								
7	Increase in Number of Customers	-	1	1	1	1	-	1
8	Average Revenue / Proposed Rates	$ 368.25	$ 419.24	$ 458.78	$ 498.32	$ 496.60	$ 455.92	$ 569.66
9	Revenue Annualization / Proposed Rates	$ -	$ 419	$ 459	$ 498	$ 497	$ -	$ 570
10	Additional Gallons to be Produced	-	64,001	75,501	87,001	86,501	-	107,750
11								
12								
13								
14		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06		Total Year
15	Year End Number of Customers	3	3	3	3	3		
16	Actual Customers	3	3	3	3	3		
17	Increase in Number of Customers/Bills	-	-	-	-	-		5
18	Average Revenue / Present Rates	$ 289.22	$ 332.48	$ 304.76	$ 335.84	$ 277.46		
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -		$ 1,790
20								
21	Increase in Number of Customers	-	-	-	-	-		
22	Average Revenue / Proposed Rates	$ 394.60	$ 453.62	$ 415.81	$ 458.21	$ 378.56		
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -		$ 2,443
24	Additional Gallons to be Produced	-	-	-	-	-		420,752

Chaparral City Water Company
3/4 Commercial
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.6
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	115	115	115	115	115	115	115
2	Actual Customers	116	116	114	115	113	114	115
3	Increase in Number of Customers/Bills	(1)	(1)	1	-	2	1	-
4	Average Revenue / Present Rates	$ 48.41	$ 42.45	$ 42.53	$ 45.71	$ 44.38	$ 52.16	$ 57.72
5	Revenue Annualization / Present Rates	$ (48)	$ (42)	$ 43	$ -	$ 89	$ 52	$ -
6								
7	Increase in Number of Customers	(1)	(1)	1	-	2	1	-
8	Average Revenue / Proposed Rates	$ 66.06	$ 57.91	$ 58.03	$ 62.37	$ 60.55	$ 71.17	$ 78.75
9	Revenue Annualization / Proposed Rates	$ (66)	$ (58)	$ 58	$ -	$ 121	$ 71	$ -
10	Additional Gallons to be Produced	(13,005)	(11,035)	11,062	-	23,346	14,242	-
11								
12								
13								
14		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06		Total Year
15	Year End Number of Customers	115	115	115	115	115		
16	Actual Customers	115	115	116	117	115		
17	Increase in Number of Customers/Bills	-	-	(1)	(2)	-		(1)
18	Average Revenue / Present Rates	$ 49.68	$ 52.52	$ 44.52	$ 49.13	$ 34.73		
19	Revenue Annualization / Present Rates	$ -	$ -	$ (45)	$ (98)	$ -		$ (50)
20								
21	Increase in Number of Customers	-	-	(1)	(2)	-		
22	Average Revenue / Proposed Rates	$ 67.78	$ 71.67	$ 60.75	$ 67.03	$ 47.38		
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ (45)	$ (98)	$ -		$ (68)
24	Additional Gallons to be Produced	-	-	(11,720)	(26,479)	-		(13,590)

Chaparral City Water Company
1 Inch Commercial
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.7
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	117	117	117	117	117	117	117
2	Actual Customers	112	113	112	112	112	113	114
3	Increase in Number of Customers/Bills	5	4	5	5	5	4	3
4	Average Revenue / Present Rates	$ 58.36	$ 66.23	$ 63.61	$ 69.71	$ 68.26	$ 91.36	$ 92.10
5	Revenue Annualization / Present Rates	$ 292	$ 265	$ 318	$ 349	$ 341	$ 365	$ 276
6								
7	Increase in Number of Customers	5	4	5	5	5	4	3
8	Average Revenue / Proposed Rates	$ 79.63	$ 90.36	$ 86.78	$ 95.11	$ 93.13	$ 124.64	$ 125.65
9	Revenue Annualization / Proposed Rates	$ 398	$ 361	$ 434	$ 476	$ 466	$ 499	$ 377
10	Additional Gallons to be Produced	70,761	69,099	81,163	93,283	90,404	106,798	80,830
11								

12 13 14		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year
15	Year End Number of Customers	117	117	117	117	117	
16	Actual Customers	113	117	114	117	117	
17	Increase in Number of Customers/Bills	4	-	3	-	-	38
18	Average Revenue / Present Rates	$ 66.40	$ 70.17	$ 58.27	$ 59.66	$ 53.16	
19	Revenue Annualization / Present Rates	$ 266	$ -	$ 175	$ -	$ -	$ 2,647
20							
21	Increase in Number of Customers	4	-	3	-	-	
22	Average Revenue / Proposed Rates	$ 90.59	$ 95.74	$ 79.50	$ 81.40	$ 72.52	
23	Revenue Annualization / Proposed Rates	$ 266	$ -	$ 175	$ -	$ -	$ 3,611
24	Additional Gallons to be Produced	69,365	-	42,343	-	-	704,047

Chaparral City Water Company
1 1/2 Inch Commercial
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.8
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	67	67	67	67	67	67	67
2	Actual Customers	65	65	65	66	66	65	66
3	Increase in Number of Customers/Bills	2	2	2	1	1	2	1
4	Average Revenue / Present Rates	$ 154.90	$ 150.64	$ 136.31	$ 147.52	$ 147.67	$ 185.11	$ 198.12
5	Revenue Annualization / Present Rates	$ 310	$ 301	$ 273	$ 148	$ 148	$ 370	$ 198
6								
7	Increase in Number of Customers	2	2	2	1	1	2	1
8	Average Revenue / Proposed Rates	$ 211.35	$ 205.53	$ 185.98	$ 201.27	$ 201.48	$ 252.55	$ 270.30
9	Revenue Annualization / Proposed Rates	$ 423	$ 411	$ 372	$ 201	$ 201	$ 505	$ 270
10	Additional Gallons to be Produced	86,909	83,524	72,155	40,523	40,584	110,878	60,500
11								

12		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year
15	Year End Number of Customers	67	67	67	67	67	
16	Actual Customers	66	67	67	67	67	
17	Increase in Number of Customers/Bills	1	-	-	-	-	12
18	Average Revenue / Present Rates	$ 187.15	$ 183.29	$ 163.48	$ 161.57	$ 172.02	
19	Revenue Annualization / Present Rates	$ 187	$ -	$ -	$ -	$ -	$ 1,934
20							
21	Increase in Number of Customers	1	-	-	-	-	
22	Average Revenue / Proposed Rates	$ 255.34	$ 250.07	$ 223.05	$ 220.43	$ 234.70	
23	Revenue Annualization / Proposed Rates	$ 187	$ -	$ -	$ -	$ -	$ 2,639
24	Additional Gallons to be Produced	56,250	-	-	-	-	551,322

Chaparral City Water Company
2 Inch Commercial
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.9
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	71	71	71	71	71	71	71
2	Actual Customers	71	71	71	71	71	71	72
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	(1)
4	Average Revenue / Present Rates	$ 223.05	$ 218.06	$ 217.63	$ 236.71	$ 251.14	$ 294.48	$ 267.22
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ (267)
6								
7	Increase in Number of Customers	-	-	-	-	-	-	(1)
8	Average Revenue / Proposed Rates	$ 304.32	$ 297.51	$ 296.93	$ 322.96	$ 342.64	$ 401.77	$ 364.58
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ (365)
10	Additional Gallons to be Produced	-	-	-	-	-	-	(77,070)
11								
12								
13								
14		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06		Total Year
15	Year End Number of Customers	71	71	71	71	71		
16	Actual Customers	72	72	71	71	71		
17	Increase in Number of Customers/Bills	(1)	(1)	-	-	-		(3)
18	Average Revenue / Present Rates	$ 244.62	$ 266.60	$ 247.87	$ 225.66	$ 250.45		
19	Revenue Annualization / Present Rates	$ (245)	$ (267)	$ -	$ -	$ -		$ (778)
20								
21	Increase in Number of Customers	(1)	(1)	-	-	-		
22	Average Revenue / Proposed Rates	$ 333.75	$ 363.74	$ 338.19	$ 307.88	$ 341.70		
23	Revenue Annualization / Proposed Rates	$ (245)	$ (267)	$ -	$ -	$ -		$ (1,062)
24	Additional Gallons to be Produced	(68,105)	(76,827)	-	-	-		(222,001)

Chaparral City Water Company
3 Inch Commercial
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.10
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	5	5	5	5	5	5	5
2	Actual Customers	5	5	6	5	5	5	5
3	Increase in Number of Customers/Bills	-	-	(1)	-	-	-	-
4	Average Revenue / Present Rates	$ 203.21	$ 240.50	$ 206.06	$ 239.75	$ 243.27	$ 217.32	$ 245.79
5	Revenue Annualization / Present Rates	$ -	$ -	$ (206)	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	(1)	-	-	-	-
8	Average Revenue / Proposed Rates	$ 277.25	$ 328.14	$ 281.15	$ 327.10	$ 331.92	$ 296.51	$ 335.36
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ (281)	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	(23,834)	-	-	-	-
11								

12		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year
13							
14							
15	Year End Number of Customers	5	5	5	5	5	
16	Actual Customers	5	5	5	5	5	
17	Increase in Number of Customers/Bills	-	-	-	-	-	(1)
18	Average Revenue / Present Rates	$ 281.58	$ 280.82	$ 219.84	$ 211.52	$ 212.53	
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ (206)
20							
21	Increase in Number of Customers	-	-	-	-	-	
22	Average Revenue / Proposed Rates	$ 384.18	$ 383.14	$ 299.94	$ 288.60	$ 289.97	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ (281)
24	Additional Gallons to be Produced	-	-	-	-	-	(23,834)

Chaparral City Water Company
34 Inch Irrigation
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.11
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	147	147	147	147	147	147	147
2	Actual Customers	144	144	144	144	144	145	145
3	Increase in Number of Customers/Bills	3	3	3	3	3	2	2
4	Average Revenue / Present Rates	$ 37.16	$ 33.93	$ 32.14	$ 33.03	$ 34.04	$ 40.61	$ 52.33
5	Revenue Annualization / Present Rates	$ 111	$ 102	$ 96	$ 99	$ 102	$ 81	$ 105
6								
7	Increase in Number of Customers	3	3	3	3	3	2	2
8	Average Revenue / Proposed Rates	$ 70.48	$ 63.36	$ 59.41	$ 61.38	$ 63.61	$ 78.09	$ 103.92
9	Revenue Annualization / Proposed Rates	$ 211	$ 190	$ 178	$ 184	$ 191	$ 156	$ 208
10	Additional Gallons to be Produced	45,303	39,095	35,647	37,366	39,314	34,628	49,656
11								
12		Month	Month	Month	Month	Month		Total
13		of	of	of	of	of		Year
14		Aug-06	Sep-06	Oct-06	Nov-06	Dec-06		
15	Year End Number of Customers	147	147	147	147	147		
16	Actual Customers	146	146	147	147	147		
17	Increase in Number of Customers/Bills	1	1	-	-	-		21
18	Average Revenue / Present Rates	$ 45.61	$ 49.16	$ 42.35	$ 40.33	$ 35.44		
19	Revenue Annualization / Present Rates	$ 46	$ 49	$ -	$ -	$ -		$ 792
20								
21	Increase in Number of Customers	1	1	-	-	-		
22	Average Revenue / Proposed Rates	$ 89.11	$ 96.93	$ 81.92	$ 77.48	$ 66.69		
23	Revenue Annualization / Proposed Rates	$ 46	$ 49	$ -	$ -	$ -		$ 1,505
24	Additional Gallons to be Produced	20,521	22,795	-	-	-		324,325

Chaparral City Water Company
1 Inch Irrigation
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.12
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	176	176	176	176	176	176	176
2	Actual Customers	166	166	169	167	167	167	167
3	Increase in Number of Customers/Bills	10	10	7	9	9	9	9
4	Average Revenue / Present Rates	$ 81.05	$ 68.21	$ 65.06	$ 66.65	$ 69.18	$ 88.27	$ 110.81
5	Revenue Annualization / Present Rates	$ 811	$ 682	$ 455	$ 600	$ 623	$ 794	$ 997
6								
7	Increase in Number of Customers	10	10	7	9	9	9	9
8	Average Revenue / Proposed Rates	$ 159.56	$ 131.27	$ 124.32	$ 127.82	$ 133.41	$ 175.48	$ 225.15
9	Revenue Annualization / Proposed Rates	$ 1,596	$ 1,313	$ 870	$ 1,150	$ 1,201	$ 1,579	$ 2,026
10	Additional Gallons to be Produced	374,040	291,751	190,059	253,539	268,171	378,300	508,315
11								

12		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year
13							
14							
15	Year End Number of Customers	176	176	176	176	176	
16	Actual Customers	169	171	173	176	176	
17	Increase in Number of Customers/Bills	7	5	3	-	-	78
18	Average Revenue / Present Rates	$ 118.29	$ 102.80	$ 93.47	$ 98.40	$ 90.81	
19	Revenue Annualization / Present Rates	$ 828	$ 514	$ 280	$ -	$ -	$ 6,585
20							
21	Increase in Number of Customers	7	5	3	-	-	
22	Average Revenue / Proposed Rates	$ 241.65	$ 207.51	$ 186.93	$ 197.81	$ 181.07	
23	Revenue Annualization / Proposed Rates	$ 828	$ 514	$ 280	$ -	$ -	$ 13,025
24	Additional Gallons to be Produced	428,949	256,742	136,094	-	-	3,085,959

Chaparral City Water Company
15 Inch Irrigation
Customers to Year End Levels
Test Year Ended December 31, 2006

Exhibit
Schedule C-2
Page 7.13
Witness: Bourassa

Line No.		Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06
1	Year End Number of Customers	69	69	69	69	69	69	69
2	Actual Customers	66	66	71	67	67	67	68
3	Increase in Number of Customers/Bills	3	3	(2)	2	2	2	1
4	Average Revenue / Present Rates	$ 143.74	$ 116.52	$ 130.08	$ 159.46	$ 145.59	$ 143.38	$ 308.96
5	Revenue Annualization / Present Rates	$ 431	$ 350	$ (260)	$ 319	$ 291	$ 287	$ 309
6								
7	Increase in Number of Customers	3	3	(2)	2	2	2	1
8	Average Revenue / Proposed Rates	$ 278.68	$ 218.69	$ 248.57	$ 313.31	$ 282.75	$ 277.88	$ 642.80
9	Revenue Annualization / Proposed Rates	$ 836	$ 656	$ (497)	$ 627	$ 566	$ 556	$ 643
10	Additional Gallons to be Produced	189,115	136,774	(108,564)	146,225	128,448	125,613	168,949
11								
12								
13		Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06		Total Year
14								
15	Year End Number of Customers	69	69	69	69	69		
16	Actual Customers	68	69	69	69	69		
17	Increase in Number of Customers/Bills	1	-	-	-	-		12
18	Average Revenue / Present Rates	$ 174.49	$ 165.27	$ 148.26	$ 206.95	$ 127.05		
19	Revenue Annualization / Present Rates	$ 174	$ -	$ -	$ -	$ -		$ 1,901
20								
21	Increase in Number of Customers	1	-	-	-	-		
22	Average Revenue / Proposed Rates	$ 346.45	$ 326.13	$ 288.64	$ 417.98	$ 241.90		
23	Revenue Annualization / Proposed Rates	$ 174	$ -	$ -	$ -	$ -		$ 3,732
24	Additional Gallons to be Produced	82,750	-	-	-	-		869,309

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Annualization
4 Inch Irrigation Meters

Firerock Canyon Golf Course
Account: 6018551-9

Month	2006 Actual Usage	2006 Amount Billed Current Rates	2006 Amount Billed Proposed Rates	2007 Usage		Projected Amount Billed Current Rates	Projected Amount Billed Proposed Rates
Jan.	-	$ 227.00	$ 309.74	-	Actual	$ 227.00	$ 309.74
Feb.	174,000	498.44	907.95	-	Actual	227.00	309.74
Mar.	4,052,000	6,548.12	14,240.52	-	Actual	227.00	309.74
Apr.	1,000	228.56	313.18	-	Actual	227.00	309.74
May	1,955,000	3,276.80	7,031.03	-	Actual	227.00	309.74
Jun.	13,658,000	21,533.48	47,265.94	-	Actual	227.00	309.74
Jul.	3,388,000	5,512.28	11,957.68	-	Actual	227.00	309.74
Aug.	1,000	228.56	313.18	-	Est.	227.00	309.74
Sep.	-	227.00	309.74	-	Est.	227.00	309.74
Oct.	-	227.00	309.74	-	Est.	227.00	309.74
Nov.	-	227.00	309.74	-	Est.	227.00	309.74
Dec.	429,000	896.24	1,784.64	-	Est.	227.00	227.00
Total	23,658,000	$ 39,630.48	$ 85,053.08	-		$ 2,724.00	$ 3,634.14
	[1]	[2]	[3]	[4]		[5]	[6]

Annualization at present rates [5] - [2]	$ (36,906.48)
Annualization at proposed rates [6] - [3]	$ (81,418.94)
Additional Gallons (in 1,000's) [4] - [1] /1000	(23,658)

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Annualization
4 Inch Irrigation Meters

Exhibit
Schedule C-2
Page 7.14b

Line No.

1 Firerock Canyon Golf Course
2 Account: 6018550-1

	Month	2006 Actual Usage	2006 Amount Billed Current Rates	2006 Amount Billed Proposed Rates	2007 Usage		Projected Amount Billed Current Rates	Projected Amount Billed Proposed Rates
7	Jan.	-	$ 227.00	$ 309.74	-	Actual	$ 227.00	$ 309.74
8	Feb.	17,000	253.52	368.19	-	Actual	227.00	309.74
9	Mar.	31,614,000	49,544.84	108,998.67	-	Actual	227.00	309.74
10	Apr.	-	227.00	309.74	-	Actual	227.00	309.74
11	May	4,671,000	7,513.76	16,368.64	430,000	Actual	897.80	1,788.08
12	Jun.	11,344,000	17,923.64	39,310.41	1,372,000	Actual	2,367.32	5,026.68
13	Jul.	4,536,000	7,303.16	15,904.51	2,440,000	Actual	4,033.40	8,698.46
14	Aug.	-	227.00	309.74	606,000	Est.	227.00	309.74
15	Sep.	-	227.00	309.74	606,000	Est.	227.00	309.74
16	Oct.	-	227.00	309.74	606,000	Est.	227.00	309.74
17	Nov.	597,000	1,158.32	2,362.23	597,000	Est.	1,158.32	2,362.23
18	Dec.	381,000	821.36	1,619.62	381,000	Est.	821.36	1,619.62
19								
20	Total	53,160,000	$ 85,653.60	$ 186,480.96	7,038,000		$ 10,867.20	$ 21,663.24
21		[1]	[2]	[3]	[4]		[5]	[6]

22
23
24 Annualization at present rates [5] - [2] $ (74,786.40)
25 Annualization at proposed rates [6] - [3] $ (164,817.72)
26 Additional Gallons (in 1,000's) [4] - [1] /1000 (46,122)
27
28
29
30

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Annualization
6 Inch Irrigation Meters

Sunridge Canyon G.C.
Account: 6008478-7

Month	2006 Actual Usage	2006 Amount Billed Current Rates	2006 Amount Billed Proposed Rates	2007 Usage		Projected Amount Billed Current Rates	Projected Amount Billed Proposed Rates
Jan.	-	$ 454.00	$ 619.47	256,000	Actual	$ 227.00	$ 309.74
Feb.	505,000	1,241.80	2,355.66	-	Actual	454.00	619.47
Mar.	-	454.00	619.47	-	Actual	454.00	619.47
Apr.	1,312,000	2,500.72	5,130.13	-	Actual	454.00	619.47
May	3,612,000	6,088.72	13,037.53	1,000	Actual	455.56	622.91
Jun.	568,000	1,340.08	2,572.25	-	Actual	454.00	619.47
Jul.	1,173,000	2,283.88	4,652.24	-	Actual	454.00	619.47
Aug.	-	454.00	619.47	36,714	Est.	511.27	745.69
Sep.	-	454.00	619.47	36,714	Est.	753.52	1,279.57
Oct.	1,503,000	2,798.68	5,786.78	36,714	Est.	990.64	1,802.14
Nov.	1,249,000	2,402.44	4,913.53	36,714	Est.	573.45	882.72
Dec.	-	454.00	619.47	36,714	Est.	-	-
Total	9,922,000	$ 20,926.32	$ 41,545.48	440,571		$ 5,781.45	$ 8,740.12
	[1]	[2]	[3]	[4]		[5]	[6]

Revenue Annualization at present rates [5] - [2]	$	(15,144.87)
Revenue Annualization at proposed rates [6] - [3]	$	(32,805.35)
Additional Gallons (in 1,000's) [4] - [1] /1000		(9,481)

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Annualization
6 Inch Irrigation Meters

Exhibit
Schedule C-2
Page 7.15b

Line No.

1 Eagle Mountain G.C.
2 Account: 60015014-1

Line No.	Month	2006 Actual Usage	2006 Amount Billed Current Rates	2006 Amount Billed Proposed Rates	2007 Usage		Projected Amount Billed Current Rates	Projected Amount Billed Proposed Rates
7	Jan.	13,051,000	$ 20,813.56	$ 45,488.81	-	Actual	$ 454.00	$ 619.47
8	Feb.	13,621,000	21,702.76	47,448.47	-	Actual	454.00	619.47
9	Mar.	10,783,000	17,275.48	37,691.42	-	Actual	454.00	619.47
10	Apr.	21,261,000	33,621.16	73,714.79	-	Actual	454.00	619.47
11	May	24,574,000	38,789.44	85,104.88	-	Actual	454.00	619.47
12	Jun.	31,629,000	49,795.24	109,359.97	192,000	Actual	753.52	1,279.57
13	Jul.	21,573,000	34,107.88	74,787.44	344,000	Actual	990.64	1,802.14
14	Aug.	9,097,000	14,645.32	31,894.96	76,571	Est.	573.45	882.72
15	Sep.	84,000	585.04	908.26	76,571	Est.	573.45	882.72
16	Oct.	1,119,000	2,199.64	4,466.59	76,571	Est.	573.45	882.72
17	Nov.	21,785,000	34,438.60	75,516.30	76,571	Est.	573.45	882.72
18	Dec.	2,645,000	4,580.20	9,712.98	76,571	Est.	573.45	882.72
20	Total	171,222,000	$ 272,554.32	$ 596,094.88	918,857		$ 6,881.42	$ 10,592.67
21		[1]	[2]	[3]	[4]		[5]	[6]

24	Revenue Annualization at present rates [5] - [2]	$ (265,672.90)
25	Revenue Annualization at proposed rates [6] - [3]	$ (585,502.21)
26	Additional Gallons (in 1,000's) [4] - [1] /1000	(170,303)

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Line No.				Adjustment Label
1	Remove Other Income and Expenses to Eliminate Effects on Income Taxes			
2				
3				
4	Test Year Interest Income	$	(64,397)	7a
5	Test Year Other Income		91,835	7b
6	Test Year Other Expense		400	7c
7				
8	Total	$	27,838	
9				
10				
11	Adjustment to Revenue and/or Expense	$	27,838	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No.		
1	Annualize Purchased Power For SRP Rate Increase	
2		
3		
4	Test Year SRP Purchased Power Cost Recorded	$ 282,377
5	Recomputed 2006 SRP Purchased Power Costs[1]	328,339
6	Increase (decrease) in Power Costs	$ 45,962
7		
8		
9		
10		
11	Adjustment to Revenue and/or Expense	$ 45,962
12		
13		
14		
15		
16	[1] Based upon SRP rate change in Novemeber 2006	
17		
18		
19		
20		

Chaparral City Water Company
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.		
1	Annualize Purchased Power For APS Rate Increase	
2		
3		
4	Test Year APS Purchased Power Costs Recorded	$ 335,662
5	Recomputed 2006 APS Purchased Power Costs[1]	349,357
6	Increase (decrease) in Power Costs	$ 13,695
7		
8		
9		
10		
11	Adjustment to Revenue and/or Expense	$ 13,695
12		
13		
14		
15		
16	[1] Based upon APS rate change in June 2007	
17		
18		
19		
20		

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.			
1	Annualize power cost for additonal gallons from annualization of revenues		
2			
3	Test Year Power Costs Plus Adjustment 8 and Adjustment 9	$	677,696
4	Gallons sold in Test Year (1,000's)		2,084,339
5	Cost per 1,000 gallons		0.32514
6	Additonal gallons from annualization (in 1,000's)		(229,792)
7			
8	Additional Expense	$	(74,714)
9			
10			
11	Adjustment to Revenue and/or Expense	$	(74,714)
12			
13			
14			
15			
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.			
1	Amortization of Gain on Well		
2			
3	Gain on Well[1]	$	1,520,000
4	Shared Gain on Well (50%)	$	760,000
5	Amortization Period (years)		10
6	Annual Amortization	$	76,000
7			
8	Adjustment to Revenues and/or Expense	$	(76,000)
9			
10			
11			
12			
13			
14	[1] Settlement with Fountain Hills Sanitary District from removal of wells from service. February 2005.		
15			
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Line No.			
1	Interest Synchronization		
2			
3	Rate Base	$	28,736,406
4	Weighted cost of debt (from D-1) (short and long-term)		1.28%
5	Interest Expense	$	367,737
6	Test Year Interest Expense	$	543,433
7			
8	Increase (decrease) in Interest Expense	$	(175,696)
9			
10	Adjustment to Revenues and/or Expense	$	175,696
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Line No.			
1	CAP Allocation Cost Amortization		
2			
3	CAP Allocation Cost	$	1,280,000
4	Amortization Period (years)		20
5			
6	Test Year Amortization Expense	$	64,000
7			
8			
9			
10	Adjustment to Revenues and/or Expense	$	64,000
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Chaparral City Water Company
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Chaparral City Water Company Income Tax Calculation	**Test Year Book Results**		**Test Year Adjusted Results**		**Adjusted with Rate Increase**	
Income Before Taxes	746,893		699,554		3,762,954	
Arizona Income Before Taxes	746,893		699,554		3,762,954	
Less Arizona Income Tax	52,044		48,745		262,203	
Rate = 6.97%						
Arizona Taxable Income	694,849		650,809		3,500,751	
Arizona Income Taxes	52,044		48,745		262,203	
Federal Income Before Taxes	746,893		699,554		3,762,954	
Less Arizona Income Taxes	52,044		48,745		262,203	
Federal Taxable Income	694,849		650,809		3,500,751	
FEDERAL INCOME TAXES:						
15% BRACKET	7,500		7,500		7,500	
25% BRACKET	6,250		6,250		6,250	
34% BRACKET	8,500	Federal	8,500	Federal	8,500	Federal
39% BRACKET	91,650	Effective	91,650	Effective	91,650	Effective
34% BRACKET	122,349	Tax	107,375	Tax	1,076,355	Tax
		Rate		Rate		Rate
Federal Income Taxes	236,249	31.63%	221,275	31.63%	1,190,255	31.63%
Total Income Tax	288,292		270,020		1,452,458	
Overall Tax Rate	38.60%		38.60%		38.60%	
Income Tax at Proposed Rates Effective Rate			270,020			

Chaparral City Water Company
Test Year Ended December 31, 2006
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	31.63%
2		
3	State Income Taxes	6.97%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	38.60%
9		
10	Operating Income % = 100% - Tax Percentage	61.40%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.6286
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

E SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2006	Year Ended 12/31/2005	Year Ended 12/31/2004
1	**ASSETS**			
2	Plant In Service	$ 51,020,714	$ 48,932,146	$ 43,231,754
3	Non-Utility Plant	-	-	-
4	Construction Work in Progress	2,241,397	1,923,770	3,779,359
5	Less: Accumulated Depreciation	(14,947,296)	(13,137,449)	(12,013,815)
6	Net Plant	$ 38,314,815	$ 37,718,467	$ 34,997,298
7				
8	Goodwill, Net	$ 11,613,874	$ 11,840,743	$ 11,924,367
9	Debt Reserve Funds	728,061	723,120	719,778
10		$ 12,341,935	$ 12,563,863	$ 12,644,145
11	CURRENT ASSETS			
12	Cash and Equivalents	$ 391,430	$ 576,802	$ 292,384
13	Restricted Cash	13,261	8,780	3,132
14	Accounts Receivable, Net	350,897	422,007	152,074
15	Unbilled Revenues	324,967	338,910	276,565
16	Materials and Supplies	14,521	17,029	22,551
17	Prepayments	192,485	172,648	192,160
18	Inter-company taxes receivable from Parent	1,056,938	879,735	565,546
19	Deferred Income Taxes, Current	35,751	-	25,334
20	Other Current Assets	71,000	71,000	-
21	Total Current Assets	$ 2,451,250	$ 2,486,911	$ 1,529,746
22				
23	Debt Issuance Costs	$ 424,010	$ 450,511	$ 477,012
24	Regulatory Assets	$ -	$ 239,538	$ 185,246
25	Other	-	3,991	327
26	Total Other Assets	$ 424,010	$ 694,040	$ 662,585
27				
28	Other Investments & Special Funds	$ -	$ -	$ -
29				
30	TOTAL ASSETS	$ 53,532,010	$ 53,463,281	$ 49,833,774
31				
32	**LIABILITIES AND STOCKHOLDERS' EQUITY**			
33	Common Equity	$ 26,179,180	$ 25,669,835	$ 24,689,128
34				
35	Long-Term Debt, less current	$ 6,585,000	$ 6,865,000	$ 7,205,309
36	CURRENT LIABILITIES			
37	Accounts Payable	$ 308,239	$ 782,651	$ 538,148
38	Current Portion of Long-Term Debt	280,000	340,309	598,000
39	Payables to Associated Companies	1,400,000	2,159,236	835,576
40	Customer Meter Deposits, Current	-	-	-
41	Accrued Taxes	121,041	-	35,891
42	Accrued Employee expenses	85,679	79,780	87,182
43	Accrued Interest	34,790	62,142	51,012
44	Other Current Liabilities	254,017	306,521	228,732
45	Total Current Liabilities	$ 2,483,766	$ 3,730,639	$ 2,374,541
46	DEFERRED CREDITS			
47	Customer Meter Deposits, less current	$ 819,845	$ 927,022	$ 987,369
48	Advances in Aid of Construction	6,557,243	10,377,960	10,704,058
49	Accumulated Deferred Income Taxes	4,070,137	4,165,898	3,305,583
50	Contributions In Aid of Construction, Net	6,188,963	921,045	525,440
51	Regulatory Liabilties	587,825	-	-
52	Other	60,051	-	-
53	Asset Retirement Obligations	-	805,882	42,346
54	Total Deferred Credits	$ 18,284,064	$ 17,197,807	$ 15,564,796
55				
56	Total Liabilities & Common Equity	$ 53,532,010	$ 53,463,281	$ 49,833,774
57				
58	SUPPORTING SCHEDULES:			
59	E-5			

Chaparral City Water Company
Test Year Ended December 31, 2006
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2006	Prior Year Ended 12/31/2005	Prior Year Ended 12/31/2004
1	**Revenues**			
2	Metered Water Revenues	$ 7,673,618	$ 6,436,004	$ 6,030,963
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	82,289	583,047	513,256
5	**Total Revenues**	$ 7,755,907	$ 7,019,051	$ 6,544,219
6	**Operating Expenses**			
7	Salaries and Wages	$ 924,576	$ 917,307	$ 921,557
8	Purchased Water	934,095	816,592	710,222
9	Purchased Power	618,039	510,091	465,148
10	Chemicals	127,457	105,814	66,210
11	Repairs and Maintenance	104,609	72,640	96,152
12	Office Supplies and Expense	19,800	21,018	28,586
13	Outside Services	266,544	207,484	535,520
14	Water Testing	43,458	27,429	48,991
15	Rents	-	-	79
16	Transportation Expenses	70,430	57,633	76,730
17	Insurance - General Liability	(1,294)	1,860	775
18	Insurance - Health and Life	-	-	-
19	Regulatory Commission Expense - Rate Case	168,158	339,117	35,304
20	Miscellaneous Expense	1,243,108	1,160,406	989,392
21	Depreciation Expense	1,632,458	1,131,345	921,794
22	Taxes Other Than Income	44,200	42,436	43,406
23	Property Taxes	242,105	279,529	280,537
24	Income Tax	241,774	657,847	343,790
25				
26	**Total Operating Expenses**	$ 6,679,517	$ 6,348,548	$ 5,564,193
27	**Operating Income**	$ 1,076,390	$ 670,503	$ 980,026
28	**Other Income (Expense)**			
29	Interest Income	64,397	29,010	4,136
30	Other income (loss)	(91,835)	760,000	-
31	Interest Expense	(543,433)	(478,806)	(472,619)
32	Other Expense	(400)	-	-
33				
34	**Total Other Income (Expense)**	$ (571,271)	$ 310,204	$ (468,483)
35	**Net Profit (Loss)**	$ 505,119	$ 980,707	$ 511,543
36				
37				
38				
39	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
40			A-2	
41				
42				
43				
44				
45				

Chaparral City Water Company
Test Year Ended December 31, 2006
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2006	Prior Year Ended 12/31/2005	Prior Year Ended 12/31/2004
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 505,119	$ 980,707	$ 511,543
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	1,632,458	1,131,345	921,794
8	Provision for Doubtful Accounts	11,835	12,705	-
9	Deferred Income Taxes	(131,512)	885,649	649,767
10	Tax Benefit on Goodwill	226,869	83,624	-
11	Amortization of Debt Issuance Costs	26,501	26,501	26,675
12	Other	93,671	-	11,816
13	Changes in Certain Assets and Liabilities:			
14	Accounts Receivable	59,275	(282,638)	118,515
15	Unbilled Revenues	13,943	(62,345)	(46,229)
16	Materials and Supplies Inventory	2,508	5,522	1,496
17	Prepaid Expenses	(19,837)	19,512	(44,468)
18	Deferred Charges/Regulatory Liabilities	21,481	805,882	-
19	Accounts Payable	(42,939)	244,503	131,877
20	Intercompany payable	34,934	(176,340)	114,933
21	Customer Deposits	(107,177)	(60,347)	(82,962)
22	Intercompany taxes receivable and taxes payable	(146,153)	(350,080)	709,840
23	Other assets and liabilities	253,543	(57,525)	(88,807)
24	Net Cash Flow provided by Operating Activities	$ 2,434,519	$ 3,206,675	$ 2,935,790
25	Cash Flow From Investing Activities:			
26	Capital Expenditures	(2,283,627)	(3,893,252)	(4,069,806)
27	Plant Held for Future Use	-	-	-
28	Changes in debt reserve fund	(4,941)	(3,342)	272
29	Net Cash Flows from Investing Activities	$ (2,288,568)	$ (3,896,594)	$ (4,069,534)
30	Cash Flow From Financing Activities			
31	Change in Restricted Cash	(4,481)	(5,648)	(739)
32	Change in net amounts due to parent and affiliates	(600,000)	1,500,000	500,000
33	Receipt of advances for and contributions in aid of construction	1,099,205	423,676	643,451
34	Refunds for advances for construction	(488,128)	(345,691)	(373,005)
35	Repayments of Long-Term Debt	(340,309)	(598,000)	(560,000)
36	Dividends Paid	-	-	-
37	Tax Benefits from excercise of stokc based awards	2,390	-	-
38	Paid in Capital	-	-	-
39	Net Cash Flows Provided by Financing Activities	$ (331,323)	$ 974,337	$ 209,707
40	Increase(decrease) in Cash and Cash Equivalents	(185,372)	284,418	(924,037)
41	Cash and Cash Equivalents at Beginning of Year	576,802	292,384	1,216,421
42	Cash and Cash Equivalents at End of Year	$ 391,430	$ 576,802	$ 292,384
43				
44	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
45				A-5

Chaparral City Water Company
Test Year Ended December 31, 2006
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Common Stock	Additional Paid-In-Capital	Retained Earnings	Total
1					
2					
3					
4	Balance, December 31, 2003	$ 4,603,140	$ 14,925,242	$ 4,649,203	$ 24,177,585
5	Addnl Paid In Capital Adjustment				-
6	Dividends				-
7	Net Income			511,543	511,543
8	Balance, December 31, 2004	$ 4,603,140	$ 14,925,242	$ 5,160,746	$ 24,689,128
9	Addnl Paid In Capital				-
10	Dividends				-
11	Net Income			980,707	980,707
12	Balance, December 31, 2005	$ 4,603,140	$ 14,925,242	$ 6,141,453	$ 25,669,835
13	Addnl Paid In Capital				-
14	Dividends				-
15	Net Income		4,226	505,119	509,345
16	Balance, December 3, 2006	$ 4,603,140	$ 14,929,468	$ 6,646,572	$ 26,179,180
17					
18					
19					
20					
21					
22					
23	SUPPORTING SCHEDULES:			RECAP SCHEDULES:	

Chaparral City Water Company
Test Year Ended December 31, 2006
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/2005	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/2006
1					
2	301	Organization Cost	$ -	$ -	$ -
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	305,920	-	305,920
5	304	Structures and Improvements	1,453,952	64,696	1,518,648
6	305	Collecting and Impounding Res.	6,548	-	6,548
7	306	Lake River and Other Intakes	-	-	-
8	307	Wells and Springs	332,065	-	332,065
9	308	Infiltration Galleries and Tunnels	-	-	-
10	309	Supply Mains	-	-	-
11	310	Power Generation Equipment	-	-	-
12	311	Electric Pumping Equipment	1,429,796	77,112	1,506,908
13	320	Water Treatment Equipment	7,752,767	10,733	7,763,500
14	330	Distribution Reservoirs & Standpipe	8,049,264	121,156	8,170,420
15	331	Transmission and Distribution Mains	16,532,274	918,360	17,450,634
16	333	Services	6,938,513	451,417	7,389,930
17	334	Meters	2,630,341	95,332	2,725,673
18	335	Hydrants	871,877	299,756	1,171,633
19	336	Backflow Prevention Devices	-	-	-
20	339	Other Plant and Miscellaneous Equipment	1,610,687	-	1,610,687
21	340	Office Furniture and Fixtures	247,269	23,090	270,359
22	341	Transportation Equipment	534,741	573	535,315
23	342	Stores Equipment	-	-	-
24	343	Tools and Work Equipment	145,814	3,551	149,365
25	344	Laboratory Equipment	-	-	-
26	345	Power Operated Equipment	-	-	-
27	346	Communications Equipment	39,105	-	39,105
28	347	Miscellaneous Equipment	83,748	22,794	106,542
29	348	Other Tangible Plant	-	-	-
30		Plant Held for Future Use	-	-	-
31					
32		TOTAL WATER PLANT	$ 48,964,683	$ 2,088,570	$ 51,053,253
33					
34	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
35				A-4	
36				E-1	
37					

Chaparral City Water Company
Test Year Ended December 31, 2006
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bouras

Line No.		Test Year Ended 12/31/2006	Prior Year Ended 12/31/2005	Prior Year Ended 12/31/2004
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	2,084,339	1,978,940	1,951,810
6				
7				
8				
9	Water Revenues from Customers:	$ 7,673,618	$ 6,436,004	$ 6,030,963
10				
11				
12				
13				
14	Year End Number of Customers	13,470	13,001	12,567
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	155	152	155
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 569.68	$ 495.04	$ 479.90
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.2965	$ 0.2578	$ 0.2383
25	Purchased Water Cost per 1,000 Gallons	$ 0.4481	$ 0.4126	$ 0.3639

Chaparral City Water Company
Test Year Ended December 31, 2006
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/2006	Prior Year Ended 12/31/2005	Prior Year Ended 12/31/2004
1	Description			
2				
3	Federal Income Taxes	$ 241,774	$ 657,847	$ 343,790
4	State Income Taxes	-	-	-
5	Payroll Taxes	44,200	42,436	43,406
6	Property Taxes	242,105	279,529	280,537
7				
8	Totals	$ 528,079	$ 979,812	$ 667,733
9				
10				
11				
12				
13				
14				

Chaparral City Water Company
Test Year Ended December 31, 2006
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

See Attached Auditor's Report

Chaparral City Water Company

Financial Statements
December 31, 2006

Chaparral City Water Company
Index
December 31, 2006

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PRICEWATERHOUSECOOPERS

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Report of Independent Auditors

To the Board of Directors and Stockholder of
Chaparral City Water Company:

In our opinion, the accompanying balance sheet and statement of capitalization and the related statements of income, common stockholder's equity and cash flows present fairly, in all material respects, the financial position of Chaparral City Water Company (the "Company") at December 31, 2006, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards as established by the Auditing Standards Board (United States) and in accordance with the auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

PricewaterhouseCoopers LLP

April 26, 2007

Chaparral City Water Company
Balance Sheet
December 31, 2006

Assets	
Utility plant	$ 51,020,714
Less: accumulated depreciation	(14,947,296)
Construction work in progress	2,241,397
Net utility plant	38,314,815
Other Property and Investments	
Goodwill	11,613,874
Restricted cash	728,061
	12,341,935
Current Assets	
Cash and cash equivalents	391,430
Restricted cash	13,261
Accounts receivable, net of allowance of $25,483	350,897
Inter-company receivables from GSWC	31,050
Inter-company taxes receivable from AWR	1,022,857
Income tax receivable	3,031
Unbilled revenues	324,967
Materials and supplies	14,521
Prepaid expenses and other current assets	192,485
Deferred income taxes - current	35,751
Regulatory assets - current	71,000
Total current assets	2,451,250
Other Assets	
Debt issuance costs	424,010
Total assets	$ 53,532,010
Capitalization and Liabilities	
Common stockholder's equity	$ 26,179,180
Long-term debt, less current maturities	6,585,000
Total capitalization	32,764,180
Commitments and contingencies (Note 9)	
Current Liabilities	
Long-term debt, current	280,000
Accounts payable	308,239
Inter-company loan payable to AWR	1,400,000
Accrued employee expenses	85,679
Accrued property taxes	121,041
Accrued interest	34,790
Other	254,017
Total current liabilities	2,483,766
Other Credits	
Customer deposits	819,845
Advances for construction	6,557,243
Contributions in aid of construction, net	6,188,963
Deferred income taxes	4,070,137
Regulatory liabilities	587,825
Other	60,051
Total other credits	18,284,064
Total capitalization and liabilities	$ 53,532,010

The accompanying notes are an integral part of these financial statements.

Chaparral City Water Company
Statement of Capitalization
December 31, 2006

Common stockholder's equity	
Common stock, par value $10; 2,500,000 shares authorized, 460,314 shares issued and outstanding	$ 4,603,140
Additional paid-in capital	14,929,468
Retained earnings	6,646,572
	26,179,180
Long-term debt	
Industrial Development Authority Bonds	
Series 1997A serial bonds, due 1998 through 2007 (4% to 4.85%)	240,000
Series 1997A term bonds, due December 1, 2011 (5.20%)	1,000,000
Series 1997A term bonds, due December 1, 2022 (5.40%)	4,610,000
Series 1997B term bonds, due December 1, 2022 (5.30%)	1,015,000
Total long-term debt	6,865,000
Less: current maturities	(280,000)
Long-term debt, less current maturities	6,585,000
Total capitalization	$ 32,764,180

The accompanying notes are an integral part of these financial statements.

Chaparral City Water Company
Statement of Income
Year Ended December 31, 2006

Operating revenues	
Sales of water	$7,755,907
Operating expenses	
Purchased water	934,095
Power purchased for pumping	618,039
Other operating expenses	756,952
General and administrative expenses	1,983,106
Maintenance	319,024
Depreciation	1,632,458
Property and other taxes	286,304
	6,529,978
Operating Income	1,225,929
Other income (expense)	
Interest income	64,397
Interest expense	(543,433)
	(479,036)
Income from operations before income tax expense	746,893
Income tax expense	241,774
Net income	$ 505,119

The accompanying notes are an integral part of these financial statements.

Chaparral City Water Company
Statement of Changes in Common Stockholder's Equity
Year Ended December 31, 2006

	Common Stock	Additional Paid-in Capital	Retained Earnings	Total
Balance, January 1, 2006	$ 4,603,140	$14,925,242	$ 6,141,453	$25,669,835
Net income			505,119	505,119
Stock-based awards	–	4,226	–	4,226
Balance, December 31, 2006	$ 4,603,140	$14,929,468	$ 6,646,572	$26,179,180

The accompanying notes are an integral part of these financial statements.

Chaparral City Water Company
Statement of Cash Flows
Year Ended December 31, 2006

Cash flows from operating activities	
Net income	$ 505,119
Adjustments for non-cash items	
Depreciation	1,632,458
Provision for doubtful accounts	11,835
Deferred income taxes	(131,512)
Tax benefit on goodwill	226,869
Amortization of debt issuance costs	26,501
Impairment loss	91,835
Stock-based compensation expense	1,836
Changes in operating assets and liabilities	
Accounts receivable	59,275
Unbilled revenues	13,943
Materials and supplies	2,508
Prepaid expenses and other current assets	(19,837)
Taxes receivable	(146,153)
Regulatory assets/liabilities	21,481
Other assets	122,243
Accounts payable	(42,939)
Inter-company receivables/payables	34,934
Customer deposits	(107,177)
Other liabilities	131,300
Net cash flows provided by operating activities	2,434,519
Cash flows from investing activities	
Capital expenditures	(2,283,627)
Change in restricted cash	(4,481)
Change in debt reserve fund	(4,941)
Net cash flows used in investing activities	(2,293,049)
Cash flows from financing activities	
Tax benefits from exercise of stock-based awards	2,390
Receipt of advances for and contributions in aid of construction	1,099,205
Refunds on advances for construction	(488,128)
Net change in inter-company borrowings	(600,000)
Repayments of long-term debt	(340,309)
Net cash flows used in financing activities	(326,842)
Decrease in cash and cash equivalents	(185,372)
Cash and cash equivalents at beginning of year	576,802
Cash and cash equivalents at end of year	$ 391,430
Supplemental disclosure of cash flow information	
Interest paid	$ 475,211
Income tax paid, net of refunds	$ 290,180

The accompanying notes are an integral part of these financial statements.

1. Summary of Significant Accounting Policies

Nature of Operations

Chaparral City Water Company ("CCWC") is a wholly owned subsidiary of American States Water Company ("AWR"). Prior to October 11, 2000, CCWC was a wholly owned subsidiary of MCO Properties Inc. ("MCO"). On October 10, 2000, AWR completed the acquisition of all the common stock of CCWC from MCO for an aggregate value of $31.2 million, including assumption of approximately $12 million in debt. The acquisition was accounted for as a purchase and the assets acquired and liabilities assumed have been recorded at their estimated fair values. CCWC is an Arizona public utility company engaged principally in the purchase, production, distribution and sale of water. The Company serves approximately 13,000 customers in Fountain Hills, Arizona and a portion of the City of Scottsdale, Arizona. Regulated by the Arizona Corporation Commission ("ACC"), CCWC is required to provide service and grant credit to customers within its defined service area.

Basis of Presentation

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect (i) the reported amount of assets and liabilities, (ii) disclosure of contingent assets and liabilities known to exist as of the date the financial statements are published, and (iii) the reported amount of revenues and expenses recognized during each period presented. Actual results could differ from those estimates.

Regulatory Accounting

The Company's accounting policies conform to accounting principles generally accepted in the United States of America, including the accounting principles for rate-regulated enterprises, which reflect the rate-making policies of the ACC, and are maintained in accordance with the Uniform System of Accounts prescribed by the ACC. CCWC is subject to regulation by the ACC to the extent necessary to enable the ACC to determine that CCWC's rates constitute reasonable costs to its customers. Accordingly, CCWC is subject to the provisions of Statement of Financial Accounting Standards ("SFAS") No. 71, *Accounting for the Effects of Certain Types of Regulation.* CCWC does not use regulatory balancing accounts in its rate filings with the ACC, which would represent amounts due to or from its customers based on differences between actual costs and costs assumed in its rate structure, and accordingly, no such accounts are recorded in the accompanying financial statements. Deferred rate case expenses are capitalized as regulatory assets and amortized as specified by the ACC for rate-making purposes.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid money market instruments with original maturities of three months or less. At times, cash and cash equivalent balances may be in excess of federally insured limits. The Company's cash and cash equivalents are held with financial institutions with high credit standings.

Restricted Cash
In accordance with the terms of its long-term debt agreements, CCWC is required to maintain amounts on deposit in a trust account (the Debt Service Reserve) for payment of principal and interest (Note 4). The funds in this account will be maintained until such time that the terms of the financing agreement are fully satisfied. These amounts are classified as "restricted cash" in the balance sheet.

At December 31, 2006, CCWC held $13,261 of restricted cash representing interest earned in excess of the required balance on the Debt Service Reserve related to the Industrial Development Authority. In accordance with the requirements of the bond indenture, this balance can only be used to pay the next regularly scheduled debt payment.

Accounts Receivable
Accounts receivable is reported on the balance sheet net of any allowance for doubtful accounts. The allowance is based on CCWC's evaluation of the receivable portfolio under current conditions and review of specific problems and such other factors that, in our judgment, deserve recognition in estimating losses.

Materials and Supplies
Materials and supplies are stated at the lower of cost or market. Cost is computed using average cost.

Utility Plant and Depreciation
CCWC capitalizes as utility plant the cost of additions and replacements of retirement units. Such costs include labor, material, and certain indirect charges.

Depreciation is computed utilizing the straight-line method at rates based on the estimated useful lives of the assets as prescribed by the ACC. Effective October 1, 2005, the ACC approved new depreciation rates for CCWC's utility plant. Depreciation expense, reflected as a percentage of the aggregate depreciable asset balances, was 3.4% in 2006. Expenditures for maintenance and repairs are expensed as incurred. Replaced or retired property costs are charged to the accumulated provision for depreciation.

Impairment of Long-Lived Assets
Long-lived assets are reviewed for impairment annually or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable in accordance with SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*. CCWC would recognize an impairment loss only if the carrying value amount of a long-lived asset is not recoverable from its undiscounted cash flows. An impairment loss is measured as the excess of the carrying value over the fair market value of the long-lived asset. Management judgment is involved in both deciding if testing for recoverability is necessary and in estimating undiscounted cash flows. For the year ended December 31, 2006, an impairment loss of $91,835.

Goodwill
At December 31, 2006, CCWC had $11,613,874 of goodwill. The goodwill represents the difference between the aggregate purchase price and the fair value of CCWC's net assets acquired by AWR in October 2000. Goodwill is reduced on an ongoing basis to reflect the total tax benefit realized from amortizing, for tax purposes, the excess of tax over book goodwill basis in accordance with SFAS No. 109, *Accounting for Income Taxes.* In accordance with SFAS No. 142, *Goodwill and Other Intangible Assets,* goodwill is tested for impairment at least annually on December 31 and more frequently if circumstances indicate that it may be impaired. The goodwill impairment model is a two-step process. First, it requires a comparison of the book value of net assets to the fair value, using the terminal value method, of the related operations that have goodwill assigned to them. If the fair value is determined to be less than book value, a second step is performed to compute the amount of the impairment. In this process, a fair value for goodwill is estimated, based in part on the fair value of the operations used in the first step, and is compared to its carrying value. The amount by which carrying value exceeds fair value represents the amount of goodwill impairment. The current year analysis indicated no impairment.

Revenue
CCWC records operating revenues when the service is provided to customers. Revenues include amounts billed to customers on a cycle basis based on meter reading for services provided and unbilled revenues representing estimated amounts to be billed for usage from the last meter reading date to the end of the accounting period. Actual usage may vary from this estimate.

Advances for Construction & Contributions-in-aid-of-Construction
Advances for construction represent amounts advanced by developers, which are refundable over 10 to 20 years. Refund amounts under the contracts are based on annual revenues from the extensions. After all refunds are made, any remaining balance is transferred to contributions-in-aid of construction. During 2006, approximately $4.2 million of advances that expired were transferred to contributions-in-aid of construction. Contributions-in-aid of construction are similar to advances, but require no refunding and are amortized over the useful lives of the related property.

Debt Issuance Costs
Original debt issuance costs are capitalized and amortized over the lives of the respective issues.

New Accounting Pronouncements
Effective January 1, 2006, CCWC adopted the provisions of SFAS No. 123(R), *Share-Based Payment,* which requires the recognition of compensation expense related to the fair value of stock-based compensation awards. The adoption of this new standard did not have a material effect on CCWC's financial statements.

Related Party Transactions
CCWC receives various services from its parent, AWR, and from Golden State Water Company ("GSWC"), a wholly owned subsidiary of AWR. In addition, AWR has an $85 million syndicated credit facility. AWR borrows under this facility and provides funds to CCWC in support of its operations. Amounts owed to AWR for borrowings under this facility total $1,400,000 as of December 31, 2006 and are included in CCWC's inter-company payables on the balance sheet. The interest rate charged to CCWC is sufficient to cover AWR's interest cost under the credit facility. GSWC also allocates certain corporate office administrative and general costs to CCWC using agreed upon allocation factors based on a weighted rate calculated from customer numbers, utility plant, expenses and labor costs ("four-factor method") that was established by the California Public Utilities Commission for regulated companies. As of December 31, 2006, intercompany receivables included $31,050 due from GSWC related to these allocations.

2. Regulatory Matters

In accordance with accounting principles for rate-regulated enterprises, CCWC records regulatory assets, which represent probable future revenue associated with certain costs that will be recovered from customers through the ratemaking process, and regulatory liabilities, which represent probable future reductions in revenue associated with amounts that are to be credited to customers through the ratemaking process. Regulatory assets, less regulatory liabilities, included in the balance sheet are as follows as of December 31, 2006:

Deferred general rate case costs	$	195,250
Asset retirement obligations		47,925
Gain on settlement for removal of wells		(760,000)
	$	(516,825)

Deferred General Rate Case Costs:
Deferred rate case expenses are capitalized as regulatory assets and amortized as specified by the ACC for rate-making purposes.

Asset Retirement Obligations:
Effective January 1, 2003, CCWC adopted SFAS No. 143, *"Accounting for Asset Retirement Obligations"*. Because retirement costs have historically been recovered through rates at the time of retirement, upon implementing SFAS No. 143, the cumulative effect was reflected as a regulatory asset. CCWC will also reflect the gain or loss at settlement as a regulatory asset or liability on the balance sheet.

Gain on settlement for removal of wells:
Fountain Hills Sanitary District ("FHSD") is a political subdivision of the State of Arizona that provides sanitary sewer service to customers residing within CCWC's water service area. In connection with its sanitary system, FHSD constructed a recharge system whereby it recharges treated effluent through multiple aquifer storage and recovery wells. In order for FHSD to secure an Aquifer Protection Permit for its recharge system, FHSD requested CCWC to permanently cease using one of its wells. As a possible replacement for this well, FHSD constructed a new well adjacent to the community center ("Community Center Well"). However, this well was not able to produce an equivalent amount of water to CCWC's well that was taken out of production. Accordingly, in February 2005, CCWC entered into an agreement with FHSD whereby CCWC agreed to permanently remove from service this well and in return CCWC received a settlement fee of $1,520,000 from FHSD. Pursuant to the agreement, CCWC will: (i) permanently remove from service and cap this well, and cap another well which had never been used as a potable source of supply; (ii) relinquish any legal claim or interest that CCWC may otherwise possess in the Community Center Well; and (iii) grant an option to FHSD to acquire one of the wells at a future date at fair market value. CCWC has recognized a net gain of $760,000 related to this settlement agreement and has established a regulatory liability for the remaining $760,000 pending ACC review of this matter

3. Utility Plant

The following table shows the Company's utility plant by major class as of December 31, 2006:

Land	$ 271,857
Source of water supply	4,966,019
Pumping	3,323,855
Water treatment	8,275,225
Transmission and distribution	32,312,760
Other property and equipment	1,870,998
	51,020,714
Accumulated depreciation	(14,947,296)
Construction work in progress	2,241,397
	$ 38,314,815

4. Long-term Debt

Industrial Development Authority Bonds
Substantially all of utility plant is pledged as collateral for CCWC's Industrial Development Authority Bonds. The Bond Agreement, among other things, (i) requires CCWC to maintain certain financial ratios; (ii) restricts CCWC's ability to incur debt and make liens, sell, lease or dispose of assets, merge with another corporation, and (iii) restricts the payment of dividends. CCWC maintains a debt service reserve fund with a balance of $658,306 at December 31, 2006. Amounts are classified as non-current restricted cash on the balance sheet. The loan and trust agreement contains restrictive covenants, including the maintenance of a debt service coverage ratio of 2.0, as defined in the loan and trust agreement, calculated annually at year end. As of December 31, 2006, CCWC was in compliance with all covenants under the loan and trust agreement.

Repayment Contract
In 1984, CCWC entered into an agreement with the United States Bureau of Reclamation for construction of a delivery and storage system to transport Central Arizona Project ("CAP") water to CCWC's property (the "Delivery Agreement"). In connection therewith, a repayment obligation was incurred by CCWC related to construction costs plus interest. CCWC made the final payment on this obligation in 2006. Interest accrued at a rate of 3.34% per annum. The cost of the constructed assets is recorded as utility plant. Under the terms of the Delivery Agreement, CCWC retains the right to use the delivery and storage system for an unspecified time period conditional upon meeting certain obligations including making scheduled principal and interest repayments for the construction costs and operating and maintaining the system. The Delivery Agreement also provides that the United States Bureau of Reclamation retains ownership of the system. Pursuant to this Agreement, CCWC continues to maintain a debt service reserve fund with a balance of $69,755 at December 31, 2006. This amount is classified as part of non-current restricted cash on the balance sheet.

Maturities of long-term debt outstanding at December 31, 2006 are as follows:

2007	$ 280,000
2008	300,000
2009	310,000
2010	330,000
2011	345,000
Thereafter	5,300,000
	6,865,000
Less - current portion	(280,000)
	$ 6,585,000

5. Dividend Limitations

CCWC is subject to contractual restrictions on its ability to pay dividends. CCWC's maximum ability to distribute dividends is limited to maintenance of no more than 55% debt in the capital structure for the quarter immediately preceding the distribution. The ability of CCWC to pay dividends is also restricted by Arizona law. Under restrictions of the Arizona tests, approximately $6.6 million was available to pay dividends to AWR at December 31, 2006. Contractual restrictions are the most restrictive. There were no dividends distributed from CCWC to AWR in 2006.

6. Taxes on Income

CCWC is included in AWR's consolidated federal income tax return. CCWC files an Arizona state income tax return. CCWC's federal tax provision and liability are computed as if it filed a separate return. Income tax expense includes the current tax liability from operations, the change in deferred income taxes during the year, and the reduction in goodwill during the year (as discussed under "Goodwill"). CCWC applies the provisions of SFAS No. 109, *Accounting for Income Taxes*, which requires the use of an asset and liability approach in accounting for income taxes. This approach requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been recognized in CCWC's financial statements or tax returns.

The significant components of the deferred tax assets and liabilities as reflected in the balance sheet at December 31, 2006 were:

Deferred tax assets	
Contributions and advances	$ 1,672,015
Other property related	36,302
Other nonproperty related	65,717
	1,774,034
Deferred tax liabilities	
Goodwill	(3,119,603)
Fixed assets	(2,591,857)
Other property related	(6,605)
Other	(90,355)
	(5,808,420)
Accumulated deferred income taxes - net	$ (4,034,386)

The current and deferred components of income tax expense were as follows:

Current provision	
Federal	$ 146,267
State	150
Total current tax expense	146,417
Deferred provision	
Federal	(114,619)
State	(16,893)
Total deferred tax expense	(131,512)
Benefit applied to reduce goodwill	226,869
Total income tax expense	$ 241,774

The federal statutory rate differs from the effective rate primarily due to state taxes, net of federal benefit, and adjustments resulting from the completion in 2006 of the Internal Revenue Service and Joint Committee of Taxation reviews of an amended 2001 federal return filed in 2005.

7. Employee Benefit Plans

GSWC has a defined benefit plan (the "Plan") that provides eligible employees of GSWC and its affiliates, including CCWC, monthly benefits upon retirement based on average salaries and length of service. Pension cost of the Company is based on an allocation from GSWC of the total cost related to the Plan. The allocated pension cost for CCWC was $152,306 for the year ended December 31, 2006. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level. Annual contributions are made to the Plan, which comply with the funding requirements of the Employee Retirement Income Security Act ("ERISA"). All active employees are also offered medical, dental, and vision care benefits through various medical insurance plans.

CCWC is also included in GSWC's 401(k) Investment Incentive Program, under which employees of GSWC and its affiliates may invest a percentage of their pay, up to a maximum investment prescribed by law, in an investment program managed by an outside investment manager. Company contributions to the 401(k) are based upon a percentage of individual employee contributions. The Company contributions to the 401(k) plan for 2006 totaled $20,209.

8. Related Party Transactions

CCWC benefits from customer service, regulatory affairs, human resources, insurance, legal, employee benefits, management, accounting and financial services provided and paid for by GSWC and reimbursed by CCWC. GSWC allocates these costs to CCWC using agreed upon allocation factors based on a weighted rate calculated from customer numbers, utility plant, expenses and labor costs ("four-factor method") that was established by the California Public Utilities Commission for regulated companies. The costs for these services, including allocated cost for the employee benefit plans discussed above, were $1,292,436 for the year ended December 31, 2006 and have been included in other operating expenses and general and administrative expenses.

9. Commitments and Contingencies

CCWC obtains its water supply from two operating wells and from Colorado River water delivered by the Central Arizona Project ("CAP"). The majority of CCWC's water supply is obtained from its CAP allocation and well water is used for peaking capacity in excess of treatment plant capability, during treatment plant shutdown, and to keep the well system in optimal operating condition.

CCWC has an assured water supply designation, by decision and order of the Arizona Department of Water Resources ("ADWR"), providing in part that, subject to its requirements, CCWC has a sufficient supply of groundwater and CAP water which is physically, continuously and legally available to satisfy current and committed demands of its customers, plus at least two years of predicted demands, for 100 years. On April 7, 2004 the ADWR issued a decision confirming that CCWC has demonstrated the physical, legal and continuous availability of CAP water and groundwater, in an aggregate volume of 9,828 acre-feet per year for a minimum of 100 years.

CCWC has a long-term water supply contract with the Central Arizona Water Conservation District (the "District") through September 2033, and is entitled to take 6,978 acre feet of water per year from the CAP. The maintenance rate for such water delivered is set by the District and is subject to annual increases. The estimated remaining commitment under this contract is $5.3 million as of December 31, 2006 with an estimated annual payment of $195,000.

The Arizona Water Settlement Act was signed into law in December 2004. This legislation provides for the additional CAP allocation to CCWC in the amount of 1,931 acre-feet per year. In order to receive this additional allocation, CCWC must enter into a revised contract with the District. CCWC is working on an amendment with the District to purchase the 1,931 acre-feet of water per year of additional CAP water rights for an estimated amount of $1.1 million as of December 31, 2006. The price is subject to further adjustment and is expected to increase until final written agreement is executed, which is anticipated to be in 2007. Once a revised contract with the District is executed, CCWC expects to apply to the ADWR to modify and increase its designation of assured supply from 9,828 acre-feet per year to 11,759 acre-feet per year.

Notwithstanding an assured water supply designation, CCWC's water supply may be subject to interruption or reduction, in particular owing to interruption or reduction of CAP water. In the event of interruption or reduction of CAP water, CCWC can rely on its well water supplies for short-term periods. However, the quantity of water CCWC supplies to some or all of its customers may be interrupted or curtailed, pursuant to the provisions of its tariffs. CCWC has the physical capability to deliver water in excess of that which is currently accounted for in CCWC's assured water supply account.

CCWC is involved from time to time in claims and litigation, both as plaintiff and defendant, in the ordinary course of business. Management is of the opinion that the outcome of such litigation will not have a material adverse effect upon CCWC's results of operations, financial position or cash flows.

F SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 12/31/2007	At Proposed Rates Year Ended 12/31/2007
1	**Revenues**			
2	Metered Water Revenues	$ 7,673,618	$ 7,364,411	$ 10,427,811
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	82,289	82,289	82,289
5		$ 7,755,907	$ 7,446,700	$ 10,510,100
6	**Operating Expenses**			
7	Salaries and Wages	$ 924,576	$ 969,244	$ 969,244
8	Purchased Water	934,095	831,656	831,656
9	Purchased Power	618,039	602,982	602,982
10	Chemicals	127,457	127,457	127,457
11	Repairs and Maintenance	104,609	104,609	104,609
12	Office Supplies and Expense	19,800	19,800	19,800
13	Outside Services	266,544	266,544	266,544
14	Water Testing	43,458	43,458	43,458
15	Rents	-	-	-
16	Transportation Expenses	70,430	70,430	70,430
17	Insurance - General Liability	(1,294)	(1,294)	(1,294)
18	Insurance - health and Life	-	-	-
19	Regulatory Commission Expense - Rate Case	168,158	144,871	144,871
20	Miscellaneous Expense	1,243,108	1,259,948	1,259,948
21	Depreciation Expense	1,632,458	1,608,019	1,608,019
22	Taxes Other Than Income	44,200	47,873	47,873
23	Property Taxes	242,105	295,813	295,813
24	Income Tax	241,774	270,020	1,452,458
25				
26	**Total Operating Expenses**	$ 6,679,517	$ 6,661,429	$ 7,843,867
27	**Operating Income**	$ 1,076,390	$ 785,271	$ 2,666,233
28	**Other Income (Expense)**			
29	Interest Income	64,397	-	-
30	Other income	(91,835)	-	-
31	Interest Expense	(543,433)	(367,737)	(367,737)
32	Other Expense	(400)	-	-
33	Gain/Loss Sale of Fixed Assets	-	-	-
34	**Total Other Income (Expense)**	$ (571,271)	$ (367,737)	$ (367,737)
35	**Net Profit (Loss)**	$ 505,119	$ 417,534	$ 2,298,496
36				

Chaparral City Water Company
Test Year Ended December 31, 2006
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2006	At Present Rates Year Ended 12/31/2007	At Proposed Rates Year Ended 12/31/2007
5	Cash Flows from Operating Activities			
6	Net Income	$ 505,119	$ 429,534	$ 2,310,496
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	1,632,458	1,632,458	1,632,458
10	Provision for Doubtful Accounts	11,835		
11	Deferred Income Taxes	(131,512)		
12	Tax Benefit on Goodwill	226,869		
13	Amortization of Debt Issuance Costs	26,501		
14	Other	93,671		
15	Changes in Certain Assets and Liabilities:			
16	Accounts Receivable	59,275		
17	Unbilled Revenues	13,943		
18	Materials and Supplies Inventory	2,508		
19	Prepaid Expenses	(19,837)		
20	Deferred Charges/Regulatory Liabilities	21,481		
21	Accounts Payable	(42,939)		
22	Intercompany payable	34,934		
23	Customer Deposits	(107,177)		
24	Intercompany taxes receivable and taxes payable	(146,153)		
25	Other assets and liabilities	253,543		
26	Net Cash Flow provided by Operating Activities	$ 2,434,519	$ 2,061,992	$ 3,942,954
27	Cash Flow From Investing Activities:			
28	Capital Expenditures	(2,283,627)		
29	Plant Held for Future Use	-		
30	Changes in debt reserve fund	(4,941)		
31	Net Cash Flows from Investing Activities	$ (2,288,568)	$ -	$ -
32	Cash Flow From Financing Activities			
33	Change in Restricted Cash	(4,481)		
34	Change in net amounts due to parent and affiliates	(600,000)	(600,000)	(600,000)
35	Receipt of advances for and contributions in aid of construction	1,099,205		
36	Refunds for advances for construction	(488,128)	(488,128)	(488,128)
37	Repayments of Long-Term Debt	(340,309)	(280,000)	(280,000)
38	Dividends Paid	-		
39	Tax Benefits from excercise of stokc based awards	2,390		
40	Paid in Capital	-		
41	Net Cash Flows Provided by Financing Activities	$ (331,323)	$ (1,368,128)	$(1,368,128)
42	Increase(decrease) in Cash and Cash Equivalents	(185,372)	693,864	2,574,826
43	Cash and Cash Equivalents at Beginning of Year	576,802	391,430	391,430
44	Cash and Cash Equivalents at End of Year	$ 391,430	$ 1,085,294	$ 2,966,256
45				

Chaparral City Water Company
Test Year Ended December 31, 2006
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	2007	2008	2009
1					
2	Account				
3	Number	Plant Asset:	2007	2008	2009
4	301	Organization Cost	$ -	$ -	$ -
5	302	Franchise Cost			
6	303	Land and Land Rights			
7	304	Structures and Improvements			
8	306	Lake, River and Other Intakes			
9	307	Wells and Springs			
10	310	Power Generation Equipment			
11	311	Electric Pumping Equipment			
12	320	Water Treatment Equipment	11,000	11,000	11,000
13	330	Distribution Reservoirs & Standpipe	3,733,000	1,575,000	1,293,800
14	331	Transmission and Distribution Mains	50,000	25,000	25,000
15	333	Services	225,000	225,000	225,000
16	334	Meters	55,000	55,000	55,000
17	335	Hydrants			
18	339	Other Plant Structures and Improvements	6,000	6,000	6,000
19	340	Office Furniture and Fixtures	22,000	27,500	27,500
20	341	Transportation Equipment	35,000	26,000	105,000
21	343	Tools and Work Equipment			
22	344	Power Operated Equipment			
23	345	Communications Equipment			
24	346	Miscellaneous Equipment			
25	348	Other Tangible Plant			
26					
27	Total		$ 4,137,000	$ 1,950,500	$ 1,748,300
28					
29					
30					

Chaparral City Water Company
Test Year Ended December 31, 2006
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.

1 Property Taxes were computed using the method used by the Arizona Department
2 of Revenue
3
4 Projected construction expenditures are shown on Schedule A-4.
5
6 Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7
8 Accumulated depreciation and depreciation expense were computed at Arizona Corporation
9 Commission allowed rated in Prior Commission Decision.
10
11 Income taxes were computed using statutory state and federal income tax rates.
12
13
14
15

H SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	3/4 Inch	Residential	$ 3,455,850	$ 4,715,406	$ 1,259,557	36.45%	45.08%	42.20%
2	1 Inch	Residential	2,342,394	3,195,743	853,348	36.43%	30.56%	28.60%
3	1.5 Inch	Residential	31,414	42,861	11,447	36.44%	0.41%	0.38%
4	2 Inch	Residential	123,686	168,752	45,067	36.44%	1.61%	1.51%
5	3 Inch	Residential	10,012	13,660	3,648	36.44%	0.13%	0.12%
6								
7		Subtotal	5,963,356	8,136,423	2,173,066	36.44%	77.79%	72.82%
8								
9	3/4 Inch	Commercial	$ 67,867	$ 92,600	24,733	36.44%	0.89%	0.83%
10	1 Inch	Commercial	98,616	134,544	35,928	36.43%	1.29%	1.20%
11	1.5 Inch	Commercial	140,840	192,160	51,319	36.44%	1.84%	1.72%
12	2 Inch	Commercial	222,208	303,175	80,967	36.44%	2.90%	2.71%
13	3 Inch	Commercial	14,217	19,397	5,181	36.44%	0.19%	0.17%
14	4 Inch	Commercial	34,290	46,784	12,494	36.44%	0.45%	0.42%
15								
16		Subtotal	$ 578,038	$ 788,660	$ 210,622	36.44%	7.54%	7.06%
17								
18	3/4 Inch	Industrial	$ 304	$ 415	$ 111	36.45%	0.00%	0.00%
19	1 Inch	Industrial	272	372	99	36.43%	0.00%	0.00%
20	1.5 Inch	Industrial	328	447	119		0.00%	0.00%
21								
22		Subtotal	$ 904	$ 1,234	330	36.44%	0.01%	0.01%
23								
24	3/4 Inch	Irrigation	$ 69,200	$ 132,615	63,415	91.64%	0.90%	1.19%
25	1 Inch	Irrigation	178,745	355,164	176,419	98.70%	2.33%	3.18%
26	1.5 Inch	Irrigation	134,012	264,248	130,236		1.75%	2.37%
27	2 Inch	Irrigation	161,987	318,701	156,713	96.74%	2.11%	2.85%
28	4 Inch	Irrigation	152,769	327,154	174,384	114.15%	1.99%	2.93%
29	6 Inch	Irrigation	322,475	696,965	374,491	116.13%	4.21%	6.24%
30								
31		Subtotal	1,019,188	2,094,846	1,075,658	105.54%	13.30%	18.75%
32								
33	3/4 Inch	Construction	$ 181	$ 262	81	44.78%	0.00%	0.00%
34	1 Inch	Construction	1,357	2,361	1,004	74.03%	0.02%	0.02%
35	2 Inch	Construction	646	1,117	$ 471	72.95%	0.01%	0.01%
36	3 Inch	Construction	18,826	36,097				
37	4 Inch	Construction	2,247	3,808	$ 1,561	69.50%	0.03%	0.03%
38								
39		Subtotal	$ 23,256	$ 43,645	$ 20,389	87.67%	0.30%	0.39%
40								
41	3 Inch	Fire Hydrant Meter (Irrigation)	$ 65,878	$ 89,883	24,006	36.44%	0.86%	0.80%
42	4 Inch	Fire Hydrant Meter (Irrigation)	9,178	12,521	3,344	36.43%	0.12%	0.11%
43								
44		Subtotal	$ 75,055	$ 102,405	27,349	36.44%	0.98%	0.92%
45								
46	34 inch	Fire Sprinkler	$ 5,164	$ 5,165	1	0.03%	0.07%	0.05%
47	1 Inch	Fire Sprinkler	244	245	1	0.57%	0.00%	0.00%
48	1.5 Inch	Fire Sprinkler	363	363	1	0.25%	0.00%	0.00%
49								
50		Subtotal	$ 5,770	$ 5,774	4	0.06%	0.08%	0.05%
51								
51	Total Revenues Before Annualization		$ 7,665,568	$ 11,172,987	$ 3,507,418	45.76%	100.00%	100.00%
52								

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills to be Issued	Additional Gallons to be Pumped (In 1,000's)	Schedule Number
1				Revenue Annualization					
5	3/4 Inch	Residential	$ 2,317	$ 3,161	844	36.44%	61	639	C-2, P7.1
6	1 Inch	Residential	65,260	89,034	23,774	36.43%	1,415	13,151	C-2, P7.2
7	1.5 Inch	Residential	860	1,174	313	36.44%	7	215	C-2, P7.3
8	2 Inch	Residential	253	346	92	36.44%	1	72	C-2, P7.4
9	3 Inch	Residential	1,790	2,443	652	36.44%	5	421	C-2, P7.5
11		Subtotal	$ 70,480	$ 96,157	25,677	36.43%	1,489	14,497	C-2, P7.6
13	3/4 Inch	Commercial	$ (50)	$ (68)	(18)	0.00%	(1)	(14)	C-2, P7.6
14	1 Inch	Commercial	2,647	3,611	964	36.43%	38	704	C-2, P7.7
15	1.5 Inch	Commercial	1,934	2,639	705	36.44%	12	551	C-2, P7.8
16	2 Inch	Commercial	(778)	(1,062)	(284)	0.00%	(3)	(222)	C-2, P7.9
17	3 Inch	Commercial	(206)	(281)	(75)	0.00%	(1)	(24)	C-2, P7.10
18	4 Inch	Commercial	-	-	-	0.00%	-	-	
19					-				
20		Subtotal	$ 3,547	$ 4,839	52,645	1484.43%	45	996	
22	3/4 Inch	Industrial	$ -	$ -	-	0.00%	-	-	
23	1 Inch	Industrial	-	-	-	0.00%	-	-	
24	1.5 Inch	Industrial	-	-	-	0.00%	-	-	
26		Subtotal	$ -	$ -	-	0.00%	-	-	
28	3/4 Inch	Irrigation	$ 792	$ 1,505	713	90.11%	21	324	C-2, P7.11
29	1 Inch	Irrigation	6,585	13,025	6,440	97.81%	78	3,086	C-2, P7.12
30	1.5 Inch	Irrigation	1,901	3,732	1,831	96.33%	12	869	C-2, P7.13
31	2 Inch	Irrigation	-	-	-	0.00%	-	-	
32	4 Inch	Irrigation	(111,693)	(246,237)	(134,544)	0.00%	(2)	(69,780)	C-2, P7.14a&
33	6 Inch	Irrigation	(280,818)	(618,308)	(337,490)	0.00%	-	(179,785)	C-2, P7.15a&
35		Subtotal	$ (383,233)	$ (846,282)	(463,049)	120.83%	109	(245,285)	
37	3/4 Inch	Construction	$ -	$ -	-	0.00%	-	-	
38	1 Inch	Construction	-	-	-	0.00%	-	-	
39	2 Inch	Construction	-	-	-	0.00%	-	-	
40	3 Inch	Construction	-	-	-	0.00%	-	-	
41	4 Inch	Construction	-	-	-	0.00%	-	-	
43		Subtotal	$ -	$ -	-	0.00%	-	-	
45	3 Inch	Fire Hydrant Meter (Irrigation)	$ -	$ -	-	0.00%	-	-	
46	4 Inch	Fire Hydrant Meter (Irrigation)	-	-	-	0.00%	-	-	
48		Subtotal	$ -	$ -	-	0.00%	-	-	
50	34 inch	Fire Sprinkler	$ -	$ -	-	0.00%	-	-	
51	1 Inch	Fire Sprinkler	-	-	-	0.00%	-	-	
52	1.5 Inch	Fire Sprinkler	-	-	-	0.00%	-	-	
54		Subtotal	$ -	$ -		0.00%	-	-	
56	Total Revenue Annualization		$ (309,207)	$ (745,287)	$ (384,727)	0.00%	1,643	(229,792)	

Chaparral City Water Company
Test Year Ended December 31, 2006
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 3
Witness: Bourassa

Line No.		Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1							
2							
3	Subtotal Metered Revenues	$ 7,665,568	$ 11,172,987	$ 3,507,418	45.76%	100.00%	100.00%
4	Subtotal Revenue Annualization	(309,207)	(745,287)	(436,080.03)	141.03%	-4.03%	-6.67%
5	Total Metered Revenues	$ 7,356,362	$ 10,427,700	$ 3,071,338	41.75%		
6							
7	Misc. Revenues	$ 82,289	$ 82,289	-	0.00%	1.07%	0.74%
8	Reconciling Amount to GL	8,050	-	(8,050)			
9	Total Water Revenues	$ 7,438,651	$ 10,509,989	$ 3,063,289	41.18%	0.00%	0.00%
10							
11							
12	Revenue Reconciliation						
13							
14	Revenue per bill count before revenue annualization		$ 7,665,568				
15	Revenue per GL (metered water revenues)		7,673,618				
16	Difference		$ (8,050)				
17	Difference %		-0.10%				
18	Tolerance %		0.50%				
19	Tolerance Amount + or -		$ 38,368				
20							
21	Acceptable?		YES				
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
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50							

Chaparral City Water Company
Test Year Ended December 31, 2006
Customer Summary

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2006	Average Consumption	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	8,368	8,450	$ 32.38	$ 44.17	11.80	36.45%
2	1 Inch	Residential	4,000	10,095	48.14	65.68	17.54	36.43%
3	1.5 Inch	Residential	21	29,821	120.55	164.48	43.93	36.44%
4	2 Inch	Residential	39	72,924	256.77	350.32	93.55	36.44%
5	3 Inch	Residential	3	70,226	322.97	440.65	117.68	36.44%
6		Subtotal	12,431					
7								
8	3/4 Inch	Commercial	115	12,528	$ 46.97	$ 64.09	17.12	36.44%
9	1 Inch	Commercial	114	17,907	67.83	92.53	24.71	36.43%
10	1.5 Inch	Commercial	66	47,736	165.69	226.07	60.37	36.44%
11	2 Inch	Commercial	71	68,389	245.34	334.73	89.39	36.44%
12	3 Inch	Commercial	5	34,550	233.06	317.99	84.93	36.44%
13	4 Inch	Commercial	4	186,146	696.09	949.71	253.62	36.44%
14		Subtotal	375					
15								
16	3/4 Inch	Industrial	1	5,375	$ 24.63	$ 33.60	8.98	36.45%
17	1 Inch	Industrial	1	-	$ 22.70	$ 30.97	8.27	36.43%
18	1.5 Inch	Industrial	0	8,000	$ 65.56	$ 89.45	23.89	36.45%
19		Subtotal	2					
20								
21	3/4 Inch	Irrigation	145	16,732	$ 39.70	$ 76.08	36.38	91.64%
22	1 Inch	Irrigation	170	41,781	$ 87.88	$ 174.61	86.73	98.70%
23	1.5 Inch	Irrigation	68	76,173	$ 164.23	$ 323.83	159.60	97.18%
24	2 Inch	Irrigation	52	119,346	$ 259.18	$ 509.92	250.74	96.74%
25	4 Inch	Irrigation	4	1,813,070	$ 3,055.39	$ 6,543.08	3,487.69	114.15%
26	6 Inch	Irrigation	3	5,451,042	$ 8,957.63	$ 19,360.15	10,402.53	116.13%
27		Subtotal	442					
28								
29	3/4 Inch	Construction	1	959	$ 15.10	$ 21.86	6.76	44.78%
30	1 Inch	Construction	3	11,803	$ 41.11	$ 71.55	30.44	74.03%
31	2 Inch	Construction	0	36,000	$ 129.16	$ 223.38	94.22	72.95%
32	3 Inch	Construction	4	180,682	$ 427.86	$ 820.39	392.53	91.74%
33	4 Inch	Construction	1	94,500	$ 374.42	$ 634.63	260.21	69.50%
34		Subtotal	8					
35								
36	3 Inch	Fire Hydrant Meter (Irrigation)	26	26,121	$ 211.82	$ 289.01	77.19	36.44%
37	4 Inch	Fire Hydrant Meter (Irrigation)	1	516,917	$ 1,529.63	$ 2,086.90	557.27	36.43%
38		Subtotal	26					
39								
40	34 inch	Fire Sprinkler	43	3	$ 10.01	$ 10.01	0.00	0.03%
41	1 Inch	Fire Sprinkler	2	63	$ 10.16	$ 10.22	0.06	0.57%
42	1.5 Inch	Fire Sprinkler	3	28	$ 10.07	$ 10.10	0.03	0.25%
43		Subtotal	48					
44								
45								
46		Total	13,333					

47 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Chaparral City Water Company
Test Year Ended December 31, 2006
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	Meter Size (All Zones and Classes):				
2	3/4 Inch	$ 13.60	$ 18.56	$ 4.96	36.47%
3	1 Inch	22.70	30.97	8.27	36.43%
4	1 1/2 Inch	45.40	61.95	16.55	36.45%
5	2 Inch	73.00	99.61	26.61	36.45%
6	3 Inch	146.00	199.21	53.21	36.45%
7	4 Inch	227.00	309.74	82.74	36.45%
8	6 Inch	454.00	619.47	165.47	36.45%
9	8 Inch	730.00	996.07	266.07	36.45%
10	10 Inch	1,043.00	1,423.15	380.15	36.45%
11	12 Inch	1,980.00	2,701.67	721.67	36.45%
12					
13					
14	Fire Hydrants Basic Service	$ -	$ -	-	0.00%
15					
16	Fire Hydrants Used for Irrigation	$ 146.00	$ 199.21	53.21	36.45%
17					
18	Monthly Service Charge for Fire Sprinkler				
19	4 Inch or smaller	$ 10.00	$ 10.00	-	0.00%
20	6 Inch	10.00	10.00	-	0.00%
21	8 Inch	10.00	10.00	-	0.00%
22	10 Inch	10.00	10.00	-	0.00%
23	Larger than 10 Inch	10.00	10.00	-	0.00%
24					
25					
26	Gallons In Minimum (All Zones and Classes)	-	-		
27					
28			(Per 1,000 gallons)		
29	**Commodity Rates**		**Present**	**Proposed**	
30	**(Residential, Commercial, Industrial)**	**Block**	**Rate**	**Rate**	**Change**	**Percent Change**
31						
32	3/4 Inch Meter Residential	0 gallons to 3,000 gallons	$ 1.68	$ 2.292	$ 0.61	36.43%
33		3,001 gallons to 9,000 gallons	$ 2.52	$ 3.438	$ 0.92	36.43%
34		over 9,000 gallons	$ 3.03	$ 4.134	$ 1.10	36.44%

Diablo Village Water Company
Test Year Ended December 31, 2006
Present and Proposed Rates

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.	Commodity Rates (Residential, Commercial, Industrial)	Block	(Per 1,000 gallons) Present Rate	Proposed Rate	Change	Percent Change
1						
2	**Commodity Rates**		**Present**	**Proposed**		**Percent**
3	**(Residential, Commercial, Industrial)**	**Block**	**Rate**	**Rate**	**Change**	**Change**
4						
5	3/4 Inch Meter Commercial and Industrial	0 gallons to 9000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
6		over 9,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
7	1 Inch Meter	0 gallons to 24,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
8		over 24,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
9	1.5 Inch Meter	0 gallons to 60,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
10		over 60,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
11	2 Inch Meter	0 gallons to 100,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
12		over 100,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
13	3 Inch Meter	0 gallons to 225,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
14		over 225,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
15	4 Inch Meter	0 gallons to 350,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
16		over 350,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
17	6 Inch Meter	0 gallons to 725,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
18		over 725,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
19	8 Inch Meter	0 gallons to 1,125,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
20		over 1,125,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
21	10 Inch Meter	0 gallons to 1,500,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
22		over 1,500,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
23	12 Inch Meter	0 gallons to 2,250,000 gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
24		over 2,250,000 gallons	$ 3.03	$ 4.134	$ 1.104	36.44%
25						
26	**Irrigation/Bulk**	All gallons	$ 1.56	$ 3.438	$ 1.878	120.38%
27						
28	**Fire Hydrant Irrig./Construction**	All gallons	$ 1.56	$ 3.438	$ 1.878	120.38%
29						
30	**Standpipe (Fire Hydrants)**	All gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
31						
32	**Fire Sprinklers**	All gallons	$ 2.52	$ 3.438	$ 0.918	36.43%
33						

Chaparral City Water Company
Changes in Representative Rate Schedules
Test Year Ended December 31, 2006

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 25.00	$ 25.00
2	Establishment (After Hours)	$ 35.00	$ 35.00
3	Reconnection (Deliquent)	$ 35.00	$ 35.00
4	Reconnection (Deliquent and After Hours)	$ 50.00	$ 50.00
5	Meter Test	$ 35.00	$ 35.00
6	Deposit Requirement (Residential)	(a)	(a)
7	Deposit Requirement (None Residential Meter)	(a)	(a)
8	Hydrant Meter Deposit	$ 50.00	$ 50.00
9	Deposit Interest	(b)	(b)
10	Re-Establishment (With-in 12 Months)	(c)	(c)
11	Re-Establishment (After Hours)	(c)	(c)
12	NSF Check	$ 25.00	$ 25.00
13	Deferred Payment, Per Month	1.50%	1.50%
14	Meter Re-Read	$ 25.00	$ 25.00
15	Charge of Moving Customer Meter -		
16	Customer Requested per Rule R14-2-405B	Cost	Cost
17	After hours service charge, per Rule R14-2-403D	Refer to	Refer to
18		Above	Above
19		Charges	Charges
20	Late Charge per month	1.5%	1.5%
21	Off-site Facilities Hook-up Fee (See H-3, page 5)	(d)	(d)
22	CAP Hook-up Fee (See H-3, page 5)	(e)	(e)
23			

24 (a) Residential - two times the average bill. Non-residential - two and one-half times the average bill.
25 (b) Interest per Rule R14-2-403(B).
26 (c) Minimum charge times number of full months off the system. per Rule R14-2-403(D).
27 (d) New water installations. May be assessed only once per parcel, service connection, or lot within a sub-
28 division. Purpose is to equitably apportion the costs of constructing additional off-site facilities to provide
29 water production, delivery, storage, and presssure among all new service connections.
30 (e) New water installations. May be assessed only once per parcel, service connection, or lot within a sub-
31 division. Purpose is to recover the costs of additonal 1,931 a.f. of CAP allocation. Fee will be recomputed
32 annually to take into account carrying costs of unrecovered balance and annual payment.
33
34 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM
35 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE
36 TAX. PER COMMISSION RULE 14-2-409D(5).
37 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,
38 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.
39
40 All advances and/or contributions are to include labor, materials and parts, overheads and all applicable taxes.
41 including all gross-up taxes, if applicable.

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Meter and Service Line Charges

	Present Service Line Charge	Present Meter Install-ation Charge	Total Present Charge	(a) Proposed Service Line Charge	Proposed Meter Install-ation Charge	(a) Total Proposed Charge
5/8 x 3/4 Inch	$ 385.00	$ 135.00	$ 520.00	$ 385.00	$ 135.00	$ 520.00
3/4 Inch	385.00	215.00	600.00	385.00	215.00	600.00
1 Inch	435.00	255.00	690.00	435.00	255.00	690.00
1 1/2 Inch	470.00	465.00	935.00	470.00	465.00	935.00
2 Inch / Turbine	630.00	965.00	1,595.00	630.00	965.00	1,595.00
2 Inch / Compound	630.00	1,690.00	2,320.00	630.00	1,690.00	2,320.00
3 Inch / Turbine	805.00	1,470.00	2,275.00	805.00	1,470.00	2,275.00
3 Inch / Compound	845.00	2,265.00	3,110.00	845.00	2,265.00	3,110.00
4 Inch / Turbine	1,170.00	2,350.00	3,520.00	1,170.00	2,350.00	3,520.00
4 Inch / Compound	1,230.00	3,245.00	4,475.00	1,230.00	3,245.00	4,475.00
6 Inch / Turbine	1,730.00	4,545.00	6,275.00	1,730.00	4,545.00	6,275.00
6 Inch / Compound	1,770.00	6,280.00	8,050.00	1,770.00	6,280.00	8,050.00
8 Inch & Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost

N/T = No Tariff

(a) As meters and service lines are now taxable income for income purposes, The Company shall collect income taxes on the meter and service line charges. Any tax collected will be refunded each year as the meter deposit is refunded.

Chaparral City Water Company
Test Year Ended December 31, 2006
Hook-Up Fees

Exhibit
Schedule H-3
Page 5
Witness: Bourassa

Off-site Facilities Hook-up Fee

	Present Charge	Proposed Charge
5/8 x 3/4 Inch	$ 1,000	$ 1,000
3/4 Inch	1,500	1,500
1 Inch	2,500	2,500
1 1/2 Inch	5,000	5,000
2 Inch	8,000	8,000
3 Inch	16,000	16,000
4 Inch	25,000	25,000
6 Inch or larger	50,000	50,000

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 13.60	$ 18.56	$ 4.96	36.47%
1,000	15.28	20.85	$ 5.57	36.47%
2,000	16.96	23.14	$ 6.18	36.46%
3,000	18.64	25.44	$ 6.80	36.46%
4,000	21.16	28.87	$ 7.71	36.46%
5,000	23.68	32.31	$ 8.63	36.45%
6,000	26.20	35.75	$ 9.55	36.45%
7,000	28.72	39.19	$ 10.47	36.45%
8,000	31.24	42.63	$ 11.39	36.45%
9,000	33.76	46.06	$ 12.30	36.45%
10,000	36.79	50.20	$ 13.41	36.44%
12,000	42.85	58.47	$ 15.62	36.44%
14,000	48.91	66.73	$ 17.82	36.44%
16,000	54.97	75.00	$ 20.03	36.44%
18,000	61.03	83.27	$ 22.24	36.44%
20,000	67.09	91.54	$ 24.45	36.44%
25,000	82.24	112.21	$ 29.97	36.44%
30,000	97.39	132.88	$ 35.49	36.44%
35,000	112.54	153.55	$ 41.01	36.44%
40,000	127.69	174.22	$ 46.53	36.44%
45,000	142.84	194.89	$ 52.05	36.44%
50,000	157.99	215.56	$ 57.57	36.44%
60,000	188.29	256.90	$ 68.61	36.44%
70,000	218.59	298.24	$ 79.65	36.44%
80,000	248.89	339.58	$ 90.69	36.44%
90,000	279.19	380.92	$ 101.73	36.44%
100,000	309.49	422.26	$ 112.77	36.44%
Average Usage				
8,450	$ 32.38	$ 44.17	$ 11.80	36.45%
Median Usage				
5,500	$ 24.94	$ 34.03	$ 9.09	36.45%

Present Rates:

Monthly Minimum:		$	13.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	1.68
Up to	9,000	$	2.52
Over	9,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	18.56
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.29
Up to	9,000	$	3.44
Over	9,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Residential

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.70	$ 30.97	$ 8.27	36.43%
1,000	25.22	34.41	$ 9.19	36.43%
2,000	27.74	37.85	$ 10.11	36.43%
3,000	30.26	41.28	$ 11.02	36.43%
4,000	32.78	44.72	$ 11.94	36.43%
5,000	35.30	48.16	$ 12.86	36.43%
6,000	37.82	51.60	$ 13.78	36.43%
7,000	40.34	55.04	$ 14.70	36.43%
8,000	42.86	58.47	$ 15.61	36.43%
9,000	45.38	61.91	$ 16.53	36.43%
10,000	47.90	65.35	$ 17.45	36.43%
12,000	52.94	72.23	$ 19.29	36.43%
14,000	57.98	79.10	$ 21.12	36.43%
16,000	63.02	85.98	$ 22.96	36.43%
18,000	68.06	92.85	$ 24.79	36.43%
20,000	73.10	99.73	$ 26.63	36.43%
25,000	86.21	117.62	$ 31.41	36.43%
30,000	101.36	138.29	$ 36.93	36.43%
35,000	116.51	158.96	$ 42.45	36.43%
40,000	131.66	179.63	$ 47.97	36.43%
45,000	146.81	200.30	$ 53.49	36.43%
50,000	161.96	220.97	$ 59.01	36.43%
60,000	192.26	262.31	$ 70.05	36.43%
70,000	222.56	303.65	$ 81.09	36.43%
80,000	252.86	344.99	$ 92.13	36.43%
90,000	283.16	386.33	$ 103.17	36.43%
100,000	313.46	427.67	$ 114.21	36.43%
Average Usage				
10,095	$ 48.14	$ 65.68	$ 17.54	36.43%
Median Usage				
7,500	$ 41.60	$ 56.76	$ 15.16	36.43%

Present Rates:

Monthly Minimum:		$	22.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	24,000	$	2.52
Over	24,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	30.97
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	24,000	$	3.44
Over	24,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.40	$ 61.95	$ 16.55	36.45%
1,000	47.92	65.39	$ 17.47	36.45%
2,000	50.44	68.83	$ 18.39	36.45%
3,000	52.96	72.26	$ 19.30	36.45%
4,000	55.48	75.70	$ 20.22	36.45%
5,000	58.00	79.14	$ 21.14	36.45%
6,000	60.52	82.58	$ 22.06	36.45%
7,000	63.04	86.02	$ 22.98	36.45%
8,000	65.56	89.45	$ 23.89	36.45%
9,000	68.08	92.89	$ 24.81	36.45%
10,000	70.60	96.33	$ 25.73	36.44%
12,000	75.64	103.21	$ 27.57	36.44%
14,000	80.68	110.08	$ 29.40	36.44%
16,000	85.72	116.96	$ 31.24	36.44%
18,000	90.76	123.83	$ 33.07	36.44%
20,000	95.80	130.71	$ 34.91	36.44%
25,000	108.40	147.90	$ 39.50	36.44%
30,000	121.00	165.09	$ 44.09	36.44%
35,000	133.60	182.28	$ 48.68	36.44%
40,000	146.20	199.47	$ 53.27	36.44%
45,000	158.80	216.66	$ 57.86	36.44%
50,000	171.40	233.85	$ 62.45	36.44%
60,000	196.60	268.23	$ 71.63	36.43%
70,000	226.90	309.57	$ 82.67	36.43%
80,000	257.20	350.91	$ 93.71	36.43%
90,000	287.50	392.25	$ 104.75	36.43%
100,000	317.80	433.59	$ 115.79	36.43%
Average Usage				
29,821	$ 120.55	$ 164.48	$ 43.93	36.44%
Median Usage				
21,500	$ 99.58	$ 135.87	$ 36.29	36.44%

Present Rates:

Monthly Minimum:		$	45.40
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.52
Over	60,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	61.95
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	3.44
Over	60,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Residential

Exhibit
Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 73.00	$ 99.61	$ 26.61	36.45%
1,000	75.52	103.05	$ 27.53	36.45%
2,000	78.04	106.49	$ 28.45	36.45%
3,000	80.56	109.92	$ 29.36	36.45%
4,000	83.08	113.36	$ 30.28	36.45%
5,000	85.60	116.80	$ 31.20	36.45%
6,000	88.12	120.24	$ 32.12	36.45%
7,000	90.64	123.68	$ 33.04	36.45%
8,000	93.16	127.11	$ 33.95	36.45%
9,000	95.68	130.55	$ 34.87	36.45%
10,000	98.20	133.99	$ 35.79	36.45%
12,000	103.24	140.87	$ 37.63	36.45%
14,000	108.28	147.74	$ 39.46	36.44%
16,000	113.32	154.62	$ 41.30	36.44%
18,000	118.36	161.49	$ 43.13	36.44%
20,000	123.40	168.37	$ 44.97	36.44%
25,000	136.00	185.56	$ 49.56	36.44%
30,000	148.60	202.75	$ 54.15	36.44%
35,000	161.20	219.94	$ 58.74	36.44%
40,000	173.80	237.13	$ 63.33	36.44%
45,000	186.40	254.32	$ 67.92	36.44%
50,000	199.00	271.51	$ 72.51	36.44%
60,000	224.20	305.89	$ 81.69	36.44%
70,000	249.40	340.27	$ 90.87	36.44%
80,000	274.60	374.65	$ 100.05	36.43%
90,000	299.80	409.03	$ 109.23	36.43%
100,000	325.00	443.41	$ 118.41	36.43%
Average Usage				
72,924	$ 256.77	$ 350.32	$ 93.55	36.44%
Median Usage				
51,500	$ 202.78	$ 276.67	$ 73.89	36.44%

Present Rates:

Monthly Minimum:	$	73.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to 100,000	$	2.52
Over 100,000	$	3.03

Proposed Rates:

Monthly Minimum:	$	99.61
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to 100,000	$	3.44
Over 100,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Residential

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 146.00	$ 199.21	$ 53.21	36.45%
1,000	148.52	202.65	$ 54.13	36.44%
2,000	151.04	206.09	$ 55.05	36.44%
3,000	153.56	209.52	$ 55.96	36.44%
4,000	156.08	212.96	$ 56.88	36.44%
5,000	158.60	216.40	$ 57.80	36.44%
6,000	161.12	219.84	$ 58.72	36.44%
7,000	163.64	223.28	$ 59.64	36.44%
8,000	166.16	226.71	$ 60.55	36.44%
9,000	168.68	230.15	$ 61.47	36.44%
10,000	171.20	233.59	$ 62.39	36.44%
12,000	176.24	240.47	$ 64.23	36.44%
14,000	181.28	247.34	$ 66.06	36.44%
16,000	186.32	254.22	$ 67.90	36.44%
18,000	191.36	261.09	$ 69.73	36.44%
20,000	196.40	267.97	$ 71.57	36.44%
25,000	209.00	285.16	$ 76.16	36.44%
30,000	221.60	302.35	$ 80.75	36.44%
35,000	234.20	319.54	$ 85.34	36.44%
40,000	246.80	336.73	$ 89.93	36.44%
45,000	259.40	353.92	$ 94.52	36.44%
50,000	272.00	371.11	$ 99.11	36.44%
60,000	297.20	405.49	$ 108.29	36.44%
70,000	322.40	439.87	$ 117.47	36.44%
80,000	347.60	474.25	$ 126.65	36.44%
90,000	372.80	508.63	$ 135.83	36.44%
100,000	398.00	543.01	$ 145.01	36.43%
Average Usage				
70,226	$ 322.97	$ 440.65	$ 117.68	36.44%
Median Usage				
83,000	$ 355.16	$ 484.56	$ 129.40	36.44%

Present Rates:

Monthly Minimum:		$	146.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	2.52
Over	225,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	199.21
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	3.44
Over	225,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Commercial

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 13.60	$ 18.56	$ 4.96	36.47%
1,000	16.12	22.00	$ 5.88	36.46%
2,000	18.64	25.44	$ 6.80	36.46%
3,000	21.16	28.87	$ 7.71	36.46%
4,000	23.68	32.31	$ 8.63	36.45%
5,000	26.20	35.75	$ 9.55	36.45%
6,000	28.72	39.19	$ 10.47	36.45%
7,000	31.24	42.63	$ 11.39	36.45%
8,000	33.76	46.06	$ 12.30	36.45%
9,000	36.28	49.50	$ 13.22	36.44%
10,000	39.31	53.64	$ 14.33	36.44%
12,000	45.37	61.90	$ 16.53	36.44%
14,000	51.43	70.17	$ 18.74	36.44%
16,000	57.49	78.44	$ 20.95	36.44%
18,000	63.55	86.71	$ 23.16	36.44%
20,000	69.61	94.98	$ 25.37	36.44%
25,000	84.76	115.65	$ 30.89	36.44%
30,000	99.91	136.32	$ 36.41	36.44%
35,000	115.06	156.99	$ 41.93	36.44%
40,000	130.21	177.66	$ 47.45	36.44%
45,000	145.36	198.33	$ 52.97	36.44%
50,000	160.51	219.00	$ 58.49	36.44%
60,000	190.81	260.34	$ 69.53	36.44%
70,000	221.11	301.68	$ 80.57	36.44%
80,000	251.41	343.02	$ 91.61	36.44%
90,000	281.71	384.36	$ 102.65	36.44%
100,000	312.01	425.70	$ 113.69	36.44%
Average Usage				
12,528	$ 46.97	$ 64.09	$ 17.12	36.44%
Median Usage				
4,501	$ 24.94	$ 34.03	$ 9.09	36.45%

Present Rates:

Monthly Minimum:		$	13.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	2.52
Over	9,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	18.56
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	3.44
Over	9,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-4
Page 7
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.70	$ 30.97	$ 8.27	36.43%
1,000	25.22	34.41	$ 9.19	36.43%
2,000	27.74	37.85	$ 10.11	36.43%
3,000	30.26	41.28	$ 11.02	36.43%
4,000	32.78	44.72	$ 11.94	36.43%
5,000	35.30	48.16	$ 12.86	36.43%
6,000	37.82	51.60	$ 13.78	36.43%
7,000	40.34	55.04	$ 14.70	36.43%
8,000	42.86	58.47	$ 15.61	36.43%
9,000	45.38	61.91	$ 16.53	36.43%
10,000	47.90	65.35	$ 17.45	36.43%
12,000	52.94	72.23	$ 19.29	36.43%
14,000	57.98	79.10	$ 21.12	36.43%
16,000	63.02	85.98	$ 22.96	36.43%
18,000	68.06	92.85	$ 24.79	36.43%
20,000	73.10	99.73	$ 26.63	36.43%
25,000	86.21	117.62	$ 31.41	36.43%
30,000	101.36	138.29	$ 36.93	36.43%
35,000	116.51	158.96	$ 42.45	36.43%
40,000	131.66	179.63	$ 47.97	36.43%
45,000	146.81	200.30	$ 53.49	36.43%
50,000	161.96	220.97	$ 59.01	36.43%
60,000	192.26	262.31	$ 70.05	36.43%
70,000	222.56	303.65	$ 81.09	36.43%
80,000	252.86	344.99	$ 92.13	36.43%
90,000	283.16	386.33	$ 103.17	36.43%
100,000	313.46	427.67	$ 114.21	36.43%
Average Usage				
17,907	$ 67.83	$ 92.53	$ 24.71	36.43%
Median Usage				
5,500	$ 36.56	$ 49.88	$ 13.32	36.43%

Present Rates:

Monthly Minimum:		$	22.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	24,000	$	2.52
Over	24,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	30.97
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	24,000	$	3.44
Over	24,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-4
Page 8
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.40	$ 61.95	$ 16.55	36.45%
1,000	47.92	65.39	$ 17.47	36.45%
2,000	50.44	68.83	$ 18.39	36.45%
3,000	52.96	72.26	$ 19.30	36.45%
4,000	55.48	75.70	$ 20.22	36.45%
5,000	58.00	79.14	$ 21.14	36.45%
6,000	60.52	82.58	$ 22.06	36.45%
7,000	63.04	86.02	$ 22.98	36.45%
8,000	65.56	89.45	$ 23.89	36.45%
9,000	68.08	92.89	$ 24.81	36.45%
10,000	70.60	96.33	$ 25.73	36.44%
12,000	75.64	103.21	$ 27.57	36.44%
14,000	80.68	110.08	$ 29.40	36.44%
16,000	85.72	116.96	$ 31.24	36.44%
18,000	90.76	123.83	$ 33.07	36.44%
20,000	95.80	130.71	$ 34.91	36.44%
25,000	108.40	147.90	$ 39.50	36.44%
30,000	121.00	165.09	$ 44.09	36.44%
35,000	133.60	182.28	$ 48.68	36.44%
40,000	146.20	199.47	$ 53.27	36.44%
45,000	158.80	216.66	$ 57.86	36.44%
50,000	171.40	233.85	$ 62.45	36.44%
60,000	196.60	268.23	$ 71.63	36.43%
70,000	226.90	309.57	$ 82.67	36.43%
80,000	257.20	350.91	$ 93.71	36.43%
90,000	287.50	392.25	$ 104.75	36.43%
100,000	317.80	433.59	$ 115.79	36.43%
Average Usage				
47,736	$ 165.69	$ 226.07	$ 60.37	36.44%
Median Usage				
13,500	$ 79.42	$ 108.36	$ 28.94	36.44%

Present Rates:

Monthly Minimum:		$	45.40
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.52
Over	60,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	61.95
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	3.44
Over	60,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 73.00	$ 99.61	$ 26.61	36.45%
1,000	75.52	103.05	$ 27.53	36.45%
2,000	78.04	106.49	$ 28.45	36.45%
3,000	80.56	109.92	$ 29.36	36.45%
4,000	83.08	113.36	$ 30.28	36.45%
5,000	85.60	116.80	$ 31.20	36.45%
6,000	88.12	120.24	$ 32.12	36.45%
7,000	90.64	123.68	$ 33.04	36.45%
8,000	93.16	127.11	$ 33.95	36.45%
9,000	95.68	130.55	$ 34.87	36.45%
10,000	98.20	133.99	$ 35.79	36.45%
12,000	103.24	140.87	$ 37.63	36.45%
14,000	108.28	147.74	$ 39.46	36.44%
16,000	113.32	154.62	$ 41.30	36.44%
18,000	118.36	161.49	$ 43.13	36.44%
20,000	123.40	168.37	$ 44.97	36.44%
25,000	136.00	185.56	$ 49.56	36.44%
30,000	148.60	202.75	$ 54.15	36.44%
35,000	161.20	219.94	$ 58.74	36.44%
40,000	173.80	237.13	$ 63.33	36.44%
45,000	186.40	254.32	$ 67.92	36.44%
50,000	199.00	271.51	$ 72.51	36.44%
60,000	224.20	305.89	$ 81.69	36.44%
70,000	249.40	340.27	$ 90.87	36.44%
80,000	274.60	374.65	$ 100.05	36.43%
90,000	299.80	409.03	$ 109.23	36.43%
100,000	325.00	443.41	$ 118.41	36.43%
Average Usage				
68,389	$ 245.34	$ 334.73	$ 89.39	36.44%
Median Usage				
21,500	$ 127.18	$ 173.53	$ 46.35	36.44%

Present Rates:

Monthly Minimum:		$	73.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	100,000	$	2.52
Over	100,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	99.61
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	100,000	$	3.44
Over	100,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 146.00	$ 199.21	$ 53.21	36.45%
1,000	148.52	202.65	$ 54.13	36.44%
2,000	151.04	206.09	$ 55.05	36.44%
3,000	153.56	209.52	$ 55.96	36.44%
4,000	156.08	212.96	$ 56.88	36.44%
5,000	158.60	216.40	$ 57.80	36.44%
6,000	161.12	219.84	$ 58.72	36.44%
7,000	163.64	223.28	$ 59.64	36.44%
8,000	166.16	226.71	$ 60.55	36.44%
9,000	168.68	230.15	$ 61.47	36.44%
10,000	171.20	233.59	$ 62.39	36.44%
12,000	176.24	240.47	$ 64.23	36.44%
14,000	181.28	247.34	$ 66.06	36.44%
16,000	186.32	254.22	$ 67.90	36.44%
18,000	191.36	261.09	$ 69.73	36.44%
20,000	196.40	267.97	$ 71.57	36.44%
25,000	209.00	285.16	$ 76.16	36.44%
30,000	221.60	302.35	$ 80.75	36.44%
35,000	234.20	319.54	$ 85.34	36.44%
40,000	246.80	336.73	$ 89.93	36.44%
45,000	259.40	353.92	$ 94.52	36.44%
50,000	272.00	371.11	$ 99.11	36.44%
60,000	297.20	405.49	$ 108.29	36.44%
70,000	322.40	439.87	$ 117.47	36.44%
80,000	347.60	474.25	$ 126.65	36.44%
90,000	372.80	508.63	$ 135.83	36.44%
100,000	398.00	543.01	$ 145.01	36.43%
Average Usage				
34,550	$ 233.06	$ 317.99	$ 84.93	36.44%
Median Usage				
12,500	$ 177.50	$ 242.19	$ 64.69	36.44%

Present Rates:

Monthly Minimum:		$	146.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	2.52
Over	225,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	199.21
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	3.44
Over	225,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 227.00	$ 309.74	$ 82.74	36.45%
1,000	229.52	313.18	$ 83.66	36.45%
2,000	232.04	316.62	$ 84.58	36.45%
3,000	234.56	320.05	$ 85.49	36.45%
4,000	237.08	323.49	$ 86.41	36.45%
5,000	239.60	326.93	$ 87.33	36.45%
6,000	242.12	330.37	$ 88.25	36.45%
7,000	244.64	333.81	$ 89.17	36.45%
8,000	247.16	337.24	$ 90.08	36.45%
9,000	249.68	340.68	$ 91.00	36.45%
10,000	252.20	344.12	$ 91.92	36.45%
12,000	257.24	351.00	$ 93.76	36.45%
14,000	262.28	357.87	$ 95.59	36.45%
16,000	267.32	364.75	$ 97.43	36.45%
18,000	272.36	371.62	$ 99.26	36.45%
20,000	277.40	378.50	$ 101.10	36.45%
25,000	290.00	395.69	$ 105.69	36.44%
30,000	302.60	412.88	$ 110.28	36.44%
35,000	315.20	430.07	$ 114.87	36.44%
40,000	327.80	447.26	$ 119.46	36.44%
45,000	340.40	464.45	$ 124.05	36.44%
50,000	353.00	481.64	$ 128.64	36.44%
60,000	378.20	516.02	$ 137.82	36.44%
70,000	403.40	550.40	$ 147.00	36.44%
80,000	428.60	584.78	$ 156.18	36.44%
90,000	453.80	619.16	$ 165.36	36.44%
100,000	479.00	653.54	$ 174.54	36.44%
Average Usage				
186,146	$ 696.09	$ 949.71	$ 253.62	36.44%
Median Usage				
79,500	$ 427.34	$ 583.06	$ 155.72	36.44%

Present Rates:

Monthly Minimum:		$	227.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	350,000	$	2.52
Over	350,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	309.74
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	350,000	$	3.44
Over	350,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Industrial

Exhibit
Schedule H-4
Page 12
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 13.60	$ 18.56	$ 4.96	36.47%
1,000	15.28	20.85	$ 5.57	36.47%
2,000	16.96	23.14	$ 6.18	36.46%
3,000	18.64	25.44	$ 6.80	36.46%
4,000	21.16	28.87	$ 7.71	36.46%
5,000	23.68	32.31	$ 8.63	36.45%
6,000	26.20	35.75	$ 9.55	36.45%
7,000	28.72	39.19	$ 10.47	36.45%
8,000	31.24	42.63	$ 11.39	36.45%
9,000	33.76	46.06	$ 12.30	36.45%
10,000	36.79	50.20	$ 13.41	36.44%
12,000	42.85	58.47	$ 15.62	36.44%
14,000	48.91	66.73	$ 17.82	36.44%
16,000	54.97	75.00	$ 20.03	36.44%
18,000	61.03	83.27	$ 22.24	36.44%
20,000	67.09	91.54	$ 24.45	36.44%
25,000	82.24	112.21	$ 29.97	36.44%
30,000	97.39	132.88	$ 35.49	36.44%
35,000	112.54	153.55	$ 41.01	36.44%
40,000	127.69	174.22	$ 46.53	36.44%
45,000	142.84	194.89	$ 52.05	36.44%
50,000	157.99	215.56	$ 57.57	36.44%
60,000	188.29	256.90	$ 68.61	36.44%
70,000	218.59	298.24	$ 79.65	36.44%
80,000	248.89	339.58	$ 90.69	36.44%
90,000	279.19	380.92	$ 101.73	36.44%
100,000	309.49	422.26	$ 112.77	36.44%
Average Usage				
5,375	$ 24.63	$ 33.60	$ 8.98	36.45%
Median Usage				
3,500	$ 19.90	$ 27.16	$ 7.26	36.46%

Present Rates:

Monthly Minimum:		$	13.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	1.68
Up to	9,000	$	2.52
Over	9,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	18.56
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.29
Up to	9,000	$	3.44
Over	9,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Industrial

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.70	$ 30.97	$ 8.27	36.43%
1,000	25.22	34.41	$ 9.19	36.43%
2,000	27.74	37.85	$ 10.11	36.43%
3,000	30.26	41.28	$ 11.02	36.43%
4,000	32.78	44.72	$ 11.94	36.43%
5,000	35.30	48.16	$ 12.86	36.43%
6,000	37.82	51.60	$ 13.78	36.43%
7,000	40.34	55.04	$ 14.70	36.43%
8,000	42.86	58.47	$ 15.61	36.43%
9,000	45.38	61.91	$ 16.53	36.43%
10,000	47.90	65.35	$ 17.45	36.43%
12,000	52.94	72.23	$ 19.29	36.43%
14,000	57.98	79.10	$ 21.12	36.43%
16,000	63.02	85.98	$ 22.96	36.43%
18,000	68.06	92.85	$ 24.79	36.43%
20,000	73.10	99.73	$ 26.63	36.43%
25,000	86.21	117.62	$ 31.41	36.43%
30,000	101.36	138.29	$ 36.93	36.43%
35,000	116.51	158.96	$ 42.45	36.43%
40,000	131.66	179.63	$ 47.97	36.43%
45,000	146.81	200.30	$ 53.49	36.43%
50,000	161.96	220.97	$ 59.01	36.43%
60,000	192.26	262.31	$ 70.05	36.43%
70,000	222.56	303.65	$ 81.09	36.43%
80,000	252.86	344.99	$ 92.13	36.43%
90,000	283.16	386.33	$ 103.17	36.43%
100,000	313.46	427.67	$ 114.21	36.43%
Average Usage				
-	$ 22.70	$ 30.97	$ 8.27	36.43%
Median Usage				
-	$ 22.70	$ 30.97	$ 8.27	36.43%

Present Rates:

Monthly Minimum:		$	22.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	24,000	$	2.52
Over	24,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	30.97
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	24,000	$	3.44
Over	24,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Industrial

Exhibit
Schedule H-4
Page 14
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.40	$ 61.95	$ 16.55	36.45%
1,000	47.92	65.39	$ 17.47	36.45%
2,000	50.44	68.83	$ 18.39	36.45%
3,000	52.96	72.26	$ 19.30	36.45%
4,000	55.48	75.70	$ 20.22	36.45%
5,000	58.00	79.14	$ 21.14	36.45%
6,000	60.52	82.58	$ 22.06	36.45%
7,000	63.04	86.02	$ 22.98	36.45%
8,000	65.56	89.45	$ 23.89	36.45%
9,000	68.08	92.89	$ 24.81	36.45%
10,000	70.60	96.33	$ 25.73	36.44%
12,000	75.64	103.21	$ 27.57	36.44%
14,000	80.68	110.08	$ 29.40	36.44%
16,000	85.72	116.96	$ 31.24	36.44%
18,000	90.76	123.83	$ 33.07	36.44%
20,000	95.80	130.71	$ 34.91	36.44%
25,000	108.40	147.90	$ 39.50	36.44%
30,000	121.00	165.09	$ 44.09	36.44%
35,000	133.60	182.28	$ 48.68	36.44%
40,000	146.20	199.47	$ 53.27	36.44%
45,000	158.80	216.66	$ 57.86	36.44%
50,000	171.40	233.85	$ 62.45	36.44%
60,000	196.60	268.23	$ 71.63	36.43%
70,000	226.90	309.57	$ 82.67	36.43%
80,000	257.20	350.91	$ 93.71	36.43%
90,000	287.50	392.25	$ 104.75	36.43%
100,000	317.80	433.59	$ 115.79	36.43%
Average Usage				
8,000	$ 65.56	$ 89.45	$ 23.89	36.45%
Median Usage				
-	$ 45.40	$ 61.95	$ 16.55	36.45%

Present Rates:

Monthly Minimum:		$	45.40
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.52
Over	60,000	$	3.03

Proposed Rates:

Monthly Minimum:		$	61.95
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	3.44
Over	60,000	$	4.13

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-4
Page 15
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 13.60	$ 18.56	$ 4.96	36.47%
1,000	15.16	22.00	$ 6.84	45.11%
2,000	16.72	25.44	$ 8.72	52.13%
3,000	18.28	28.87	$ 10.59	57.95%
4,000	19.84	32.31	$ 12.47	62.86%
5,000	21.40	35.75	$ 14.35	67.06%
6,000	22.96	39.19	$ 16.23	70.68%
7,000	24.52	42.63	$ 18.11	73.84%
8,000	26.08	46.06	$ 19.98	76.63%
9,000	27.64	49.50	$ 21.86	79.10%
10,000	29.20	52.94	$ 23.74	81.30%
12,000	32.32	59.82	$ 27.50	85.07%
14,000	35.44	66.69	$ 31.25	88.18%
16,000	38.56	73.57	$ 35.01	90.79%
18,000	41.68	80.44	$ 38.76	93.00%
20,000	44.80	87.32	$ 42.52	94.91%
25,000	52.60	104.51	$ 51.91	98.69%
30,000	60.40	121.70	$ 61.30	101.49%
35,000	68.20	138.89	$ 70.69	103.65%
40,000	76.00	156.08	$ 80.08	105.37%
45,000	83.80	173.27	$ 89.47	106.77%
50,000	91.60	190.46	$ 98.86	107.93%
60,000	107.20	224.84	$ 117.64	109.74%
70,000	122.80	259.22	$ 136.42	111.09%
80,000	138.40	293.60	$ 155.20	112.14%
90,000	154.00	327.98	$ 173.98	112.97%
100,000	169.60	362.36	$ 192.76	113.66%
Average Usage				
16,732	$ 39.70	$ 76.08	$ 36.38	91.64%
Median Usage				
8,500	$ 26.86	$ 47.78	$ 20.92	77.90%

Present Rates:

Monthly Minimum:	$	13.60
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	18.56
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-4
Page 16
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.70	$ 30.97	$ 8.27	36.43%
1,000	24.26	34.41	$ 10.15	41.83%
2,000	25.82	37.85	$ 12.03	46.58%
3,000	27.38	41.28	$ 13.90	50.78%
4,000	28.94	44.72	$ 15.78	54.53%
5,000	30.50	48.16	$ 17.66	57.90%
6,000	32.06	51.60	$ 19.54	60.94%
7,000	33.62	55.04	$ 21.42	63.70%
8,000	35.18	58.47	$ 23.29	66.21%
9,000	36.74	61.91	$ 25.17	68.51%
10,000	38.30	65.35	$ 27.05	70.63%
12,000	41.42	72.23	$ 30.81	74.37%
14,000	44.54	79.10	$ 34.56	77.60%
16,000	47.66	85.98	$ 38.32	80.40%
18,000	50.78	92.85	$ 42.07	82.86%
20,000	53.90	99.73	$ 45.83	85.03%
25,000	61.70	116.92	$ 55.22	89.50%
30,000	69.50	134.11	$ 64.61	92.96%
35,000	77.30	151.30	$ 74.00	95.73%
40,000	85.10	168.49	$ 83.39	97.99%
45,000	92.90	185.68	$ 92.78	99.87%
50,000	100.70	202.87	$ 102.17	101.46%
60,000	116.30	237.25	$ 120.95	104.00%
70,000	131.90	271.63	$ 139.73	105.94%
80,000	147.50	306.01	$ 158.51	107.46%
90,000	163.10	340.39	$ 177.29	108.70%
100,000	178.70	374.77	$ 196.07	109.72%
Average Usage				
41,781	$ 87.88	$ 174.61	$ 86.73	98.70%
Median Usage				
15,500	$ 46.88	$ 84.26	$ 37.38	79.73%

Present Rates:

Monthly Minimum:	$	22.70
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	30.97
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-4
Page 17
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.40	$ 61.95	$ 16.55	36.45%
1,000	46.96	65.39	$ 18.43	39.24%
2,000	48.52	68.83	$ 20.31	41.85%
3,000	50.08	72.26	$ 22.18	44.30%
4,000	51.64	75.70	$ 24.06	46.60%
5,000	53.20	79.14	$ 25.94	48.76%
6,000	54.76	82.58	$ 27.82	50.80%
7,000	56.32	86.02	$ 29.70	52.73%
8,000	57.88	89.45	$ 31.57	54.55%
9,000	59.44	92.89	$ 33.45	56.28%
10,000	61.00	96.33	$ 35.33	57.92%
12,000	64.12	103.21	$ 39.09	60.96%
14,000	67.24	110.08	$ 42.84	63.72%
16,000	70.36	116.96	$ 46.60	66.23%
18,000	73.48	123.83	$ 50.35	68.53%
20,000	76.60	130.71	$ 54.11	70.64%
25,000	84.40	147.90	$ 63.50	75.24%
30,000	92.20	165.09	$ 72.89	79.06%
35,000	100.00	182.28	$ 82.28	82.28%
40,000	107.80	199.47	$ 91.67	85.04%
45,000	115.60	216.66	$ 101.06	87.42%
50,000	123.40	233.85	$ 110.45	89.51%
60,000	139.00	268.23	$ 129.23	92.97%
70,000	154.60	302.61	$ 148.01	95.74%
80,000	170.20	336.99	$ 166.79	98.00%
90,000	185.80	371.37	$ 185.57	99.88%
100,000	201.40	405.75	$ 204.35	101.46%
Average Usage				
76,173	$ 164.23	$ 323.83	$ 159.60	97.18%
Median Usage				
24,500	$ 83.62	$ 146.18	$ 62.56	74.82%

Present Rates:

Monthly Minimum:	$	45.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	61.95
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-4
Page 18
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 73.00	$ 99.61	$ 26.61	36.45%
1,000	74.56	103.05	$ 28.49	38.21%
2,000	76.12	106.49	$ 30.37	39.89%
3,000	77.68	109.92	$ 32.24	41.51%
4,000	79.24	113.36	$ 34.12	43.06%
5,000	80.80	116.80	$ 36.00	44.55%
6,000	82.36	120.24	$ 37.88	45.99%
7,000	83.92	123.68	$ 39.76	47.37%
8,000	85.48	127.11	$ 41.63	48.71%
9,000	87.04	130.55	$ 43.51	49.99%
10,000	88.60	133.99	$ 45.39	51.23%
12,000	91.72	140.87	$ 49.15	53.58%
14,000	94.84	147.74	$ 52.90	55.78%
16,000	97.96	154.62	$ 56.66	57.84%
18,000	101.08	161.49	$ 60.41	59.77%
20,000	104.20	168.37	$ 64.17	61.58%
25,000	112.00	185.56	$ 73.56	65.68%
30,000	119.80	202.75	$ 82.95	69.24%
35,000	127.60	219.94	$ 92.34	72.37%
40,000	135.40	237.13	$ 101.73	75.13%
45,000	143.20	254.32	$ 111.12	77.60%
50,000	151.00	271.51	$ 120.51	79.81%
60,000	166.60	305.89	$ 139.29	83.61%
70,000	182.20	340.27	$ 158.07	86.76%
80,000	197.80	374.65	$ 176.85	89.41%
90,000	213.40	409.03	$ 195.63	91.67%
100,000	229.00	443.41	$ 214.41	93.63%
Average Usage				
119,346	$ 259.18	$ 509.92	$ 250.74	96.74%
Median Usage				
63,000	$ 171.28	$ 316.20	$ 144.92	84.61%

Present Rates:

Monthly Minimum:	$	73.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	99.61
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 227.00	$ 309.74	$ 82.74	36.45%
1,000	228.56	313.18	$ 84.62	37.02%
2,000	230.12	316.62	$ 86.50	37.59%
3,000	231.68	320.05	$ 88.37	38.14%
4,000	233.24	323.49	$ 90.25	38.69%
5,000	234.80	326.93	$ 92.13	39.24%
6,000	236.36	330.37	$ 94.01	39.77%
7,000	237.92	333.81	$ 95.89	40.30%
8,000	239.48	337.24	$ 97.76	40.82%
9,000	241.04	340.68	$ 99.64	41.34%
10,000	242.60	344.12	$ 101.52	41.85%
12,000	245.72	351.00	$ 105.28	42.84%
14,000	248.84	357.87	$ 109.03	43.82%
16,000	251.96	364.75	$ 112.79	44.76%
18,000	255.08	371.62	$ 116.54	45.69%
20,000	258.20	378.50	$ 120.30	46.59%
25,000	266.00	395.69	$ 129.69	48.76%
30,000	273.80	412.88	$ 139.08	50.80%
35,000	281.60	430.07	$ 148.47	52.72%
40,000	289.40	447.26	$ 157.86	54.55%
45,000	297.20	464.45	$ 167.25	56.28%
50,000	305.00	481.64	$ 176.64	57.91%
60,000	320.60	516.02	$ 195.42	60.95%
70,000	336.20	550.40	$ 214.20	63.71%
80,000	351.80	584.78	$ 232.98	66.23%
90,000	367.40	619.16	$ 251.76	68.52%
100,000	383.00	653.54	$ 270.54	70.64%
Average Usage				
1,813,070	$ 3,055.39	$ 6,543.08	$ 3,487.69	114.15%
Median Usage				
157,000	$ 471.92	$ 849.51	$ 377.59	80.01%

Present Rates:

Monthly Minimum:	$	227.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	309.74
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-4
Page 20
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 454.00	$ 619.47	$ 165.47	36.45%
1,000	455.56	622.91	$ 167.35	36.73%
2,000	457.12	626.35	$ 169.23	37.02%
3,000	458.68	629.78	$ 171.10	37.30%
4,000	460.24	633.22	$ 172.98	37.59%
5,000	461.80	636.66	$ 174.86	37.86%
6,000	463.36	640.10	$ 176.74	38.14%
7,000	464.92	643.54	$ 178.62	38.42%
8,000	466.48	646.97	$ 180.49	38.69%
9,000	468.04	650.41	$ 182.37	38.97%
10,000	469.60	653.85	$ 184.25	39.24%
12,000	472.72	660.73	$ 188.01	39.77%
14,000	475.84	667.60	$ 191.76	40.30%
16,000	478.96	674.48	$ 195.52	40.82%
18,000	482.08	681.35	$ 199.27	41.34%
20,000	485.20	688.23	$ 203.03	41.84%
25,000	493.00	705.42	$ 212.42	43.09%
30,000	500.80	722.61	$ 221.81	44.29%
35,000	508.60	739.80	$ 231.20	45.46%
40,000	516.40	756.99	$ 240.59	46.59%
45,000	524.20	774.18	$ 249.98	47.69%
50,000	532.00	791.37	$ 259.37	48.75%
60,000	547.60	825.75	$ 278.15	50.79%
70,000	563.20	860.13	$ 296.93	52.72%
80,000	578.80	894.51	$ 315.71	54.55%
90,000	594.40	928.89	$ 334.49	56.27%
100,000	610.00	963.27	$ 353.27	57.91%
Average Usage				
5,451,042	$ 8,957.63	$ 19,360.15	$ 10,402.53	116.13%
Median Usage				
1,312,000	$ 2,500.72	$ 5,130.13	$ 2,629.41	105.15%

Present Rates:

Monthly Minimum:		$	454.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	-	$	1.56
Over	-	$	1.56

Proposed Rates:

Monthly Minimum:		$	619.47
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	-	$	3.44
Over	-	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 146.00	$ 199.21	$ 53.21	36.45%
1,000	148.52	202.65	$ 54.13	36.44%
2,000	151.04	206.09	$ 55.05	36.44%
3,000	153.56	209.52	$ 55.96	36.44%
4,000	156.08	212.96	$ 56.88	36.44%
5,000	158.60	216.40	$ 57.80	36.44%
6,000	161.12	219.84	$ 58.72	36.44%
7,000	163.64	223.28	$ 59.64	36.44%
8,000	166.16	226.71	$ 60.55	36.44%
9,000	168.68	230.15	$ 61.47	36.44%
10,000	171.20	233.59	$ 62.39	36.44%
12,000	176.24	240.47	$ 64.23	36.44%
14,000	181.28	247.34	$ 66.06	36.44%
16,000	186.32	254.22	$ 67.90	36.44%
18,000	191.36	261.09	$ 69.73	36.44%
20,000	196.40	267.97	$ 71.57	36.44%
25,000	209.00	285.16	$ 76.16	36.44%
30,000	221.60	302.35	$ 80.75	36.44%
35,000	234.20	319.54	$ 85.34	36.44%
40,000	246.80	336.73	$ 89.93	36.44%
45,000	259.40	353.92	$ 94.52	36.44%
50,000	272.00	371.11	$ 99.11	36.44%
60,000	297.20	405.49	$ 108.29	36.44%
70,000	322.40	439.87	$ 117.47	36.44%
80,000	347.60	474.25	$ 126.65	36.44%
90,000	372.80	508.63	$ 135.83	36.44%
100,000	398.00	543.01	$ 145.01	36.43%
Average Usage				
26,121	$ 211.82	$ 289.01	$ 77.19	36.44%
Median Usage				
9,500	$ 169.94	$ 231.87	$ 61.93	36.44%

Present Rates:

Monthly Minimum:	$	146.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.52
Over -	$	2.52

Proposed Rates:

Monthly Minimum:	$	199.21
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-4
Page 22
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 227.00	$ 309.74	$ 82.74	36.45%
1,000	229.52	313.18	$ 83.66	36.45%
2,000	232.04	316.62	$ 84.58	36.45%
3,000	234.56	320.05	$ 85.49	36.45%
4,000	237.08	323.49	$ 86.41	36.45%
5,000	239.60	326.93	$ 87.33	36.45%
6,000	242.12	330.37	$ 88.25	36.45%
7,000	244.64	333.81	$ 89.17	36.45%
8,000	247.16	337.24	$ 90.08	36.45%
9,000	249.68	340.68	$ 91.00	36.45%
10,000	252.20	344.12	$ 91.92	36.45%
12,000	257.24	351.00	$ 93.76	36.45%
14,000	262.28	357.87	$ 95.59	36.45%
16,000	267.32	364.75	$ 97.43	36.45%
18,000	272.36	371.62	$ 99.26	36.45%
20,000	277.40	378.50	$ 101.10	36.45%
25,000	290.00	395.69	$ 105.69	36.44%
30,000	302.60	412.88	$ 110.28	36.44%
35,000	315.20	430.07	$ 114.87	36.44%
40,000	327.80	447.26	$ 119.46	36.44%
45,000	340.40	464.45	$ 124.05	36.44%
50,000	353.00	481.64	$ 128.64	36.44%
60,000	378.20	516.02	$ 137.82	36.44%
70,000	403.40	550.40	$ 147.00	36.44%
80,000	428.60	584.78	$ 156.18	36.44%
90,000	453.80	619.16	$ 165.36	36.44%
100,000	479.00	653.54	$ 174.54	36.44%
Average Usage				
516,917	$ 1,529.63	$ 2,086.90	$ 557.27	36.43%
Median Usage				
561,500	$ 1,641.98	$ 2,240.18	$ 598.20	36.43%

Present Rates:

Monthly Minimum:	$	227.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.52
Over -	$	2.52

Proposed Rates:

Monthly Minimum:	$	309.74
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 34 Inch Construction

Exhibit
Schedule H-4
Page 23
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 13.60	$ 18.56	$ 4.96	36.47%
1,000	15.16	22.00	$ 6.84	45.11%
2,000	16.72	25.44	$ 8.72	52.13%
3,000	18.28	28.87	$ 10.59	57.95%
4,000	19.84	32.31	$ 12.47	62.86%
5,000	21.40	35.75	$ 14.35	67.06%
6,000	22.96	39.19	$ 16.23	70.68%
7,000	24.52	42.63	$ 18.11	73.84%
8,000	26.08	46.06	$ 19.98	76.63%
9,000	27.64	49.50	$ 21.86	79.10%
10,000	29.20	52.94	$ 23.74	81.30%
12,000	32.32	59.82	$ 27.50	85.07%
14,000	35.44	66.69	$ 31.25	88.18%
16,000	38.56	73.57	$ 35.01	90.79%
18,000	41.68	80.44	$ 38.76	93.00%
20,000	44.80	87.32	$ 42.52	94.91%
25,000	52.60	104.51	$ 51.91	98.69%
30,000	60.40	121.70	$ 61.30	101.49%
35,000	68.20	138.89	$ 70.69	103.65%
40,000	76.00	156.08	$ 80.08	105.37%
45,000	83.80	173.27	$ 89.47	106.77%
50,000	91.60	190.46	$ 98.86	107.93%
60,000	107.20	224.84	$ 117.64	109.74%
70,000	122.80	259.22	$ 136.42	111.09%
80,000	138.40	293.60	$ 155.20	112.14%
90,000	154.00	327.98	$ 173.98	112.97%
100,000	169.60	362.36	$ 192.76	113.66%
Average Usage				
959	$ 15.10	$ 21.86	$ 6.76	44.78%
Median Usage				
-	$ 13.60	$ 18.56	$ 4.96	36.47%

Present Rates:

Monthly Minimum:	$	13.60
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	18.56
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Construction

Exhibit
Schedule H-4
Page 24
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.70	$ 30.97	$ 8.27	36.43%
1,000	24.26	34.41	$ 10.15	41.83%
2,000	25.82	37.85	$ 12.03	46.58%
3,000	27.38	41.28	$ 13.90	50.78%
4,000	28.94	44.72	$ 15.78	54.53%
5,000	30.50	48.16	$ 17.66	57.90%
6,000	32.06	51.60	$ 19.54	60.94%
7,000	33.62	55.04	$ 21.42	63.70%
8,000	35.18	58.47	$ 23.29	66.21%
9,000	36.74	61.91	$ 25.17	68.51%
10,000	38.30	65.35	$ 27.05	70.63%
12,000	41.42	72.23	$ 30.81	74.37%
14,000	44.54	79.10	$ 34.56	77.60%
16,000	47.66	85.98	$ 38.32	80.40%
18,000	50.78	92.85	$ 42.07	82.86%
20,000	53.90	99.73	$ 45.83	85.03%
25,000	61.70	116.92	$ 55.22	89.50%
30,000	69.50	134.11	$ 64.61	92.96%
35,000	77.30	151.30	$ 74.00	95.73%
40,000	85.10	168.49	$ 83.39	97.99%
45,000	92.90	185.68	$ 92.78	99.87%
50,000	100.70	202.87	$ 102.17	101.46%
60,000	116.30	237.25	$ 120.95	104.00%
70,000	131.90	271.63	$ 139.73	105.94%
80,000	147.50	306.01	$ 158.51	107.46%
90,000	163.10	340.39	$ 177.29	108.70%
100,000	178.70	374.77	$ 196.07	109.72%
Average Usage				
11,803	$ 41.11	$ 71.55	$ 30.44	74.03%
Median Usage				
11,500	$ 40.64	$ 70.51	$ 29.87	73.49%

Present Rates:

Monthly Minimum:	$	22.70
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	30.97
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Construction

Exhibit
Schedule H-4
Page 25
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 73.00	$ 99.61	$ 26.61	36.45%
1,000	74.56	103.05	$ 28.49	38.21%
2,000	76.12	106.49	$ 30.37	39.89%
3,000	77.68	109.92	$ 32.24	41.51%
4,000	79.24	113.36	$ 34.12	43.06%
5,000	80.80	116.80	$ 36.00	44.55%
6,000	82.36	120.24	$ 37.88	45.99%
7,000	83.92	123.68	$ 39.76	47.37%
8,000	85.48	127.11	$ 41.63	48.71%
9,000	87.04	130.55	$ 43.51	49.99%
10,000	88.60	133.99	$ 45.39	51.23%
12,000	91.72	140.87	$ 49.15	53.58%
14,000	94.84	147.74	$ 52.90	55.78%
16,000	97.96	154.62	$ 56.66	57.84%
18,000	101.08	161.49	$ 60.41	59.77%
20,000	104.20	168.37	$ 64.17	61.58%
25,000	112.00	185.56	$ 73.56	65.68%
30,000	119.80	202.75	$ 82.95	69.24%
35,000	127.60	219.94	$ 92.34	72.37%
40,000	135.40	237.13	$ 101.73	75.13%
45,000	143.20	254.32	$ 111.12	77.60%
50,000	151.00	271.51	$ 120.51	79.81%
60,000	166.60	305.89	$ 139.29	83.61%
70,000	182.20	340.27	$ 158.07	86.76%
80,000	197.80	374.65	$ 176.85	89.41%
90,000	213.40	409.03	$ 195.63	91.67%
100,000	229.00	443.41	$ 214.41	93.63%
Average Usage				
36,000	$ 129.16	$ 223.38	$ 94.22	72.95%
Median Usage				
59,000	$ 165.04	$ 302.45	$ 137.41	83.26%

Present Rates:

Monthly Minimum:	$	73.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	99.61
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Construction

Exhibit
Schedule H-4
Page 26
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 146.00	$ 199.21	$ 53.21	36.45%
1,000	147.56	202.65	$ 55.09	37.33%
2,000	149.12	206.09	$ 56.97	38.20%
3,000	150.68	209.52	$ 58.84	39.05%
4,000	152.24	212.96	$ 60.72	39.89%
5,000	153.80	216.40	$ 62.60	40.70%
6,000	155.36	219.84	$ 64.48	41.50%
7,000	156.92	223.28	$ 66.36	42.29%
8,000	158.48	226.71	$ 68.23	43.06%
9,000	160.04	230.15	$ 70.11	43.81%
10,000	161.60	233.59	$ 71.99	44.55%
12,000	164.72	240.47	$ 75.75	45.98%
14,000	167.84	247.34	$ 79.50	47.37%
16,000	170.96	254.22	$ 83.26	48.70%
18,000	174.08	261.09	$ 87.01	49.99%
20,000	177.20	267.97	$ 90.77	51.22%
25,000	185.00	285.16	$ 100.16	54.14%
30,000	192.80	302.35	$ 109.55	56.82%
35,000	200.60	319.54	$ 118.94	59.29%
40,000	208.40	336.73	$ 128.33	61.58%
45,000	216.20	353.92	$ 137.72	63.70%
50,000	224.00	371.11	$ 147.11	65.67%
60,000	239.60	405.49	$ 165.89	69.24%
70,000	255.20	439.87	$ 184.67	72.36%
80,000	270.80	474.25	$ 203.45	75.13%
90,000	286.40	508.63	$ 222.23	77.59%
100,000	302.00	543.01	$ 241.01	79.80%
Average Usage				
180,682	$ 427.86	$ 820.39	$ 392.53	91.74%
Median Usage				
19,500	$ 176.42	$ 266.25	$ 89.83	50.92%

Present Rates:

Monthly Minimum:	$	146.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	199.21
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Construction

Exhibit
Schedule H-4
Page 27
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 227.00	$ 309.74	$ 82.74	36.45%
1,000	228.56	313.18	$ 84.62	37.02%
2,000	230.12	316.62	$ 86.50	37.59%
3,000	231.68	320.05	$ 88.37	38.14%
4,000	233.24	323.49	$ 90.25	38.69%
5,000	234.80	326.93	$ 92.13	39.24%
6,000	236.36	330.37	$ 94.01	39.77%
7,000	237.92	333.81	$ 95.89	40.30%
8,000	239.48	337.24	$ 97.76	40.82%
9,000	241.04	340.68	$ 99.64	41.34%
10,000	242.60	344.12	$ 101.52	41.85%
12,000	245.72	351.00	$ 105.28	42.84%
14,000	248.84	357.87	$ 109.03	43.82%
16,000	251.96	364.75	$ 112.79	44.76%
18,000	255.08	371.62	$ 116.54	45.69%
20,000	258.20	378.50	$ 120.30	46.59%
25,000	266.00	395.69	$ 129.69	48.76%
30,000	273.80	412.88	$ 139.08	50.80%
35,000	281.60	430.07	$ 148.47	52.72%
40,000	289.40	447.26	$ 157.86	54.55%
45,000	297.20	464.45	$ 167.25	56.28%
50,000	305.00	481.64	$ 176.64	57.91%
60,000	320.60	516.02	$ 195.42	60.95%
70,000	336.20	550.40	$ 214.20	63.71%
80,000	351.80	584.78	$ 232.98	66.23%
90,000	367.40	619.16	$ 251.76	68.52%
100,000	383.00	653.54	$ 270.54	70.64%
Average Usage				
94,500	$ 374.42	$ 634.63	$ 260.21	69.50%
Median Usage				
106,000	$ 392.36	$ 674.17	$ 281.81	71.82%

Present Rates:

Monthly Minimum:	$	227.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	1.56
Over -	$	1.56

Proposed Rates:

Monthly Minimum:	$	309.74
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Fire Sprinkler

Exhibit
Schedule H-4
Page 28
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 10.00	$ 10.00	$ -	0.00%
1,000	12.52	13.44	$ 0.92	7.33%
2,000	15.04	16.88	$ 1.84	12.21%
3,000	17.56	20.31	$ 2.75	15.68%
4,000	20.08	23.75	$ 3.67	18.29%
5,000	22.60	27.19	$ 4.59	20.31%
6,000	25.12	30.63	$ 5.51	21.93%
7,000	27.64	34.07	$ 6.43	23.25%
8,000	30.16	37.50	$ 7.34	24.35%
9,000	32.68	40.94	$ 8.26	25.28%
10,000	35.20	44.38	$ 9.18	26.08%
12,000	40.24	51.26	$ 11.02	27.38%
14,000	45.28	58.13	$ 12.85	28.38%
16,000	50.32	65.01	$ 14.69	29.19%
18,000	55.36	71.88	$ 16.52	29.85%
20,000	60.40	78.76	$ 18.36	30.40%
25,000	73.00	95.95	$ 22.95	31.44%
30,000	85.60	113.14	$ 27.54	32.17%
35,000	98.20	130.33	$ 32.13	32.72%
40,000	110.80	147.52	$ 36.72	33.14%
45,000	123.40	164.71	$ 41.31	33.48%
50,000	136.00	181.90	$ 45.90	33.75%
60,000	161.20	216.28	$ 55.08	34.17%
70,000	186.40	250.66	$ 64.26	34.47%
80,000	211.60	285.04	$ 73.44	34.71%
90,000	236.80	319.42	$ 82.62	34.89%
100,000	262.00	353.80	$ 91.80	35.04%
Average Usage				
3	$ 10.01	$ 10.01	$ 0.00	0.03%
Median Usage				
-	$ 10.00	$ 10.00	$ -	0.00%

Present Rates:

Monthly Minimum:	$	10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.52
Over -	$	2.52

Proposed Rates:

Monthly Minimum:	$	10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Fire Sprinkler

Exhibit
Schedule H-4
Page 29
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 10.00	$ 10.00	$ -	0.00%
1,000	12.52	13.44	$ 0.92	7.33%
2,000	15.04	16.88	$ 1.84	12.21%
3,000	17.56	20.31	$ 2.75	15.68%
4,000	20.08	23.75	$ 3.67	18.29%
5,000	22.60	27.19	$ 4.59	20.31%
6,000	25.12	30.63	$ 5.51	21.93%
7,000	27.64	34.07	$ 6.43	23.25%
8,000	30.16	37.50	$ 7.34	24.35%
9,000	32.68	40.94	$ 8.26	25.28%
10,000	35.20	44.38	$ 9.18	26.08%
12,000	40.24	51.26	$ 11.02	27.38%
14,000	45.28	58.13	$ 12.85	28.38%
16,000	50.32	65.01	$ 14.69	29.19%
18,000	55.36	71.88	$ 16.52	29.85%
20,000	60.40	78.76	$ 18.36	30.40%
25,000	73.00	95.95	$ 22.95	31.44%
30,000	85.60	113.14	$ 27.54	32.17%
35,000	98.20	130.33	$ 32.13	32.72%
40,000	110.80	147.52	$ 36.72	33.14%
45,000	123.40	164.71	$ 41.31	33.48%
50,000	136.00	181.90	$ 45.90	33.75%
60,000	161.20	216.28	$ 55.08	34.17%
70,000	186.40	250.66	$ 64.26	34.47%
80,000	211.60	285.04	$ 73.44	34.71%
90,000	236.80	319.42	$ 82.62	34.89%
100,000	262.00	353.80	$ 91.80	35.04%
Average Usage				
63	$ 10.16	$ 10.22	$ 0.06	0.57%
Median Usage				
-	$ 10.00	$ 10.00	$ -	0.00%

Present Rates:

Monthly Minimum:	$	10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.52
Over -	$	2.52

Proposed Rates:

Monthly Minimum:	$	10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Fire Sprinkler

Exhibit
Schedule H-4
Page 30
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 10.00	$ 10.00	$ -	0.00%
1,000	12.52	13.44	$ 0.92	7.33%
2,000	15.04	16.88	$ 1.84	12.21%
3,000	17.56	20.31	$ 2.75	15.68%
4,000	20.08	23.75	$ 3.67	18.29%
5,000	22.60	27.19	$ 4.59	20.31%
6,000	25.12	30.63	$ 5.51	21.93%
7,000	27.64	34.07	$ 6.43	23.25%
8,000	30.16	37.50	$ 7.34	24.35%
9,000	32.68	40.94	$ 8.26	25.28%
10,000	35.20	44.38	$ 9.18	26.08%
12,000	40.24	51.26	$ 11.02	27.38%
14,000	45.28	58.13	$ 12.85	28.38%
16,000	50.32	65.01	$ 14.69	29.19%
18,000	55.36	71.88	$ 16.52	29.85%
20,000	60.40	78.76	$ 18.36	30.40%
25,000	73.00	95.95	$ 22.95	31.44%
30,000	85.60	113.14	$ 27.54	32.17%
35,000	98.20	130.33	$ 32.13	32.72%
40,000	110.80	147.52	$ 36.72	33.14%
45,000	123.40	164.71	$ 41.31	33.48%
50,000	136.00	181.90	$ 45.90	33.75%
60,000	161.20	216.28	$ 55.08	34.17%
70,000	186.40	250.66	$ 64.26	34.47%
80,000	211.60	285.04	$ 73.44	34.71%
90,000	236.80	319.42	$ 82.62	34.89%
100,000	262.00	353.80	$ 91.80	35.04%
Average Usage				
28	$ 10.07	$ 10.10	$ 0.03	0.25%
Median Usage				
-	$ 10.00	$ 10.00	$ -	0.00%

Present Rates:

Monthly Minimum:	$	10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.52
Over -	$	2.52

Proposed Rates:

Monthly Minimum:	$	10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.44
Over -	$	3.44

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	507	356	396	353	670	867	968	1,052	1,015	968	722	717	8,591	8,591	-
1	1,000	529	540	490	477	590	482	438	542	441	536	531	584	6,180	14,771	3,093
1,001	2,000	642	724	789	684	686	525	527	588	541	663	644	683	7,696	22,467	14,641
2,001	3,000	696	824	879	744	663	549	467	584	543	614	642	715	7,920	30,387	34,445
3,001	4,000	697	833	900	762	699	516	501	605	502	672	607	719	8,013	38,400	62,494
4,001	5,000	700	787	742	689	632	519	446	522	518	557	619	629	7,360	45,760	95,618
5,001	6,000	603	642	670	648	577	424	433	474	464	535	554	564	6,588	52,348	131,855
6,001	7,000	525	588	593	551	468	408	396	404	439	478	454	504	5,808	58,156	169,610
7,001	8,000	457	463	449	484	423	368	354	360	403	403	453	404	5,021	63,177	207,270
8,001	9,000	386	423	409	437	362	349	308	314	319	321	377	364	4,369	67,546	244,409
9,001	10,000	410	343	317	412	366	308	289	303	295	301	284	352	3,980	71,526	282,221
10,001	11,000	283	275	284	286	291	284	256	267	277	286	283	294	3,366	74,892	317,566
11,001	12,000	289	215	228	258	244	233	265	242	257	214	279	238	2,962	77,854	351,630
12,001	13,000	220	212	151	221	232	236	232	218	212	192	222	181	2,529	80,383	383,244
13,001	14,000	168	173	147	173	174	201	202	182	219	152	167	169	2,127	82,510	411,959
14,001	15,000	152	119	123	141	153	202	194	150	196	165	149	159	1,903	84,413	439,554
15,001	16,000	119	118	107	114	147	182	196	158	140	139	140	123	1,683	86,096	465,641
16,001	17,000	131	79	94	110	108	149	158	136	136	112	123	96	1,432	87,528	489,270
17,001	18,000	93	69	78	89	98	159	139	106	117	90	112	90	1,240	88,768	510,971
18,001	19,000	83	74	46	76	94	132	101	99	120	92	92	93	1,102	89,870	531,358
19,001	20,000	63	61	44	74	82	108	120	116	103	73	73	66	983	90,853	550,527
20,001	21,000	93	64	76	92	80	125	136	115	117	101	108	78	1,185	92,038	574,820
21,001	22,000	76	61	68	77	79	125	132	81	108	99	84	76	1,066	93,104	597,740
22,001	23,000	67	63	57	69	62	107	108	78	99	76	77	69	932	94,036	618,710
23,001	24,000	29	27	31	44	53	62	69	72	56	37	63	47	590	94,626	632,576
24,001	25,000	34	30	17	37	33	63	84	56	48	39	40	27	508	95,134	645,022
25,001	26,000	33	24	27	38	44	57	76	54	65	50	42	21	531	95,665	658,563
26,001	27,000	23	9	17	24	21	56	61	45	47	38	34	33	408	96,073	669,375
27,001	28,000	31	22	24	22	25	41	51	37	45	37	32	21	388	96,461	680,045
28,001	29,000	18	15	15	18	23	51	51	38	45	30	29	29	362	96,823	690,362
29,001	30,000	18	11	9	17	22	52	50	32	35	25	25	24	320	97,143	699,802
30,001	31,000	19	14	5	16	14	27	42	30	45	24	30	16	282	97,425	708,403
31,001	32,000	19	9	11	19	14	28	42	15	29	22	20	10	238	97,663	715,901
32,001	33,000	17	10	7	13	18	29	31	29	33	23	25	11	246	97,909	723,896
33,001	34,000	12	6	8	14	7	35	40	19	13	6	19	13	192	98,101	730,328
34,001	35,000	12	8	8	10	6	22	32	17	16	16	13	18	178	98,279	736,469
35,001	36,000	7	5	4	6	5	24	23	19	17	13	16	14	153	98,432	741,900
36,001	37,000	9	9	8	2	8	27	27	12	24	6	12	8	152	98,584	747,448
37,001	38,000	6	7	2	9	10	15	21	11	17	6	9	6	119	98,703	751,911
38,001	39,000	12	4	3	10	12	11	14	12	21	7	8	9	123	98,826	756,647
39,001	40,000	6	6	4	5	5	9	22	11	18	9	5	6	106	98,932	760,834
40,001	41,000	11	2	1	7	11	15	17	10	10	8	10	9	111	99,043	765,329

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	6	1	3	4	7	11	26	9	14	10	13	7	111	99,154	769,936
42,001	43,000	3	1	4	1	6	7	13	10	5	5	8	9	72	99,226	772,996
43,001	44,000	5	-	3	5	4	10	11	9	7	3	8	5	70	99,296	776,041
44,001	45,000	6	4	2	6	3	13	10	3	10	4	9	2	72	99,368	779,245
45,001	46,000	1	2	3	4	5	11	13	6	9	6	5	3	68	99,436	782,339
46,001	47,000	1	1	3	3	3	10	5	9	4	5	5	1	50	99,486	784,664
47,001	48,000	3	2	2	1	2	8	5	6	8	7	6	2	52	99,538	787,134
48,001	49,000	2	2	2	3	2	8	14	5	6	-	4	3	51	99,589	789,607
49,001	50,000	6	2	4	2	2	10	10	3	7	6	4	4	60	99,649	792,578
50,001	51,000	3	3	1	1	1	4	8	6	5	4	1	1	38	99,687	794,497
51,001	52,000	1	2	1	2	2	8	5	3	6	4	2	1	37	99,724	796,402
52,001	53,000	5	1	1	-	3	6	6	2	6	5	3	2	40	99,764	798,502
53,001	54,000	1	1	1	1	-	6	7	6	7	4	2	2	38	99,802	800,535
54,001	55,000	2	2	1	2	1	2	5	5	5	2	2	-	29	99,831	802,116
55,001	56,000	3	1	2	1	1	1	2	3	5	5	4	2	30	99,861	803,781
56,001	57,000	3	-	-	2	-	4	4	3	4	1	2	2	25	99,886	805,193
57,001	58,000	1	1	-	1	-	2	6	3	1	3	4	4	26	99,912	806,688
58,001	59,000	1	2	1	1	2	-	6	1	2	2	-	2	20	99,932	807,858
59,001	60,000	1	-	1	2	1	1	3	2	5	3	-	-	19	99,951	808,989
60,001	61,000	-	1	-	1	-	4	5	-	1	2	2	4	20	99,971	810,199
61,001	62,000	1	1	-	1	3	4	3	5	2	1	3	2	26	99,997	811,798
62,001	63,000	1	-	-	-	-	2	4	3	2	4	2	3	21	100,018	813,110
63,001	64,000	-	-	-	-	-	1	4	1	4	1	4	-	15	100,033	814,063
64,001	65,000	2	-	-	1	2	5	3	5	2	2	2	1	25	100,058	815,675
65,001	66,000	-	1	-	-	1	3	3	4	2	2	1	-	17	100,075	816,789
66,001	67,000	-	2	-	2	1	1	1	3	3	2	1	2	18	100,093	817,986
67,001	68,000	3	1	-	-	1	2	2	3	2	1	1	-	16	100,109	819,066
68,001	69,000	1	-	1	2	2	3	3	2	2	-	2	1	19	100,128	820,367
69,001	70,000	2	2	-	-	-	2	1	3	3	1	1	-	15	100,143	821,410
70,001	71,000	1	-	-	-	1	1	2	1	1	2	-	-	9	100,152	822,044
71,001	72,000	-	-	-	-	-	-	2	-	3	-	3	1	9	100,161	822,688
72,001	73,000	1	-	-	-	3	4	1	-	2	1	1	-	13	100,174	823,630
73,001	74,000	-	-	-	1	2	1	4	1	2	1	-	-	12	100,186	824,512
74,001	75,000	1	2	1	1	1	3	1	-	1	-	1	1	13	100,199	825,481
75,001	76,000	-	1	-	2	-	-	2	-	3	2	2	1	13	100,212	826,462
76,001	77,000	-	-	1	-	-	2	1	-	3	-	1	-	8	100,220	827,074
77,001	78,000	-	-	-	-	-	2	3	-	2	3	1	1	12	100,232	828,004
78,001	79,000	1	-	-	-	-	2	3	1	2	-	1	-	10	100,242	828,789
79,001	80,000	3	-	-	-	1	-	1	-	1	-	-	-	6	100,248	829,266
80,001	81,000	1	-	1	1	1	2	2	-	-	1	-	-	9	100,257	829,991
81,001	82,000	-	2	-	-	1	-	1	2	-	-	-	-	6	100,263	830,480
82,001	83,000	-	-	1	2	1	1	3	-	-	3	-	1	12	100,275	831,470

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	1	-	-	-	1	-	2	1	5	100,280	831,887
84,001	85,000	-	-	-	-	-	-	2	1	-	-	-	2	5	100,285	832,310
85,001	86,000	-	1	-	-	-	-	1	1	2	-	2	-	7	100,292	832,908
86,001	87,000	-	1	-	-	-	-	-	1	-	-	1	2	5	100,297	833,341
87,001	88,000	-	-	-	-	-	1	1	1	-	-	-	-	3	100,300	833,603
88,001	89,000	-	-	-	-	-	-	-	1	-	-	1	2	4	100,304	833,957
89,001	90,000	-	1	-	-	-	-	-	-	2	-	-	-	3	100,307	834,226
90,001	91,000	-	-	-	-	1	-	1	1	2	-	-	-	5	100,312	834,678
91,001	92,000	-	-	-	-	-	-	1	1	1	-	1	1	5	100,317	835,136
92,001	93,000	-	-	-	-	-	1	-	2	-	1	-	-	4	100,321	835,506
93,001	94,000	-	-	-	-	-	1	-	-	-	1	-	-	2	100,323	835,693
94,001	95,000	-	1	-	-	-	1	-	-	-	-	-	-	2	100,325	835,882
95,001	96,000	-	-	-	-	-	-	3	-	1	-	-	2	6	100,331	836,455
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100,331	836,455
97,001	98,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,332	836,552
98,001	99,000	-	-	-	1	-	-	-	-	1	-	2	-	4	100,336	836,946
99,001	100,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100,337	837,046
117,000	117,000	-	-	-	-	-	1	-	-	1	-	-	-	2	100,339	837,280
121,000	121,000	-	-	-	-	-	-	-	-	1	-	2	-	3	100,342	837,643
123,000	123,000	-	-	1	-	-	-	-	-	1	-	-	-	2	100,344	837,889
129,000	129,000	-	-	-	-	-	-	1	-	-	1	-	-	2	100,346	838,147
101,000	101,000	-	-	-	-	-	-	1	-	1	-	-	-	2	100,348	838,349
104,000	104,000	-	-	1	-	-	1	-	-	2	1	-	-	5	100,353	838,869
200,000	200,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,354	839,069
118,000	118,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,355	839,187
102,000	102,000	-	-	-	-	-	-	1	-	-	-	-	1	2	100,357	839,391
185,000	185,000	-	-	-	-	-	-	-	-	-	-	1	-	1	100,358	839,576
114,000	114,000	-	-	-	-	-	-	2	1	-	-	-	-	3	100,361	839,918
113,000	113,000	-	-	-	-	-	1	1	-	-	-	-	-	2	100,363	840,144
144,000	144,000	-	-	-	-	-	-	1	-	-	1	-	-	2	100,365	840,432
741,000	741,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100,366	841,173
155,000	155,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100,367	841,328
124,000	124,000	-	-	1	-	-	-	-	1	-	1	-	-	3	100,370	841,700
186,000	186,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,371	841,886
120,000	120,000	-	-	-	-	-	1	-	1	-	-	-	-	2	100,373	842,126
108,000	108,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,374	842,234
103,000	103,000	-	-	-	-	-	1	-	1	-	-	-	1	3	100,377	842,543
112,000	112,000	1	-	-	-	-	-	1	2	-	-	-	1	5	100,382	843,103
105,000	105,000	-	-	1	-	-	-	-	-	-	-	-	-	1	100,383	843,208
116,000	116,000	-	-	-	-	-	-	-	1	-	-	1	-	2	100,385	843,440
106,000	106,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,386	843,546
127,000	127,000	-	-	-	1	-	-	-	-	-	-	-	-	1	100,387	843,673

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
126,000	126,000	-	-	-	-	1	-	-	-	-	-	-	-	1	100,388	843,799
140,000	140,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100,389	843,939
107,000	107,000	-	1	-	-	-	-	-	-	1	-	-	-	2	100,391	844,153
695,000	695,000	-	-	-	-	-	-	1	-	-	-	-	-	1	100,392	844,848
195,000	195,000	-	-	-	-	-	-	-	-	1	-	-	-	1	100,393	845,043
131,000	131,000	-	-	-	-	-	-	-	-	1	1	-	-	2	100,395	845,305
122,000	122,000	-	-	-	-	-	-	-	-	1	-	1	-	2	100,397	845,549
179,000	179,000	-	-	-	-	-	-	-	1	-	-	-	-	1	100,398	845,728
172,000	172,000	-	-	-	-	-	1	1	-	-	-	-	-	2	100,400	846,072
197,000	197,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100,401	846,269
134,000	134,000	-	-	1	-	-	-	-	-	-	-	-	-	1	100,402	846,403
143,000	143,000	-	-	-	-	-	-	-	-	-	1	-	-	1	100,403	846,546
188,000	188,000	-	-	-	-	-	-	-	-	-	1	-	-	1	100,404	846,734
110,000	110,000	-	-	-	-	-	-	-	-	-	-	1	-	1	100,405	846,844
130,000	130,000	1	-	-	-	-	-	-	-	-	-	-	-	1	100,406	846,974
281,000	281,000	-	-	-	-	-	-	-	1	-	-	-	-	1	100,407	847,255
176,000	176,000	-	-	-	-	-	-	1	-	-	-	-	-	1	100,408	847,431
109,000	109,000	-	-	-	-	-	-	-	-	-	1	-	-	1	100,409	847,540
227,000	227,000	-	-	-	-	-	-	-	-	-	1	-	-	1	100,410	847,767
206,000	206,000	1	-	-	-	-	-	-	-	-	-	-	-	1	100,411	847,973
133,000	133,000	-	-	-	-	-	-	-	-	-	1	-	-	1	100,412	848,106
147,000	147,000	-	-	-	-	-	-	-	-	-	-	-	1	1	100,413	848,253
162,000	162,000	-	-	-	-	-	-	-	1	-	-	-	-	1	100,414	848,415
142,000	142,000	-	-	-	-	-	-	-	-	-	-	1	-	1	100,415	848,557
-														-	100,415	848,557
Totals		8,380	8,370	8,383	8,390	8,380	8,364	8,353	8,362	8,350	8,355	8,355	8,373	100,415	Median Billing	

Average Usage	8,450
Median Usage	5,500
Average # Customers	8,368
Change in Number of Customers	(7)

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	282	261	282	292	306	395	416	466	436	448	438	391	4,413	4,413	-
1	1,000	167	193	208	199	237	205	234	239	213	248	217	210	2,570	6,983	1,286
1,001	2,000	213	238	228	196	231	191	174	205	181	245	235	242	2,579	9,562	5,156
2,001	3,000	244	244	266	216	245	175	183	235	219	256	228	253	2,764	12,326	12,067
3,001	4,000	259	326	349	272	269	199	198	215	189	254	220	263	3,013	15,339	22,614
4,001	5,000	271	327	320	263	256	193	187	204	204	227	250	294	2,996	18,335	36,098
5,001	6,000	251	290	296	282	248	213	186	209	188	206	218	264	2,851	21,186	51,780
6,001	7,000	231	271	299	257	255	191	182	203	191	212	243	243	2,778	23,964	69,838
7,001	8,000	225	232	237	223	205	170	175	200	182	214	215	211	2,489	26,453	88,507
8,001	9,000	223	207	198	219	195	162	144	174	177	184	166	173	2,222	28,675	107,395
9,001	10,000	180	167	162	193	166	156	167	169	153	149	171	163	1,996	30,671	126,358
10,001	11,000	159	164	154	161	167	167	153	160	139	153	174	155	1,906	32,577	146,372
11,001	12,000	128	119	106	114	126	140	129	125	126	120	126	124	1,483	34,060	163,427
12,001	13,000	127	118	105	113	125	139	128	124	125	119	125	123	1,471	35,531	181,816
13,001	14,000	122	89	98	109	110	136	118	88	117	107	108	120	1,322	36,853	199,663
14,001	15,000	93	81	90	106	109	120	107	96	105	97	94	101	1,199	38,052	217,049
15,001	16,000	109	97	106	122	125	136	123	112	121	113	110	117	1,391	39,443	238,611
16,001	17,000	71	59	45	73	57	86	91	72	69	80	79	66	848	40,291	252,603
17,001	18,000	69	41	43	64	58	79	81	72	93	65	70	69	804	41,095	266,673
18,001	19,000	42	43	42	48	41	57	71	64	70	49	53	46	626	41,721	278,255
19,001	20,000	36	38	38	39	38	67	70	41	58	57	55	39	576	42,297	289,487
20,001	21,000	40	26	35	32	44	54	47	47	59	43	40	44	511	42,808	299,963
21,001	22,000	31	29	26	37	36	49	44	50	38	53	32	31	456	43,264	309,767
22,001	23,000	34	26	21	29	28	47	67	43	45	37	49	32	458	43,722	320,072
23,001	24,000	23	19	21	38	31	35	39	41	46	28	27	36	384	44,106	329,096
24,001	25,000	14	15	16	20	27	42	49	44	38	16	27	19	327	44,433	337,108
25,001	26,000	16	13	8	20	16	26	38	30	38	28	24	23	280	44,713	344,248
26,001	27,000	15	11	13	21	21	36	31	26	35	22	21	19	271	44,984	351,430
27,001	28,000	17	15	14	15	10	25	42	21	38	34	29	23	283	45,267	359,212
28,001	29,000	12	12	6	12	8	32	29	19	18	15	22	25	210	45,477	365,198
29,001	30,000	13	9	6	8	14	26	26	23	28	17	16	19	205	45,682	371,245
30,001	31,000	12	4	8	7	7	21	15	23	30	16	16	16	175	45,857	376,583
31,001	32,000	11	7	3	10	12	19	17	19	14	19	16	14	161	46,018	381,654
32,001	33,000	7	2	2	4	5	15	19	24	21	13	11	13	136	46,154	386,074
33,001	34,000	4	7	6	7	10	16	14	12	15	8	14	13	126	46,280	390,295
34,001	35,000	7	8	7	9	10	19	10	10	22	9	11	8	130	46,410	394,780
35,001	36,000	5	2	2	7	3	15	25	5	20	10	5	4	103	46,513	398,437
36,001	37,000	5	4	1	3	3	12	13	10	10	13	9	5	88	46,601	401,649
37,001	38,000	3	4	1	1	10	16	17	16	13	7	8	7	103	46,704	405,512
38,001	39,000	4	-	-	1	4	6	8	4	11	7	5	5	55	46,759	407,629
39,001	40,000	5	4	3	2	2	4	12	6	14	7	9	3	71	46,830	410,434
40,001	41,000	5	3	3	3	5	6	12	4	8	5	3	6	63	46,893	412,985

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Residential

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	1	3	2	3	5	10	8	9	4	8	4	57	46,950	415,351
42,001	43,000	3	1	3	1	2	9	6	3	10	10	5	4	57	47,007	417,773
43,001	44,000	4	2	1	1	5	3	8	4	5	5	3	1	42	47,049	419,600
44,001	45,000	3	3	1	-	1	2	8	10	4	4	6	1	43	47,092	421,514
45,001	46,000	6	2	3	2	1	8	5	4	4	4	5	4	48	47,140	423,698
46,001	47,000	1	1	4	1	2	5	4	5	6	4	3	1	37	47,177	425,418
47,001	48,000	-	1	-	6	4	6	3	3	7	3	4	6	43	47,220	427,461
48,001	49,000	3	1	-	3	2	1	9	3	1	5	2	5	35	47,255	429,158
49,001	50,000	3	2	1	6	2	4	1	5	6	2	4	1	37	47,292	430,990
50,001	51,000	1	1	1	-	3	3	6	1	3	1	7	2	29	47,321	432,454
51,001	52,000	1	-	1	3	4	6	5	1	3	1	1	4	30	47,351	433,999
52,001	53,000	2	-	1	2	2	7	8	5	4	5	2	4	42	47,393	436,204
53,001	54,000	1	1	-	2	3	3	5	2	5	1	3	4	30	47,423	437,810
54,001	55,000	1	-	1	-	1	-	3	3	8	4	3	2	26	47,449	439,227
55,001	56,000	-	1	1	-	1	4	10	2	4	7	1	1	32	47,481	441,003
56,001	57,000	2	-	2	1	-	4	3	2	4	2	3	4	27	47,508	442,528
57,001	58,000	-	1	2	1	1	2	5	1	1	1	1	1	17	47,525	443,506
58,001	59,000	3	1	2	-	2	4	4	-	6	4	1	1	28	47,553	445,144
59,001	60,000	3	2	-	1	1	4	3	2	3	2	1	3	25	47,578	446,631
60,001	61,000	1	2	1	-	1	2	1	3	4	2	1	1	19	47,597	447,781
61,001	62,000	1	-	1	-	1	4	2	2	3	1	2	3	20	47,617	449,011
62,001	63,000	-	-	-	3	3	7	4	4	1	1	-	1	24	47,641	450,511
63,001	64,000	1	-	-	-	-	1	1	3	2	-	1	2	11	47,652	451,209
64,001	65,000	-	2	-	-	-	1	1	3	1	1	-	-	9	47,661	451,790
65,001	66,000	2	-	-	2	2	1	1	2	-	2	2	1	15	47,676	452,772
66,001	67,000	-	-	-	1	1	2	2	1	3	1	-	3	14	47,690	453,703
67,001	68,000	-	-	2	-	-	1	1	-	4	2	1	-	11	47,701	454,446
68,001	69,000	1	1	-	-	1	-	1	1	2	-	3	2	12	47,713	455,268
69,001	70,000	-	1	-	-	-	3	3	1	2	1	-	-	11	47,724	456,032
70,001	71,000	1	1	-	-	-	1	2	1	1	-	-	-	7	47,731	456,526
71,001	72,000	-	1	1	-	3	1	1	1	2	2	1	-	13	47,744	457,455
72,001	73,000	-	-	-	-	-	1	-	-	-	1	-	1	3	47,747	457,673
73,001	74,000	1	2	-	-	-	2	1	1	2	1	1	1	12	47,759	458,555
74,001	75,000	-	-	-	-	2	1	5	1	1	-	2	1	13	47,772	459,523
75,001	76,000	-	-	-	2	-	-	1	2	1	1	-	1	8	47,780	460,127
76,001	77,000	1	-	-	-	1	2	2	-	2	1	1	2	12	47,792	461,045
77,001	78,000	1	-	-	-	1	-	1	1	2	-	1	-	7	47,799	461,588
78,001	79,000	1	-	-	-	-	-	1	-	1	2	3	-	8	47,807	462,216
79,001	80,000	-	-	1	-	1	-	-	-	3	-	-	-	5	47,812	462,613
80,001	81,000	-	-	1	-	-	-	2	1	2	-	-	-	6	47,818	463,096
81,001	82,000	1	-	1	-	-	3	-	-	-	-	-	1	6	47,824	463,585
82,001	83,000	-	-	1	-	-	-	2	-	-	1	-	1	5	47,829	463,998

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	1	1	-	1	3	47,832	464,248
84,001	85,000	-	3	-	-	2	1	-	1	1	1	-	1	10	47,842	465,093
85,001	86,000	-	-	-	-	1	1	-	2	1	-	-	-	5	47,847	465,521
86,001	87,000	2	-	-	1	2	1	2	2	2	1	-	-	13	47,860	466,645
87,001	88,000	-	-	-	-	-	1	1	1	-	-	2	-	5	47,865	467,083
88,001	89,000	-	-	-	-	-	-	1	1	2	-	-	-	4	47,869	467,437
89,001	90,000	-	-	-	-	-	-	1	1	-	-	1	1	4	47,873	467,795
90,001	91,000	-	-	-	-	-	-	-	-	-	-	1	-	1	47,874	467,885
91,001	92,000	2	-	-	-	-	-	1	-	-	1	1	-	5	47,879	468,343
92,001	93,000	-	-	-	-	-	1	-	1	1	2	1	-	6	47,885	468,898
93,001	94,000	-	-	-	-	-	1	-	1	-	1	-	-	3	47,888	469,178
94,001	95,000	1	-	-	-	-	-	-	2	1	2	-	-	6	47,894	469,745
95,001	96,000	-	-	-	-	-	-	1	1	1	-	-	-	3	47,897	470,032
96,001	97,000	1	-	-	-	-	-	-	-	1	-	-	-	2	47,899	470,225
97,001	98,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,900	470,322
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47,900	470,322
99,001	100,000	-	-	-	-	-	-	-	-	2	-	3	-	5	47,905	470,820
201,000	201,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,906	471,021
386,000	386,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,907	471,407
134,000	134,000	-	-	-	-	-	-	-	-	1	-	-	-	1	47,908	471,541
114,000	114,000	-	-	-	-	-	1	-	-	1	-	-	-	2	47,910	471,769
132,000	132,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,911	471,901
138,000	138,000	-	-	-	-	-	-	-	-	1	1	-	-	2	47,913	472,177
107,000	107,000	-	-	-	-	-	1	-	-	2	1	1	1	6	47,919	472,819
101,000	101,000	-	-	-	-	-	1	-	-	1	-	-	2	4	47,923	473,223
103,000	103,000	-	-	-	-	1	-	2	-	1	-	1	-	5	47,928	473,738
106,000	106,000	-	-	-	-	-	-	3	1	1	-	1	-	6	47,934	474,374
133,000	133,000	-	-	-	-	-	-	2	-	-	-	-	-	2	47,936	474,640
235,000	235,000	-	1	-	-	-	-	-	-	-	-	-	-	1	47,937	474,875
119,000	119,000	-	-	-	1	-	1	-	-	1	-	-	-	3	47,940	475,232
281,000	281,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,941	475,513
262,000	262,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,942	475,775
200,000	200,000	-	-	-	1	-	-	-	-	1	-	-	-	2	47,944	476,175
164,000	164,000	-	-	-	-	-	-	-	-	-	-	1	-	1	47,945	476,339
108,000	108,000	-	-	-	-	1	-	-	1	-	-	-	1	3	47,948	476,663
102,000	102,000	-	-	-	-	-	2	-	-	1	-	2	-	5	47,953	477,173
109,000	109,000	-	-	-	1	-	-	1	-	-	-	1	1	4	47,957	477,609
104,000	104,000	-	-	-	1	-	1	1	-	-	-	-	-	3	47,960	477,921
290,000	290,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,961	478,211
210,000	210,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,962	478,421
169,000	169,000	-	-	-	-	-	-	-	-	1	-	-	-	1	47,963	478,590
130,000	130,000	-	-	-	-	-	-	-	-	-	-	1	-	1	47,964	478,720

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Residential

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	1	1	47,965	478,870
131,000	131,000	-	-	-	-	-	-	2	-	-	-	-	-	2	47,967	479,132
159,000	159,000	-	-	-	-	-	-	-	-	-	1	-	-	1	47,968	479,291
122,000	122,000	-	-	-	-	-	-	-	-	-	-	1	-	1	47,969	479,413
154,000	154,000	-	-	-	-	-	-	-	-	-	1	-	-	1	47,970	479,567
311,000	311,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,971	479,878
181,000	181,000	-	-	-	-	-	-	-	-	1	-	-	1	2	47,973	480,240
156,000	156,000	-	-	-	1	-	-	-	-	-	-	-	-	1	47,974	480,396
425,000	425,000	-	-	-	1	-	-	-	-	-	-	-	-	1	47,975	480,821
105,000	105,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,976	480,926
125,000	125,000	1	-	-	-	-	-	-	-	-	1	-	-	2	47,978	481,176
120,000	120,000	-	-	-	-	-	-	-	-	1	-	1	-	2	47,980	481,416
148,000	148,000	-	-	-	-	-	1	-	-	-	-	-	-	1	47,981	481,564
155,000	155,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,982	481,719
178,000	178,000	-	-	-	-	-	-	-	-	1	-	-	-	1	47,983	481,897
137,000	137,000	-	-	-	-	-	1	-	-	-	1	-	-	2	47,985	482,171
167,000	167,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,986	482,338
135,000	135,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47,987	482,473
124,000	124,000	-	-	-	-	-	-	-	-	-	-	-	1	1	47,988	482,597
199,000	199,000	-	-	-	-	-	-	-	-	-	1	-	-	1	47,989	482,796
112,000	112,000	-	-	-	-	-	-	-	-	-	-	1	-	1	47,990	482,908
139,000	139,000	-	-	-	-	-	-	-	-	1	-	-	-	1	47,991	483,047
333,000	333,000	-	-	-	-	-	-	-	-	1	-	-	-	1	47,992	483,380
145,000	145,000	-	-	-	-	-	1	-	-	-	-	-	-	1	47,993	483,525
110,000	110,000	-	-	-	-	1	-	-	-	1	-	-	-	2	47,995	483,745
126,000	126,000	-	-	-	-	-	-	-	-	-	1	-	-	1	47,996	483,871
121,000	121,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47,997	483,992
116,000	116,000	-	-	-	-	-	1	-	-	-	1	-	-	2	47,999	484,224
186,000	186,000	-	-	-	-	-	-	-	-	-	-	-	1	1	48,000	484,410
173,000	173,000	-	-	-	1	-	-	-	-	-	-	-	-	1	48,001	484,583
	-													-	48,001	484,583
Totals		3,841	3,860	3,910	3,895	3,940	4,028	4,057	4,064	4,080	4,117	4,091	4,118	48,001	Median	
										Average Usage				10,095	Billing	
										Median Usage				7,500	24,001	
										Average # Customers				4,000		
										Change in Number of Customers				277		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	3	2	2	1	1	1	4	2	2	4	1	24	24	-
1	1,000	1	-	1	-	-	2	1	-	1	-	-	1	7	31	4
1,001	2,000	-	-	-	-	-	1	1	-	-	1	1	-	4	35	10
2,001	3,000	-	-	-	-	1	-	-	-	-	1	-	-	2	37	15
3,001	4,000	-	-	-	1	2	-	-	-	1	-	1	2	7	44	39
4,001	5,000	1	-	2	-	-	-	1	-	-	-	-	-	4	48	57
5,001	6,000	-	2	-	1	-	-	1	-	1	2	1	-	8	56	101
6,001	7,000	-	1	-	1	-	1	-	-	-	-	1	-	4	60	127
7,001	8,000	-	-	1	-	1	-	-	1	-	-	1	2	6	66	172
8,001	9,000	1	-	-	2	1	-	-	1	1	-	1	1	8	74	240
9,001	10,000	1	1	-	-	-	1	-	-	-	-	-	1	4	78	278
10,001	11,000	1	1	2	-	1	1	-	1	-	1	-	1	9	87	373
11,001	12,000	1	-	-	-	-	-	-	1	2	-	-	-	4	91	419
12,001	13,000	-	1	-	-	-	-	1	-	-	2	1	-	5	96	481
13,001	14,000	-	-	1	1	-	2	1	2	-	1	-	1	9	105	603
14,001	15,000	-	-	-	-	-	-	-	-	1	-	1	-	2	107	632
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	1	1	108	647
16,001	17,000	-	-	1	-	-	-	1	-	1	-	-	-	3	111	697
17,001	18,000	1	-	-	-	-	-	2	-	-	-	-	-	3	114	749
18,001	19,000	-	-	-	1	1	-	-	-	1	-	-	-	3	117	805
19,001	20,000	1	-	-	1	-	-	-	1	-	1	-	1	5	122	902
20,001	21,000	1	-	1	-	-	-	-	1	-	2	-	-	5	127	1,005
21,001	22,000	-	-	-	-	-	-	-	-	1	-	-	1	2	129	1,048
22,001	23,000	-	1	-	-	-	-	-	1	-	-	-	1	3	132	1,115
23,001	24,000	-	2	-	1	1	-	1	-	1	-	1	-	7	139	1,280
24,001	25,000	-	-	1	-	-	-	-	-	-	-	-	-	1	140	1,304
25,001	26,000	-	-	1	-	1	-	-	-	1	-	1	1	5	145	1,432
26,001	27,000	-	-	-	-	1	1	-	-	-	1	-	-	3	148	1,511
27,001	28,000	-	-	-	-	-	1	1	-	-	-	-	-	2	150	1,566
28,001	29,000	-	1	-	-	-	-	-	-	-	-	-	-	1	151	1,595
29,001	30,000	-	2	-	-	-	-	-	-	-	1	1	-	4	155	1,713
30,001	31,000	-	-	-	1	-	-	-	-	-	-	-	-	1	156	1,743
31,001	32,000	-	-	1	1	-	1	-	-	-	-	-	1	4	160	1,869
32,001	33,000	-	-	1	-	2	-	-	-	-	-	-	-	3	163	1,967
33,001	34,000	-	-	-	-	-	1	-	-	1	-	-	1	3	166	2,067
34,001	35,000	-	-	-	2	-	-	-	-	-	-	-	-	2	168	2,136
35,001	36,000	-	-	-	-	1	1	-	-	-	-	-	-	2	170	2,207
36,001	37,000	1	-	-	-	-	-	1	2	-	-	-	-	4	174	2,353
37,001	38,000	1	-	-	-	-	-	-	-	-	1	1	-	3	177	2,466
38,001	39,000	1	1	-	-	-	-	-	-	-	-	-	-	2	179	2,543
39,001	40,000	-	-	-	-	1	-	-	1	-	-	-	-	2	181	2,622
40,001	41,000	1	-	-	-	-	1	-	-	-	1	1	-	4	185	2,784

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	1	-	-	-	-	-	-	-	1	186	2,825
42,001	43,000	-	-	-	-	-	-	1	-	-	-	-	-	1	187	2,868
43,001	44,000	-	-	-	-	-	1	1	1	-	-	-	-	3	190	2,998
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	190	2,998
45,001	46,000	-	-	-	-	1	1	1	-	-	-	-	-	3	193	3,135
46,001	47,000	-	-	-	-	-	-	-	-	1	-	-	-	1	194	3,181
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	194	3,181
48,001	49,000	-	-	-	1	-	1	-	-	-	1	-	1	4	198	3,375
49,001	50,000	-	-	-	-	1	-	-	-	-	-	-	-	1	199	3,425
50,001	51,000	-	-	-	-	1	-	1	1	-	-	-	-	3	202	3,576
51,001	52,000	-	-	1	-	-	-	-	-	-	-	-	1	2	204	3,679
52,001	53,000	-	-	-	-	-	-	-	-	1	-	-	-	1	205	3,732
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	3,732
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	1	1	206	3,786
55,001	56,000	1	-	-	-	-	1	-	-	-	-	-	-	2	208	3,897
56,001	57,000	2	1	1	-	-	1	-	-	-	-	-	-	5	213	4,180
57,001	58,000	-	-	-	-	-	-	-	-	1	-	-	-	1	214	4,237
58,001	59,000	-	-	-	-	-	1	-	-	-	-	-	-	1	215	4,296
59,001	60,000	-	-	-	-	-	-	-	1	-	-	-	-	1	216	4,355
60,001	61,000	1	-	1	-	-	-	-	-	-	-	-	-	2	218	4,476
61,001	62,000	-	-	-	-	-	-	-	-	-	-	1	-	1	219	4,538
62,001	63,000	-	1	1	1	-	-	1	-	-	1	-	1	6	225	4,913
63,001	64,000	-	-	-	-	1	-	-	-	-	-	-	-	1	226	4,976
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	226	4,976
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	226	4,976
66,001	67,000	-	-	-	2	-	-	1	-	-	-	1	-	4	230	5,242
67,001	68,000	-	-	-	-	-	-	-	1	-	-	-	-	1	231	5,310
68,001	69,000	-	-	-	-	-	-	-	-	-	1	-	-	1	232	5,378
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	5,378
70,001	71,000	-	-	-	-	-	-	-	-	-	-	1	-	1	233	5,449
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	233	5,449
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	233	5,449
73,001	74,000	-	1	-	-	-	-	1	-	-	-	-	-	2	235	5,596
74,001	75,000	-	-	-	-	-	-	1	1	-	-	-	-	2	237	5,745
75,001	76,000	-	-	-	-	-	-	-	1	-	1	-	-	2	239	5,896
76,001	77,000	-	-	-	-	-	-	-	-	-	1	1	-	2	241	6,049
77,001	78,000	-	-	-	-	-	-	-	-	1	-	-	-	1	242	6,126
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	242	6,126
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	242	6,126
80,001	81,000	-	-	-	-	-	-	-	-	1	-	-	-	1	243	6,207
81,001	82,000	-	-	-	-	-	-	-	-	1	-	-	-	1	244	6,288
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	244	6,288

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	244	6,288
84,001	85,000	-	-	-	-	-	-	-	-	-	-	1	-	1	245	6,373
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	245	6,373
92,001	93,000	-	-	-	1	-	-	-	-	-	-	-	-	1	246	6,465
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	1	1	247	6,559
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	247	6,559
95,001	96,000	1	-	1	1	1	-	1	1	-	-	-	-	6	253	7,132
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	253	7,132
97,001	98,000	-	-	1	-	-	-	-	-	-	-	-	-	1	254	7,229
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	254	7,229
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	254	7,229
151,000	151,000	1	-	-	-	-	-	-	-	-	-	-	-	1	255	7,380
113,000	113,000	-	1	-	-	-	-	-	-	-	-	-	-	1	256	7,493
171,000	171,000	-	-	-	-	-	-	-	-	1	-	-	-	1	257	7,664
	Totals	20	20	21	21	21	21	22	23	22	22	22	22	257	Median	

Average Usage	29,821	Billing
Median Usage	21,500	129
Average # Customers	21	
Change in Number of Customers	2	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	-	1	1	1	1	-	-	-	2	1	1	9	9	-
1	1,000	-	-	-	1	-	-	-	-	-	-	-	-	1	10	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	1
6,001	7,000	-	-	1	-	-	-	-	-	-	1	-	-	2	12	14
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	14
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	14
9,001	10,000	-	-	-	-	1	-	-	-	1	-	-	1	3	15	42
10,001	11,000	1	1	1	-	-	-	-	-	-	3	-	-	6	21	105
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1	22	117
12,001	13,000	-	-	1	1	1	-	-	-	-	2	-	-	5	27	179
13,001	14,000	-	-	-	-	-	-	-	1	-	-	-	-	1	28	193
14,001	15,000	-	-	-	-	-	-	-	1	-	1	1	-	3	31	236
15,001	16,000	-	1	-	-	-	1	2	1	-	-	-	-	5	36	314
16,001	17,000	-	-	2	-	1	-	-	1	1	1	-	-	6	42	413
17,001	18,000	1	1	1	-	1	-	-	-	-	-	1	-	5	47	500
18,001	19,000	2	1	-	2	1	-	-	1	-	2	-	1	10	57	685
19,001	20,000	1	1	1	1	-	1	-	1	-	1	-	-	7	64	822
20,001	21,000	1	-	2	1	1	1	-	-	1	1	1	1	10	74	1,027
21,001	22,000	-	-	-	-	-	-	2	-	1	-	-	2	5	79	1,134
22,001	23,000	3	2	-	1	2	-	-	-	1	1	-	1	11	90	1,382
23,001	24,000	-	2	1	-	1	2	1	-	-	1	-	-	8	98	1,570
24,001	25,000	1	-	1	-	-	-	-	-	-	-	-	-	2	100	1,619
25,001	26,000	-	-	-	-	-	-	-	2	2	-	1	-	5	105	1,746
26,001	27,000	-	-	1	1	-	1	-	-	-	-	-	3	6	111	1,905
27,001	28,000	-	1	1	1	-	2	-	1	1	-	-	-	7	118	2,098
28,001	29,000	-	1	-	-	-	1	2	-	-	3	1	-	8	126	2,326
29,001	30,000	1	1	-	-	-	-	2	1	-	1	2	1	9	135	2,591
30,001	31,000	-	-	1	-	1	-	-	-	-	-	-	-	2	137	2,652
31,001	32,000	2	-	-	-	-	-	-	-	1	-	-	-	3	140	2,747
32,001	33,000	-	1	-	-	-	-	-	1	-	1	1	1	5	145	2,909
33,001	34,000	1	-	-	-	-	-	-	-	-	-	-	-	1	146	2,943
34,001	35,000	-	1	-	2	-	1	-	-	1	-	-	-	5	151	3,115
35,001	36,000	1	1	1	1	-	2	-	-	-	-	-	-	6	157	3,328
36,001	37,000	-	-	-	-	-	-	1	3	-	-	-	-	4	161	3,474
37,001	38,000	-	-	4	-	-	-	-	-	1	-	-	-	5	166	3,662
38,001	39,000	1	2	-	-	2	-	-	-	-	-	-	-	5	171	3,854
39,001	40,000	-	1	2	1	-	-	1	-	-	-	-	1	6	177	4,091
40,001	41,000	-	2	-	-	2	-	1	1	-	-	-	1	7	184	4,375

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	2	-	-	-	-	-	-	1	3	187	4,499
42,001	43,000	-	-	1	-	1	-	1	-	-	1	1	1	6	193	4,754
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	1	1	194	4,798
44,001	45,000	-	-	-	1	-	-	-	-	-	-	-	-	1	195	4,842
45,001	46,000	1	1	-	1	-	-	-	-	-	-	1	-	4	199	5,024
46,001	47,000	-	-	-	-	-	-	-	1	-	2	-	-	3	202	5,164
47,001	48,000	1	-	-	2	-	-	-	1	-	-	1	1	6	208	5,449
48,001	49,000	-	1	-	-	-	-	-	2	-	2	-	2	7	215	5,788
49,001	50,000	1	-	-	-	-	1	2	-	1	-	2	1	8	223	6,184
50,001	51,000	1	-	2	1	1	-	-	-	-	1	-	-	6	229	6,487
51,001	52,000	-	-	-	-	1	2	-	-	-	2	-	1	6	235	6,796
52,001	53,000	-	-	-	2	1	-	1	-	-	-	-	1	5	240	7,059
53,001	54,000	-	1	-	-	-	-	-	-	-	-	-	-	1	241	7,112
54,001	55,000	-	-	1	-	2	-	-	-	1	-	-	-	4	245	7,330
55,001	56,000	-	1	-	-	-	1	-	-	-	-	-	-	2	247	7,441
56,001	57,000	-	1	-	1	1	-	-	-	-	-	-	-	3	250	7,611
57,001	58,000	-	-	-	1	-	-	1	-	1	-	1	-	4	254	7,841
58,001	59,000	1	-	-	1	1	1	-	-	-	-	2	-	6	260	8,192
59,001	60,000	1	1	-	-	-	-	1	-	1	-	-	1	5	265	8,489
60,001	61,000	-	-	-	-	-	-	-	-	1	-	1	-	2	267	8,610
61,001	62,000	-	1	-	-	-	-	-	-	1	-	-	-	2	269	8,733
62,001	63,000	-	-	1	-	-	-	-	-	-	-	-	-	1	270	8,796
63,001	64,000	-	-	-	-	-	1	-	-	-	1	-	-	2	272	8,923
64,001	65,000	-	-	-	-	-	-	-	-	1	-	-	-	1	273	8,987
65,001	66,000	-	-	1	-	-	-	-	-	1	1	1	1	5	278	9,315
66,001	67,000	-	-	-	-	-	-	-	-	-	-	1	1	2	280	9,448
67,001	68,000	-	-	-	-	-	1	-	-	-	-	1	-	2	282	9,583
68,001	69,000	-	3	-	-	-	1	-	-	-	-	1	-	5	287	9,925
69,001	70,000	-	-	-	-	-	-	-	-	-	-	1	1	2	289	10,064
70,001	71,000	-	-	-	-	-	-	-	1	-	-	-	-	1	290	10,135
71,001	72,000	1	1	1	2	1	1	1	1	1	1	1	1	13	303	11,064
72,001	73,000	-	-	-	1	-	-	-	-	-	-	-	-	1	304	11,137
73,001	74,000	-	-	-	-	1	1	-	-	-	1	-	-	3	307	11,357
74,001	75,000	-	-	-	-	1	-	1	-	1	-	1	-	4	311	11,655
75,001	76,000	-	-	-	-	-	1	-	-	1	-	1	-	3	314	11,882
76,001	77,000	1	-	-	-	-	-	1	1	-	-	-	-	3	317	12,111
77,001	78,000	-	-	-	1	-	-	-	-	-	-	-	-	1	318	12,189
78,001	79,000	-	-	-	-	-	-	-	-	1	-	-	1	2	320	12,346
79,001	80,000	-	-	-	-	-	1	-	1	1	-	-	-	3	323	12,584
80,001	81,000	-	1	-	-	-	-	1	-	-	-	-	-	2	325	12,745
81,001	82,000	-	-	-	-	-	1	-	-	-	-	-	1	2	327	12,908
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	327	12,908

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	1	-	-	-	-	-	1	-	-	-	-	2	329	13,075
84,001	85,000	-	-	-	-	-	-	-	-	2	-	-	-	2	331	13,244
85,001	86,000	1	-	-	-	-	-	-	-	-	-	-	-	1	332	13,330
86,001	87,000	-	-	-	1	-	-	-	-	-	-	-	-	1	333	13,416
87,001	88,000	-	-	-	-	-	-	-	-	1	-	-	-	1	334	13,504
88,001	89,000	-	-	-	1	-	-	-	-	-	-	-	1	2	336	13,681
89,001	90,000	1	-	-	-	-	1	1	-	1	-	-	-	4	340	14,039
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	340	14,039
91,001	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1	341	14,130
92,001	93,000	-	-	1	-	-	-	1	-	-	-	1	-	3	344	14,408
93,001	94,000	-	1	-	-	-	-	-	1	-	-	-	-	2	346	14,595
94,001	95,000	1	-	-	-	-	-	-	-	-	1	-	-	2	348	14,784
95,001	96,000	-	-	-	-	-	-	1	1	-	-	-	1	3	351	15,070
96,001	97,000	-	1	-	-	-	-	-	-	-	-	-	-	1	352	15,167
97,001	98,000	-	-	-	-	-	1	1	-	1	-	-	-	3	355	15,459
98,001	99,000	1	-	-	-	-	-	-	1	-	-	-	-	2	357	15,656
99,001	100,000	-	-	1	-	-	-	-	1	-	1	-	-	3	360	15,955
311,000	311,000	1	-	-	-	-	-	-	-	-	-	-	-	1	361	16,266
212,000	212,000	-	1	-	-	-	-	-	-	-	-	-	-	1	362	16,478
110,000	110,000	-	-	1	-	-	-	-	-	-	-	-	-	1	363	16,588
144,000	144,000	-	-	-	1	-	-	-	1	-	-	-	-	2	365	16,876
132,000	132,000	-	-	-	-	1	-	-	-	-	-	-	1	2	367	17,140
150,000	150,000	-	-	-	-	-	1	-	-	-	-	-	-	1	368	17,290
184,000	184,000	-	-	-	-	-	-	1	1	1	-	-	-	3	371	17,842
113,000	113,000	-	-	-	-	-	-	-	1	1	-	-	1	3	374	18,181
138,000	138,000	-	-	-	-	-	-	-	-	-	1	1	-	2	376	18,457
108,000	108,000	2	-	-	-	-	-	-	-	-	-	-	-	2	378	18,673
158,000	158,000	-	-	-	-	1	-	-	-	1	-	-	-	2	380	18,989
154,000	154,000	-	-	-	-	-	1	-	-	-	-	-	-	1	381	19,143
116,000	116,000	-	-	-	-	1	-	1	-	-	-	-	1	3	384	19,491
228,000	228,000	-	-	-	-	-	-	1	1	-	-	-	-	2	386	19,947
120,000	120,000	1	-	-	-	-	-	-	-	-	1	-	1	3	389	20,307
111,000	111,000	-	1	-	-	-	1	-	-	-	-	-	-	2	391	20,529
118,000	118,000	-	-	1	-	-	-	-	-	-	-	-	-	1	392	20,647
196,000	196,000	-	-	-	1	-	-	-	-	-	-	-	-	1	393	20,843
165,000	165,000	-	-	-	-	1	-	-	-	-	-	-	-	1	394	21,008
207,000	207,000	-	-	-	-	-	1	-	-	-	-	-	-	1	395	21,215
203,000	203,000	-	1	-	-	-	-	1	-	-	-	-	-	2	397	21,621
133,000	133,000	-	-	-	-	-	1	-	1	-	-	-	-	2	399	21,887
134,000	134,000	-	-	-	-	-	-	-	-	1	-	1	-	2	401	22,155
105,000	105,000	-	-	-	1	-	-	-	-	-	-	-	-	1	402	22,260
215,000	215,000	-	-	-	-	1	-	-	-	-	-	1	-	2	404	22,690

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
135,000	135,000	-	-	-	-	-	1	1	-	1	-	-	-	3	407	23,095
287,000	287,000	-	-	-	-	-	-	1	-	-	-	-	-	1	408	23,382
176,000	176,000	-	-	-	-	-	-	-	-	-	1	-	-	1	409	23,558
143,000	143,000	-	-	-	-	-	-	-	-	-	-	1	-	1	410	23,701
137,000	137,000	-	-	-	1	-	-	-	-	1	-	-	-	2	412	23,975
156,000	156,000	-	-	-	-	1	-	-	-	-	-	-	-	1	413	24,131
186,000	186,000	-	-	-	-	-	1	-	-	-	-	-	1	2	415	24,503
232,000	232,000	-	-	-	-	-	-	1	-	-	-	-	-	1	416	24,735
262,000	262,000	-	-	-	-	-	-	-	1	-	-	-	-	1	417	24,997
155,000	155,000	-	-	-	-	-	-	-	-	-	-	1	-	1	418	25,152
117,000	117,000	-	-	-	-	-	-	2	-	-	-	-	-	2	420	25,386
119,000	119,000	-	-	-	-	-	-	-	-	-	1	-	-	1	421	25,505
206,000	206,000	1	-	-	-	-	-	-	-	-	-	-	-	1	422	25,711
183,000	183,000	-	-	1	1	-	-	-	-	-	-	-	-	2	424	26,077
248,000	248,000	-	-	-	-	1	-	-	-	-	-	-	-	1	425	26,325
267,000	267,000	-	-	-	-	-	1	-	-	-	-	-	-	1	426	26,592
309,000	309,000	-	-	-	-	-	-	1	-	-	-	-	-	1	427	26,901
129,000	129,000	-	1	-	-	-	-	-	1	-	-	-	-	2	429	27,159
430,000	430,000	-	-	-	-	-	-	-	-	1	-	-	-	1	430	27,589
458,000	458,000	-	-	-	-	-	-	-	-	-	-	1	-	1	431	28,047
121,000	121,000	-	-	-	-	-	1	-	1	2	-	-	-	4	435	28,531
140,000	140,000	-	-	-	-	-	-	1	-	-	-	1	-	2	437	28,811
292,000	292,000	-	-	-	-	-	-	-	1	-	-	-	-	1	438	29,103
193,000	193,000	1	-	-	-	-	-	-	-	-	-	-	-	1	439	29,296
130,000	130,000	1	-	-	-	-	1	-	-	-	-	-	-	2	441	29,556
173,000	173,000	1	-	-	-	-	-	-	-	-	-	-	-	1	442	29,729
145,000	145,000	1	-	-	1	-	-	-	-	-	-	-	-	2	444	30,019
178,000	178,000	-	-	1	-	1	-	-	-	-	-	-	-	2	446	30,375
157,000	157,000	-	-	-	1	-	-	-	-	-	-	-	-	1	447	30,532
397,000	397,000	-	-	-	-	-	1	-	-	-	-	-	-	1	448	30,929
349,000	349,000	-	-	-	-	-	-	1	-	-	-	-	-	1	449	31,278
328,000	328,000	-	-	-	-	-	-	-	1	-	-	-	-	1	450	31,606
146,000	146,000	-	-	-	-	-	-	-	-	1	-	-	-	1	451	31,752
218,000	218,000	-	-	-	-	-	-	-	-	-	-	1	-	1	452	31,970
139,000	139,000	-	-	1	-	-	-	-	-	-	-	-	-	1	453	32,109
102,000	102,000	-	-	1	-	1	-	-	-	-	-	-	-	2	455	32,313
106,000	106,000	-	-	-	-	-	-	-	1	-	-	-	-	1	456	32,419
223,000	223,000	-	-	-	-	-	-	-	-	-	-	-	1	1	457	32,642
109,000	109,000	-	-	-	-	1	-	-	-	-	-	-	-	1	458	32,751
160,000	160,000	-	-	-	-	-	-	-	-	-	-	1	-	1	459	32,911
148,000	148,000	-	-	1	-	-	-	-	-	-	-	-	-	1	460	33,059
126,000	126,000	-	-	-	1	-	-	-	-	-	-	-	-	1	461	33,185

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
221,000	221,000	-	-	-	-	-	-	-	-	-	-	1	-	1	462	33,406
166,000	166,000	-	-	-	-	-	-	-	-	-	-	-	1	1	463	33,572
112,000	112,000	-	-	1	-	-	-	-	-	-	-	-	-	1	464	33,684
103,000	103,000	-	-	-	1	-	-	-	-	-	-	-	-	1	465	33,787
101,000	101,000	-	-	-	-	1	-	-	-	-	-	-	-	1	466	33,888
168,000	168,000	-	-	-	-	-	-	-	-	-	-	1	-	1	467	34,056
	-													-	467	34,056
	-													-	467	34,056
	-													-	467	34,056
																34,056
	Totals	38	39	39	39	39	39	39	39	39	39	39	39	467	Median	

Average Usage	72,924
Median Usage	51,500
Average # Customers	39
Change in Number of Customers	1

Median Billing 234

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	1	-
1	1,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2	1
1,001	2,000	-	-	-	-	-	-	-	1	1	-	-	-	2	4	4
2,001	3,000	-	-	-	-	-	1	-	-	-	-	-	-	1	5	6
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	1	1	6	10
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10
11,001	12,000	1	-	-	-	-	-	-	-	-	-	-	-	1	7	21
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21
53,001	54,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	75
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	75
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	75
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	75
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	75
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	75
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	9	134
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	134
61,001	62,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	196
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	196
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	196
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	196
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	196
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	196
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	196
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	264
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	264
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	264
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	264
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	264
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	264
74,001	75,000	1	1	-	-	-	-	-	-	-	-	-	-	2	13	413
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	413
76,001	77,000	-	-	-	-	-	-	-	-	-	1	-	-	1	14	490
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	490
78,001	79,000	-	-	-	-	-	-	-	1	-	-	-	-	1	15	568
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	568
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	568
81,001	82,000	-	-	-	1	-	-	-	-	-	-	-	-	1	16	650
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	650

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	650
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	1	1	17	734
85,001	86,000	-	-	-	-	-	-	1	-	-	-	-	-	1	18	820
86,001	87,000	-	-	-	-	2	-	-	-	-	-	-	-	2	20	993
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	993
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	993
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	993
90,001	91,000	-	-	-	-	-	1	-	1	-	-	-	-	2	22	1,174
91,001	92,000	-	-	1	-	-	-	-	-	-	-	-	-	1	23	1,265
92,001	93,000	-	-	-	1	-	-	-	-	-	-	-	-	1	24	1,358
93,001	94,000	-	-	-	-	-	-	-	-	1	-	-	-	1	25	1,451
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,451
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,451
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,451
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,451
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,451
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,451
131,000	131,000	-	-	-	-	-	1	-	-	-	-	-	-	1	26	1,582
130,000	130,000	-	-	-	-	-	-	1	-	-	-	-	-	1	27	1,712
127,000	127,000	-	-	-	-	-	-	-	-	1	-	-	-	1	28	1,839
112,000	112,000	-	-	-	-	-	-	-	-	-	1	-	-	1	29	1,951
110,000	110,000	-	-	-	-	-	-	-	-	-	-	1	-	1	30	2,061
116,000	116,000	-	-	-	-	-	-	-	-	-	-	1	-	1	31	2,177
	-													-	31	2,177
	-													-	31	2,177
	-													-	31	2,177
Totals		3	2	2	2	2	3	2	3	3	3	3	3	31	Median	
										Average Usage				70,226	Billing	
										Median Usage				83,000	16	
										Average # Customers				3		
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	12	13	15	16	13	10	12	17	19	16	15	17	175	175	-
1	1,000	14	9	7	10	18	11	16	12	12	14	12	16	151	326	76
1,001	2,000	11	17	12	8	7	12	7	8	7	14	10	9	122	448	259
2,001	3,000	12	7	15	11	7	9	7	5	10	6	8	15	112	560	539
3,001	4,000	6	10	7	10	6	7	4	9	7	8	8	3	85	645	836
4,001	5,000	9	9	6	6	8	7	4	10	5	9	8	8	89	734	1,237
5,001	6,000	4	4	6	5	11	8	11	7	9	4	7	6	82	816	1,688
6,001	7,000	5	4	5	3	6	6	5	5	2	3	6	4	54	870	2,039
7,001	8,000	2	7	2	7	3	5	6	5	4	2	1	3	47	917	2,391
8,001	9,000	2	4	7	3	4	3	4	2	2	6	3	2	42	959	2,748
9,001	10,000	2	1	3	1	4	2	3	-	4	2	1	3	26	985	2,995
10,001	11,000	2	4	3	5	1	1	2	1	2	1	1	3	26	1,011	3,268
11,001	12,000	2	1	-	2	1	3	2	4	1	2	5	2	25	1,036	3,556
12,001	13,000	2	2	2	2	2	2	2	2	2	2	2	2	24	1,060	3,856
13,001	14,000	3	2	-	1	1	2	-	-	-	1	2	1	13	1,073	4,031
14,001	15,000	1	1	3	3	-	1	2	1	2	-	1	-	15	1,088	4,249
15,001	16,000	2	-	-	2	-	1	1	3	-	2	-	-	11	1,099	4,419
16,001	17,000	-	2	3	1	3	2	2	2	1	3	-	-	19	1,118	4,733
17,001	18,000	1	1	1	2	2	1	-	-	1	1	3	1	14	1,132	4,978
18,001	19,000	-	2	2	-	1	2	-	1	3	1	1	1	14	1,146	5,237
19,001	20,000	3	1	2	2	3	-	-	2	1	-	1	-	15	1,161	5,529
20,001	21,000	1	2	-	1	-	2	4	-	1	-	1	1	13	1,174	5,796
21,001	22,000	2	-	-	-	1	-	-	-	-	2	1	1	7	1,181	5,947
22,001	23,000	2	1	1	2	-	-	-	1	1	1	-	1	10	1,191	6,172
23,001	24,000	3	-	1	1	-	3	1	1	1	1	2	1	15	1,206	6,524
24,001	25,000	1	-	1	1	-	-	1	1	1	1	-	3	10	1,216	6,769
25,001	26,000	-	-	-	-	-	1	1	-	-	-	1	-	3	1,219	6,846
26,001	27,000	1	1	1	-	1	-	-	-	1	-	1	-	6	1,225	7,005
27,001	28,000	1	-	-	1	-	-	1	-	-	-	1	1	5	1,230	7,142
28,001	29,000	-	1	-	-	1	-	-	-	-	-	1	2	5	1,235	7,285
29,001	30,000	-	1	1	-	1	-	1	2	1	-	1	1	9	1,244	7,550
30,001	31,000	-	2	3	-	-	1	1	-	-	1	-	1	9	1,253	7,825
31,001	32,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,255	7,888
32,001	33,000	-	1	-	-	-	-	-	-	1	-	-	-	2	1,257	7,953
33,001	34,000	-	-	-	-	1	-	1	-	-	1	-	-	3	1,260	8,053
34,001	35,000	1	1	-	-	1	1	-	1	-	-	-	2	7	1,267	8,295
35,001	36,000	-	-	-	1	-	-	1	-	-	2	1	1	6	1,273	8,508
36,001	37,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,275	8,581
37,001	38,000	1	-	-	-	-	-	-	-	1	-	1	-	3	1,278	8,693
38,001	39,000	1	-	-	-	1	-	-	-	1	-	-	2	5	1,283	8,886
39,001	40,000	-	-	-	2	-	-	1	2	-	-	-	-	5	1,288	9,083
40,001	41,000	1	1	-	-	-	1	1	1	1	-	2	-	8	1,296	9,407

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	1	-	-	2	1	-	-	-	-	1	-	5	1,301	9,615
42,001	43,000	1	-	-	-	-	1	-	1	-	1	1	-	5	1,306	9,827
43,001	44,000	-	-	-	-	-	1	1	-	-	1	-	-	3	1,309	9,958
44,001	45,000	-	1	1	-	-	2	1	-	-	-	-	-	5	1,314	10,180
45,001	46,000	-	-	-	1	-	-	1	-	-	-	2	-	4	1,318	10,362
46,001	47,000	-	1	-	-	-	-	-	2	-	-	1	-	4	1,322	10,548
47,001	48,000	-	-	-	1	-	-	-	-	-	1	-	-	2	1,324	10,643
48,001	49,000	1	-	-	-	-	-	-	-	-	1	-	-	2	1,326	10,740
49,001	50,000	-	-	1	-	-	-	1	-	1	-	-	-	3	1,329	10,889
50,001	51,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,330	10,939
51,001	52,000	-	-	1	-	-	-	-	2	-	-	-	-	3	1,333	11,094
52,001	53,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,335	11,199
53,001	54,000	1	-	1	-	-	-	-	1	1	1	-	-	5	1,340	11,466
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,340	11,466
55,001	56,000	-	-	-	-	1	-	-	-	-	1	-	1	3	1,343	11,633
56,001	57,000	-	-	-	-	-	-	2	1	-	-	-	-	3	1,346	11,802
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,346	11,802
58,001	59,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,348	11,919
59,001	60,000	-	-	-	1	-	-	-	-	-	1	-	1	3	1,351	12,098
60,001	61,000	-	-	-	-	-	-	1	-	1	-	-	-	2	1,353	12,219
61,001	62,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,355	12,342
62,001	63,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,356	12,404
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,356	12,404
64,001	65,000	-	-	-	-	-	1	1	-	1	-	-	-	3	1,359	12,598
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,359	12,598
66,001	67,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,360	12,664
67,001	68,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,361	12,732
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,361	12,732
69,001	70,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,362	12,801
70,001	71,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,363	12,872
71,001	72,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,364	12,943
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,364	12,943
73,001	74,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,365	13,017
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	13,017
86,001	87,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,367	13,190
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	13,190
423,000	423,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,368	13,613
419,000	419,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,369	14,032
328,000	328,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,370	14,360
106,000	106,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,371	14,466
367,000	367,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,372	14,833
129,000	129,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,373	14,962
352,000	352,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,374	15,314
140,000	140,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,375	15,454
239,000	239,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,376	15,693
220,000	220,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,377	15,913
337,000	337,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,378	16,250
322,000	322,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,379	16,572
368,000	368,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,380	16,940
362,000	362,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,381	17,302
	-													-	1,381	17,302
	-													-	1,381	17,302
	Totals	116	116	114	115	113	114	115	115	115	116	117	115	1,381	Median	

Average Usage	12,528
Median Usage	4,501
Average # Customers	115
Change in Number of Customers	(1)

Median Billing 691

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	11	9	10	14	12	16	12	14	11	12	17	14	152	152	-
1	1,000	11	12	4	8	12	5	8	10	15	11	8	13	117	269	59
1,001	2,000	9	11	15	8	9	8	8	11	7	8	11	5	110	379	224
2,001	3,000	7	7	14	10	4	7	9	8	6	8	11	12	103	482	481
3,001	4,000	9	11	6	4	10	3	3	5	5	6	6	8	76	558	747
4,001	5,000	5	4	5	7	2	6	3	5	7	10	10	10	74	632	1,080
5,001	6,000	5	5	1	7	3	5	8	4	7	4	2	10	61	693	1,416
6,001	7,000	5	3	3	4	7	5	4	4	6	10	5	3	59	752	1,799
7,001	8,000	4	7	8	3	5	4	2	4	6	2	2	7	54	806	2,204
8,001	9,000	2	1	2	1	2	3	6	3	3	4	4	4	35	841	2,502
9,001	10,000	1	3	2	4	4	3	2	3	2	3	2	3	32	873	2,806
10,001	11,000	3	-	3	-	2	4	3	3	2	3	1	-	24	897	3,058
11,001	12,000	1	3	1	1	-	2	3	1	1	2	-	-	15	912	3,230
12,001	13,000	3	2	2	5	3	2	3	-	-	1	-	2	23	935	3,518
13,001	14,000	-	2	1	-	-	-	2	4	-	1	3	1	14	949	3,707
14,001	15,000	1	1	2	-	2	-	1	2	3	1	2	-	15	964	3,924
15,001	16,000	-	2	1	4	4	-	1	1	3	2	2	1	21	985	4,250
16,001	17,000	3	1	2	1	1	-	-	1	1	1	1	1	13	998	4,464
17,001	18,000	6	4	4	3	5	6	4	3	3	3	5	4	50	1,048	5,339
18,001	19,000	-	1	1	4	1	-	2	1	-	-	1	1	12	1,060	5,561
19,001	20,000	2	-	1	-	-	-	1	-	2	1	2	1	10	1,070	5,756
20,001	21,000	2	1	1	3	2	1	1	1	2	-	-	-	14	1,084	6,043
21,001	22,000	1	1	-	-	2	3	2	-	2	1	1	-	13	1,097	6,323
22,001	23,000	1	-	1	1	-	3	-	-	1	-	1	-	8	1,105	6,503
23,001	24,000	-	1	2	1	1	-	-	1	1	-	-	-	7	1,112	6,667
24,001	25,000	-	2	2	-	1	1	-	3	-	-	-	-	9	1,121	6,888
25,001	26,000	1	2	-	-	-	-	-	2	-	1	-	1	7	1,128	7,066
26,001	27,000	-	1	-	1	1	-	2	-	1	1	1	1	9	1,137	7,305
27,001	28,000	1	-	-	-	2	1	-	-	-	1	-	-	5	1,142	7,442
28,001	29,000	1	1	2	2	-	-	1	-	-	1	-	-	8	1,150	7,670
29,001	30,000	-	1	2	-	1	2	3	2	1	2	1	-	15	1,165	8,113
30,001	31,000	-	-	1	-	-	2	-	1	-	-	1	-	5	1,170	8,266
31,001	32,000	1	1	-	-	-	1	-	1	1	-	-	-	5	1,175	8,423
32,001	33,000	1	-	-	1	1	-	2	-	2	1	1	-	9	1,184	8,716
33,001	34,000	1	2	1	-	-	-	1	-	1	2	-	1	9	1,193	9,017
34,001	35,000	-	1	1	1	2	-	1	1	-	1	-	-	8	1,201	9,293
35,001	36,000	1	-	1	1	-	-	-	-	1	-	-	1	5	1,206	9,471
36,001	37,000	-	1	-	-	-	-	-	-	-	1	1	-	3	1,209	9,580
37,001	38,000	-	1	-	1	1	1	-	1	-	-	-	-	5	1,214	9,768
38,001	39,000	2	-	-	1	-	1	1	-	-	-	1	1	7	1,221	10,037
39,001	40,000	1	-	1	-	2	1	-	-	-	-	-	1	6	1,227	10,274
40,001	41,000	-	-	1	-	-	-	-	-	-	-	2	-	3	1,230	10,396

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	1	-	2	-	-	-	2	1	1	1	1	9	1,239	10,769
42,001	43,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,240	10,812
43,001	44,000	-	-	1	-	-	2	-	-	-	-	-	-	3	1,243	10,942
44,001	45,000	1	-	-	-	-	1	-	-	1	-	1	-	4	1,247	11,120
45,001	46,000	2	-	-	-	-	-	2	-	-	-	-	-	4	1,251	11,302
46,001	47,000	-	-	-	1	-	-	-	1	-	1	-	-	3	1,254	11,442
47,001	48,000	1	-	-	-	-	-	1	1	2	-	-	-	5	1,259	11,679
48,001	49,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,261	11,776
49,001	50,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,262	11,826
50,001	51,000	-	-	-	-	-	-	2	1	-	-	-	-	3	1,265	11,977
51,001	52,000	-	1	-	-	1	1	-	-	-	-	-	1	4	1,269	12,183
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269	12,183
53,001	54,000	2	-	-	-	-	-	-	-	1	-	-	-	3	1,272	12,344
54,001	55,000	-	1	-	-	-	-	-	-	-	-	-	2	3	1,275	12,507
55,001	56,000	-	-	-	-	-	1	-	-	1	-	1	-	3	1,278	12,674
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,278	12,674
57,001	58,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,279	12,731
58,001	59,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,281	12,848
59,001	60,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,282	12,908
60,001	61,000	-	-	-	-	1	1	1	-	-	-	1	-	4	1,286	13,150
61,001	62,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,287	13,211
62,001	63,000	-	-	1	-	1	-	-	1	-	-	1	1	5	1,292	13,524
63,001	64,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,294	13,651
64,001	65,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,296	13,780
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,296	13,780
66,001	67,000	1	1	-	-	-	1	-	-	1	1	-	-	5	1,301	14,112
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301	14,112
68,001	69,000	-	-	-	-	1	-	-	-	-	1	-	-	2	1,303	14,249
69,001	70,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,304	14,319
70,001	71,000	-	-	1	-	-	-	1	-	-	1	1	-	4	1,308	14,601
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,308	14,601
72,001	73,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,310	14,746
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,310	14,746
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,310	14,746
75,001	76,000	-	1	-	-	-	-	-	-	1	-	1	-	3	1,313	14,972
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,313	14,972
77,001	78,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,315	15,127
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,315	15,127
79,001	80,000	-	1	-	1	-	-	-	-	-	1	-	2	5	1,320	15,525
80,001	81,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,322	15,686
81,001	82,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,324	15,849
82,001	83,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,325	15,931

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,325	15,931
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,326	16,016
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,326	16,016
86,001	87,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,328	16,189
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,328	16,189
94,001	95,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,329	16,283
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329	16,283
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329	16,283
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329	16,283
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329	16,283
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329	16,283
145,000	145,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,330	16,428
229,000	229,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,331	16,657
103,000	103,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,333	16,863
575,000	575,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,334	17,438
625,000	625,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,335	18,063
127,000	127,000	-	-	-	-	1	1	-	-	-	-	-	-	2	1,337	18,317
111,000	111,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,339	18,539
218,000	218,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,340	18,757
148,000	148,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,341	18,905
101,000	101,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,342	19,006
181,000	181,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,343	19,187
134,000	134,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,344	19,321
151,000	151,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,345	19,472
241,000	241,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,346	19,713
772,000	772,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,347	20,485
105,000	105,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,348	20,590
156,000	156,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,349	20,746
175,000	175,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,350	20,921
144,000	144,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,351	21,065
256,000	256,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,352	21,321
155,000	155,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,353	21,476
552,000	552,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,354	22,028
102,000	102,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,355	22,130
160,000	160,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,356	22,290
190,000	190,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,357	22,480

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
171,000	171,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,358	22,651
169,000	169,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,359	22,820
186,000	186,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,360	23,006
389,000	389,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,361	23,395
110,000	110,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,362	23,505
454,000	454,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,363	23,959
202,000	202,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,364	24,161
142,000	142,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,365	24,303
158,000	158,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,366	24,461
	-													-	1,366	24,461
	-													-	1,366	24,461
	Totals	112	113	112	112	112	113	114	113	117	114	117	117	1,366	Median	

Average Usage	17,907	Billing
Median Usage	5,500	683
Average # Customers	114	
Change in Number of Customers	5	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	3	4	6	6	1	4	4	6	9	1	48	48	-
1	1,000	5	9	6	6	4	5	7	3	6	5	5	8	69	117	35
1,001	2,000	5	3	5	5	4	4	6	4	2	2	4	3	47	164	105
2,001	3,000	3	2	4	2	4	1	-	2	6	3	3	6	36	200	195
3,001	4,000	2	4	4	6	4	3	-	6	2	4	4	2	41	241	339
4,001	5,000	2	2	4	-	4	3	6	1	2	-	1	3	28	269	465
5,001	6,000	-	4	1	2	1	2	3	2	1	4	1	3	24	293	597
6,001	7,000	2	-	1	2	-	4	2	2	1	3	2	-	19	312	720
7,001	8,000	5	2	1	3	1	1	-	2	3	1	-	1	20	332	870
8,001	9,000	1	1	1	2	-	-	-	2	-	2	-	1	10	342	955
9,001	10,000	1	1	2	-	1	2	-	-	-	1	4	1	13	355	1,079
10,001	11,000	2	1	3	1	1	-	-	-	1	-	3	1	13	368	1,215
11,001	12,000	1	2	-	1	2	1	-	-	1	1	1	-	10	378	1,330
12,001	13,000	-	1	1	2	-	-	-	1	-	-	1	1	7	385	1,418
13,001	14,000	2	-	2	1	-	-	-	-	2	2	-	2	11	396	1,566
14,001	15,000	-	-	-	1	1	-	2	-	1	-	-	-	5	401	1,639
15,001	16,000	1	-	-	1	1	-	1	3	1	-	1	-	9	410	1,778
16,001	17,000	1	1	-	-	-	1	3	1	1	2	1	1	12	422	1,976
17,001	18,000	1	1	-	-	-	1	-	-	2	-	1	1	7	429	2,099
18,001	19,000	1	-	1	3	-	-	-	-	1	1	1	1	9	438	2,265
19,001	20,000	-	1	-	-	1	-	1	2	2	-	1	3	11	449	2,480
20,001	21,000	-	2	-	-	2	-	-	2	-	1	-	1	8	457	2,644
21,001	22,000	2	-	1	-	1	1	-	-	-	2	-	-	7	464	2,794
22,001	23,000	-	-	-	-	-	1	1	-	-	1	-	1	4	468	2,884
23,001	24,000	2	-	-	-	-	2	3	1	-	-	1	1	10	478	3,119
24,001	25,000	-	-	-	-	2	1	-	-	-	-	-	-	3	481	3,193
25,001	26,000	-	-	2	-	-	-	-	1	-	1	2	1	7	488	3,371
26,001	27,000	-	-	-	-	1	-	1	-	-	-	-	-	2	490	3,424
27,001	28,000	-	2	-	-	-	-	-	1	1	2	1	1	8	498	3,644
28,001	29,000	-	-	1	1	1	-	2	1	-	-	-	1	7	505	3,844
29,001	30,000	-	-	1	-	-	-	1	-	-	-	1	1	4	509	3,962
30,001	31,000	1	-	-	1	1	1	-	-	-	-	-	-	4	513	4,084
31,001	32,000	-	1	1	-	1	1	-	-	2	-	-	-	6	519	4,273
32,001	33,000	-	-	1	-	-	-	-	2	1	-	-	-	4	523	4,403
33,001	34,000	-	-	-	1	-	-	-	-	-	-	-	-	1	524	4,436
34,001	35,000	-	1	-	-	-	-	-	1	-	2	-	-	4	528	4,574
35,001	36,000	-	-	1	-	-	-	1	-	-	-	-	-	2	530	4,645
36,001	37,000	-	2	-	-	1	-	-	1	2	-	-	1	7	537	4,901
37,001	38,000	-	-	-	-	1	1	1	-	-	-	-	-	3	540	5,013
38,001	39,000	1	-	-	1	-	1	1	-	-	-	-	1	5	545	5,206
39,001	40,000	1	-	1	-	-	-	-	-	-	2	-	-	4	549	5,364
40,001	41,000	-	1	-	-	2	-	-	-	-	-	-	-	3	552	5,485

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	1	-	-	-	1	-	1	-	2	1	-	-	6	558	5,734
42,001	43,000	-	-	1	-	-	-	1	-	-	-	1	-	3	561	5,862
43,001	44,000	1	-	-	-	-	1	-	2	-	-	-	1	5	566	6,079
44,001	45,000	1	-	-	-	-	1	1	-	1	-	-	-	4	570	6,257
45,001	46,000	-	1	-	-	-	2	-	-	-	1	1	-	5	575	6,485
46,001	47,000	-	1	-	1	2	-	-	-	-	-	1	1	6	581	6,764
47,001	48,000	1	1	-	1	-	-	1	1	-	-	-	-	5	586	7,001
48,001	49,000	-	-	-	2	-	-	-	-	-	-	1	1	4	590	7,195
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	590	7,195
50,001	51,000	1	1	2	2	1	1	1	1	1	1	1	2	15	605	7,953
51,001	52,000	2	2	2	1	2	1	1	1	1	2	1	1	17	622	8,828
52,001	53,000	-	1	-	-	-	-	-	-	-	-	-	-	1	623	8,881
53,001	54,000	1	1	-	-	-	2	-	-	-	-	-	-	4	627	9,095
54,001	55,000	-	-	-	-	-	1	-	-	-	-	-	-	1	628	9,149
55,001	56,000	-	-	-	-	1	-	-	-	1	-	-	-	2	630	9,260
56,001	57,000	-	-	3	-	-	-	-	-	-	1	-	-	4	634	9,486
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	634	9,486
58,001	59,000	-	-	-	-	1	-	-	-	1	-	-	-	2	636	9,603
59,001	60,000	-	-	-	-	-	-	1	-	-	-	-	-	1	637	9,663
60,001	61,000	1	-	1	1	-	-	1	-	-	-	-	-	4	641	9,905
61,001	62,000	1	-	-	-	-	-	-	-	-	-	-	-	1	642	9,966
62,001	63,000	-	-	-	1	-	-	-	1	-	-	-	-	2	644	10,091
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	1	1	645	10,155
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	645	10,155
65,001	66,000	-	-	-	-	-	-	-	-	-	-	1	-	1	646	10,220
66,001	67,000	-	-	-	1	-	-	-	-	-	1	-	-	2	648	10,353
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	648	10,353
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	648	10,353
69,001	70,000	-	1	-	1	1	-	-	-	1	-	-	-	4	652	10,631
70,001	71,000	1	-	-	-	-	-	-	-	-	-	-	-	1	653	10,702
71,001	72,000	-	-	-	-	-	-	-	1	1	-	-	-	2	655	10,845
72,001	73,000	-	1	-	-	-	-	-	-	-	-	-	-	1	656	10,917
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	656	10,917
74,001	75,000	-	-	1	-	-	-	-	-	-	-	-	-	1	657	10,992
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	10,992
76,001	77,000	-	-	-	-	-	-	-	-	1	-	-	-	1	658	11,068
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	658	11,068
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	658	11,068
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	658	11,068
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	1	1	659	11,149
81,001	82,000	-	-	-	-	-	-	-	-	-	-	1	-	1	660	11,230
82,001	83,000	-	-	-	-	-	-	1	-	-	-	-	-	1	661	11,313

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	661	11,313
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	661	11,313
85,001	86,000	-	-	-	-	1	-	-	-	-	-	-	-	1	662	11,398
86,001	87,000	-	-	-	1	1	-	-	-	-	1	-	-	3	665	11,658
87,001	88,000	-	-	-	-	-	-	1	-	-	-	-	-	1	666	11,745
88,001	89,000	-	-	-	-	-	1	-	-	-	-	-	-	1	667	11,834
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	667	11,834
90,001	91,000	-	-	-	-	-	-	-	1	-	-	-	-	1	668	11,924
91,001	92,000	-	-	1	-	-	-	-	-	-	1	-	-	2	670	12,107
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	670	12,107
93,001	94,000	-	-	-	-	-	-	1	-	-	-	-	-	1	671	12,201
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	671	12,201
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	671	12,201
96,001	97,000	-	-	-	-	-	-	1	-	-	-	-	-	1	672	12,297
97,001	98,000	-	-	-	1	-	-	-	-	1	-	-	-	2	674	12,492
98,001	99,000	-	1	-	-	-	-	-	-	-	-	-	-	1	675	12,591
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	12,591
234,000	234,000	-	-	-	-	-	-	1	-	-	-	-	-	1	676	12,825
244,000	244,000	-	-	-	-	-	1	-	-	-	-	-	-	1	677	13,069
147,000	147,000	-	1	-	-	-	1	1	-	-	-	-	-	3	680	13,510
163,000	163,000	-	-	-	-	-	1	-	1	-	-	-	-	2	682	13,836
138,000	138,000	-	-	-	-	-	2	-	-	-	-	-	-	2	684	14,112
220,000	220,000	-	-	-	-	-	1	-	-	-	-	-	1	2	686	14,552
280,000	280,000	-	1	-	-	-	-	-	-	-	-	-	-	1	687	14,832
126,000	126,000	-	1	-	-	-	-	-	-	-	-	-	-	1	688	14,958
152,000	152,000	-	-	-	1	-	-	-	-	-	-	-	1	2	690	15,262
335,000	335,000	-	-	-	-	-	-	-	1	-	-	-	-	1	691	15,597
125,000	125,000	-	-	1	-	-	-	-	1	-	-	-	1	3	694	15,972
199,000	199,000	-	-	-	-	-	1	-	-	-	-	-	-	1	695	16,171
134,000	134,000	-	-	-	-	-	-	-	1	-	-	-	-	1	696	16,305
122,000	122,000	-	-	-	-	1	-	-	-	-	-	-	-	1	697	16,427
407,000	407,000	-	-	-	-	-	1	-	-	-	-	-	-	1	698	16,834
281,000	281,000	-	-	-	-	-	1	-	2	-	-	-	-	3	701	17,677
255,000	255,000	-	-	-	-	-	1	-	-	-	-	-	-	1	702	17,932
173,000	173,000	-	-	-	-	-	-	-	-	-	1	-	-	1	703	18,105
165,000	165,000	-	-	-	-	-	-	-	-	-	-	-	1	1	704	18,270
291,000	291,000	-	-	-	-	-	-	-	-	-	1	-	1	2	706	18,852
155,000	155,000	-	-	-	-	-	-	-	-	-	-	-	1	1	707	19,007
181,000	181,000	-	-	-	-	-	-	-	-	-	1	-	-	1	708	19,188
171,000	171,000	-	-	-	-	-	-	-	-	-	1	-	-	1	709	19,359
105,000	105,000	-	-	-	-	-	-	-	-	-	1	-	-	1	710	19,464
142,000	142,000	1	-	-	-	-	-	-	-	-	-	-	-	1	711	19,606

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
154,000	154,000	-	-	1	-	-	-	-	-	1	-	-	-	2	713	19,914
340,000	340,000	-	-	-	-	-	-	1	-	-	-	-	-	1	714	20,254
164,000	164,000	-	-	-	-	-	-	1	-	-	-	-	-	1	715	20,418
378,000	378,000	-	-	-	-	-	-	1	-	-	-	-	-	1	716	20,796
137,000	137,000	-	-	-	-	-	-	1	-	-	-	-	-	1	717	20,933
128,000	128,000	-	1	-	-	-	-	1	-	-	-	-	-	2	719	21,189
285,000	285,000	-	-	-	-	-	-	1	-	-	-	-	-	1	720	21,474
168,000	168,000	-	-	-	-	-	-	-	-	2	-	-	-	2	722	21,810
267,000	267,000	-	-	-	-	-	-	-	-	1	-	-	-	1	723	22,077
359,000	359,000	-	-	-	-	-	-	-	-	1	-	-	-	1	724	22,436
258,000	258,000	-	-	-	-	-	-	-	-	1	-	-	-	1	725	22,694
239,000	239,000	1	-	-	-	-	-	-	-	-	-	-	-	1	726	22,933
229,000	229,000	1	-	-	-	-	-	-	-	-	-	-	-	1	727	23,162
345,000	345,000	1	-	-	-	-	-	-	-	-	-	-	-	1	728	23,507
109,000	109,000	1	1	-	-	-	-	-	-	-	-	-	-	2	730	23,725
107,000	107,000	-	-	-	1	-	-	-	-	-	-	-	-	1	731	23,832
153,000	153,000	-	-	-	-	1	-	-	-	-	-	-	-	1	732	23,985
140,000	140,000	-	-	-	-	-	-	-	-	1	-	-	-	1	733	24,125
318,000	318,000	-	-	-	-	-	-	-	-	1	-	-	-	1	734	24,443
231,000	231,000	-	-	-	-	1	-	-	-	-	-	1	-	2	736	24,905
336,000	336,000	-	-	-	-	1	-	-	-	-	-	-	-	1	737	25,241
262,000	262,000	-	-	-	-	-	1	-	-	-	-	-	-	1	738	25,503
303,000	303,000	-	-	-	-	1	-	-	-	-	-	-	-	1	739	25,806
221,000	221,000	-	-	-	-	-	1	-	-	-	-	-	-	1	740	26,027
270,000	270,000	-	-	-	-	-	-	-	-	1	-	-	-	1	741	26,297
332,000	332,000	-	-	-	-	-	-	-	-	-	1	-	-	1	742	26,629
233,000	233,000	-	-	-	-	-	-	-	-	-	1	-	-	1	743	26,862
102,000	102,000	-	-	-	-	-	-	-	-	1	-	1	-	2	745	27,066
192,000	192,000	-	-	-	1	-	-	-	-	-	-	-	-	1	746	27,258
139,000	139,000	-	-	-	-	1	-	-	-	-	-	-	-	1	747	27,397
247,000	247,000	-	-	-	-	-	-	-	-	-	-	1	-	1	748	27,644
394,000	394,000	-	-	-	-	-	-	-	-	-	-	1	-	1	749	28,038
230,000	230,000	-	-	-	-	-	-	-	-	-	-	1	-	1	750	28,268
112,000	112,000	-	-	-	-	-	-	-	-	-	-	1	-	1	751	28,380
196,000	196,000	-	-	1	-	-	-	-	-	-	-	-	-	1	752	28,576
377,000	377,000	-	-	1	-	-	-	-	-	-	-	-	-	1	753	28,953
108,000	108,000	-	-	-	1	-	-	-	-	-	-	-	-	1	754	29,061
286,000	286,000	-	-	1	-	-	-	-	-	-	-	-	-	1	755	29,347
279,000	279,000	-	-	-	-	-	-	-	-	-	-	1	-	1	756	29,626
201,000	201,000	-	-	-	-	-	-	-	-	-	-	-	1	1	757	29,827
486,000	486,000	-	-	-	-	-	-	-	-	-	-	-	1	1	758	30,313
186,000	186,000	-	-	-	-	-	-	-	-	-	-	-	1	1	759	30,499

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
157,000	157,000	-	-	-	-	-	-	-	-	-	-	1	-	1	760	30,656
271,000	271,000	-	1	-	-	-	-	-	-	-	-	-	-	1	761	30,927
187,000	187,000	-	-	-	-	-	-	-	-	-	-	1	-	1	762	31,114
212,000	212,000	-	-	-	-	1	-	-	-	-	1	-	-	2	764	31,538
228,000	228,000	-	-	-	-	-	-	-	1	-	-	-	-	1	765	31,766
235,000	235,000	-	-	-	-	-	-	-	-	-	1	-	-	1	766	32,001
238,000	238,000	-	-	-	-	-	-	1	-	-	-	-	-	1	767	32,239
435,000	435,000	-	-	-	-	-	-	1	-	-	-	-	-	1	768	32,674
226,000	226,000	-	-	-	-	-	-	-	-	-	-	-	1	1	769	32,900
158,000	158,000	-	-	-	-	-	-	-	-	-	1	-	-	1	770	33,058
120,000	120,000	1	-	-	-	-	-	-	-	-	-	1	-	2	772	33,298
232,000	232,000	-	-	-	-	-	-	-	-	-	-	1	-	1	773	33,530
225,000	225,000	-	-	-	-	-	-	-	-	-	-	-	1	1	774	33,755
348,000	348,000	-	-	-	-	-	-	-	-	1	-	-	-	1	775	34,103
121,000	121,000	1	-	-	-	-	-	-	-	-	-	-	-	1	776	34,224
189,000	189,000	1	-	-	-	-	-	-	-	-	-	-	-	1	777	34,413
106,000	106,000	-	-	1	-	-	-	-	-	-	-	-	-	1	778	34,519
405,000	405,000	-	-	-	1	-	-	-	-	-	-	-	-	1	779	34,924
223,000	223,000	-	-	-	1	-	-	-	-	-	-	-	-	1	780	35,147
324,000	324,000	-	-	-	1	-	-	-	-	-	-	-	-	1	781	35,471
216,000	216,000	-	1	-	-	-	-	-	-	-	-	-	-	1	782	35,687
331,000	331,000	-	1	-	-	-	-	-	-	-	-	-	-	1	783	36,018
178,000	178,000	1	-	-	-	-	-	-	-	-	-	-	-	1	784	36,196
148,000	148,000	1	-	-	-	-	-	-	-	-	-	-	-	1	785	36,344
116,000	116,000	-	-	-	-	-	-	-	1	-	-	-	-	1	786	36,460
249,000	249,000	-	-	-	-	-	-	1	-	-	-	-	-	1	787	36,709
362,000	362,000	-	-	-	-	-	-	-	1	-	-	-	-	1	788	37,071
114,000	114,000	-	-	-	-	-	-	-	1	-	-	-	-	1	789	37,185
293,000	293,000	-	-	-	-	-	-	-	1	-	-	-	-	1	790	37,478
194,000	194,000	-	-	-	-	-	-	-	1	-	-	-	-	1	791	37,672
135,000	135,000	-	-	-	-	-	-	-	1	-	-	-	-	1	792	37,807
	-													-	792	37,807
	-													-	792	37,807
	Totals	65	65	65	66	66	65	66	66	67	67	67	67	792	Median	

Average Usage	47,736
Median Usage	13,500
Average # Customers	66
Change in Number of Customers	2

Median Billing 396

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	5	4	2	4	5	4	4	4	6	5	49	49	-
1	1,000	3	3	2	4	4	4	4	5	3	1	2	2	37	86	19
1,001	2,000	5	7	2	1	4	4	5	5	4	4	3	-	44	130	85
2,001	3,000	3	1	7	7	2	6	6	4	1	2	2	5	46	176	200
3,001	4,000	4	3	1	3	4	-	2	3	3	4	2	4	33	209	315
4,001	5,000	4	5	-	1	3	3	3	2	5	3	6	4	39	248	491
5,001	6,000	4	2	6	2	3	1	-	2	3	-	3	-	26	274	634
6,001	7,000	1	1	-	3	2	2	-	-	-	1	1	1	12	286	712
7,001	8,000	-	1	1	1	-	-	-	3	2	2	1	-	11	297	794
8,001	9,000	1	2	3	1	-	-	1	1	-	2	1	2	14	311	913
9,001	10,000	2	1	-	-	3	1	-	2	1	2	5	3	20	331	1,103
10,001	11,000	1	1	1	2	4	2	4	-	2	3	1	1	22	353	1,334
11,001	12,000	-	-	1	2	1	1	1	-	2	1	3	4	16	369	1,518
12,001	13,000	2	2	4	-	1	2	-	1	2	1	2	2	19	388	1,756
13,001	14,000	1	3	-	1	-	1	-	1	-	2	1	-	10	398	1,891
14,001	15,000	-	-	-	3	1	-	2	3	-	-	1	-	10	408	2,036
15,001	16,000	1	-	1	-	-	-	-	-	1	-	1	-	4	412	2,098
16,001	17,000	2	-	1	1	-	1	-	2	-	1	1	1	10	422	2,263
17,001	18,000	-	1	-	-	-	2	-	1	-	-	1	1	6	428	2,368
18,001	19,000	-	-	-	-	-	1	1	1	1	-	-	-	4	432	2,442
19,001	20,000	-	-	1	1	1	-	1	-	1	1	1	-	7	439	2,578
20,001	21,000	1	-	-	-	1	-	-	-	1	1	-	1	5	444	2,681
21,001	22,000	-	-	1	-	-	2	-	-	1	-	1	1	6	450	2,810
22,001	23,000	-	1	-	-	-	-	2	-	-	1	-	-	4	454	2,900
23,001	24,000	-	-	1	-	-	-	1	1	1	2	-	1	7	461	3,064
24,001	25,000	-	-	-	-	-	-	1	-	1	1	-	-	3	464	3,138
25,001	26,000	-	-	-	-	-	1	-	-	-	-	-	1	2	466	3,189
26,001	27,000	-	3	-	-	-	-	-	-	-	-	1	1	5	471	3,321
27,001	28,000	-	-	1	-	1	-	-	2	-	-	-	-	4	475	3,431
28,001	29,000	-	-	-	1	1	1	1	-	-	1	1	-	6	481	3,602
29,001	30,000	-	1	-	-	-	1	-	1	-	-	1	-	4	485	3,720
30,001	31,000	-	-	-	1	-	-	1	-	-	1	-	1	4	489	3,842
31,001	32,000	-	-	-	1	-	-	-	-	-	1	-	-	2	491	3,905
32,001	33,000	-	-	2	-	-	-	-	-	-	-	-	-	2	493	3,970
33,001	34,000	-	-	1	-	1	-	1	-	-	-	-	-	3	496	4,071
34,001	35,000	-	-	1	-	1	-	-	-	1	-	-	-	3	499	4,174
35,001	36,000	-	-	-	1	1	-	-	-	1	-	-	-	3	502	4,281
36,001	37,000	1	1	-	-	-	1	-	-	-	-	-	-	3	505	4,390
37,001	38,000	-	-	1	-	2	-	-	-	-	-	-	-	3	508	4,503
38,001	39,000	-	-	-	-	1	1	-	1	-	-	-	1	4	512	4,657
39,001	40,000	-	-	-	1	-	-	-	-	-	-	-	-	1	513	4,696
40,001	41,000	-	-	-	1	-	-	-	-	-	-	-	-	1	514	4,737

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	1	-	-	-	-	-	-	-	1	-	2	4	518	4,903
42,001	43,000	1	-	-	-	1	-	-	-	-	-	-	-	2	520	4,988
43,001	44,000	1	1	1	-	-	-	-	1	1	-	-	-	5	525	5,205
44,001	45,000	1	-	1	-	1	1	-	-	-	-	-	-	4	529	5,383
45,001	46,000	-	-	-	-	-	-	1	-	-	-	-	-	1	530	5,429
46,001	47,000	-	-	-	1	-	-	-	-	1	-	-	-	2	532	5,522
47,001	48,000	-	-	1	-	-	-	1	-	1	-	-	-	3	535	5,664
48,001	49,000	-	-	-	-	-	1	-	-	1	1	1	-	4	539	5,858
49,001	50,000	2	2	-	-	-	1	-	-	1	-	-	-	6	545	6,155
50,001	51,000	1	1	-	-	-	-	-	-	1	-	-	1	4	549	6,357
51,001	52,000	-	1	-	1	-	1	-	1	-	1	-	-	5	554	6,615
52,001	53,000	1	-	-	1	-	-	-	-	-	-	-	-	2	556	6,720
53,001	54,000	-	-	1	1	-	-	-	-	-	-	1	-	3	559	6,880
54,001	55,000	1	-	1	-	-	-	-	-	-	1	2	-	5	564	7,153
55,001	56,000	-	-	-	-	-	-	-	-	-	2	-	-	2	566	7,264
56,001	57,000	-	-	-	-	-	-	-	1	-	-	-	-	1	567	7,320
57,001	58,000	-	-	-	-	-	-	1	-	-	1	-	-	2	569	7,435
58,001	59,000	1	-	-	2	1	-	-	-	1	-	-	-	5	574	7,728
59,001	60,000	-	-	-	-	-	-	-	-	2	-	-	2	4	578	7,966
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	578	7,966
61,001	62,000	-	-	-	-	1	-	-	-	-	-	-	-	1	579	8,027
62,001	63,000	-	-	-	-	1	1	-	-	-	1	-	-	3	582	8,215
63,001	64,000	-	-	-	-	-	-	1	1	-	-	-	-	2	584	8,342
64,001	65,000	-	1	1	-	2	-	-	-	1	-	-	1	6	590	8,729
65,001	66,000	1	-	-	-	-	-	-	-	-	-	1	-	2	592	8,860
66,001	67,000	1	1	-	-	-	-	-	-	-	-	1	-	3	595	9,059
67,001	68,000	-	1	1	1	-	-	1	1	-	-	-	-	5	600	9,397
68,001	69,000	-	-	1	1	-	-	-	1	-	-	-	-	3	603	9,602
69,001	70,000	-	1	-	-	-	1	-	-	-	-	1	-	3	606	9,811
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	1	1	607	9,881
71,001	72,000	-	-	-	1	-	-	-	-	-	-	-	-	1	608	9,953
72,001	73,000	-	-	-	-	-	-	-	-	1	-	-	1	2	610	10,098
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	610	10,098
74,001	75,000	-	2	-	-	-	-	-	-	-	-	-	-	2	612	10,247
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	612	10,247
76,001	77,000	1	-	-	1	-	-	-	-	-	-	-	-	2	614	10,400
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	614	10,400
78,001	79,000	1	-	-	-	-	1	-	-	-	-	-	1	3	617	10,635
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	617	10,635
80,001	81,000	-	-	1	1	-	1	1	-	-	-	-	1	5	622	11,038
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	622	11,038
82,001	83,000	2	-	1	-	-	-	-	-	-	1	-	-	4	626	11,368

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	1	-	1	-	-	2	628	11,535
84,001	85,000	2	-	-	-	-	-	-	1	-	-	-	-	3	631	11,788
85,001	86,000	-	-	-	-	-	-	-	-	-	1	1	-	2	633	11,959
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	633	11,959
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	633	11,959
88,001	89,000	-	-	-	-	-	-	1	-	-	-	-	-	1	634	12,048
89,001	90,000	-	-	-	-	-	-	1	-	-	-	-	-	1	635	12,137
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	1	1	636	12,228
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	636	12,228
92,001	93,000	-	-	-	-	1	-	-	1	-	-	-	-	2	638	12,413
93,001	94,000	-	-	-	-	-	-	1	1	-	1	-	-	3	641	12,693
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	641	12,693
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	1	1	642	12,789
96,001	97,000	-	-	1	-	-	-	-	-	1	-	-	-	2	644	12,982
97,001	98,000	-	-	-	1	-	-	-	-	-	-	-	-	1	645	13,079
98,001	99,000	-	1	-	-	-	-	-	-	-	-	-	-	1	646	13,178
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	646	13,178
199,000	199,000	1	1	-	-	-	-	-	-	-	-	-	-	2	648	13,576
178,000	178,000	1	-	-	-	-	-	-	-	-	-	-	-	1	649	13,754
459,000	459,000	-	-	-	-	-	1	-	-	-	-	-	-	1	650	14,213
901,000	901,000	-	-	-	-	-	1	-	-	-	-	-	-	1	651	15,114
219,000	219,000	-	-	-	-	-	1	-	-	-	-	-	-	1	652	15,333
109,000	109,000	-	-	-	1	-	-	-	-	-	-	-	-	1	653	15,442
137,000	137,000	-	-	1	-	-	1	-	-	-	-	-	-	2	655	15,716
167,000	167,000	-	-	-	1	-	-	-	-	-	-	-	-	1	656	15,883
156,000	156,000	-	-	-	1	-	-	-	-	-	1	-	-	2	658	16,195
301,000	301,000	-	-	1	1	-	-	-	-	-	-	-	-	2	660	16,797
173,000	173,000	-	-	-	-	-	1	-	-	-	-	-	-	1	661	16,970
210,000	210,000	-	-	-	-	-	1	-	-	-	-	-	-	1	662	17,180
401,000	401,000	-	-	-	-	-	1	-	-	-	-	-	-	1	663	17,581
125,000	125,000	-	-	-	-	-	1	-	-	-	-	-	-	1	664	17,706
136,000	136,000	-	-	2	1	-	1	-	-	-	-	-	-	4	668	18,250
130,000	130,000	-	1	-	-	-	1	-	-	-	-	-	-	2	670	18,510
191,000	191,000	-	1	-	-	-	-	-	-	-	-	1	-	2	672	18,892
157,000	157,000	-	1	-	-	-	-	1	-	1	-	-	-	3	675	19,363
270,000	270,000	-	1	-	-	-	-	-	-	-	-	-	-	1	676	19,633
229,000	229,000	1	-	-	-	-	-	-	-	-	-	-	-	1	677	19,862
143,000	143,000	-	1	-	-	-	-	-	1	1	-	-	-	3	680	20,291
122,000	122,000	-	1	-	-	-	-	-	-	-	-	-	-	1	681	20,413
391,000	391,000	-	-	-	-	-	-	-	1	-	-	-	-	1	682	20,804
140,000	140,000	-	-	-	-	-	-	-	1	1	-	-	-	2	684	21,084
154,000	154,000	-	-	-	-	-	-	-	1	-	1	-	2	4	688	21,700

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
314,000	314,000	-	-	-	-	-	-	-	1	-	1	-	-	2	690	22,328
171,000	171,000	-	-	1	-	-	-	1	-	-	-	-	-	2	692	22,670
222,000	222,000	-	-	-	-	1	-	-	-	-	-	-	-	1	693	22,892
129,000	129,000	1	-	-	-	-	1	-	-	-	-	-	-	2	695	23,150
263,000	263,000	-	-	-	-	-	1	-	-	-	-	-	-	1	696	23,413
253,000	253,000	-	-	-	-	-	1	-	-	-	-	-	-	1	697	23,666
298,000	298,000	-	-	-	-	1	1	-	-	-	-	-	-	2	699	24,262
102,000	102,000	-	-	-	1	-	1	1	-	-	-	-	-	3	702	24,568
170,000	170,000	-	-	-	-	-	1	-	-	-	-	1	-	2	704	24,908
295,000	295,000	-	-	-	-	-	1	-	-	-	-	-	-	1	705	25,203
409,000	409,000	-	-	-	-	-	1	-	-	-	-	-	-	1	706	25,612
209,000	209,000	-	-	-	-	-	-	-	1	-	-	-	-	1	707	25,821
120,000	120,000	-	-	-	-	-	-	-	-	-	-	-	1	1	708	25,941
260,000	260,000	-	-	-	-	-	-	-	-	-	1	-	1	2	710	26,461
236,000	236,000	-	-	-	-	-	-	-	-	-	-	-	1	1	711	26,697
111,000	111,000	-	-	-	-	-	-	-	-	-	-	-	1	1	712	26,808
684,000	684,000	-	-	-	-	-	-	-	-	-	-	-	1	1	713	27,492
174,000	174,000	-	-	-	-	-	-	-	1	-	-	-	1	2	715	27,840
105,000	105,000	1	-	-	-	-	-	-	-	-	1	-	-	2	717	28,050
147,000	147,000	-	-	-	-	-	-	-	-	-	1	-	-	1	718	28,197
430,000	430,000	-	-	-	-	-	-	-	-	-	1	-	-	1	719	28,627
155,000	155,000	-	-	2	-	-	-	1	-	-	-	-	-	3	722	29,092
103,000	103,000	-	-	-	-	-	-	1	-	-	1	-	-	2	724	29,298
142,000	142,000	1	-	-	-	-	-	1	-	-	-	-	-	2	726	29,582
235,000	235,000	-	-	-	-	-	-	1	-	-	-	-	-	1	727	29,817
144,000	144,000	-	-	-	-	-	-	1	-	-	-	-	1	2	729	30,105
148,000	148,000	-	-	-	-	-	-	1	-	-	-	-	-	1	730	30,253
194,000	194,000	-	-	-	-	-	1	1	-	-	-	-	1	3	733	30,835
456,000	456,000	-	-	-	-	-	-	1	-	-	-	-	-	1	734	31,291
128,000	128,000	-	-	-	-	1	-	1	-	-	1	-	-	3	737	31,675
106,000	106,000	-	-	1	-	-	-	1	-	-	-	-	-	2	739	31,887
284,000	284,000	-	-	-	-	-	-	1	-	-	-	-	-	1	740	32,171
453,000	453,000	-	-	-	-	-	-	-	-	1	-	-	-	1	741	32,624
110,000	110,000	-	-	-	-	-	-	-	-	1	-	-	-	1	742	32,734
182,000	182,000	-	-	-	-	-	-	-	-	1	-	-	-	1	743	32,916
402,000	402,000	-	-	-	-	-	-	-	-	1	-	-	-	1	744	33,318
216,000	216,000	-	-	-	-	-	-	-	-	-	1	-	-	1	745	33,534
341,000	341,000	-	-	-	-	-	-	-	-	1	-	-	-	1	746	33,875
168,000	168,000	-	-	-	-	-	-	-	-	1	-	-	-	1	747	34,043
197,000	197,000	1	-	-	-	-	-	-	-	-	-	-	-	1	748	34,240
150,000	150,000	-	-	1	-	-	-	-	1	1	-	-	-	3	751	34,690
349,000	349,000	1	-	-	1	-	-	-	-	-	-	-	-	2	753	35,388

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
234,000	234,000	1	-	1	-	-	-	-	-	-	-	-	-	2	755	35,856
163,000	163,000	1	-	-	-	-	-	-	-	1	-	-	-	2	757	36,182
279,000	279,000	-	-	-	-	-	-	-	-	1	-	-	-	1	758	36,461
420,000	420,000	-	-	-	-	-	-	-	-	1	-	-	-	1	759	36,881
185,000	185,000	1	-	-	-	1	-	1	-	1	-	-	-	4	763	37,621
245,000	245,000	-	-	-	-	1	-	-	-	1	-	-	-	2	765	38,111
342,000	342,000	-	-	-	-	-	-	-	-	1	-	-	-	1	766	38,453
213,000	213,000	-	-	-	-	1	-	-	-	-	-	-	-	1	767	38,666
133,000	133,000	-	-	-	-	1	-	-	-	-	-	-	-	1	768	38,799
237,000	237,000	-	-	-	-	1	-	-	-	-	-	-	-	1	769	39,036
212,000	212,000	-	-	-	-	-	1	-	-	-	-	-	-	1	770	39,248
162,000	162,000	1	-	-	1	1	-	-	-	-	-	-	-	3	773	39,734
328,000	328,000	-	-	-	-	1	-	-	-	-	-	-	-	1	774	40,062
114,000	114,000	-	-	-	-	1	-	-	-	1	-	-	-	2	776	40,290
132,000	132,000	-	-	-	-	-	1	-	-	-	-	-	-	1	777	40,422
363,000	363,000	-	-	-	-	-	-	-	-	-	1	-	-	1	778	40,785
175,000	175,000	-	-	-	-	-	-	-	1	-	1	-	-	2	780	41,135
203,000	203,000	-	-	-	-	-	-	-	-	-	1	-	-	1	781	41,338
181,000	181,000	-	-	-	-	-	-	-	-	-	1	1	-	2	783	41,700
291,000	291,000	-	-	1	-	-	-	-	-	-	-	-	-	1	784	41,991
550,000	550,000	-	-	-	1	-	-	-	-	-	-	-	-	1	785	42,541
196,000	196,000	-	-	-	1	1	-	-	-	-	1	-	-	3	788	43,129
101,000	101,000	-	-	-	-	1	-	-	1	-	-	-	-	2	790	43,331
164,000	164,000	-	1	-	-	1	-	-	-	-	-	-	-	2	792	43,659
450,000	450,000	-	-	-	-	-	-	1	-	-	-	-	-	1	793	44,109
187,000	187,000	-	-	-	1	-	-	-	-	-	-	-	-	1	794	44,296
511,000	511,000	-	-	-	-	-	-	-	-	-	-	1	-	1	795	44,807
104,000	104,000	-	-	-	-	1	-	-	-	-	-	-	-	1	796	44,911
356,000	356,000	-	-	-	-	-	-	-	-	-	-	1	-	1	797	45,267
112,000	112,000	-	-	-	-	-	-	-	-	-	-	1	-	1	798	45,379
207,000	207,000	-	-	-	-	-	-	-	-	-	-	1	-	1	799	45,586
183,000	183,000	-	-	-	1	-	-	-	-	-	-	-	-	1	800	45,769
146,000	146,000	-	-	-	1	-	-	-	-	-	-	-	-	1	801	45,915
116,000	116,000	1	-	1	-	-	-	-	-	-	-	-	-	2	803	46,147
293,000	293,000	-	-	1	-	-	-	-	-	-	-	-	-	1	804	46,440
138,000	138,000	-	-	1	-	-	-	-	-	-	-	-	-	1	805	46,578
205,000	205,000	-	-	1	-	-	-	-	-	-	-	-	-	1	806	46,783
158,000	158,000	-	1	-	-	-	-	-	-	-	-	-	1	2	808	47,099
121,000	121,000	-	-	-	-	-	-	-	-	-	-	-	1	1	809	47,220
115,000	115,000	-	-	-	-	-	-	-	-	-	-	1	-	1	810	47,335
176,000	176,000	-	-	-	-	-	-	-	-	-	-	1	-	1	811	47,511
352,000	352,000	-	-	-	-	-	-	-	-	-	-	-	1	1	812	47,863

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
382,000	382,000	-	-	-	-	-	-	-	-	-	-	-	1	1	813	48,245
200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	1	1	814	48,445
113,000	113,000	-	2	-	-	-	-	-	-	-	-	-	-	2	816	48,671
149,000	149,000	1	-	-	-	-	-	-	-	-	1	1	-	3	819	49,118
195,000	195,000	-	-	-	-	1	-	-	-	-	-	-	-	1	820	49,313
223,000	223,000	-	-	-	-	1	-	-	-	-	-	-	-	1	821	49,536
139,000	139,000	-	-	-	-	1	-	-	-	-	-	-	-	1	822	49,675
206,000	206,000	-	-	-	-	-	-	-	-	-	-	1	1	2	824	50,087
649,000	649,000	-	-	-	-	1	-	-	-	-	-	-	-	1	825	50,736
190,000	190,000	-	-	1	-	-	-	-	-	-	-	-	-	1	826	50,926
455,000	455,000	-	-	-	-	-	-	1	-	-	1	-	-	2	828	51,836
227,000	227,000	-	-	-	-	-	-	-	1	-	-	-	-	1	829	52,063
108,000	108,000	-	-	-	-	-	-	1	-	-	-	-	-	1	830	52,171
278,000	278,000	-	-	-	-	-	-	1	-	-	-	-	-	1	831	52,449
338,000	338,000	-	-	-	-	-	-	1	-	-	-	-	-	1	832	52,787
393,000	393,000	-	-	-	-	-	-	-	1	-	-	-	-	1	833	53,180
145,000	145,000	-	-	-	-	-	-	-	-	-	-	-	1	1	834	53,325
215,000	215,000	-	-	-	-	-	-	-	-	1	-	-	-	1	835	53,540
217,000	217,000	-	1	-	-	-	-	1	-	-	-	1	-	3	838	54,191
321,000	321,000	-	-	-	-	-	-	-	-	-	-	1	-	1	839	54,512
259,000	259,000	-	-	-	-	-	-	-	-	1	-	-	-	1	840	54,771
226,000	226,000	-	-	-	-	-	-	-	-	-	-	1	-	1	841	54,997
261,000	261,000	-	-	-	-	-	-	-	-	-	-	1	-	1	842	55,258
365,000	365,000	1	-	-	-	-	-	-	-	-	-	-	-	1	843	55,623
165,000	165,000	-	1	-	-	-	-	-	1	-	-	-	-	2	845	55,953
344,000	344,000	-	1	-	-	-	-	-	-	-	-	-	-	1	846	56,297
225,000	225,000	-	1	-	-	-	-	-	-	-	-	-	-	1	847	56,522
230,000	230,000	-	-	-	1	-	-	-	-	-	-	-	-	1	848	56,752
214,000	214,000	-	1	-	-	-	-	-	-	-	-	-	-	1	849	56,966
264,000	264,000	-	-	-	1	-	-	-	-	-	-	-	-	1	850	57,230
166,000	166,000	-	-	-	1	-	-	-	-	-	-	-	-	1	851	57,396
189,000	189,000	-	-	-	-	-	-	-	1	-	-	-	-	1	852	57,585
134,000	134,000	-	-	-	-	-	-	-	1	-	-	-	-	1	853	57,719
276,000	276,000	-	-	-	-	-	-	-	1	-	-	-	-	1	854	57,995
478,000	478,000	-	-	-	-	-	-	-	1	-	-	-	-	1	855	58,473
	-													-	855	58,473
	-													-	855	58,473
														-	855	58,473
Totals		71	71	71	71	71	71	72	72	72	71	71	71	855	Median	
										Average Usage				68,389	Billing	
										Median Usage				21,500	428	
										Average # Customers				71		

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	-	-	1	1	1	1	5	5	-
1	1,000	-	-	-	-	-	-	1	-	-	-	-	-	1	6	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	1
2,001	3,000	-	-	-	-	-	-	-	1	-	-	-	-	1	7	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	3
4,001	5,000	-	-	1	-	-	1	1	-	-	-	-	-	3	10	17
5,001	6,000	-	-	-	-	1	-	1	-	-	-	-	1	3	13	33
6,001	7,000	-	-	1	-	-	1	-	-	-	1	-	-	3	16	53
7,001	8,000	-	-	-	1	1	-	-	-	1	-	-	-	3	19	75
8,001	9,000	-	1	-	-	-	-	-	1	-	-	-	-	2	21	92
9,001	10,000	1	-	1	1	-	-	-	-	-	-	-	-	3	24	121
10,001	11,000	1	1	1	-	-	-	-	-	-	-	1	-	4	28	163
11,001	12,000	1	-	-	1	-	-	-	-	-	-	-	-	2	30	186
12,001	13,000	-	-	-	-	-	-	-	-	-	-	1	1	2	32	211
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	211
14,001	15,000	-	-	-	-	1	-	-	1	-	-	1	-	3	35	254
15,001	16,000	-	-	-	-	-	-	-	-	-	1	-	-	1	36	270
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	270
17,001	18,000	-	1	-	-	-	-	-	-	-	-	-	-	1	37	287
18,001	19,000	1	-	-	-	-	-	-	-	-	-	-	-	1	38	306
19,001	20,000	-	-	-	-	-	-	-	-	1	-	-	-	1	39	325
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	325
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	325
22,001	23,000	-	-	-	-	-	-	-	-	-	1	-	-	1	40	348
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	348
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	348
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	348
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	348
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	348
28,001	29,000	-	-	-	-	-	1	-	-	-	-	-	-	1	41	376
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	376
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	376
31,001	32,000	-	-	1	-	-	-	-	-	-	-	-	1	2	43	439
32,001	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	44	472
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	472
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	472
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	472
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	472
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	472
38,001	39,000	-	-	-	-	-	-	-	-	1	-	-	-	1	45	510
39,001	40,000	-	-	-	-	1	-	-	-	-	-	-	-	1	46	550
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	550
49,001	50,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47	599
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	599
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	599
52,001	53,000	-	1	-	-	-	-	-	-	-	-	-	-	1	48	652
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	652
63,001	64,000	1	-	-	-	-	-	-	-	-	-	-	-	1	49	715
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	715
71,001	72,000	-	-	-	-	-	-	1	-	-	-	-	-	1	50	787
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	787
80,001	81,000	-	-	1	-	-	-	-	-	-	-	-	-	1	51	867
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	51	867
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	1	1	52	950

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	950
92,001	93,000	-	-	-	-	-	-	-	-	-	-	1	-	1	53	1,042
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	1,042
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	1,042
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	1,042
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	1,042
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	1,042
98,001	99,000	-	1	-	-	-	-	-	-	-	-	-	-	1	54	1,141
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54	1,141
125,000	125,000	-	-	-	1	-	-	-	-	-	-	-	-	1	55	1,266
102,000	102,000	-	-	-	-	-	1	-	-	-	1	-	-	2	57	1,470
116,000	116,000	-	-	-	-	-	-	1	-	-	-	-	-	1	58	1,586
202,000	202,000	-	-	-	-	-	-	-	-	1	-	-	-	1	59	1,788
126,000	126,000	-	-	-	-	1	-	-	-	-	-	-	-	1	60	1,914
194,000	194,000	-	-	-	-	-	-	-	1	-	-	-	-	1	61	2,108
	-													-	61	2,108
	-													-	61	2,108
	Totals	5	5	6	5	5	5	5	5	5	5	5	5	61	Median Billing	

Average Usage	34,550
Median Usage	12,500
Average # Customers	5
Change in Number of Customers	-

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	-	1	2	1	1	1	12	12	-
1	1,000	-	-	-	-	-	-	1	-	-	-	-	-	1	13	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	1
24,001	25,000	1	-	-	-	-	-	-	-	-	-	-	-	1	14	25
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	25
34,001	35,000	-	1	1	-	-	-	-	-	1	-	-	-	3	17	129
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	129
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	129
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	1	1	18	166
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	166
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	166
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	166

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	166
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	166
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	166
44,001	45,000	-	-	-	-	-	-	-	-	-	1	-	-	1	19	211
45,001	46,000	-	-	-	-	-	-	1	-	-	-	-	-	1	20	256
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	256
58,001	59,000	-	-	-	-	-	-	-	-	-	-	1	-	1	21	315
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	315
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	315
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	315
62,001	63,000	-	-	-	1	-	-	-	-	-	-	-	-	1	22	377
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	377
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	23	449
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	449
79,001	80,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24	528
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	528
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	528
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	528

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	528
84,001	85,000	-	-	-	-	-	1	-	-	-	-	-	-	1	25	613
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	1	1	26	698
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	698
195,000	195,000	-	-	-	1	-	-	-	-	-	-	-	-	1	27	893
467,000	467,000	-	-	-	1	-	-	-	-	-	-	-	-	1	28	1,360
473,000	473,000	-	1	-	-	-	-	-	-	-	-	-	-	1	29	1,833
529,000	529,000	-	-	-	-	-	1	-	-	-	-	-	-	1	30	2,362
614,000	614,000	-	-	-	-	-	-	-	1	-	-	-	-	1	31	2,976
130,000	130,000	-	-	-	-	-	-	-	-	-	1	-	-	1	32	3,106
485,000	485,000	-	-	-	-	-	-	1	-	-	-	-	-	1	33	3,591
496,000	496,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	4,087
418,000	418,000	-	-	-	-	-	-	1	-	-	-	-	-	1	35	4,505
715,000	715,000	-	-	-	-	-	-	-	-	-	1	-	-	1	36	5,220
259,000	259,000	-	-	-	-	-	-	-	-	1	-	-	-	1	37	5,479
345,000	345,000	-	-	-	-	-	1	-	-	-	-	-	-	1	38	5,824
192,000	192,000	-	-	-	-	1	-	-	-	-	-	-	-	1	39	6,016
462,000	462,000	-	-	-	-	1	-	-	-	-	-	-	-	1	40	6,478
247,000	247,000	-	-	-	-	1	-	-	-	-	-	-	-	1	41	6,725
457,000	457,000	-	-	-	-	-	-	-	-	-	-	-	1	1	42	7,182
352,000	352,000	-	-	-	-	-	-	-	1	-	-	-	-	1	43	7,534
152,000	152,000	-	1	-	-	-	-	-	-	-	-	-	-	1	44	7,686
391,000	391,000	1	-	-	-	-	-	-	-	-	-	-	-	1	45	8,077
272,000	272,000	-	-	1	-	-	-	-	-	-	-	-	-	1	46	8,349
174,000	174,000	1	-	-	-	-	-	-	-	-	-	-	-	1	47	8,523
412,000	412,000	-	-	1	-	-	-	-	-	-	-	-	-	1	48	8,935
	-													-	48	8,935
	-													-	48	8,935
	Totals	4	4	4	4	4	4	4	4	4	4	4	4	48	Median	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Average Usage				186,146	Billing	
										Median Usage				79,500	24	
										Average # Customers				4		
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Industrial

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
1,001	2,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2	2
2,001	3,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3	4
3,001	4,000	-	1	1	-	1	-	-	1	-	-	-	-	4	7	18
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	18
5,001	6,000	-	-	-	-	-	-	-	-	-	-	1	-	1	8	24
6,001	7,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	30
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	30
8,001	9,000	-	-	-	1	-	-	1	-	-	-	-	-	2	11	47
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	47
17,001	18,000	-	-	-	-	-	1	-	-	-	-	-	-	1	12	65
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Industrial

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Industrial

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	65
-														-	12	65
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12	Median	
										Average Usage				5,375	Billing	
										Median Usage				3,500	6	
										Average # Customers				1		
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Industrial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Industrial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Industrial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
	-													-	12	-
	Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	Median	

Average Usage	-	Billing
Median Usage	-	6
Average # Customers	1	
Change in Number of Customers	-	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Industrial

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	1	-	-	1	1	3	3	-
1	1,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1
39,001	40,000	-	-	-	-	-	-	-	-	1	-	-	-	1	5	40
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Industrial

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Industrial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	40
	-													-	5	40
	-													-	5	40
	Totals	-	-	-	-	-	-	-	1	1	1	1	1	5	Median	
										Average Usage				8,000	Billing	
										Median Usage				-	3	
										Average # Customers				0		
										Change in Number of Customers				1		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	30	26	35	32	28	25	19	35	25	25	29	23	332	332	-
1	1,000	5	13	7	6	10	8	4	4	5	5	2	10	79	411	40
1,001	2,000	8	7	10	10	5	3	12	4	8	6	6	13	92	503	178
2,001	3,000	4	9	9	6	4	6	1	1	5	4	7	6	62	565	333
3,001	4,000	7	6	6	5	5	5	6	3	3	6	5	4	61	626	546
4,001	5,000	6	6	4	6	3	6	4	3	4	3	5	7	57	683	803
5,001	6,000	6	2	4	5	9	5	3	10	5	9	4	4	66	749	1,166
6,001	7,000	4	9	6	3	6	1	5	5	4	3	3	6	55	804	1,523
7,001	8,000	5	4	3	4	7	3	4	5	5	7	2	5	54	858	1,928
8,001	9,000	1	3	4	5	5	7	2	4	3	2	7	3	46	904	2,319
9,001	10,000	7	6	5	-	4	6	7	4	4	4	6	6	59	963	2,880
10,001	11,000	4	4	3	1	3	7	6	4	5	4	4	5	50	1,013	3,405
11,001	12,000	5	3	6	4	5	3	3	2	6	5	4	5	51	1,064	3,991
12,001	13,000	5	4	4	5	2	6	2	3	3	4	2	4	44	1,108	4,541
13,001	14,000	3	4	4	6	4	1	2	-	3	2	5	4	38	1,146	5,054
14,001	15,000	2	1	3	2	3	2	-	3	1	1	4	1	23	1,169	5,388
15,001	16,000	2	4	2	4	4	2	2	3	2	6	5	3	39	1,208	5,992
16,001	17,000	8	4	2	3	3	2	3	2	1	4	2	3	37	1,245	6,603
17,001	18,000	1	-	-	4	1	2	3	2	1	2	1	1	18	1,263	6,918
18,001	19,000	1	1	2	1	5	3	-	2	4	1	2	4	26	1,289	7,399
19,001	20,000	-	1	3	3	1	2	4	3	2	2	3	4	28	1,317	7,945
20,001	21,000	2	3	1	1	-	4	2	2	1	2	4	1	23	1,340	8,417
21,001	22,000	1	3	-	-	2	3	4	2	3	-	1	1	20	1,360	8,847
22,001	23,000	3	1	1	5	1	4	1	1	-	4	1	1	23	1,383	9,364
23,001	24,000	1	-	1	1	4	1	4	1	2	1	3	1	20	1,403	9,834
24,001	25,000	3	3	1	2	1	2	1	1	5	3	-	-	22	1,425	10,373
25,001	26,000	1	1	1	2	1	2	3	2	1	3	-	1	18	1,443	10,832
26,001	27,000	1	-	2	1	-	-	1	1	-	2	2	-	10	1,453	11,097
27,001	28,000	1	1	2	1	2	2	1	2	2	-	2	1	17	1,470	11,565
28,001	29,000	1	-	-	-	1	1	3	2	1	1	1	-	11	1,481	11,878
29,001	30,000	1	2	-	1	1	-	2	2	1	-	2	-	12	1,493	12,232
30,001	31,000	2	-	1	1	2	1	-	-	1	-	1	2	11	1,504	12,568
31,001	32,000	-	-	1	-	-	1	1	1	1	-	2	1	8	1,512	12,820
32,001	33,000	-	2	-	1	-	-	3	1	1	1	-	-	9	1,521	13,112
33,001	34,000	1	-	1	1	-	-	-	1	-	1	-	1	6	1,527	13,313
34,001	35,000	-	-	-	1	1	-	-	-	-	-	1	-	3	1,530	13,417
35,001	36,000	-	-	-	1	-	-	1	1	1	-	1	-	5	1,535	13,594
36,001	37,000	1	-	-	1	-	3	-	-	-	-	-	-	5	1,540	13,777
37,001	38,000	-	-	-	1	-	1	1	1	1	-	-	1	6	1,546	14,002
38,001	39,000	1	-	-	-	-	1	1	-	-	1	-	2	6	1,552	14,233
39,001	40,000	1	-	-	1	-	-	-	-	2	1	-	1	6	1,558	14,470
40,001	41,000	-	1	-	-	1	-	1	-	-	1	-	1	5	1,563	14,672

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,565	14,755
42,001	43,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,567	14,840
43,001	44,000	-	1	-	-	-	-	-	2	-	1	-	2	6	1,573	15,101
44,001	45,000	-	-	-	-	-	-	1	2	-	1	1	1	6	1,579	15,368
45,001	46,000	-	-	1	-	-	-	1	-	1	-	1	1	5	1,584	15,596
46,001	47,000	-	-	1	-	-	2	-	1	-	1	-	-	5	1,589	15,828
47,001	48,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,591	15,923
48,001	49,000	-	-	-	-	-	-	2	-	-	-	2	-	4	1,595	16,117
49,001	50,000	1	-	1	-	-	-	1	-	1	-	1	-	5	1,600	16,365
50,001	51,000	-	-	-	-	-	-	-	-	1	1	1	-	3	1,603	16,516
51,001	52,000	-	1	-	1	-	-	-	1	1	1	-	-	5	1,608	16,774
52,001	53,000	-	-	1	-	1	-	1	2	1	1	-	-	7	1,615	17,141
53,001	54,000	-	1	-	-	-	-	-	-	-	1	-	1	3	1,618	17,302
54,001	55,000	-	-	1	1	-	-	-	2	1	1	-	-	6	1,624	17,629
55,001	56,000	-	1	-	-	-	1	-	-	-	-	1	-	3	1,627	17,795
56,001	57,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,629	17,908
57,001	58,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,630	17,966
58,001	59,000	-	-	-	-	1	-	-	1	-	1	-	-	3	1,633	18,141
59,001	60,000	-	-	-	-	-	-	1	-	1	1	1	1	5	1,638	18,439
60,001	61,000	-	-	-	-	1	-	-	1	-	-	-	-	2	1,640	18,560
61,001	62,000	-	-	-	1	1	-	-	-	-	-	-	-	2	1,642	18,683
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,642	18,683
63,001	64,000	1	2	-	1	-	-	-	-	-	-	-	-	4	1,646	18,937
64,001	65,000	1	-	-	-	-	-	1	-	-	1	1	-	4	1,650	19,195
65,001	66,000	-	-	-	-	-	-	1	1	1	1	1	-	5	1,655	19,522
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,655	19,522
67,001	68,000	-	-	1	-	-	-	-	1	-	-	-	-	2	1,657	19,657
68,001	69,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,659	19,794
69,001	70,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,660	19,864
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,660	19,864
71,001	72,000	-	-	-	-	1	-	1	-	1	1	-	-	4	1,664	20,150
72,001	73,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,665	20,222
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,665	20,222
74,001	75,000	1	-	1	-	1	-	-	-	1	-	-	-	4	1,669	20,520
75,001	76,000	-	-	-	1	-	1	-	-	1	-	-	-	3	1,672	20,747
76,001	77,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,673	20,823
77,001	78,000	-	1	-	-	1	-	-	-	-	-	-	-	2	1,675	20,978
78,001	79,000	-	-	-	1	1	-	-	-	-	2	-	-	4	1,679	21,292
79,001	80,000	-	-	-	-	-	-	1	-	1	1	2	-	5	1,684	21,690
80,001	81,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,685	21,770
81,001	82,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,686	21,852
82,001	83,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,687	21,934

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,689	22,101
84,001	85,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,690	22,186
85,001	86,000	-	-	1	-	-	-	-	-	1	-	-	-	2	1,692	22,357
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,693	22,443
87,001	88,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,694	22,531
88,001	89,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,695	22,619
89,001	90,000	-	-	-	-	-	-	1	-	1	-	-	-	2	1,697	22,798
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,697	22,798
91,001	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,698	22,890
92,001	93,000	-	1	-	-	-	-	1	1	-	-	-	-	3	1,701	23,167
93,001	94,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,702	23,261
94,001	95,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,703	23,355
95,001	96,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,704	23,451
96,001	97,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,705	23,547
97,001	98,000	-	-	-	-	-	1	-	-	-	1	1	-	3	1,708	23,840
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,708	23,840
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,708	23,840
226,000	226,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,709	24,066
104,000	104,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,710	24,170
103,000	103,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,711	24,273
205,000	205,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,712	24,478
225,000	225,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,713	24,703
219,000	219,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,714	24,922
108,000	108,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,716	25,138
220,000	220,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,717	25,358
113,000	113,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,718	25,471
156,000	156,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,719	25,627
144,000	144,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,720	25,771
106,000	106,000	-	-	-	-	-	-	-	-	2	-	-	-	2	1,722	25,983
131,000	131,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,723	26,114
164,000	164,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,724	26,278
228,000	228,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,725	26,506
155,000	155,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,726	26,661
118,000	118,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,727	26,779
117,000	117,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,728	26,896
171,000	171,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,729	27,067
119,000	119,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,730	27,186
153,000	153,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,731	27,339
127,000	127,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,732	27,466
120,000	120,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,733	27,586
126,000	126,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,734	27,712
149,000	149,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,735	27,861

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
110,000	110,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,736	27,971
130,000	130,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,737	28,101
152,000	152,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,738	28,253
273,000	273,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,739	28,526
147,000	147,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,740	28,673
210,000	210,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,741	28,883
167,000	167,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,742	29,050
114,000	114,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,743	29,164
	-													-	1,743	29,164
	-													-	1,743	29,164
	-													-	1,743	29,164
	Totals	144	144	144	144	144	145	145	146	146	147	147	147	1,743	Median	

Average Usage	16,732	Billing
Median Usage	8,500	872
Average # Customers	145	
Change in Number of Customers	3	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	23	29	28	32	33	26	20	17	23	25	32	23	311	311	-
1	1,000	7	4	7	8	4	2	5	5	9	4	5	1	61	372	31
1,001	2,000	8	6	7	6	4	7	6	3	3	2	6	8	66	438	130
2,001	3,000	5	4	6	7	4	3	2	5	2	5	2	7	52	490	260
3,001	4,000	7	4	2	6	3	3	1	6	3	8	8	6	57	547	459
4,001	5,000	7	6	6	1	2	1	2	1	3	5	6	4	44	591	657
5,001	6,000	7	3	4	4	5	4	1	2	3	3	6	6	48	639	921
6,001	7,000	7	6	6	6	3	5	4	3	7	5	8	4	64	703	1,337
7,001	8,000	5	7	2	3	6	2	5	3	4	4	4	9	54	757	1,742
8,001	9,000	4	3	6	7	3	3	3	4	4	6	2	6	51	808	2,176
9,001	10,000	2	1	4	3	8	6	3	3	5	4	3	4	46	854	2,613
10,001	11,000	2	1	2	5	3	1	2	3	1	3	1	5	29	883	2,917
11,001	12,000	2	5	3	1	3	3	2	1	2	2	1	1	26	909	3,216
12,001	13,000	3	2	6	1	4	5	-	1	2	1	5	6	36	945	3,666
13,001	14,000	4	2	4	3	3	1	4	-	-	2	2	2	27	972	4,031
14,001	15,000	6	6	4	2	2	-	1	5	-	1	2	1	30	1,002	4,466
15,001	16,000	-	2	1	3	5	3	1	3	-	4	3	4	29	1,031	4,915
16,001	17,000	3	4	1	3	5	3	5	3	3	3	2	3	38	1,069	5,542
17,001	18,000	1	1	2	3	2	4	2	5	2	2	2	3	29	1,098	6,050
18,001	19,000	5	3	3	1	1	3	2	2	2	5	5	3	35	1,133	6,697
19,001	20,000	-	2	5	3	-	2	4	2	2	2	2	1	25	1,158	7,185
20,001	21,000	-	1	3	3	-	3	3	1	2	3	1	3	23	1,181	7,656
21,001	22,000	-	1	-	2	1	4	1	3	3	3	-	1	19	1,200	8,065
22,001	23,000	1	3	3	3	1	2	3	2	2	2	1	2	25	1,225	8,627
23,001	24,000	1	1	4	1	2	2	2	1	2	1	1	1	19	1,244	9,074
24,001	25,000	1	2	1	1	4	3	1	1	1	-	1	-	16	1,260	9,466
25,001	26,000	-	5	-	1	-	1	2	1	-	4	2	1	17	1,277	9,899
26,001	27,000	-	-	-	1	1	3	1	2	3	-	2	4	17	1,294	10,350
27,001	28,000	3	1	-	-	-	3	3	2	4	1	1	3	21	1,315	10,928
28,001	29,000	2	-	1	1	2	1	2	2	2	1	-	-	14	1,329	11,327
29,001	30,000	1	3	-	1	1	-	-	-	3	-	1	-	10	1,339	11,622
30,001	31,000	1	2	1	2	1	1	1	-	-	1	-	-	10	1,349	11,927
31,001	32,000	1	2	1	2	-	-	2	1	3	1	-	-	13	1,362	12,336
32,001	33,000	2	-	-	1	-	-	1	2	1	1	-	1	9	1,371	12,629
33,001	34,000	1	-	-	1	1	-	1	2	1	2	-	2	11	1,382	12,997
34,001	35,000	-	1	1	-	3	-	-	-	-	-	2	-	7	1,389	13,239
35,001	36,000	-	-	-	-	1	-	2	1	2	-	2	1	9	1,398	13,558
36,001	37,000	-	1	1	1	2	-	-	-	2	1	-	1	9	1,407	13,887
37,001	38,000	-	-	-	-	1	1	-	1	-	-	2	1	6	1,413	14,112
38,001	39,000	-	1	2	-	1	-	2	-	-	1	-	-	7	1,420	14,381
39,001	40,000	-	1	1	-	3	-	1	-	-	-	-	1	7	1,427	14,658
40,001	41,000	1	1	-	1	3	3	1	2	-	2	-	1	15	1,442	15,265

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	1	-	3	1	2	-	-	1	-	1	2	-	11	1,453	15,722
42,001	43,000	1	1	2	1	2	-	-	2	-	5	-	2	16	1,469	16,402
43,001	44,000	1	2	1	1	-	1	2	-	2	-	1	-	11	1,480	16,880
44,001	45,000	1	2	1	-	-	3	-	1	-	3	-	1	12	1,492	17,414
45,001	46,000	-	-	2	-	2	2	-	1	-	1	2	-	10	1,502	17,869
46,001	47,000	1	-	-	2	1	2	1	1	-	1	1	-	10	1,512	18,334
47,001	48,000	1	1	1	-	-	1	3	1	1	1	1	-	11	1,523	18,857
48,001	49,000	2	-	1	1	-	-	3	-	1	1	-	3	12	1,535	19,439
49,001	50,000	-	1	-	3	2	2	-	1	-	1	1	1	12	1,547	20,033
50,001	51,000	-	1	2	1	-	-	2	-	4	-	-	-	10	1,557	20,538
51,001	52,000	-	-	1	2	-	-	1	2	2	-	2	-	10	1,567	21,053
52,001	53,000	2	-	-	1	-	2	1	-	2	-	-	-	8	1,575	21,473
53,001	54,000	1	-	-	1	-	1	1	-	1	-	2	1	8	1,583	21,901
54,001	55,000	-	2	1	1	-	-	-	-	-	-	1	2	7	1,590	22,282
55,001	56,000	-	2	1	1	-	1	-	1	-	-	-	-	6	1,596	22,615
56,001	57,000	3	1	-	-	-	1	-	1	3	-	-	-	9	1,605	23,124
57,001	58,000	1	-	1	1	-	-	-	2	-	1	2	1	9	1,614	23,641
58,001	59,000	1	-	1	-	-	4	1	-	-	1	-	1	9	1,623	24,168
59,001	60,000	-	1	1	-	1	1	1	-	2	-	1	-	8	1,631	24,644
60,001	61,000	-	-	1	-	-	1	1	1	1	-	-	1	6	1,637	25,007
61,001	62,000	-	1	-	-	1	-	1	-	-	1	-	1	5	1,642	25,314
62,001	63,000	-	2	-	-	-	-	1	1	-	1	1	2	8	1,650	25,814
63,001	64,000	-	-	-	-	1	-	1	-	-	-	-	-	2	1,652	25,941
64,001	65,000	1	-	1	-	-	-	1	1	-	-	-	-	4	1,656	26,199
65,001	66,000	-	-	1	-	3	1	1	2	-	1	-	-	9	1,665	26,789
66,001	67,000	-	-	1	-	1	-	-	1	1	1	-	1	6	1,671	27,188
67,001	68,000	1	-	-	1	-	1	-	1	1	1	1	-	7	1,678	27,660
68,001	69,000	-	1	-	-	-	-	-	1	2	1	-	-	5	1,683	28,003
69,001	70,000	1	1	1	-	1	-	-	3	2	2	1	-	12	1,695	28,837
70,001	71,000	-	2	1	1	1	1	-	2	1	-	1	-	10	1,705	29,542
71,001	72,000	1	-	-	1	-	1	-	1	-	-	-	-	4	1,709	29,828
72,001	73,000	-	-	-	1	-	-	-	-	1	1	-	-	3	1,712	30,045
73,001	74,000	1	-	-	1	1	-	-	-	-	-	1	-	4	1,716	30,339
74,001	75,000	-	1	-	-	-	-	-	-	-	-	-	2	3	1,719	30,563
75,001	76,000	-	-	1	1	3	1	-	-	-	1	-	-	7	1,726	31,091
76,001	77,000	-	2	2	-	1	-	-	-	-	-	-	-	5	1,731	31,474
77,001	78,000	-	1	-	-	-	1	1	-	-	-	1	-	4	1,735	31,784
78,001	79,000	-	1	-	-	1	-	1	-	-	-	1	-	4	1,739	32,098
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,740	32,177
80,001	81,000	1	-	-	1	-	-	1	1	-	-	-	-	4	1,744	32,499
81,001	82,000	1	-	1	-	1	1	-	1	-	1	-	1	7	1,751	33,070
82,001	83,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,753	33,235

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Irrigation

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	1	-	-	-	-	2	3	-	1	-	-	-	7	1,760	33,819
84,001	85,000	-	-	1	1	-	-	-	-	-	-	-	1	3	1,763	34,073
85,001	86,000	-	1	1	-	-	-	1	-	-	1	-	-	4	1,767	34,415
86,001	87,000	1	-	1	-	-	-	2	-	-	-	-	1	5	1,772	34,847
87,001	88,000	-	-	-	-	-	-	-	1	-	1	-	-	2	1,774	35,022
88,001	89,000	2	-	-	2	-	-	-	-	1	-	1	-	6	1,780	35,553
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,781	35,643
90,001	91,000	-	-	-	-	-	-	1	-	-	1	-	-	2	1,783	35,824
91,001	92,000	1	-	1	-	-	-	2	-	-	2	-	-	6	1,789	36,373
92,001	93,000	-	-	-	-	-	1	-	1	1	-	-	-	3	1,792	36,650
93,001	94,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,793	36,744
94,001	95,000	1	1	-	-	-	2	-	-	-	-	2	-	6	1,799	37,311
95,001	96,000	-	-	-	-	-	1	1	1	1	1	-	-	5	1,804	37,788
96,001	97,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,805	37,885
97,001	98,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,806	37,982
98,001	99,000	1	-	2	-	-	1	-	-	-	2	1	1	8	1,814	38,770
99,001	100,000	-	-	-	-	1	-	1	1	-	-	-	2	5	1,819	39,268
100,000	100,000	-	-	-	-	-	-	-	1	-	-	-	1	2	1,821	39,468
267,000	267,000	1	-	-	1	-	-	-	-	-	-	-	1	3	1,824	40,269
105,000	105,000	-	-	-	1	2	-	-	1	-	-	1	-	5	1,829	40,794
123,000	123,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,830	40,917
233,000	233,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,831	41,150
288,000	288,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,832	41,438
304,000	304,000	-	-	-	-	-	-	1	-	1	-	-	-	2	1,834	42,046
334,000	334,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,835	42,380
242,000	242,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,836	42,622
206,000	206,000	-	1	-	-	-	-	1	-	1	-	-	-	3	1,839	43,240
142,000	142,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,840	43,382
387,000	387,000	1	-	-	-	-	-	-	1	-	-	-	-	2	1,842	44,156
158,000	158,000	-	-	1	-	-	-	1	-	-	-	1	-	3	1,845	44,630
115,000	115,000	-	-	-	-	1	-	1	1	-	1	-	-	4	1,849	45,090
117,000	117,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,850	45,207
298,000	298,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,851	45,505
309,000	309,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,853	46,123
301,000	301,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,854	46,424
515,000	515,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,855	46,939
651,000	651,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,856	47,590
411,000	411,000	-	-	-	-	-	-	-	1	-	1	1	-	3	1,859	48,823
173,000	173,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,860	48,996
149,000	149,000	-	1	-	-	-	1	-	-	-	-	1	-	3	1,863	49,443
111,000	111,000	-	-	-	-	-	-	1	1	-	-	-	-	2	1,865	49,665
185,000	185,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,867	50,035

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
159,000	159,000	-	-	-	-	-	-	-	-	1	1	1	-	3	1,870	50,512
122,000	122,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,871	50,634
443,000	443,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,872	51,077
612,000	612,000	1	-	-	-	-	-	1	1	-	-	-	-	3	1,875	52,913
140,000	140,000	-	1	-	-	-	-	-	1	-	-	-	-	2	1,877	53,193
131,000	131,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,878	53,324
331,000	331,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,880	53,986
188,000	188,000	-	1	-	-	-	1	-	-	-	-	-	-	2	1,882	54,362
182,000	182,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,884	54,726
130,000	130,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,885	54,856
178,000	178,000	-	-	-	-	-	-	-	1	3	1	-	-	5	1,890	55,746
104,000	104,000	-	-	-	-	1	-	-	1	-	-	-	-	2	1,892	55,954
121,000	121,000	-	-	-	-	-	1	-	1	-	-	-	1	3	1,895	56,317
176,000	176,000	-	-	-	-	-	-	2	-	-	-	-	-	2	1,897	56,669
194,000	194,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,898	56,863
280,000	280,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,899	57,143
212,000	212,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,900	57,355
261,000	261,000	-	-	-	1	-	-	1	-	-	-	-	1	3	1,903	58,138
146,000	146,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,904	58,284
259,000	259,000	-	1	-	-	2	-	-	-	-	-	-	1	4	1,908	59,320
107,000	107,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,909	59,427
324,000	324,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,910	59,751
175,000	175,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,912	60,101
109,000	109,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,913	60,210
213,000	213,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,914	60,423
217,000	217,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,915	60,640
282,000	282,000	-	-	-	-	-	-	-	1	-	-	-	1	2	1,917	61,204
181,000	181,000	1	-	-	-	-	-	-	-	-	-	1	-	2	1,919	61,566
108,000	108,000	-	-	-	1	-	-	-	1	-	-	1	-	3	1,922	61,890
119,000	119,000	2	-	-	-	-	-	-	-	1	-	-	-	3	1,925	62,247
114,000	114,000	-	-	-	1	-	2	-	-	-	-	-	-	3	1,928	62,589
253,000	253,000	-	-	-	-	-	-	-	1	-	-	-	1	2	1,930	63,095
126,000	126,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,931	63,221
120,000	120,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,932	63,341
327,000	327,000	2	-	-	-	-	1	-	1	-	-	-	-	4	1,936	64,649
134,000	134,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,937	64,783
155,000	155,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,938	64,938
198,000	198,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,939	65,136
221,000	221,000	-	-	-	-	-	-	2	-	-	1	-	-	3	1,942	65,799
189,000	189,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,944	66,177
252,000	252,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,945	66,429
152,000	152,000	-	-	-	-	-	-	-	-	2	-	-	-	2	1,947	66,733

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
167,000	167,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,949	67,067
255,000	255,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,950	67,322
250,000	250,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,951	67,572
227,000	227,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,952	67,799
231,000	231,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,953	68,030
203,000	203,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,954	68,233
186,000	186,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,955	68,419
172,000	172,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,956	68,591
208,000	208,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,957	68,799
102,000	102,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,958	68,901
209,000	209,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,959	69,110
157,000	157,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,960	69,267
196,000	196,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,961	69,463
116,000	116,000	-	-	1	-	1	-	-	-	-	-	-	-	2	1,963	69,695
124,000	124,000	-	-	-	-	-	-	1	1	1	-	1	-	4	1,967	70,191
101,000	101,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,969	70,393
110,000	110,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,970	70,503
179,000	179,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,971	70,682
444,000	444,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,972	71,126
726,000	726,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,973	71,852
670,000	670,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,974	72,522
238,000	238,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,975	72,760
275,000	275,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,976	73,035
279,000	279,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,977	73,314
143,000	143,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,978	73,457
125,000	125,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,979	73,582
103,000	103,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,980	73,685
349,000	349,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,981	74,034
439,000	439,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,983	74,912
219,000	219,000	-	-	-	1	-	-	-	-	-	-	-	2	3	1,986	75,569
118,000	118,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,987	75,687
266,000	266,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,988	75,953
112,000	112,000	-	-	-	-	-	-	-	1	-	1	-	-	2	1,990	76,177
136,000	136,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,991	76,313
151,000	151,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,992	76,464
168,000	168,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,993	76,632
166,000	166,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,994	76,798
246,000	246,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,995	77,044
307,000	307,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,996	77,351
254,000	254,000	-	-	-	-	-	-	-	1	-	1	1	-	3	1,999	78,113
138,000	138,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2,000	78,251
164,000	164,000	-	1	-	-	-	-	-	-	1	-	-	-	2	2,002	78,579

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
137,000	137,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,003	78,716
113,000	113,000	-	-	-	-	-	-	-	1	1	-	-	-	2	2,005	78,942
139,000	139,000	-	1	-	-	-	-	1	-	-	-	1	-	3	2,008	79,359
132,000	132,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,009	79,491
129,000	129,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2,010	79,620
197,000	197,000	-	-	-	-	-	-	-	-	2	-	-	-	2	2,012	80,014
170,000	170,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,013	80,184
247,000	247,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,014	80,431
262,000	262,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,015	80,693
165,000	165,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,016	80,858
319,000	319,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,017	81,177
273,000	273,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,018	81,450
276,000	276,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,019	81,726
216,000	216,000	-	-	-	-	-	-	-	1	-	1	-	-	2	2,021	82,158
150,000	150,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,022	82,308
199,000	199,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,023	82,507
128,000	128,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2,024	82,635
161,000	161,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,025	82,796
222,000	222,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,026	83,018
106,000	106,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,027	83,124
348,000	348,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2,028	83,472
191,000	191,000	-	-	-	-	-	1	-	-	1	-	-	-	2	2,030	83,854
160,000	160,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,031	84,014
336,000	336,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2,032	84,350
485,000	485,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2,033	84,835
148,000	148,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2,034	84,983
192,000	192,000													-	2,034	84,983
														-	2,034	84,983
														-	2,034	84,983
														-	2,034	84,983
Totals		166	166	169	167	167	167	167	169	171	173	176	176	2,034	Median	
										Average Usage				41,781	Billing	
										Median Usage				15,500	1,017	
										Average # Customers				170		
										Change in Number of Customers				10		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	12	8	10	8	11	6	7	6	9	5	8	9	99	99	-
1	1,000	2	8	2	5	2	2	1	3	1	2	4	-	32	131	16
1,001	2,000	1	-	3	2	-	1	2	2	3	2	-	4	20	151	46
2,001	3,000	6	5	4	3	4	3	2	2	-	2	3	1	35	186	134
3,001	4,000	3	4	4	3	3	2	2	1	2	2	-	-	26	212	225
4,001	5,000	2	2	1	2	-	2	2	3	2	-	-	1	17	229	301
5,001	6,000	1	-	2	2	2	-	-	-	1	1	2	2	13	242	373
6,001	7,000	-	1	-	1	2	-	-	1	1	2	1	1	10	252	438
7,001	8,000	2	1	2	1	1	1	-	-	1	2	2	-	13	265	535
8,001	9,000	1	1	-	-	1	1	-	1	1	-	-	4	10	275	620
9,001	10,000	2	1	1	2	-	2	1	2	1	-	-	1	13	288	744
10,001	11,000	-	1	2	-	2	1	-	4	-	1	2	2	15	303	901
11,001	12,000	1	1	1	3	4	1	1	-	-	3	2	2	19	322	1,120
12,001	13,000	-	-	1	2	-	1	2	3	-	4	-	1	14	336	1,295
13,001	14,000	-	-	-	-	-	3	4	-	-	1	2	3	13	349	1,470
14,001	15,000	1	-	1	2	-	-	-	-	2	2	1	1	10	359	1,615
15,001	16,000	-	-	-	-	2	1	-	2	1	1	2	2	11	370	1,786
16,001	17,000	-	-	-	1	-	2	-	-	1	-	-	1	5	375	1,868
17,001	18,000	-	1	-	-	-	-	1	-	3	-	-	-	5	380	1,956
18,001	19,000	-	-	-	-	-	-	-	-	3	2	1	1	7	387	2,085
19,001	20,000	-	-	1	-	-	1	1	-	-	-	1	-	4	391	2,163
20,001	21,000	-	1	2	-	-	-	-	-	-	-	1	1	5	396	2,266
21,001	22,000	1	-	1	-	-	1	-	-	-	-	-	-	3	399	2,330
22,001	23,000	-	-	1	-	1	-	-	-	-	-	-	1	3	402	2,398
23,001	24,000	-	2	-	-	-	-	-	-	-	1	-	-	3	405	2,468
24,001	25,000	2	-	-	-	1	1	-	2	2	-	-	-	8	413	2,664
25,001	26,000	-	2	-	-	-	-	-	1	-	1	-	1	5	418	2,792
26,001	27,000	1	-	-	-	-	-	-	-	-	-	1	-	2	420	2,845
27,001	28,000	-	-	-	1	-	-	-	-	-	-	-	-	1	421	2,872
28,001	29,000	-	1	-	1	-	-	-	3	-	-	2	-	7	428	3,072
29,001	30,000	1	1	2	-	1	-	1	-	1	1	-	-	8	436	3,308
30,001	31,000	-	1	-	-	1	1	2	-	-	3	-	1	9	445	3,582
31,001	32,000	-	-	1	-	-	-	-	-	-	-	1	-	2	447	3,645
32,001	33,000	-	1	-	-	3	-	1	-	-	-	-	1	6	453	3,840
33,001	34,000	3	-	-	-	1	-	1	-	-	-	1	-	6	459	4,041
34,001	35,000	-	1	1	1	-	-	-	-	2	2	-	-	7	466	4,283
35,001	36,000	-	-	-	-	-	-	-	-	1	-	1	-	2	468	4,354
36,001	37,000	-	-	2	-	-	-	-	-	1	-	-	2	5	473	4,536
37,001	38,000	-	1	2	-	2	-	-	-	1	-	-	2	8	481	4,836

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	1	2	-	-	-	-	-	-	-	1	-	-	4	485	4,990
39,001	40,000	1	-	-	-	-	-	-	1	-	-	1	-	3	488	5,109
40,001	41,000	-	-	1	-	1	-	-	1	1	-	-	-	4	492	5,271
41,001	42,000	-	-	-	-	1	1	-	1	1	-	-	1	5	497	5,478
42,001	43,000	-	-	1	2	-	1	-	1	1	-	1	-	7	504	5,776
43,001	44,000	2	-	-	-	-	1	-	-	-	-	-	-	3	507	5,906
44,001	45,000	-	-	-	-	-	1	1	-	-	1	1	3	7	514	6,218
45,001	46,000	-	-	-	-	-	-	-	1	-	1	-	-	2	516	6,309
46,001	47,000	-	-	1	1	-	1	-	-	-	-	1	-	4	520	6,495
47,001	48,000	-	-	1	-	1	-	-	-	1	1	-	1	5	525	6,732
48,001	49,000	-	1	2	1	-	-	1	1	1	1	1	-	9	534	7,169
49,001	50,000	1	-	1	-	-	-	-	-	-	2	-	-	4	538	7,367
50,001	51,000	-	1	-	1	-	-	-	-	-	-	-	2	4	542	7,569
51,001	52,000	-	-	-	-	-	-	-	1	-	-	-	-	1	543	7,620
52,001	53,000	-	-	-	-	-	1	1	-	-	-	-	1	3	546	7,778
53,001	54,000	-	1	-	-	1	1	-	-	-	-	1	-	4	550	7,992
54,001	55,000	-	-	-	-	-	1	-	-	-	-	1	-	2	552	8,101
55,001	56,000	-	-	-	-	-	-	-	-	1	-	1	1	3	555	8,267
56,001	57,000	1	-	2	2	1	-	1	-	-	-	1	-	8	563	8,719
57,001	58,000	-	1	-	-	-	-	-	-	-	-	-	-	1	564	8,777
58,001	59,000	-	1	-	1	-	-	-	-	-	1	-	-	3	567	8,952
59,001	60,000	-	-	-	1	-	-	-	3	2	-	-	-	6	573	9,309
60,001	61,000	-	-	-	-	-	1	-	-	-	1	-	-	2	575	9,430
61,001	62,000	-	-	-	-	-	1	-	-	-	1	-	-	2	577	9,553
62,001	63,000	-	-	-	-	1	-	2	-	-	-	-	-	3	580	9,741
63,001	64,000	-	-	-	-	-	1	-	-	-	-	-	1	2	582	9,868
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	582	9,868
65,001	66,000	-	-	-	1	-	1	1	-	-	-	1	-	4	586	10,130
66,001	67,000	2	-	-	-	-	-	-	-	-	-	1	-	3	589	10,329
67,001	68,000	-	-	-	1	-	1	-	-	-	-	-	-	2	591	10,464
68,001	69,000	-	-	-	1	1	-	-	-	-	-	-	1	3	594	10,670
69,001	70,000	-	-	-	-	-	-	-	-	-	1	-	-	1	595	10,739
70,001	71,000	-	-	-	-	1	-	1	-	-	-	-	1	3	598	10,951
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	598	10,951
72,001	73,000	-	-	-	-	-	-	-	-	-	-	1	-	1	599	11,023
73,001	74,000	-	-	-	-	-	1	-	-	-	-	-	-	1	600	11,097
74,001	75,000	1	-	-	-	-	-	2	-	2	-	-	-	5	605	11,469
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	1	1	606	11,545
76,001	77,000	-	1	-	-	-	-	-	-	-	-	-	-	1	607	11,621

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	1	-	1	-	-	-	-	1	-	-	-	3	610	11,854
78,001	79,000	-	-	-	1	1	-	-	1	-	1	-	-	4	614	12,168
79,001	80,000	-	-	1	-	1	1	1	-	-	-	-	-	4	618	12,486
80,001	81,000	-	-	1	-	-	-	-	1	-	-	-	-	2	620	12,647
81,001	82,000	-	-	-	-	-	1	-	-	-	-	1	-	2	622	12,810
82,001	83,000	-	-	-	-	-	1	-	1	-	-	-	-	2	624	12,975
83,001	84,000	-	-	-	-	-	-	-	-	1	-	-	-	1	625	13,058
84,001	85,000	1	-	-	-	-	-	-	-	-	1	-	-	2	627	13,227
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	627	13,227
86,001	87,000	-	-	-	1	2	-	-	-	-	-	-	-	3	630	13,487
87,001	88,000	-	-	1	-	-	1	-	-	-	-	-	-	2	632	13,662
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1	633	13,750
89,001	90,000	-	-	-	-	1	-	-	-	-	-	-	1	2	635	13,929
90,001	91,000	-	-	-	-	1	-	-	-	-	-	-	-	1	636	14,020
91,001	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1	637	14,111
92,001	93,000	-	-	1	-	-	1	1	-	-	1	2	-	6	643	14,666
93,001	94,000	1	-	-	1	-	-	-	2	-	-	-	-	4	647	15,040
94,001	95,000	-	1	-	-	-	-	-	1	1	-	-	-	3	650	15,324
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	1	1	651	15,419
96,001	97,000	-	-	-	1	1	-	-	-	-	-	-	-	2	653	15,612
97,001	98,000	-	-	-	-	-	-	1	-	-	-	-	-	1	654	15,710
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	654	15,710
99,001	100,000	-	-	-	-	-	-	1	-	-	-	-	-	1	655	15,809
100,000	100,000	-	-	-	1	-	-	1	-	-	-	-	-	2	657	16,009
172,000	172,000	1	-	-	-	-	-	-	-	-	-	-	-	1	658	16,181
108,000	108,000	-	-	-	-	-	-	1	-	-	-	-	1	2	660	16,397
104,000	104,000	-	-	-	-	-	-	1	-	-	-	-	-	1	661	16,501
144,000	144,000	-	1	-	-	-	1	-	-	-	-	-	-	2	663	16,789
191,000	191,000	-	-	-	-	-	1	-	-	-	-	-	-	1	664	16,980
181,000	181,000	-	-	-	-	-	1	-	-	-	-	-	-	1	665	17,161
112,000	112,000	-	-	-	-	-	1	-	-	-	-	-	-	1	666	17,273
408,000	408,000	-	-	-	1	-	-	-	-	-	-	-	-	1	667	17,681
154,000	154,000	-	1	-	-	-	-	-	-	-	-	-	-	1	668	17,835
122,000	122,000	-	1	-	-	-	-	-	-	-	-	-	-	1	669	17,957
476,000	476,000	-	1	-	-	-	-	-	-	-	-	-	-	1	670	18,433
170,000	170,000	-	1	-	1	-	-	-	-	-	-	-	-	2	672	18,773
174,000	174,000	1	1	-	-	-	-	-	-	-	1	-	-	3	675	19,295
187,000	187,000	-	-	-	1	-	-	-	-	-	-	1	-	2	677	19,669
166,000	166,000	-	1	-	-	-	-	-	-	-	-	-	-	1	678	19,835

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
146,000	146,000	-	1	-	-	-	-	-	1	-	-	-	-	2	680	20,127
150,000	150,000	-	-	-	-	-	-	1	1	-	-	-	-	2	682	20,427
269,000	269,000	-	-	-	-	-	-	-	1	-	-	-	-	1	683	20,696
249,000	249,000	-	-	-	-	-	-	-	1	-	-	1	-	2	685	21,194
214,000	214,000	-	-	-	1	-	-	-	1	-	-	-	-	2	687	21,622
219,000	219,000	-	-	-	-	-	-	1	-	-	-	-	-	1	688	21,841
522,000	522,000	-	-	-	1	1	-	-	2	1	-	-	-	5	693	24,451
141,000	141,000	-	-	-	-	-	-	1	-	-	-	-	-	1	694	24,592
855,000	855,000	-	-	-	-	-	-	1	-	-	-	-	-	1	695	25,447
364,000	364,000	-	-	-	-	-	-	1	-	-	-	-	-	1	696	25,811
875,000	875,000	1	-	-	-	-	-	-	-	-	-	-	-	1	697	26,686
168,000	168,000	-	-	1	-	-	1	-	1	-	-	-	-	3	700	27,190
148,000	148,000	-	-	-	-	-	1	-	-	-	-	-	-	1	701	27,338
110,000	110,000	-	-	-	-	-	1	-	-	1	-	-	-	2	703	27,558
176,000	176,000	1	-	-	-	-	1	-	-	-	-	-	-	2	705	27,910
289,000	289,000	-	-	-	1	-	1	-	-	-	-	-	-	2	707	28,488
102,000	102,000	-	-	-	-	-	1	-	-	-	1	-	-	2	709	28,692
167,000	167,000	-	-	-	-	-	-	-	1	-	-	-	-	1	710	28,859
198,000	198,000	-	-	-	-	-	1	-	-	-	1	-	-	2	712	29,255
281,000	281,000	-	-	-	-	-	-	1	-	-	-	-	-	1	713	29,536
229,000	229,000	1	-	-	-	-	-	-	-	-	1	-	-	2	715	29,994
116,000	116,000	-	-	-	-	-	-	-	-	-	1	1	-	2	717	30,226
259,000	259,000	1	-	-	-	-	-	-	-	-	-	-	-	1	718	30,485
379,000	379,000	1	-	-	-	-	-	-	-	-	-	-	-	1	719	30,864
238,000	238,000	-	-	1	-	-	-	-	-	-	-	-	-	1	720	31,102
200,000	200,000	-	-	2	-	-	-	-	-	-	-	-	-	2	722	31,502
224,000	224,000	-	-	-	-	-	1	1	-	-	-	-	-	2	724	31,950
215,000	215,000	-	-	-	-	-	-	1	-	-	-	-	-	1	725	32,165
402,000	402,000	-	-	-	-	-	-	1	-	-	-	1	-	2	727	32,969
106,000	106,000	1	-	-	-	-	-	-	-	-	-	-	1	2	729	33,181
171,000	171,000	-	-	-	-	-	-	1	-	-	-	-	-	1	730	33,352
461,000	461,000	-	-	-	-	-	-	1	-	-	-	1	1	3	733	34,735
142,000	142,000	-	-	-	-	-	-	2	-	-	-	-	-	2	735	35,019
165,000	165,000	-	-	-	-	-	-	-	-	1	-	-	-	1	736	35,184
138,000	138,000	-	-	-	-	-	-	-	-	-	1	-	1	2	738	35,460
134,000	134,000	-	-	-	-	-	-	-	-	1	-	-	-	1	739	35,594
431,000	431,000	-	-	1	-	-	-	-	-	-	-	-	-	1	740	36,025
232,000	232,000	-	-	1	-	-	-	-	-	-	-	-	-	1	741	36,257
129,000	129,000	1	-	-	-	-	-	-	-	-	-	-	-	1	742	36,386

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
153,000	153,000	1	-	-	-	-	-	-	-	-	-	-	-	1	743	36,539
145,000	145,000	-	-	-	-	-	-	-	-	1	-	-	-	1	744	36,684
534,000	534,000	-	-	-	-	-	-	-	-	1	-	-	-	1	745	37,218
472,000	472,000	-	-	-	-	-	-	-	-	1	-	-	-	1	746	37,690
300,000	300,000	-	-	-	-	-	-	-	-	1	-	-	-	1	747	37,990
189,000	189,000	-	-	-	-	-	-	-	-	1	-	-	-	1	748	38,179
308,000	308,000	-	-	-	-	-	-	-	-	1	-	-	-	1	749	38,487
239,000	239,000	-	-	-	-	-	-	-	-	1	-	-	-	1	750	38,726
273,000	273,000	-	-	-	-	-	-	-	-	1	-	-	-	1	751	38,999
256,000	256,000	-	-	-	-	-	-	-	-	1	-	-	-	1	752	39,255
143,000	143,000	-	-	1	-	-	-	-	-	1	-	-	-	2	754	39,541
107,000	107,000	-	-	-	-	-	-	-	-	1	-	-	-	1	755	39,648
178,000	178,000	-	-	-	-	1	-	-	-	-	-	-	-	1	756	39,826
258,000	258,000	-	-	-	-	-	1	-	-	-	-	-	-	1	757	40,084
1,028,000	1,028,000	-	-	-	-	1	-	-	-	-	-	-	-	1	758	41,112
105,000	105,000	-	-	1	-	-	1	-	-	-	-	-	-	2	760	41,322
327,000	327,000	-	-	-	-	-	1	-	-	-	-	-	-	1	761	41,649
487,000	487,000	-	-	1	-	-	-	-	1	-	1	-	-	3	764	43,110
113,000	113,000	-	-	-	-	1	-	-	-	-	-	-	-	1	765	43,223
237,000	237,000	-	-	1	-	-	-	-	-	-	-	-	1	2	767	43,697
135,000	135,000	-	-	-	-	1	-	-	-	-	-	-	-	1	768	43,832
246,000	246,000	-	-	-	-	1	-	-	-	-	-	1	-	2	770	44,324
218,000	218,000	-	-	-	-	1	-	-	-	-	-	-	-	1	771	44,542
1,227,000	1,227,000	-	-	-	-	-	-	-	-	-	-	1	-	1	772	45,769
111,000	111,000	-	-	-	-	-	-	-	1	-	-	1	-	2	774	45,991
346,000	346,000	-	-	-	1	-	-	-	-	-	-	-	-	1	775	46,337
1,090,000	1,090,000	-	-	-	1	-	-	-	-	-	-	1	-	2	777	48,517
203,000	203,000	-	-	-	-	-	-	-	-	-	-	1	-	1	778	48,720
128,000	128,000	-	-	-	-	-	-	-	-	-	-	1	-	1	779	48,848
177,000	177,000	-	-	-	-	-	-	-	-	-	-	1	-	1	780	49,025
216,000	216,000	-	-	-	-	-	-	-	-	-	-	1	-	1	781	49,241
530,000	530,000	-	-	-	-	-	-	-	-	-	-	1	-	1	782	49,771
343,000	343,000	-	-	-	-	-	-	-	-	-	-	-	2	2	784	50,457
192,000	192,000	-	-	-	-	-	-	-	-	-	-	1	-	1	785	50,649
342,000	342,000	-	-	-	-	1	-	-	-	-	-	-	-	1	786	50,991
348,000	348,000	-	-	-	-	-	-	-	-	-	1	-	-	1	787	51,339
220,000	220,000	1	-	-	-	-	-	-	-	-	1	-	-	2	789	51,779
179,000	179,000	-	-	-	-	-	-	-	-	-	1	-	-	1	790	51,958
202,000	202,000	-	-	-	-	-	-	-	-	-	1	-	-	1	791	52,160

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
295,000	295,000	-	-	-	-	-	-	-	-	-	1	-	-	1	792	52,455
131,000	131,000	1	-	-	-	-	-	-	-	-	1	-	-	2	794	52,717
250,000	250,000	-	-	-	-	-	-	-	-	-	1	-	-	1	795	52,967
221,000	221,000	-	-	-	-	-	-	1	-	-	-	-	-	1	796	53,188
124,000	124,000	-	-	-	-	-	-	1	-	-	-	-	-	1	797	53,312
245,000	245,000	-	-	-	-	-	-	-	1	-	-	-	-	1	798	53,557
101,000	101,000	-	-	-	-	-	-	-	1	-	-	-	-	1	799	53,658
5,154,000	5,154,000	-	-	-	-	-	-	1	-	-	-	-	-	1	800	58,812
285,000	285,000	-	-	-	-	-	-	1	-	-	-	-	-	1	801	59,097
132,000	132,000	-	-	-	-	-	-	1	-	-	-	-	-	1	802	59,229
103,000	103,000	-	-	-	-	-	-	1	-	-	-	-	-	1	803	59,332
121,000	121,000	-	-	-	-	-	-	-	-	1	-	-	-	1	804	59,453
173,000	173,000	-	-	-	-	-	-	-	-	-	1	-	-	1	805	59,626
297,000	297,000	-	-	-	-	-	-	-	-	-	-	1	-	1	806	59,923
251,000	251,000	-	-	-	-	-	-	-	-	-	-	-	1	1	807	60,174
199,000	199,000	-	-	-	-	-	-	-	-	-	-	-	1	1	808	60,373
195,000	195,000	-	1	-	-	-	-	-	-	-	-	-	-	1	809	60,568
157,000	157,000	-	1	-	-	-	-	-	-	-	-	-	-	1	810	60,725
205,000	205,000	-	-	-	1	-	-	-	-	-	-	-	-	1	811	60,930
130,000	130,000	-	-	1	-	-	-	-	-	-	-	-	-	1	812	61,060
163,000	163,000	1	-	-	-	-	-	-	-	-	-	-	-	1	813	61,223
226,000	226,000	-	-	-	-	-	-	-	1	-	-	-	-	1	814	61,449
313,000	313,000	-	-	-	-	-	-	-	1	-	-	-	-	1	815	61,762
395,000	395,000	-	-	-	-	-	-	-	1	-	-	-	-	1	816	62,157
396,000	396,000													-	816	62,157
														-	816	62,157
														-	816	62,157
														-	816	62,157
Totals		66	66	71	67	67	67	68	68	69	69	69	69	816	Median	

Average Usage	76,173
Median Usage	24,500
Average # Customers	68
Change in Number of Customers	3

Median Billing 408

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	5	6	5	7	4	5	3	6	5	8	10	10	74	74	-
1	1,000	1	1	1	1	1	1	3	2	2	1	-	-	14	88	7
1,001	2,000	1	-	2	-	3	1	1	2	1	1	2	2	16	104	31
2,001	3,000	1	2	-	-	-	-	-	-	-	1	-	-	4	108	41
3,001	4,000	-	-	-	2	-	-	-	-	1	-	2	-	5	113	59
4,001	5,000	-	-	1	1	-	-	-	-	1	-	-	-	3	116	72
5,001	6,000	-	1	-	-	-	-	-	-	-	1	-	-	2	118	83
6,001	7,000	1	1	-	-	-	-	-	-	-	1	-	-	3	121	103
7,001	8,000	1	-	1	-	1	1	-	-	-	-	1	1	6	127	148
8,001	9,000	1	1	1	1	-	-	1	-	-	-	-	1	6	133	199
9,001	10,000	1	1	1	1	-	-	1	-	-	-	1	1	7	140	265
10,001	11,000	2	-	2	-	2	2	1	-	-	-	-	-	9	149	360
11,001	12,000	-	-	1	1	-	1	1	1	1	1	-	-	7	156	440
12,001	13,000	-	-	-	-	-	-	2	1	-	-	-	-	3	159	478
13,001	14,000	-	1	1	-	2	1	-	-	1	2	1	1	10	169	613
14,001	15,000	1	-	1	-	-	-	-	-	-	-	-	1	3	172	656
15,001	16,000	2	-	-	-	-	-	-	-	2	-	-	-	4	176	718
16,001	17,000	-	1	-	-	1	-	-	-	-	-	-	-	2	178	751
17,001	18,000	-	2	-	1	-	-	-	-	-	-	1	1	5	183	839
18,001	19,000	-	1	2	-	1	-	-	-	-	-	-	-	4	187	913
19,001	20,000	-	-	-	1	-	-	-	-	-	-	-	-	1	188	932
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	1	1	189	953
21,001	22,000	-	-	-	1	1	1	-	-	-	-	-	-	3	192	1,017
22,001	23,000	1	-	-	-	-	-	-	-	-	-	-	-	1	193	1,040
23,001	24,000	-	-	1	-	-	-	-	-	-	-	1	1	3	196	1,110
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	196	1,110
25,001	26,000	-	-	-	-	-	1	-	2	-	-	-	-	3	199	1,187
26,001	27,000	1	1	-	-	-	-	-	-	-	2	1	-	5	204	1,319
27,001	28,000	-	-	-	-	-	1	-	-	-	-	-	1	2	206	1,374
28,001	29,000	-	1	-	1	-	-	-	-	-	-	1	-	3	209	1,460
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	1,460
30,001	31,000	1	-	-	-	-	-	-	-	-	-	1	-	2	211	1,521
31,001	32,000	-	1	-	-	-	1	-	-	-	1	-	-	3	214	1,615
32,001	33,000	-	-	-	-	-	-	-	1	-	-	1	1	3	217	1,713
33,001	34,000	1	-	1	-	-	-	-	-	-	-	-	-	2	219	1,780
34,001	35,000	-	1	1	1	1	-	2	-	-	2	-	-	8	227	2,056
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	1	1	228	2,091
36,001	37,000	-	-	1	-	-	-	-	-	-	-	-	-	1	229	2,128

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	2	-	-	-	-	-	-	-	1	3	232	2,240
38,001	39,000	-	-	-	-	1	1	-	-	-	1	-	-	3	235	2,356
39,001	40,000	-	-	-	-	-	2	-	-	-	1	1	-	4	239	2,514
40,001	41,000	-	-	-	-	1	-	-	-	-	-	-	-	1	240	2,554
41,001	42,000	-	-	1	-	-	1	-	-	-	-	1	-	3	243	2,679
42,001	43,000	1	-	1	1	-	-	1	-	1	-	-	-	5	248	2,891
43,001	44,000	-	-	2	-	-	-	-	-	1	-	-	-	3	251	3,022
44,001	45,000	-	-	-	-	-	-	-	1	1	-	-	-	2	253	3,111
45,001	46,000	-	2	-	-	2	-	-	-	1	-	1	-	6	259	3,384
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	1	1	260	3,430
47,001	48,000	-	-	-	1	-	-	1	-	-	-	-	-	2	262	3,525
48,001	49,000	-	-	-	1	-	-	-	-	-	-	1	-	2	264	3,622
49,001	50,000	1	-	-	-	-	-	-	-	1	2	1	-	5	269	3,870
50,001	51,000	-	1	-	-	-	1	-	-	1	-	1	1	5	274	4,122
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	1	1	275	4,174
52,001	53,000	-	-	-	-	-	-	-	1	-	-	-	-	1	276	4,226
53,001	54,000	-	-	-	-	1	-	1	-	-	-	-	1	3	279	4,387
54,001	55,000	-	-	-	-	-	-	-	1	-	2	-	-	3	282	4,550
55,001	56,000	-	-	-	-	-	-	1	-	-	-	-	-	1	283	4,606
56,001	57,000	-	-	-	1	1	-	-	1	-	-	-	-	3	286	4,775
57,001	58,000	1	1	-	-	-	-	-	-	-	1	1	-	4	290	5,005
58,001	59,000	-	-	-	1	1	-	-	-	1	2	-	1	6	296	5,356
59,001	60,000	-	-	-	-	1	-	-	-	1	-	-	-	2	298	5,475
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	298	5,475
61,001	62,000	1	2	-	-	-	-	-	1	-	-	-	-	4	302	5,721
62,001	63,000	1	2	1	1	3	-	1	-	-	-	-	-	9	311	6,284
63,001	64,000	-	-	1	1	-	-	-	1	-	-	-	-	3	314	6,474
64,001	65,000	-	-	1	-	-	-	-	2	-	-	-	-	3	317	6,668
65,001	66,000	1	-	-	-	-	1	-	-	1	-	-	-	3	320	6,864
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	321	6,931
67,001	68,000	-	-	-	1	-	-	-	1	-	1	-	-	3	324	7,133
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	324	7,133
69,001	70,000	1	-	-	-	-	-	-	-	-	-	-	-	1	325	7,203
70,001	71,000	-	1	-	-	-	-	-	-	-	-	1	-	2	327	7,344
71,001	72,000	-	2	-	-	-	-	-	-	1	-	-	-	3	330	7,558
72,001	73,000	-	-	1	-	-	-	-	1	1	-	-	-	3	333	7,776
73,001	74,000	1	-	-	1	-	-	1	-	-	-	1	-	4	337	8,070
74,001	75,000	-	-	3	-	-	1	-	-	-	-	-	-	4	341	8,368

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	1	1	1	-	-	-	-	-	-	-	-	-	3	344	8,594
76,001	77,000	-	1	-	-	-	1	1	-	-	-	-	-	3	347	8,824
77,001	78,000	-	1	-	-	-	-	1	-	-	-	-	-	2	349	8,979
78,001	79,000	1	-	-	-	-	-	-	1	-	-	-	-	2	351	9,136
79,001	80,000	-	-	-	-	-	-	-	1	-	-	-	-	1	352	9,215
80,001	81,000	-	-	-	3	-	-	-	-	-	-	-	-	3	355	9,457
81,001	82,000	1	2	-	-	-	2	-	1	-	-	-	-	6	361	9,946
82,001	83,000	-	1	-	-	-	-	-	-	-	-	-	1	2	363	10,111
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	363	10,111
84,001	85,000	-	-	-	-	-	-	-	1	-	-	-	-	1	364	10,195
85,001	86,000	-	-	-	1	-	1	-	-	-	-	-	-	2	366	10,366
86,001	87,000	1	-	-	-	-	-	-	-	-	1	-	-	2	368	10,539
87,001	88,000	-	1	1	-	-	-	-	-	1	-	1	-	4	372	10,889
88,001	89,000	1	-	1	-	-	-	-	-	-	-	-	1	3	375	11,155
89,001	90,000	1	-	-	1	-	-	1	-	-	-	-	-	3	378	11,423
90,001	91,000	-	-	-	-	-	-	-	-	1	-	1	-	2	380	11,604
91,001	92,000	-	-	-	-	2	-	1	1	-	-	-	-	4	384	11,970
92,001	93,000	-	-	1	-	-	-	-	-	-	-	-	-	1	385	12,063
93,001	94,000	-	-	-	1	1	1	-	-	-	-	-	-	3	388	12,343
94,001	95,000	-	-	-	-	-	-	1	-	-	-	-	-	1	389	12,438
95,001	96,000	-	-	1	-	-	-	-	-	1	-	-	1	3	392	12,724
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	392	12,724
97,001	98,000	-	-	1	-	-	-	-	-	-	-	-	1	2	394	12,919
98,001	99,000	-	-	-	-	-	1	-	-	-	-	-	2	3	397	13,215
99,001	100,000	-	-	-	-	-	1	1	-	1	-	-	-	3	400	13,513
194,000	194,000	-	-	-	-	-	-	1	-	-	-	-	-	1	401	13,707
147,000	147,000	-	1	-	1	-	-	1	-	-	-	-	-	3	404	14,148
453,000	453,000	-	-	-	-	-	-	1	-	-	-	-	-	1	405	14,601
175,000	175,000	2	-	-	-	-	-	-	1	-	-	-	-	3	408	15,126
118,000	118,000	-	-	-	1	-	-	-	-	-	-	-	-	1	409	15,244
214,000	214,000	-	-	-	-	-	1	-	-	-	1	-	-	2	411	15,672
208,000	208,000	-	-	-	1	-	1	-	-	-	-	-	1	3	414	16,296
111,000	111,000	-	-	-	1	-	-	-	-	-	-	-	-	1	415	16,407
102,000	102,000	-	-	-	2	-	-	-	-	1	-	-	-	3	418	16,713
306,000	306,000	-	-	-	-	-	1	-	-	-	-	-	-	1	419	17,019
204,000	204,000	-	1	-	1	-	1	-	-	-	-	-	-	3	422	17,631
418,000	418,000	-	-	-	1	-	-	-	-	-	-	-	-	1	423	18,049
133,000	133,000	-	2	-	-	-	-	-	-	-	-	-	-	2	425	18,315

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
248,000	248,000	-	1	1	-	-	-	-	-	-	-	-	-	2	427	18,811
106,000	106,000	-	-	-	1	-	-	-	1	-	-	-	-	2	429	19,023
185,000	185,000	1	-	-	-	-	-	-	1	-	1	-	-	3	432	19,578
231,000	231,000	-	-	-	-	-	1	-	-	-	-	1	-	2	434	20,040
129,000	129,000	-	-	-	-	-	-	-	1	-	1	-	-	2	436	20,298
228,000	228,000	-	-	-	-	-	1	-	-	-	-	-	-	1	437	20,526
271,000	271,000	-	-	-	-	-	-	1	-	-	-	-	1	2	439	21,068
122,000	122,000	-	-	-	-	2	1	-	-	-	-	-	-	3	442	21,434
253,000	253,000	-	-	-	-	-	-	2	-	-	-	-	-	2	444	21,940
631,000	631,000	-	-	-	-	-	-	-	1	-	-	-	-	1	445	22,571
182,000	182,000	-	-	-	-	-	-	-	1	-	-	-	-	1	446	22,753
322,000	322,000	-	-	-	-	-	1	-	-	-	-	-	-	1	447	23,075
171,000	171,000	-	-	-	-	1	-	-	-	-	-	-	-	1	448	23,246
203,000	203,000	-	-	-	-	1	-	-	-	-	-	-	-	1	449	23,449
123,000	123,000	-	-	-	-	1	-	-	-	-	-	-	-	1	450	23,572
392,000	392,000	-	-	-	1	-	-	-	-	-	-	-	-	1	451	23,964
173,000	173,000	-	-	-	-	1	-	-	-	-	-	-	-	1	452	24,137
162,000	162,000	-	-	-	-	1	-	-	-	-	-	-	-	1	453	24,299
121,000	121,000	-	-	-	-	1	1	-	-	1	-	-	-	3	456	24,662
317,000	317,000	-	-	-	-	-	1	-	-	-	-	-	-	1	457	24,979
430,000	430,000	-	1	-	-	-	-	-	-	-	-	-	-	1	458	25,409
1,185,000	1,185,000	-	-	-	-	-	1	-	-	-	-	-	-	1	459	26,594
334,000	334,000	-	-	-	-	-	-	-	-	-	-	1	-	1	460	26,928
104,000	104,000	-	-	-	-	-	1	-	-	-	-	-	-	1	461	27,032
591,000	591,000	-	-	-	-	-	1	-	-	-	-	-	-	1	462	27,623
229,000	229,000	-	-	1	-	-	1	-	1	1	-	-	-	4	466	28,539
165,000	165,000	-	-	-	-	-	1	-	-	-	-	-	-	1	467	28,704
254,000	254,000	-	-	-	-	-	1	-	-	-	-	-	-	1	468	28,958
128,000	128,000	-	-	-	-	-	-	-	-	-	1	-	2	3	471	29,342
513,000	513,000	-	-	-	-	-	-	-	-	1	-	-	-	1	472	29,855
132,000	132,000	-	1	-	-	1	-	-	-	-	1	-	-	3	475	30,251
134,000	134,000	-	-	1	-	1	-	-	-	-	1	-	1	4	479	30,787
709,000	709,000	-	-	-	-	-	-	-	-	-	1	-	-	1	480	31,496
387,000	387,000	-	-	1	-	-	-	-	1	-	-	-	-	2	482	32,270
140,000	140,000	-	-	-	-	-	-	-	1	-	1	-	-	2	484	32,550
951,000	951,000	-	-	-	-	-	-	-	1	-	-	-	-	1	485	33,501
239,000	239,000	1	-	-	-	-	-	-	-	-	-	-	-	1	486	33,740
157,000	157,000	1	-	-	-	-	-	-	-	-	-	-	-	1	487	33,897

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
131,000	131,000	1	-	-	-	-	-	-	-	-	-	-	-	1	488	34,028
258,000	258,000	1	-	-	-	-	-	-	-	-	-	-	-	1	489	34,286
300,000	300,000	-	-	-	-	-	-	-	-	-	1	-	-	1	490	34,586
342,000	342,000	-	-	-	-	-	-	1	-	-	-	-	-	1	491	34,928
825,000	825,000	-	-	-	-	-	-	1	-	-	-	-	-	1	492	35,753
262,000	262,000	-	-	-	-	-	-	1	-	-	-	-	-	1	493	36,015
400,000	400,000	-	-	-	-	-	-	1	-	-	-	-	-	1	494	36,415
241,000	241,000	-	-	-	-	-	-	1	-	-	-	-	-	1	495	36,656
320,000	320,000	-	-	-	-	-	-	1	-	-	-	-	-	1	496	36,976
202,000	202,000	-	-	-	-	-	-	1	-	-	-	1	-	2	498	37,380
148,000	148,000	-	-	-	-	-	-	2	-	-	-	-	-	2	500	37,676
343,000	343,000	-	-	-	-	-	-	-	-	1	-	-	-	1	501	38,019
508,000	508,000	-	-	-	-	-	-	-	-	1	-	-	-	1	502	38,527
244,000	244,000	-	-	-	-	-	-	1	-	-	-	-	-	1	503	38,771
127,000	127,000	-	-	-	-	-	-	-	-	1	-	-	-	1	504	38,898
304,000	304,000	-	-	-	-	-	-	-	-	1	-	-	-	1	505	39,202
177,000	177,000	-	-	-	-	-	-	-	-	1	-	-	1	2	507	39,556
419,000	419,000	-	-	-	-	-	-	-	-	-	-	1	-	1	508	39,975
307,000	307,000	-	-	-	-	-	-	-	-	1	-	-	-	1	509	40,282
257,000	257,000	1	-	-	-	-	-	-	-	-	-	-	-	1	510	40,539
218,000	218,000	-	-	-	-	-	1	-	-	-	-	-	-	1	511	40,757
242,000	242,000	-	-	-	-	-	1	-	-	-	-	-	-	1	512	40,999
836,000	836,000	-	-	-	-	-	-	1	-	-	-	-	-	1	513	41,835
476,000	476,000	-	-	-	-	1	-	-	-	-	-	-	-	1	514	42,311
144,000	144,000	-	-	-	-	1	-	-	-	1	-	-	-	2	516	42,599
267,000	267,000	-	-	-	-	-	-	-	-	1	-	-	-	1	517	42,866
167,000	167,000	-	-	-	-	-	-	-	-	1	-	-	-	1	518	43,033
153,000	153,000	-	-	-	-	-	-	-	-	1	-	-	-	1	519	43,186
205,000	205,000	-	-	1	-	-	-	-	-	1	-	-	-	2	521	43,596
612,000	612,000	-	-	-	-	-	-	-	-	-	1	-	-	1	522	44,208
551,000	551,000	-	-	-	-	-	1	-	-	-	-	-	-	1	523	44,759
137,000	137,000	-	-	1	-	1	-	-	-	-	-	-	-	2	525	45,033
272,000	272,000	-	-	-	-	1	-	-	-	-	-	-	-	1	526	45,305
190,000	190,000	-	-	-	-	-	1	-	-	-	-	-	1	2	528	45,685
226,000	226,000	-	-	-	-	1	-	-	-	-	-	-	-	1	529	45,911
274,000	274,000	-	-	-	-	-	1	-	-	-	-	-	-	1	530	46,185
558,000	558,000	-	-	-	-	1	-	-	-	-	-	-	-	1	531	46,743
628,000	628,000	-	-	-	-	-	-	-	-	1	-	-	-	1	532	47,371

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
338,000	338,000	-	-	-	-	-	-	-	-	1	-	-	-	1	533	47,709
150,000	150,000	-	-	-	-	-	-	-	-	-	1	-	-	1	534	47,859
311,000	311,000	-	-	-	-	-	1	-	1	-	-	-	-	2	536	48,481
210,000	210,000	-	-	-	-	-	-	-	1	1	-	-	-	2	538	48,901
164,000	164,000	-	-	-	-	-	-	-	-	1	-	-	-	1	539	49,065
143,000	143,000	-	1	-	-	-	-	1	-	-	-	-	1	3	542	49,494
1,060,000	1,060,000	-	-	-	-	-	-	1	-	-	-	-	-	1	543	50,554
155,000	155,000	-	-	-	1	-	-	-	-	-	-	-	-	1	544	50,709
1,554,000	1,554,000	-	-	-	-	-	-	1	-	-	-	-	-	1	545	52,263
107,000	107,000	-	-	1	-	-	-	-	-	-	-	-	-	1	546	52,370
252,000	252,000	1	-	-	-	1	-	-	-	-	-	-	-	2	548	52,874
395,000	395,000	-	-	-	-	-	-	-	-	-	-	1	-	1	549	53,269
159,000	159,000	-	-	-	-	-	-	-	-	-	-	1	-	1	550	53,428
146,000	146,000	-	-	-	-	1	-	-	-	-	-	-	-	1	551	53,574
266,000	266,000	-	-	-	-	-	-	-	-	-	-	1	-	1	552	53,840
103,000	103,000	1	1	-	-	1	-	-	-	-	-	-	-	3	555	54,149
295,000	295,000	-	-	-	1	-	-	-	-	-	-	-	-	1	556	54,444
273,000	273,000	-	-	-	1	-	-	-	-	-	-	-	-	1	557	54,717
236,000	236,000	-	-	1	-	-	-	-	-	-	1	-	-	2	559	55,189
383,000	383,000	-	-	-	-	1	-	-	-	-	-	-	-	1	560	55,572
269,000	269,000	-	-	-	-	-	-	-	-	-	-	-	1	1	561	55,841
227,000	227,000	-	-	-	-	-	-	-	-	-	-	1	-	1	562	56,068
145,000	145,000	-	-	-	-	-	-	-	-	-	-	-	1	1	563	56,213
291,000	291,000	-	-	-	-	-	-	-	-	-	-	-	1	1	564	56,504
366,000	366,000	-	1	-	-	-	-	-	-	-	-	-	-	1	565	56,870
219,000	219,000	-	-	-	-	-	-	-	-	-	-	-	1	1	566	57,089
372,000	372,000	-	-	-	-	-	-	-	-	-	-	1	1	2	568	57,833
199,000	199,000	-	-	-	-	-	-	-	-	-	-	1	-	1	569	58,032
149,000	149,000	-	-	-	-	-	-	-	1	-	-	1	-	2	571	58,330
120,000	120,000	-	-	1	-	-	-	-	-	-	-	1	-	2	573	58,570
224,000	224,000	-	-	-	-	-	-	-	1	-	-	1	-	2	575	59,018
370,000	370,000	-	-	-	-	-	-	-	-	-	-	1	-	1	576	59,388
169,000	169,000	-	-	-	-	-	-	-	-	-	-	1	-	1	577	59,557
594,000	594,000	-	-	-	-	-	-	-	-	-	-	1	-	1	578	60,151
152,000	152,000	-	-	-	-	-	-	-	-	-	-	1	-	1	579	60,303
112,000	112,000	-	-	-	-	1	-	-	-	-	-	-	-	1	580	60,415
447,000	447,000	-	-	-	-	-	-	-	-	-	1	-	-	1	581	60,862
519,000	519,000	-	-	-	-	-	-	-	1	-	-	-	-	1	582	61,381

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
225,000	225,000	-	-	-	-	-	-	-	-	-	1	-	-	1	583	61,606
277,000	277,000	-	-	-	-	-	-	-	-	-	-	-	1	1	584	61,883
238,000	238,000	-	-	-	-	-	-	-	-	-	-	-	1	1	585	62,121
424,000	424,000	-	-	-	-	-	-	-	-	-	1	-	-	1	586	62,545
353,000	353,000	-	-	-	-	-	-	1	-	-	-	-	-	1	587	62,898
316,000	316,000	-	-	-	-	-	-	1	-	-	-	-	-	1	588	63,214
207,000	207,000	-	-	-	-	-	-	1	-	-	-	-	-	1	589	63,421
196,000	196,000	-	-	-	-	-	-	1	-	-	-	-	-	1	590	63,617
235,000	235,000	-	-	-	-	-	-	-	1	-	-	-	-	1	591	63,852
279,000	279,000	-	-	-	-	-	-	-	1	-	-	-	-	1	592	64,131
736,000	736,000	-	-	-	-	-	-	-	1	-	-	-	-	1	593	64,867
599,000	599,000	-	-	-	-	-	-	-	-	1	-	-	-	1	594	65,466
126,000	126,000	-	-	-	-	-	-	-	-	-	1	-	-	1	595	65,592
1,250,000	1,250,000	-	-	-	-	-	-	-	-	1	-	-	-	1	596	66,842
313,000	313,000	-	-	-	-	-	-	-	-	-	1	-	-	1	597	67,155
130,000	130,000	1	-	-	-	-	-	-	-	1	-	-	-	2	599	67,415
105,000	105,000	-	-	-	-	-	-	-	-	-	1	-	-	1	600	67,520
119,000	119,000	-	-	-	-	-	-	-	-	-	1	-	-	1	601	67,639
339,000	339,000	-	-	-	-	-	-	-	-	-	1	-	-	1	602	67,978
1,046,000	1,046,000	-	-	-	-	-	-	-	-	-	-	-	1	1	603	69,024
497,000	497,000	-	-	-	-	-	-	-	-	-	-	1	-	1	604	69,521
200,000	200,000	-	-	-	-	-	-	-	-	1	-	-	-	1	605	69,721
172,000	172,000	-	1	-	-	-	-	-	-	-	-	-	-	1	606	69,893
326,000	326,000	-	-	-	1	-	-	-	-	-	-	-	-	1	607	70,219
382,000	382,000	1	-	-	-	-	-	-	-	-	-	-	-	1	608	70,601
142,000	142,000	-	-	1	-	-	-	-	-	-	-	-	-	1	609	70,743
115,000	115,000	1	-	2	-	-	-	-	-	-	-	-	-	3	612	71,088
189,000	189,000	-	-	-	1	-	-	-	-	-	-	-	-	1	613	71,277
116,000	116,000	-	1	-	-	-	-	-	-	-	-	-	-	1	614	71,393
191,000	191,000	-	-	1	-	-	-	-	-	-	-	-	-	1	615	71,584
264,000	264,000	-	-	-	1	-	-	-	-	-	-	-	-	1	616	71,848
301,000	301,000	1	-	-	-	-	-	-	-	-	-	-	-	1	617	72,149
283,000	283,000	-	-	1	-	-	-	-	-	-	-	-	-	1	618	72,432
493,000	493,000	1	-	-	-	-	-	-	-	-	-	-	-	1	619	72,925
349,000	349,000	1	-	-	-	-	-	-	-	-	-	-	-	1	620	73,274
533,000	533,000	-	-	-	-	-	-	1	-	-	-	-	-	1	621	73,807
192,000	192,000	-	-	-	-	-	-	-	1	-	-	-	-	1	622	73,999
138,000	138,000	-	-	-	-	-	-	-	1	-	-	-	-	1	623	74,137

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
303,000	303,000	-	-	-	-	-	-	-	1	-	-	-	-	1	624	74,440
151,000	151,000	-	-	-	-	-	-	-	1	-	-	-	-	1	625	74,591
														-	625	74,591
														-	625	74,591
														-	625	74,591
	Totals	51	52	54	52	52	52	52	52	52	52	52	52	625	Median	

Average Usage	119,346	Billing
Median Usage	63,000	313
Average # Customers	52	
Change in Number of Customers	1	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	-	1	1	1	1	-	1	2	2	1	-	13	13	-
1	1,000	-	-	-	1	-	-	-	1	-	-	-	-	2	15	1
1,001	2,000	-	-	-	-	-	-	-	-	1	-	-	1	2	17	4
2,001	3,000	-	-	-	-	-	-	-	-	-	1	-	-	1	18	7
3,001	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	19	10
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	10
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	10
6,001	7,000	-	-	-	-	-	-	-	-	-	-	1	-	1	20	17
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	17
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	17
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	17
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	17
11,001	12,000	-	-	-	-	-	-	-	1	-	-	-	-	1	21	28
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	28
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	28
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	28
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	28
16,001	17,000	-	1	-	-	-	-	-	-	-	-	-	-	1	22	45
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	45
35,001	36,000	-	1	-	-	-	-	-	-	-	-	-	-	1	23	80
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	80
92,001	93,000	1	-	-	-	-	-	-	-	-	-	-	-	1	24	173
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	173
140,000	140,000	-	-	1	-	-	-	-	-	-	-	-	-	1	25	313
174,000	174,000	-	1	-	-	-	-	-	-	-	-	-	-	1	26	487
281,000	281,000	-	-	1	-	-	-	-	-	-	-	-	-	1	27	768
284,000	284,000	-	1	-	-	-	-	-	-	-	-	-	-	1	28	1,052
331,000	331,000	-	-	-	-	-	-	-	-	-	-	-	1	1	29	1,383
381,000	381,000	-	-	-	-	-	-	-	-	-	-	-	1	1	30	1,764
429,000	429,000	-	-	-	-	-	-	-	-	-	-	-	1	1	31	2,193
491,000	491,000	-	-	-	1	-	-	-	-	-	-	-	-	1	32	2,684
544,000	544,000	1	-	-	-	-	-	-	-	-	-	-	-	1	33	3,228
559,000	559,000	-	-	-	-	-	-	-	-	-	1	-	-	1	34	3,787
597,000	597,000	-	-	-	-	-	-	-	-	-	-	1	-	1	35	4,384
719,000	719,000	-	-	-	-	-	-	-	-	-	-	1	-	1	36	5,103
810,000	810,000	-	-	-	-	1	-	-	-	-	-	-	-	1	37	5,913
906,000	906,000	-	-	-	-	-	-	-	-	1	-	-	-	1	38	6,819
1,057,000	1,057,000	-	-	-	-	-	-	-	1	-	-	-	-	1	39	7,876
1,955,000	1,955,000	-	-	-	-	1	-	-	-	-	-	-	-	1	40	9,831
1,966,000	1,966,000	-	-	-	-	-	1	-	-	-	-	-	-	1	41	11,797
2,062,000	2,062,000	-	-	-	-	-	-	1	-	-	-	-	-	1	42	13,859
3,388,000	3,388,000	-	-	-	-	-	-	1	-	-	-	-	-	1	43	17,247
3,532,000	3,532,000	-	-	-	1	-	-	-	-	-	-	-	-	1	44	20,779
4,052,000	4,052,000	-	-	1	-	-	-	-	-	-	-	-	-	1	45	24,831
4,536,000	4,536,000	-	-	-	-	-	-	1	-	-	-	-	-	1	46	29,367
4,671,000	4,671,000	-	-	-	-	1	-	-	-	-	-	-	-	1	47	34,038
11,344,000	11,344,000	-	-	-	-	-	1	-	-	-	-	-	-	1	48	45,382
13,658,000	13,658,000	-	-	-	-	-	1	-	-	-	-	-	-	1	49	59,040

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
31,614,000	31,614,000			1										1	50	90,654
	-													-	50	90,654
	-													-	50	90,654
	-													-	50	90,654
	Totals	5	4	5	4	4	4	4	4	4	4	4	4	50	Median	
										Average Usage				#######	Billing	
										Median Usage				157,000	25	
										Average # Customers				4		
										Change in Number of Customers				(1)		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	-	1	-	-	-	-	1	1	-	-	1	5	5	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	1	-	-	-	1	6	84
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	84
198,000	198,000	-	-	1	-	-	-	-	-	-	-	-	-	1	7	282
505,000	505,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	787
568,000	568,000	-	-	-	-	-	1	-	-	-	-	-	-	1	9	1,355
604,000	604,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	1,959
725,000	725,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	2,684
817,000	817,000	1	-	-	-	-	-	-	-	-	-	-	-	1	12	3,501
887,000	887,000	-	-	-	-	-	-	-	-	-	-	-	1	1	13	4,388
1,045,000	1,045,000	-	-	-	-	1	-	-	-	-	-	-	-	1	14	5,433
1,119,000	1,119,000	-	-	-	-	-	-	-	-	-	1	-	-	1	15	6,552
1,173,000	1,173,000	-	-	-	-	-	-	1	-	-	-	-	-	1	16	7,725
1,249,000	1,249,000	-	-	-	-	-	-	-	-	-	-	1	-	1	17	8,974
1,312,000	1,312,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	10,286
1,425,000	1,425,000	-	-	-	-	-	-	-	-	-	1	-	-	1	19	11,711
1,503,000	1,503,000	-	-	-	-	-	-	-	-	-	1	-	-	1	20	13,214
1,621,000	1,621,000	-	-	-	-	-	-	-	1	-	-	-	-	1	21	14,835
1,792,000	1,792,000	-	-	-	-	-	1	-	-	-	-	-	-	1	22	16,627
1,867,000	1,867,000	-	-	-	-	-	-	1	-	-	-	-	-	1	23	18,494
2,037,000	2,037,000	-	-	-	-	-	-	-	-	1	-	-	-	1	24	20,531
2,076,000	2,076,000	-	-	-	-	-	-	-	-	-	-	1	-	1	25	22,607
2,645,000	2,645,000	-	-	-	-	-	-	-	-	-	-	-	1	1	26	25,252
3,612,000	3,612,000	-	-	-	-	1	-	-	-	-	-	-	-	1	27	28,864
9,097,000	9,097,000	-	-	-	-	-	-	-	1	-	-	-	-	1	28	37,961
10,783,000	10,783,000	-	-	1	-	-	-	-	-	-	-	-	-	1	29	48,744
13,051,000	13,051,000	1	-	-	-	-	-	-	-	-	-	-	-	1	30	61,795
13,621,000	13,621,000	-	1	-	-	-	-	-	-	-	-	-	-	1	31	75,416

Chaparral City Water Company
Test Year Ended December 31, 2006

Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
21,261,000	21,261,000	-	-	-	1	-	-	-	-	-	-	-	-	1	32	96,677
21,573,000	21,573,000	-	-	-	-	-	-	1	-	-	-	-	-	1	33	118,250
21,785,000	21,785,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	140,035
24,574,000	24,574,000	-	-	-	-	1	-	-	-	-	-	-	-	1	35	164,609
31,629,000	31,629,000	-	-	-	-	-	1	-	-	-	-	-	-	1	36	196,238
	-													-	36	196,238
	-													-	36	196,238
	-													-	36	196,238
	-													-	36	196,238
	Totals	3	3	3	3	3	3	3	3	3	3	3	3	36	Median	
										Average Usage				#######	Billing	
										Median Usage				#######	18	
										Average # Customers				3		
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	2	2	7	6	7	4	6	3	8	12	7	64	64	-
1	1,000	2	1	4	2	2	2	2	2	-	1	1	-	19	83	10
1,001	2,000	4	1	-	-	-	1	1	2	1	-	-	1	11	94	26
2,001	3,000	2	1	1	1	1	1	1	-	1	2	2	1	14	108	61
3,001	4,000	-	1	-	-	1	-	-	-	1	1	-	1	5	113	79
4,001	5,000	2	-	-	-	-	1	1	-	1	-	1	-	6	119	106
5,001	6,000	-	1	-	-	1	1	-	1	-	-	-	-	4	123	128
6,001	7,000	1	5	1	2	2	-	-	-	1	1	1	2	16	139	232
7,001	8,000	1	1	-	-	1	-	-	1	4	-	1	2	11	150	314
8,001	9,000	-	-	1	1	1	1	1	1	-	-	-	-	6	156	365
9,001	10,000	1	-	-	-	-	1	1	-	-	2	-	1	6	162	422
10,001	11,000	-	1	1	-	-	-	1	-	1	1	-	-	5	167	475
11,001	12,000	-	-	-	-	-	-	-	-	2	-	-	-	2	169	498
12,001	13,000	-	-	1	1	2	-	1	-	-	-	-	-	5	174	560
13,001	14,000	-	-	-	1	-	1	1	-	1	-	-	1	5	179	628
14,001	15,000	-	-	-	-	-	-	-	2	2	-	-	-	4	183	686
15,001	16,000	1	-	-	2	-	-	-	-	2	-	1	1	7	190	794
16,001	17,000	1	2	-	-	-	-	1	1	-	1	-	-	6	196	893
17,001	18,000	2	-	-	1	-	1	-	-	-	1	1	-	6	202	998
18,001	19,000	-	-	-	-	-	1	-	1	-	-	-	-	2	204	1,035
19,001	20,000	1	1	-	-	2	-	-	1	-	-	-	-	5	209	1,133
20,001	21,000	-	-	1	1	-	-	-	-	2	-	1	-	5	214	1,235
21,001	22,000	1	2	-	1	-	1	-	1	-	-	1	-	7	221	1,386
22,001	23,000	1	-	-	-	-	-	-	1	-	2	1	-	5	226	1,498
23,001	24,000	-	-	1	1	1	-	-	-	1	-	-	1	5	231	1,616
24,001	25,000	-	-	-	-	-	1	-	-	-	-	-	-	1	232	1,640
25,001	26,000	-	-	-	1	-	-	1	-	-	-	-	-	2	234	1,691
26,001	27,000	-	-	-	-	-	-	1	-	-	-	-	-	1	235	1,718
27,001	28,000	-	1	-	-	-	-	-	-	1	-	-	-	2	237	1,773
28,001	29,000	-	-	1	-	-	-	-	-	-	1	-	-	2	239	1,830
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	239	1,830
30,001	31,000	-	1	-	1	-	-	-	-	-	-	1	-	3	242	1,921
31,001	32,000	-	-	1	-	-	-	-	1	-	-	-	-	2	244	1,984
32,001	33,000	1	-	-	-	-	-	-	-	1	-	-	-	2	246	2,049
33,001	34,000	1	-	-	-	2	-	-	-	-	-	-	-	3	249	2,150
34,001	35,000	-	-	1	-	-	-	-	-	-	-	-	-	1	250	2,184
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	1	1	251	2,220
36,001	37,000	1	-	-	1	-	1	1	-	-	-	-	1	5	256	2,402
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	2,402
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	2,402
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	2,402
40,001	41,000	-	-	-	-	1	-	-	-	-	-	-	-	1	257	2,443

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	1	-	-	-	-	1	258	2,484
42,001	43,000	-	-	1	1	-	-	-	-	-	1	-	-	3	261	2,612
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	261	2,612
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	261	2,612
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	261	2,612
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	261	2,612
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	261	2,612
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	261	2,612
49,001	50,000	-	-	-	-	1	-	1	-	-	-	-	-	2	263	2,711
50,001	51,000	-	-	-	-	-	1	-	-	-	-	-	-	1	264	2,761
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	1	1	265	2,813
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	265	2,813
53,001	54,000	-	-	-	1	-	-	-	-	-	-	-	-	1	266	2,866
54,001	55,000	-	-	-	-	-	-	-	-	1	-	1	-	2	268	2,975
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	268	2,975
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	268	2,975
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	268	2,975
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	268	2,975
59,001	60,000	-	-	-	-	-	-	-	-	1	-	1	-	2	270	3,094
60,001	61,000	-	-	-	-	-	-	-	-	1	-	-	-	1	271	3,155
61,001	62,000	-	-	-	-	1	-	-	-	-	1	-	-	2	273	3,278
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	273	3,278
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	273	3,278
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	273	3,278
65,001	66,000	-	-	-	-	-	1	-	-	-	-	-	-	1	274	3,343
66,001	67,000	1	-	-	-	-	-	-	-	-	-	-	-	1	275	3,410
67,001	68,000	-	1	-	-	-	-	-	1	-	-	-	-	2	277	3,545
68,001	69,000	-	-	-	-	-	-	1	1	-	-	-	-	2	279	3,682
69,001	70,000	-	-	-	-	-	-	-	1	-	1	-	-	2	281	3,821
70,001	71,000	-	-	-	1	-	-	1	-	-	-	-	1	3	284	4,032
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	285	4,104
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	285	4,104
73,001	74,000	-	-	-	-	-	-	-	-	-	1	-	-	1	286	4,177
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	286	4,177
75,001	76,000	-	-	-	-	-	-	-	-	1	-	-	-	1	287	4,253
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	1	1	288	4,329
77,001	78,000	-	-	-	-	-	-	-	-	-	1	-	-	1	289	4,407
78,001	79,000	-	-	-	-	-	1	-	-	-	-	-	-	1	290	4,485
79,001	80,000	-	-	1	-	-	-	-	-	-	-	-	-	1	291	4,565
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	291	4,565
87,001	88,000	-	-	-	-	-	-	-	-	-	-	1	1	2	293	4,740
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	293	4,740
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	293	4,740
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	293	4,740
91,001	92,000	-	-	-	-	-	-	-	-	-	1	-	-	1	294	4,831
92,001	93,000	-	-	-	-	1	-	-	-	-	-	-	-	1	295	4,924
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	295	4,924
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	295	4,924
95,001	96,000	-	-	-	-	-	-	-	-	-	-	1	-	1	296	5,019
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	296	5,019
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	296	5,019
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	296	5,019
99,001	100,000	-	-	-	-	-	-	-	-	1	-	-	-	1	297	5,119
131,000	131,000	-	-	1	-	-	-	-	-	-	-	-	-	1	298	5,250
460,000	460,000	-	-	-	-	-	-	-	-	-	-	-	1	1	299	5,710
318,000	318,000	1	-	-	-	-	-	-	-	-	-	-	-	1	300	6,028
221,000	221,000	-	-	-	-	-	-	-	-	-	-	-	1	1	301	6,249
143,000	143,000	-	-	-	-	-	-	1	-	-	-	-	-	1	302	6,392
437,000	437,000	-	-	-	-	-	-	-	1	-	-	-	-	1	303	6,829
103,000	103,000	-	-	-	-	-	1	-	-	-	-	-	-	1	304	6,932
105,000	105,000	-	-	-	1	-	-	-	-	-	-	-	-	1	305	7,037
205,000	205,000	-	1	-	-	-	-	-	-	-	-	-	-	1	306	7,242
178,000	178,000	-	-	-	-	1	-	-	-	-	-	-	-	1	307	7,420
153,000	153,000	-	-	-	-	1	-	-	-	-	-	-	-	1	308	7,573
174,000	174,000	-	-	-	-	1	-	-	-	-	-	-	-	1	309	7,747
265,000	265,000	-	-	-	-	-	-	-	-	-	-	1	-	1	310	8,012
112,000	112,000	-	-	1	-	-	-	-	-	-	-	-	-	1	311	8,124
	-													-	311	8,124
	-													-	311	8,124
	-													-	311	8,124
	Totals	25	23	20	28	29	25	22	27	30	27	29	26	311	Median	

Average Usage	26,121
Median Usage	9,500
Average # Customers	26
Change in Number of Customers	1

Median Billing 156

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1	5
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Fire Hydrant (Standpipe)

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
554,000	554,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2	559
569,000	569,000	-	-	-	-	-	-	-	-	-	-	1	-	1	3	1,128
615,000	615,000	-	-	-	-	-	-	-	-	-	-	-	1	1	4	1,743
665,000	665,000	-	-	-	-	-	-	-	1	-	-	-	-	1	5	2,408
694,000	694,000	-	-	-	-	-	-	-	-	1	-	-	-	1	6	3,102
	-													-	6	3,102
	-													-	6	3,102
	-													-	6	3,102
	Totals	-	-	-	-	-	-	1	1	1	1	1	1	6	Median	

Average Usage	516,917
Median Usage	561,500
Average # Customers	1
Change in Number of Customers	1

Median Billing 3

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	-	-	-	1	1	1	1	1	-	1	7	7	-
1	1,000	1	-	-	-	1	-	-	-	-	-	1	-	3	10	2
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	2
4,001	5,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	6
5,001	6,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	12
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12
	-													-	12	12
	-													-	12	12
	Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	Median	
										Average Usage				959	Billing	
										Median Usage				-	6	
										Average # Customers				1		
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	1	-	1	1	-	-	1	-	4	4	-
1	1,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5	1
1,001	2,000	-	-	-	1	-	1	-	-	-	-	-	-	2	7	4
2,001	3,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	6
3,001	4,000	-	-	1	-	-	-	-	-	-	-	-	-	1	9	10
4,001	5,000	-	-	-	1	-	-	1	-	-	-	-	-	2	11	19
5,001	6,000	1	-	-	-	1	-	-	-	-	-	-	-	2	13	30
6,001	7,000	-	1	-	-	-	1	-	-	-	-	-	-	2	15	43
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	43
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	43
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	43
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	16	53
11,001	12,000	-	2	-	-	-	-	-	-	-	-	-	-	2	18	76
12,001	13,000	-	-	-	-	-	-	-	-	-	1	-	-	1	19	89
13,001	14,000	1	-	-	-	-	1	-	1	-	-	-	-	3	22	129
14,001	15,000	-	-	-	-	-	-	-	-	1	-	-	-	1	23	144
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	144
16,001	17,000	-	-	-	-	-	-	-	1	1	-	-	-	2	25	177
17,001	18,000	-	-	-	-	-	-	1	-	-	-	-	-	1	26	194
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	194
19,001	20,000	-	1	1	1	-	-	-	-	-	-	-	-	3	29	253
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	253
21,001	22,000	-	-	-	-	1	-	-	-	-	-	-	-	1	30	274
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	274
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	274
24,001	25,000	-	-	-	-	-	-	-	-	-	-	1	1	2	32	323
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	323
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	33	390
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	390
	-													-	33	390
	-													-	33	390
	Totals	2	5	3	3	3	3	3	3	2	2	2	2	33	Median	

Average Usage	11,803	Billing
Median Usage	11,500	17
Average # Customers	3	
Change in Number of Customers	-	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	1	-	-	-	-	-	-	-	-	1	1	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
1,001	2,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
23,001	24,000	-	-	-	-	1	-	-	-	-	-	-	-	1	3	25
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	25
60,001	61,000	-	1	-	-	-	-	-	-	-	-	-	-	1	4	86
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	86
94,001	95,000	-	-	-	-	-	1	-	-	-	-	-	-	1	5	180
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	180
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	180
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	180
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	180
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	180
	-													-	5	180
	-													-	5	180
	Totals	-	1	1	1	1	1	-	-	-	-	-	-	5	Median	

Average Usage	36,000
Median Usage	59,000
Average # Customers	0
Change in Number of Customers	-

Median Billing: 3

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	-	-	1	1	1	1	1	1	1	-	8	8	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	1	1	9	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	1	-	1	10	2
2,001	3,000	-	1	-	-	-	-	-	-	-	-	-	-	1	11	5
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	5
4,001	5,000	1	-	1	-	-	-	-	-	-	-	-	1	3	14	18
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	18
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	18
7,001	8,000	-	-	-	-	-	-	-	1	-	2	-	-	3	17	41
8,001	9,000	1	-	-	-	-	1	-	-	-	-	-	-	2	19	58
9,001	10,000	-	1	-	-	-	-	-	-	-	-	-	-	1	20	67
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	67
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	67
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	67
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	67
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	67
15,001	16,000	-	-	-	-	-	-	-	1	-	-	-	-	1	21	83
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	83
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	83
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	83
19,001	20,000	-	-	-	1	1	-	-	-	-	-	-	-	2	23	122
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	122
34,001	35,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24	156
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	156
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	156

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	156
38,001	39,000	-	-	-	-	-	-	-	-	1	-	-	-	1	25	195
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	195
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	195
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	195
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	195
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	195
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	195
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	1	1	26	240
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	240
71,001	72,000	1	-	-	-	-	-	-	-	-	-	-	-	1	27	312
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	312
78,001	79,000	-	-	-	-	-	-	-	-	-	-	1	-	1	28	390
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	390
88,001	89,000	-	-	-	-	-	-	1	-	-	-	-	-	1	29	479
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	479
97,001	98,000	-	-	-	-	-	1	-	-	-	-	-	-	1	30	576
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	576
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	576
811,000	811,000	-	-	1	-	-	-	-	-	-	-	-	-	1	31	1,387
597,000	597,000	-	-	-	1	-	-	-	-	-	-	-	-	1	32	1,984
673,000	673,000	-	-	-	-	-	1	-	-	-	-	-	-	1	33	2,657
1,110,000	1,110,000	-	-	-	-	-	-	1	-	-	-	-	-	1	34	3,767
1,091,000	1,091,000	-	-	-	-	1	-	-	-	-	-	-	-	1	35	4,858
186,000	186,000	-	-	-	-	-	-	-	1	-	-	-	-	1	36	5,044
199,000	199,000	-	-	-	-	-	-	-	-	-	-	-	1	1	37	5,243
124,000	124,000	-	-	-	-	-	-	1	-	-	-	-	-	1	38	5,367
201,000	201,000	-	-	-	-	-	-	-	-	1	-	-	-	1	39	5,568
116,000	116,000	-	-	-	-	-	-	-	-	1	-	-	-	1	40	5,684
206,000	206,000	-	-	-	-	-	-	-	-	-	1	-	-	1	41	5,890
1,517,000	1,517,000	-	1	-	-	-	-	-	-	-	-	-	-	1	42	7,407
303,000	303,000	-	-	-	-	-	-	-	-	-	-	1	-	1	43	7,710

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
240,000	240,000	1	-	-	-	-	-	-	-	-	-	-	-	1	44	7,950
	-													-	44	7,950
	-													-	44	7,950
	Totals	4	4	2	2	3	4	4	5	4	4	4	4	44	Median	

Average Usage	180,682
Median Usage	19,500
Average # Customers	4
Change in Number of Customers	-

Median Billing 22

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1	5
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5
23,001	24,000	-	-	-	1	-	-	-	-	-	-	-	-	1	2	28
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	28
105,000	105,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3	133
107,000	107,000	-	-	-	-	1	-	-	-	-	-	-	-	1	4	240
132,000	132,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	372
195,000	195,000	-	-	1	-	-	-	-	-	-	-	-	-	1	6	567
	-													-	6	567
	-													-	6	567
	-													-	6	567
	Totals	-	1	1	1	1	1	1	-	-	-	-	-	6	Median	

Average Usage	94,500
Median Usage	106,000
Average # Customers	1
Change in Number of Customers	-

Median Billing: 3

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	43	43	43	43	43	43	43	41	43	43	43	42	513	513	-
1	1,000	-	-	-	-	-	-	-	2	-	-	-	1	3	516	2
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 3/4 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	516	2
	-													-	516	2
	-													-	516	2
	Totals	43	43	43	43	43	43	43	43	43	43	43	43	516	Median	

Average Usage	3	Billing
Median Usage	-	258
Average # Customers	43	
Change in Number of Customers	-	

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	1	1	2	2	1	2	21	21	-
1	1,000	-	-	-	-	-	-	1	1	-	-	1	-	3	24	2
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2
	-													-	24	2
	-													-	24	2
	Totals	2	2	2	2	2	2	2	2	2	2	2	2	24	Median	
										Average Usage				63	Billing	
										Median Usage				-	12	
										Average # Customers				2		
										Change in Number of Customers				-		

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	3	3	3	3	2	2	3	3	3	3	34	34	-
1	1,000	-	-	-	-	-	-	1	1	-	-	-	-	2	36	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Fire Sprinkler

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1

Chaparral City Water Company
Test Year Ended December 31, 2006
Meter Size: 1 1/2 Inch Fire Sprinkler

Exhibit
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Page 30
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Usage From:	Usage To:	Month of Jan-06	Month of Feb-06	Month of Mar-06	Month of Apr-06	Month of May-06	Month of Jun-06	Month of Jul-06	Month of Aug-06	Month of Sep-06	Month of Oct-06	Month of Nov-06	Month of Dec-06	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	1
	-													-	36	1
	-													-	36	1
	Totals	3	3	3	3	3	3	3	3	3	3	3	3	36	Median	
										Average Usage				28	Billing	
										Median Usage				-	18	
										Average # Customers				3		
										Change in Number of Customers				-		

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AZ CORP COMMISSION
DOCKET CONTROL

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.	DOCKET NO: W-02113A-07-_____

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

(COST OF CAPITAL)

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I. INTRODUCTION AND QUALIFICATIONS.

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. ARE YOU THE SAME THOMAS J. BOURASSA THAT FILED DIRECT TESTIMONY ON RATE BASE, INCOME STATEMENT, REVENUE REQUIREMENT AND RATE DESIGN IN THIS DOCKET?

A. Yes, and all of my background information and testimony regarding my qualifications is contained in that portion of my direct testimony.

II. SUMMARY OF TESTIMONY AND THE PROPOSED COST OF CAPITAL FOR THE COMPANY.

Q. WHAT IS THE PURPOSE OF THIS PORTION OF YOUR DIRECT TESTIMONY?

A. This portion of my direct testimony will focus on cost of capital issues. I will testify in support of the Company's proposed rate of return on its fair value rate base. I am sponsoring the Company's D Schedules, which are attached to this testimony. Also attached to this testimony are Exhibits D-1 through D-6, which are discussed below. As noted above, I am also sponsoring direct testimony that addresses the Company's rate base, its income statement (revenue and operating expenses), its required increase in revenue, and its rate design and proposed rates and charges for service. For the convenience of the Commission and the parties, that testimony and my related schedules are being filed separately in this case.

Q. PLEASE SUMMARIZE YOUR RECOMMENDED COST OF DEBT AND EQUITY, AND YOUR RECOMMENDED RATE OF RETURN ON RATE BASE.

A. At the end of the test year, December 31, 2006, CCWC had adjusted total capital of

$35,267,476, consisting of $1,400,000 short-term debt, $6,865,000 long-term debt and $27,002,476 common equity, as shown in Schedule D-1. Thus, the Company's capital structure consisted of 23.44 percent debt and 76.56 percent common equity. The Company's cost of short-term debt is 6.11 percent, which is based on the short-term borrowing cost of its parent, American States Water. The Company's cost of long-term debt is 5.33 percent, which I computed as shown on Schedule D-2. I am recommending a return on equity of 10.5 percent. My recommendation is based on (i) cost of equity estimates using constant growth and multi-stage growth discounted cash flow ("DCF") models and the capital asset pricing model ("CAPM") for the sample group of publicly traded utilities, and (ii) my review of the economic conditions expected to prevail during the period in which new rates will be in effect. This results in a weighted cost of capital of 9.32 percent, as shown on Schedule D-1. The weighted cost of capital is applied to the Company's fair value rate base to compute the Company's required operating income.

Q. IS THERE A RELATIONSHIP BETWEEN A UTILITY'S CAPITAL STRUCTURE AND ITS COST OF CAPITAL?

A. Generally, when a firm engages in debt financing, it exposes itself to risks that, once debt becomes significant relative to the total capital structure, increase in a geometric fashion compared to the linear percentage increase in the debt ratio itself. This risk is illustrated by considering the effect of leverage on net earnings. For example, as leverage increases, the equity ratio falls. This creates two adverse effects on the investor. First, equity earnings decline rapidly and may even disappear. Second, the "cushion" of equity protection for debt falls. A decline in the protection afforded debt holders, or the possibility of a serious decline in debt protection, will act to increase the cost of debt financing. Therefore, one may conclude that each new financing, whether through debt or equity, impacts the

marginal cost of future financing by any alternative method. For a firm already perceived as being over-leveraged, this additional borrowing would cause the marginal cost of both equity and debt to increase. On the other hand, if the same firm instead employed equity funding, this could actually reduce the real marginal cost of additional borrowing, even if the particular equity issuance occurred at a higher unit cost than an equivalent amount of debt.

Q. DOES THE COMPANY HAVE AN APPROPRIATE CAPITAL STRUCTURE GIVEN ITS SIZE AND OTHER CHARACTERISTICS?

A. The theoretical optimum ratio of debt to equity in the capital structure will vary considerably from one industry to another and, to a very significant extent, among companies within a given industry, based on the size of the company and its ability (or inability) to attract capital. A theoretically "balanced" capital structure is one that provides debt with adequate protection, yet contains enough leverage to produce equity earnings sufficient to attract new equity capital (but not so large a degree of leverage as to introduce earnings instability and render equity investment speculative). For small utilities, financial leverage often has detrimental impacts with very slight increases in expenses. As a consequence, small utilities like CCWC cannot support the same percentage of debt in their capital structure as a large, publicly traded utility. Thus, the amount of debt in CCWC's capital structure is reasonable, in my opinion, given its relatively small size and other firm-specific factors.

Q. PLEASE SUMMARIZE THE APPROACH YOU USED TO ESTIMATE THE COST OF EQUITY FOR THE COMPANY.

A. The cost of equity for CCWC cannot be estimated directly because CCWC's common stock is not publicly traded. Therefore, there is no market data for CCWC. Consequently, I applied the DCF models and CAPM models using data

from a sample of water utilities selected from the *Value Line Investment Survey*. There are six water utilities in my sample: American States Water, Aqua America, California Water, Connecticut Water, Middlesex Water, and SJW Corp. I selected these particular utilities because the Commission's Utilities Division ("Staff") has relied on data for these water utilities in a number of recent water and sewer utility rate cases. Computations of common equity returns using DCF and CAPM approaches are shown on Schedules D-4.9 through D-4.10 and Schedule D-4.13.

Using Staff's sample group, the DCF analyses indicate that a return on equity ("ROE") in the range of 8.9 percent to 12.3 percent is appropriate. The CAPM analysis, again using Staff's sample group, indicates that an ROE in the range of 11.4 percent to 11.5 percent is appropriate. These cost of equity analyses indicate that an ROE in the range of 10.1 percent to 11.9 percent is appropriate.

An ROE of 10.5 percent is within the range of the averages of the results produced by both types of equity cost estimates, and is conservative when CCWC's small size relative to the six water utilities in Staff's sample group and other business risks not captured by the market data are considered. A return of 10.5 percent is somewhat higher than the returns its parent, American States, through its subsidiary, Golden State Water, is experiencing in California. The higher return for CCWC takes into consideration the higher business risk in Arizona, especially as the result of Arizona regulation. As I will discuss below, there are significant differences in business risk between Arizona and California. *See* also Hanford DT at 4.

Q. HAVEN'T YOU CRITICIZED STAFF'S USE OF THE CAPM IN ESTIMATING THE COST OF EQUITY IN THE PAST?

A. Yes, in prior rate cases before the Commission. The shortcomings of the CAPM

have been widely discussed in academic circles.[1] The DCF also has serious shortcomings when the stock of a company is trading at prices substantially in excess of book value.[2] I will discuss the shortcomings of both the DCF and the CAPM later in my testimony. For now, suffice it to say that each model possesses its own way of examining investor behavior, and each model requires the exercise of considerable judgment on the reasonableness of the assumptions underlying them and on the inputs and proxies used. As Dr. Morin states, "No one individual method provides the necessary level of precision for determining a fair return, but each method provides useful evidence to facilitate the exercise of an informed judgment."[3]

Q. GIVEN THE CRITICISM OF THE CAPM, WHY HAVE YOU DECIDED TO NOW EMPLOY THAT MODEL IN YOUR COST OF EQUITY ANALYSES?

A. I have done so to reduce the number of issues in this case. Staff has employed the CAPM in a number of recent rate cases, and the Commission has accepted the CAPM as a means of estimating the cost of equity in those cases.

---

[1] *See, e.g.*, Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence," *Journal of Economic Perspectives* (Summer 2004) 25-46.

[2] *See, e.g.*, Win Whitaker, "The Discounted Cash Flow Methodology: Its Use in Estimating a Utility's Cost of Capital," *Energy Law Journal* (1991) 265-290.

[3] Roger A. Morin, *New Regulatory Finance* (2006) 428.

III. OVERVIEW OF THE RELATIONSHIP BETWEEN RISK AND THE EXPECTED RETURN ON AN INVESTMENT.

Q. HOW IS THE COST OF EQUITY TYPICALLY ANALYZED?

A. Put simply, the cost of equity is the rate of return that equity investors expect to receive on their investment. Investors can choose to invest in many types of assets, not simply publicly traded stock. Each investment will have varying degrees of risk, ranging from relatively low risk assets, such as Treasury securities, to somewhat higher risk corporate bonds to even higher risk common stocks. As the level of risk increases, investors require higher returns on their investment. Finance models that are used to estimate the cost of equity often rely on this basic concept.

Q. CAN YOU ILLUSTRATE THE CAPITAL MARKET RISK-RETURN CONCEPT?

A. Yes. The following graph depicts the risk-return relationship that has become widely known as the Capital Market Line ("CML"). The CML illustrates in a general way the risk-return relationship.

...

...

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...

...

...

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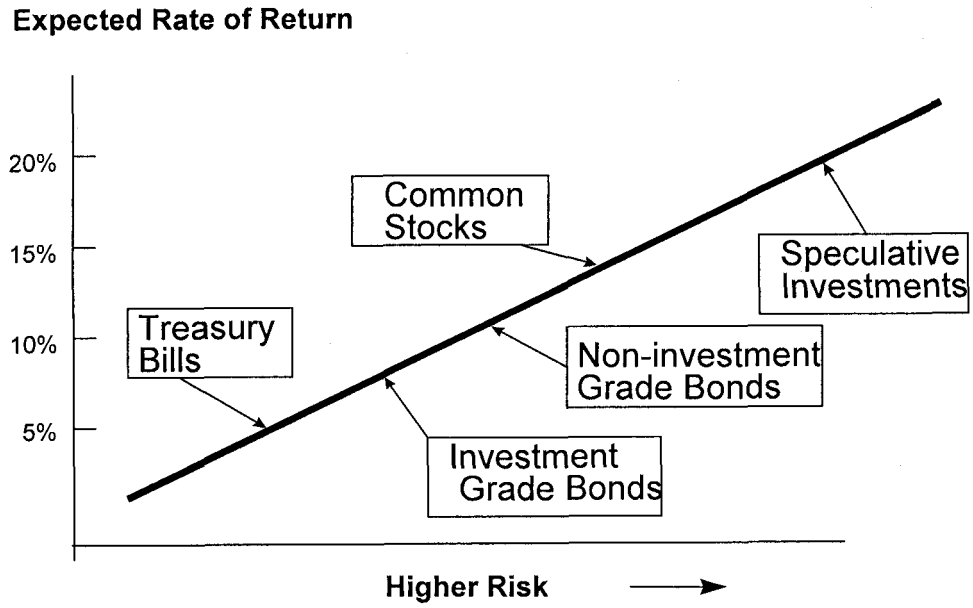
...

...

The Capital Market Line (CML)



The CML can be viewed as a continuum of the available investment opportunities for investors. Investment risk increases as one moves upward and to the right along the CML. As the risk of an investment increases, the expected return on the investment also increases.

Q. HOW DOES THE RISK-RETURN TRADE-OFF CONCEPT WORK IN THE CAPITAL MARKET?

A. As already suggested by the CML, the allocation of capital in a free market economy is based upon the relative risk of, and expected return from, an investment. In general, investors rank investment opportunities in the order of their relative risks. Investment alternatives in which the expected return is commensurate with the perceived risk become viable investment options. If all other factors remain equal, the greater the risk, the higher the rate of return investors will require to compensate investors for the possibility of loss of either the principal amount invested or the expected annual income from such investment.

Short-term Treasury bills provide a high degree of certainty and in nominal terms (after considering inflation) are considered virtually risk free. Long-term bonds and preferred stocks, having priority claims to assets and fixed income payments, are relatively low risk, but are not risk free. The market values of long-term bonds often fluctuate when government policies or other factors cause interest rates to change. Common stocks are higher and are to the right on the CML continuum because they are exposed to more risk. Common stock risk includes the nature of the underlying business and financial strength of the issuing corporation as well as market-wide factors, such as general changes in capital costs.

The capital markets reflect investor expectations and requirements each day through market prices. Prices for stocks and bonds change to reflect investor expectations and the relative attractiveness of one investment versus another. While the example provided above seems straightforward, returns on common stocks are not directly observable in advance, in contrast to debt or preferred stocks with fixed payment terms, and therefore they must be estimated from market data. Estimating the cost of equity capital is a matter of informed judgment about the relative risk of the company in question and the expected rate of return characteristics of other alternative investments.

Q. HOW IS THE COST OF EQUITY FOR A PARTICULAR UTILITY DETERMINED?

A. The estimation of a utility's cost of equity is a complex topic. It requires an analysis of the factors influencing the cost of various types of capital, such as interest on long-term debt, dividends on preferred stock, and earnings on common equity. The data for such an analysis comes from highly competitive capital markets, where the firm raises funds by issuing common stock, selling bonds, and by borrowing (both long- and short-term) from banks and other financial

institutions. In the capital markets, the cost of capital, whether the capital is in the form of debt or equity, is determined by two important factors:

1) The pure or real rate of interest, often called the risk-free rate of interest; and,

2) The uncertainty or risk premium (the compensation the investor requires over and above the real or pure rate of interest for subjecting his capital to additional risk).

Q. PLEASE DISCUSS THESE FACTORS IN GREATER DETAIL.

A. The pure rate of interest essentially reflects both the time preference for, and the productivity of, capital. From the standpoint of the individual, it is the rate of interest required to induce the individual to forgo present consumption and offer the funds thus saved to others for a specified length of time. Moreover, the pure rate of interest concept is based on the assumption that no uncertainty affects the investment undertaken by the individual, i.e., there is no doubt that the periodic interest payments will be made and the principal returned at the end of the time period. In reality, investments without risk do not exist. Every commitment of funds involves some degree of uncertainty.

Turning to the second factor affecting the cost of capital, it is generally accepted that the higher the degree of uncertainty, the higher the cost of capital. Investors are regarded as risk adverse and require that the rate of return increase as the risk (uncertainty) associated with an investment increase.

Q. CAN YOU PROVIDE SOME PERSPECTIVE ON YOUR PREVIOUS DISCUSSION WITH RESPECT TO RETURNS ON COMMON STOCKS?

A. Yes. Conceptually,

Required Return for Common Stocks	=	Return on a risk-free asset	+	Risk Premium

where the risk premium investors require for common stocks will be higher than the risk premium they require for investment grade bonds. This relationship is depicted in the graph of the CML, above. As I will discuss later in this testimony, this concept is the basis of risk premium methods, such as the CAPM, that are used to estimate the cost of equity.

Q. WHAT HAS BEEN THE RECENT EXPERIENCE IN THE U.S. CAPITAL MARKETS?

A. In the past 10 years, inflation and capital market costs have generally declined. Interest rates have been lower than in previous decades. Inflation, as measured by the Consumer Price Index, has been at relatively low levels. The uneven pace of the economy kept consumer prices in check and resulted in low interest rates. Since the first quarter 2004, however, improving economic growth and concerns about inflation have led to fluctuating interest rates. The Federal Reserve began raising interest rates in June 2004 to address these concerns and has raised interest rates more than 17 times since then to their highest level since 2004.

The economic forecast data show that after months of steady decline earlier this year, economic growth appears to have stabilized. Following annualized real GDP growth of only 1.3 percent in the first quarter of 2007, consensus forecasts estimate real GDP growth of 2.3 percent for the second quarter and clear expectations for continuing economic growth. Expectations are that GDP growth will approach its trend rate by the beginning of 2008. In May, the Federal Open Market Committee ("FOMC") left interest rates unchanged noting that while economic growth had slowed, inflation remained the predominant risk to the economy. Consensus forecasts are that inflation is expected to slow, but core inflation is expected to be at or above current levels. Forecasters conclude that improving economic growth and sticky core inflation may keep FOMC policy

unchanged throughout the year.

The Federal Funds Rate for the first quarter of 2007 was 5.26 percent. The Prime Rate was 8.25 percent. The 10-year Treasury bond and 30-year Treasury bond yields for the first quarter were 4.68 percent and 4.80 percent, respectively. Baa investment grade bond yields for the first quarter were 5.59 percent.

More recent data suggest the 10-year Treasury bond and 30 year Treasury bond yields are on the rise. On July 12, 2007, for example, the 10-year Treasury bond and 30 year Treasury bond yields were 5.13 percent and 5.22 percent, respectively, while Baa (investment grade) bond yields were 6.72 percent.

Long range consensus forecasts of the yields of 10-year and 30-year Treasury bonds for 2009 and 2010 are 5.2 percent and 5.3 percent, respectively. Baa investment grade bond yields are forecast to reach 6.9 percent.

Q. IS THERE A RELATIONSHIP BETWEEN THE COST OF EQUITY AND INTEREST RATES?

A. Yes. The cost of equity moves in the same direction as interest rates. Rising interest rates indicate the cost of equity is also rising. The upward trend in interest rates discussed above is an important factor in estimating the cost of equity for a utility.

Q. IS CCWC AFFECTED BY THESE SAME MARKET UNCERTAINTIES AND CONCERNS?

A. Yes. Also, to varying degrees, all the water utilities in the sample group are affected by these market forces.

Q. WHAT ARE THE RECENT DEVELOPMENTS IN THE WATER UTILITY INDUSTRY AFFECTING UTILITY INVESTMENTS AND THE MARKET?

A. Although the water utilities in the sample have recently encountered a more favorable regulatory environment in many states, such as California, the water

utility industry is expected to confront increasing infrastructure demands. According to the *Value Line Investment Survey*, many utilities have infrastructures that are over 100 years old and in need of significant maintenance and, in some cases, massive renovation and replacement. In addition, the EPA continues to impose more stringent water quality and operational standards, such as new maximum contaminant levels for public drinking water systems. Additional operational requirements have also been imposed to address the threat of bio-terrorism on U.S. water systems. As infrastructure costs continue to climb, many smaller companies are at a serious disadvantage. Without sufficient resources to fund improvements to meet new and more stringent requirements, many smaller companies are being forced to sell to larger utilities, which have greater operational flexibility and resources, as well as access to capital.

Q. WOULD YOU PLEASE DISCUSS IN MORE DETAIL THE IMPACT OF RISK ON CAPITAL COSTS?

A. With reference to specific utilities, risk is often discussed as consisting of two separate types of risk: business risk and financial risk.

Business risk, the basic risk associated with any business undertaking, is the uncertainty associated with the enterprise's day-to-day operations. In essence, it is a function of the normal day-to-day business environment, both locally and nationally. Business risks include the condition of the economy and capital markets, the state of labor markets, regional stability, government regulation, technological obsolescence, and other similar factors that may impact demand for the business product and its cost of production. For utilities, business risk also includes the volatility of revenues due to abnormal weather conditions, degree of operational leverage, regulation, and regulatory climate. Put simply, the greater the degree of uncertainty regarding the various factors affecting a company's business,

the greater the risk of an investment in a company and the greater the compensation required by the investor.

Financial risk, on the other hand, concerns the distribution of business risk to the various capital investors in the utility. As I discussed earlier, permanent capital is normally divided into three categories: long-term debt, preferred stock, and common equity. Because common equity owners have only a residual claim on earnings after debt and preferred stockholders are paid, financial risk tends to be concentrated in that element of the firm's capital. Thus, a decision by management to raise additional capital by issuing additional debt concentrates even more of the financial risk of the utility in the common equity owners.

Although often discussed separately, the two types of risks are actually interrelated. Specifically, a common equity investor may seek to offset exposure to high financial risk by investing in a firm perceived to have a low degree of business risk. In other words, the total risk to an investor would be high if the enterprise was characterized as a high business risk with a large portion of its permanent capital financed with senior debt. To attract capital under these circumstances, the firm would have to offer higher rates of return to its common equity investors.

IV. THE CRITERIA THAT ARE USED TO DETERMINE WHETHER THE AUTHORIZED RATE OF RETURN IS JUST AND REASONABLE IN A "FAIR VALUE" CONTEXT.

Q. HAS THE UNITED STATES SUPREME COURT SET FORTH ANY CRITERIA THAT GOVERN THE RATE OF RETURN THAT A UTILITY'S RATES SHOULD PRODUCE?

A. Yes. In 1923, the Supreme Court set forth the following criteria for determining whether a rate of return is reasonable in *Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679, 692-93 (1923):

> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments on other business undertaking which are attended by corresponding risks and uncertainties .... The return should be reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management to maintain and support its credit and enable it to raise money necessary for the proper discharge of its public duties. A rate of return may be reasonable at one time and become too high or too low by changes affecting opportunities for investment, the money market, and business conditions generally.

In summary, under *Bluefield Water Works*:

(1) The rate of return should be similar to the return in businesses with similar or comparable risks;

(2) The return should be sufficient to ensure the confidence in the financial integrity of the utility; and

(3) The return should be sufficient to maintain and support the utility's credit.

In addition to being widely followed by courts and regulatory commissions, the Court's discussion of the criteria that should be used to determine a reasonable rate of return is important because *Bluefield Water Works* involved the application of the "fair value" standard, which is embodied in the Arizona Constitution. Thus, in discussing the criteria for determining a fair rate of return, the Court applied the rate of return, judged according to these criteria, to the current or "fair" value of the utility's plant and property devoted to public service.

Q. HOW HAVE THESE CRITERIA BEEN APPLIED IN REGULATORY PROCEEDINGS?

A. The application of the "reasonableness" criteria laid down by the Supreme Court cases has resulted in controversy. The typical method of computing the overall cost of capital is quite straightforward: it is the composite, weighted cost of the

various classes of capital (debt, preferred stock, and common equity), used by the utility. The weighting is done by calculating the proportion that each class of capital bears to total capital. However, there is no consensus regarding the best method of estimating the cost of equity capital. The increasing regulatory emphasis on objectivity in determining the rate of return has resulted in a proliferation of market-based finance models that are used in equity return determination. As will be discussed more fully below, however, none of these models introduced has been universally accepted.

Q. DOES THE FACT THAT ARIZONA LAW REQUIRES THAT THE COMMISSION FIND AND USE THE "FAIR VALUE" OF THE COMPANY'S PLANT AND PROPERTY AFFECT YOUR COST OF EQUITY ANALYSES?

A. No. The Supreme Court explained in *Duquesne Light Co. v. Barasch*, 488 U.S. 299, 308-09 (1989), that the "fair value standard mimics the operation of the competitive market." In a competitive market, like the capital markets, an investor expects to earn a return on the current value of the asset in which he has invested, not simply a return on the asset's original cost. If the market value of the asset increases, the investor is entitled to the benefit of that appreciation. Consequently, in describing the "fair value" approach to setting rates, the Supreme Court explained in *Duquesne Light*:

> To the extent the utilities' investments in plants are good ones (because their benefits exceed their costs) they are rewarded with an opportunity to earn an "above-cost" return, that is, a fair return on the current "market value" of the plant. To the extent utilities' investments turn out to be bad ones (such as plants that are canceled and so never used and useful to the public), the utilities suffer because the investments have no fair value and so justify no return.

The market-based models that are currently employed to estimate the cost of cost of equity are consistent with the "fair value" standard. While one can quarrel about

the "best" methodology to employ, all of these models, including the DCF and CAPM, rely on publicly available financial data derived from the capital markets. By relying on these models, a market-based estimate of the cost of equity is appropriately matched with a market-based rate base. This approach satisfies the "fair value" standard by allowing the equity investor an opportunity to earn a reasonable return on the current value of the property in which he has invested, thus reflecting the increase (or decrease) in the value of the investment in accordance with the "fair value" standard.

V. THE ESTIMATED COST OF EQUITY FOR THE COMPANY.

A. The Publicly Traded Utilities That Comprise the Sample Group Used to Estimate the Company's Cost of Equity.

Q. PLEASE BRIEFLY DESCRIBE THE APPROACH YOU FOLLOWED IN YOUR COST OF CAPITAL ANALYSIS FOR CCWC.

A. As I have stated, estimating the cost of equity is a matter of informed judgment. The development of an appropriate rate of return for a regulated enterprise involves the determination of the level of risk associated with that enterprise and the determination of an appropriate return for that risk level. Practitioners employ various techniques that provide a link to actual capital market data and assist in defining the various relationships that underlie the equity cost estimation process.

Since CCWC is not publicly traded, the information required to directly estimate CCWC's cost of equity is not available. Accordingly, I used a sample group of water utilities to develop an appropriate cost of equity for CCWC. There are six water utilities included in the sample group: American States Water, Aqua America, California Water, Connecticut Water, Middlesex Water, and SJW Corp. All these companies are followed by the *Value Line Investment Survey*, and, as explained previously, these particular utilities have consistently been used by the

Staff to estimate the cost of equity in a number of recent water and sewer utility rate cases.

Q. ARE THE WATER UTILITIES IN YOUR SAMPLE DIRECTLY COMPARABLE TO CCWC?

A. No. However, they have enough similarity to provide a useful starting point for developing a cost of equity for CCWC. I emphasize "starting point" because CCWC is not publicly traded, nor is there market data available for smaller utilities, like CCWC, that can be used to develop cost of equity estimates. Nevertheless, all of the sample companies are regulated water utilities, and their primary source of revenues is from regulated services. While all of them primarily provide water service, some of the companies provide both water and wastewater services.

Q. DOES THE MARKET DATA PROVIDED BY THE WATER UTILITY SAMPLE CAPTURE ALL OF THE MARKET RISKS THAT CCWC MIGHT FACE IF IT WERE PUBLICLY TRADED?

A. In my opinion, no. First, as I stated, there is no comparable market data for utility companies the size of CCWC. The average revenue of the water utility sample companies is nearly 32 times that of CCWC and the average net plant of the water utility sample companies is nearly 44 times that of CCWC. Even the smallest company in the sample, Connecticut Water, has nearly 12 times the net plant of CCWC, and over 7 times CCWC's revenues.

Second, market data for the sample water utilities do not include data for water utilities primarily serving the Arizona market and is thus primarily subject to Arizona rate regulation. The Commission requires the use of historical test years with limited out-of-period adjustments. Moreover, current Commission policy strongly disfavors adjustment mechanisms that allow for prompt recovery of

increases in the cost of purchased water and power, in contrast to other jurisdictions. In short, the Commission's current policies make it difficult for water utilities to earn their authorized rates of return.

Q. HOW DOES THIS IMPACT CCWC?

A. CCWC faces the risk that unexpected changes in costs during the period in which new rates will be in effect will not be recovered without a costly and lengthy general rate case. The water sample is heavily weighted with utilities doing business in California. American States, California Water, and SJW Corp. are based in California and receive the bulk of revenues from utility service in that state. These utilities face less regulatory risk because the California Public Utilities Commission allows the use of future test years and balancing accounts for expenses such as purchased water and power. Aqua America, the largest water utility in the group, has operations in more than 10 states. As a result, Aqua America's systems are regulated by different state commissions and are less affected by unfavorable decisions and policies of a particular regulatory commission.

Q. PLEASE PROVIDE A GENERAL DESCRIPTION OF THE WATER UTILITIES IN YOUR SAMPLE.

A. Schedule D-4.1 lists the operating revenues and net plant for the six water utilities as reported by AUS Utility Reports (formerly C.A. Turner Utility Reports) and CCWC. In addition, below is a general description of each of the companies:

(1) American States Water primarily serves the California market through Southern California Water Company, which provides water services to over 1 million people within 75 communities in 10 counties in the State of California, primarily in Los Angeles, San Bernardino, and Oranges counties. It has one subsidiary serving the

Arizona market with approximately 13,000 customers in Fountain Hills and Scottsdale. Approximately 91 percent of American States revenues were derived from Southern California Water. Revenues for American States were over $268 million in 2006 and net plant was over $750 million at the end of 2006.

(2) Aqua America owns regulated utilities in Pennsylvania, Ohio, North Carolina, Illinois, Texas, New Jersey, Florida, Indiana, Maine, Missouri, New York, and South Carolina, serving over 927,000 customers at the end of 2006. Revenues for Aqua America were over $533 million in 2006 and net plant was over $2.5 billion at the end of 2006.

(3) California Water Service Group owns subsidiaries in California, New Mexico, Washington, and Hawaii serving over 480,000 customers. The California operations account for over 95 percent of customers and over 96 percent of operating revenues. Revenues for California Water were over $334 million in 2006 and net plant was over $941 million at the end of 2006.

(4) Connecticut Water Services owns subsidiaries in Connecticut and Massachusetts serving over 87,000 customers. Revenues for Connecticut Water Service were over $46 million in 2006 and net plant was over $263 million at the end of 2006.

(5) Middlesex Water owns subsidiaries in New Jersey and Delaware serving over 84,000 customers and provides water service under contract to municipalities in central New Jersey to a population of over 267,000. Revenues for Middlesex Water were over $81 million in 2006 and net plant was over $310 million at the end of 2006.

(6) SJW Corp. owns San Jose Water, which provides water service in a 138 square mile area in San Jose, California, and surrounding communities. Revenues for SJW Corp were over $189 million in 2006 and net plant was over $506 million at the end of 2006.

Q. HOW DOES CCWC COMPARE TO THE SAMPLE WATER UTILITIES?

A. It is much smaller. At the end of the test year, CCWC had approximately 13,500 water utility customers. Its revenues totaled less than $8 million, and its net plant was approximately $18.5 million. And CCWC is not diversified. It has a relatively small service territory in Maricopa County with relatively low growth potential compared to the sample companies, and no alternative sources of revenue.

Q. BASED ON WHAT YOU HAVE JUST STATED, IT DOESN'T APPEAR THAT CCWC IS ACTUALLY COMPARABLE TO THE SAMPLE WATER UTILITIES.

A. For the reasons I have stated, a good argument could be made that CCWC is not comparable to the six publicly traded water utilities in the same group. Unfortunately, as I testified, the approaches commonly used to estimate a utility's cost of equity require market data, which is not available for smaller companies like CCWC. As a result, much larger, public companies must be used as proxies. This is an important factor to keep in mind, because the criteria established by the Supreme Court in decisions such as *Bluefield Water Works* require the use of comparable companies, i.e., companies that would be viewed by investors as having similar risks. A rational investor would not regard CCWC has having the same level of risk as Aqua America or even Connecticut Water. Consequently, the results produced by the DCF and CAPM methodologies, utilizing data for the sample utilities, likely understate the cost of equity for CCWC.

Q. YOU PREVIOUSLY DISCUSSED FINANCIAL RISK, WHICH IS RELATED TO A FIRM'S CAPITAL STRUCTURE. HOW DO THE CAPITAL STRUCTURES OF THE SAMPLE WATER UTILITIES COMPARE TO CCWC?

A. Schedule D-4.2 shows that the capital structure of CCWC contains 36.3 percent debt and 63.7 percent equity compared to the average of the water utility sample of 46.4 percent debt and 53.6 percent equity. Having less debt in its capital structure implies less financial risk than the water utility sample, which may offset the other factors that make CCWC more risky than the sample group. As I previously stated, however, smaller companies cannot support the same level of debt as larger companies. Consequently, one would not expect CCWC to have as much debt in its capital structure as the larger sample companies.

B. <u>Current Stocks Prices and Their Effect on Estimating the Cost of Equity.</u>

Q. DO YOU HAVE ANY GENERAL CONCERNS WITH THE DATA AVAILABLE TO MAKE COST OF EQUITY ESTIMATES FOR THE WATER UTILITIES?

A. Yes. Schedule D-4.3 shows that common stock prices have increased significantly during the past five years, and those increases have exceeded the average annual increases in dividends per share ("DPS"), earnings per share ("EPS") and book value per share. As a result, the current market-to-book ratio for the sample water utilities is approximately 2.5. *Value Line* (January 2004) has suggested that part of the reason for increases in the stock prices is consolidation in the water utility industry. In January 2004, *Value Line* advised investors to expect stock prices from an acquisition to be as much as four times book value. *Value Line* (April 2007) continues to advise investors to expect mergers and acquisitions.

Irrespective of investor merger and acquisition expectations, stock price growth has exceeded book growth and both stock price growth, and book growth have exceeded dividends and earnings growth. Schedule D-4.4 shows that common stock prices have had annual price increases during the past 10 years that have exceeded the annual increases in dividends per share, earnings per share, and book value per share. The market-to-book ratios of most publicly traded utilities, including the sample water utilities, have been well above 1.0 for a number of years, and there is no reason to expect those ratios to significantly change in the future, given continuing increases in the stock markets and overall economic conditions.

Q. WHAT IMPLICATIONS DOES THIS CIRCUMSTANCE HAVE ON ESTIMATING THE COST OF EQUITY USING THE SAMPLE WATER UTILITIES?

A. If investors have bid up prices for utility stocks in anticipation of a merger or acquisition, the stock prices will reflect the investor's expected premium at acquisition. This distorts the results produced by the DCF model by underestimating dividend yield, lowering the indicated equity cost.

Alternatively, investors may have bid up the prices for the water utility stocks because they expect increases in earnings and dividends in the future. In other words, investors expect the water utilities to be authorized, and to actually earn higher returns on equity. *Value Line* (April 2007), for example, has advised investors that the extremely consumer-conscious regulatory environments of the past several years and the corresponding delayed rate relief and unfavorable decisions appear to be at an end, especially in California. The April 2007 *Value Line* Water Utility Industry report states:

The [California Public Utilities Commission] is currently reviewing a

> general rate case petitioning for a water revenue adjustment mechanism ("RAM"), which would allow recovery of revenues when actual sales are lower than adopted sales assumed in a general rate case. This would remove volatility due to weather conditions and provide some revenue stability going forward.

This is good news for both the utility companies and investors. There is no doubt investor expectations are influenced by events such as these.

C. <u>Overview of the DCF and CAPM Methodologies.</u>

Q. PLEASE EXPLAIN THE GENERAL APPROACHES TO ESTIMATING THE COST OF CAPITAL.

A. There two broad approaches:

1) identify comparable-risk sample companies and estimate the cost of capital directly, and,

2) find the location of the CML and estimate the relative risk of the company that jointly determines the cost of capital.

The DCF model is an example of a method falling into the first general approach. It is a direct method, but uses only a subset of the total capital market evidence. The DCF model rests on the premise that the fundamental value of an asset (stock) is its ability to generate future cash flows to the owner of that asset (stock). I will explain the DCF model in more detail later. For now, the DCF is simply the sum of a stock's expected dividend yield and the expected long-term growth rate. Dividend yields are readily available, but long-term growth estimates are more difficult to obtain.

The CAPM is an example of a method falling into the second general approach. It uses information on all securities rather than a small subset. I will explain the CAPM in more detail later. For now, the CAPM is a risk-return relationship, often depicted graphically as the CML. The CAPM is the sum of a risk-free return and a risk premium.

Each of these two methods has their own way of measuring investor expectations. In the final analysis, cost of equity estimates are subjective and should be based on sound, informed judgment. I have applied several versions of the DCF, as well as two versions of the CAPM that I believe brackets the fair cost of equity capital for CCWC, without taking into account the additional risks that CCWC possesses.

D. <u>Explanation of the DCF Model and Its Inputs.</u>

Q. PLEASE EXPLAIN THE DCF METHOD OF ESTIMATING THE COST OF EQUITY.

A. The DCF model is based on the concept that the current price of a share of stock is equal to the present value of future cash flows from the purchase of the stock. In other words, the DCF model is an attempt to replicate the market valuation process that sets the price investors are willing to pay for a share of a company's stock. It rests on the assumption that investors rely on the expected returns (i.e., cash flow they expect to receive) to set the price of a security. The DCF model in its most general form is:

(1) $P_0 = CF_1/(1+k) + CF_2/(1+k)^2 + \ldots + CF_n/(1+k)^n$

where k is the cost of equity; n is a very large number; P_0 is the current stock price; and, CF_1, CF_2,...CF_n are all the expected future cash flows expected to be received in periods 1, 2, ... n.

Equation (1) can be written to show that the current price (P_0) is also equal to

(2) $P_0 = CF_1/(1+k) + CF_2/(1+k)^2 + \ldots + P_t/(1+k)^t$

where P_t is the price expected to be received at the end of the period t. If the future price (P_t) included a premium (an expected increase in the stock price or capital gain), the price the investor would pay today in anticipation of receiving that

premium would increase. In other words, by estimating the cash flows from the purchase of a stock in the form of dividends and capital gains, we can calculate the investor's required rate of return, i.e., the rate of return an investor presumptively used in bidding the current price to the stock (P_0) to its current level.

Equation (2) is a Market Price version of the DCF model. As with the general form of the DCF model in equation (1), in the Market Price approach the current stock price (P_0) is the present value of the expected cash inflows. The cash flows are comprised of dividends and the final selling price of the stock. The estimated cost of equity (k) is the rate of return investors expect if they bought the stock at today's price, held the stock and received dividends through the transition period, and then sold it for price (P_t).

Q. CAN YOU PROVIDE AN EXAMPLE TO ILLUSTRATE THE MARKET PRICE VERSION OF THE DCF MODEL?

A. Yes. Assume an investor buys a share of common stock for $40. If the expected dividend during the coming year is $2.00, then the expected dividend yield is 5 percent ($2.00/$40 = 5.0 percent). If the stock price is also expected to increase to $43.00 after one year, this $3.00 expected gain adds an additional 7.5 percent to the expected total rate of return ($3.00/$40 = 7.5 percent). Thus, the investor buying the stock at $40 per share, expects a total return of 12.5 percent (5 percent dividend yield plus 7.5 percent price appreciation). The total return of 12.5 percent is the appropriate measure of the cost of capital because this is the rate of return that caused the investor to commit $40 of his capital by purchasing the stock.

I have provided a Market Price DCF model in Exhibit D-1 to illustrate the Market Price DCF model approach further. The model computes the implied rate of return from a stream of cash flows. The first cash flow is negative and is the purchase price of the stock. I used the spot price at July 12, 2007, as reported by

Yahoo Finance as the initial purchase price. The next series of cash flows are the expected dividends for the next four years. The final cash flow is the dividend in year 5 plus the expected selling price of the stock. The selling price of the stock is based on the historical 5-year average annual price growth for each of the stocks. The average implied rate of return is 16 percent.

Q. HOW DOES THE RESULT OF YOUR MARKET PRICE DCF COMPARE TO THE HISTORICAL COMPOUND ANNUAL MARKET RETURNS FOR THE WATER UTILITY SAMPLE?

A. As shown in Exhibit D-2, the average 5-year historical compound annual total market return for the water utility sample is over 14 percent. Despite the fact that the historical 5-year total market returns as well as the market price DCF indicate returns in the range of 14 to 16 percent, I do not rely on this method. I have instead used it to evaluate the reasonableness of the results produced by the other versions of my DCF model.

Q. PLEASE CONTINUE WITH YOUR DESCRIPTION OF THE DCF MODEL.

A. Under the assumption that future cash flows are expected to grow at a constant rate ("g"), equation (1) can be solved for k and rearranged into the simple form:

$$(3) \qquad k = CF_1/P_0 + g$$

where CF_1/P_0 is the expected dividend yield and g is the expected long term dividend (price) growth rate ("g"). The expected dividend yield is computed as the ratio of next period's expected dividend ("CF_1") divided by the current stock price ("P_0"). This form of the DCF model is known as the constant growth DCF model and recognizes that investors expect to receive a portion of their total return in the form of current dividends and the remainder through future dividends and capital (price) appreciation. A key assumption of this form of the model is that investors

expect that same rate of return (k) every year and that market price grows at the same rate as dividends. This has not been historically true for the water utility sample, as shown by the data shown in Schedules D-4.3 and D-4.4. As a result, estimates of long-term growth rates (g) should take this into account.

Q. HOW IS THE FORMULA FOR THE MULTI-STAGE DCF MODEL DERIVED?

A. Under the multi-stage growth DCF model, equation (1) is expanded to incorporate two or more growth rate periods and is written as:

$$(4)\ P_0 = CF_0(1+g_1)/(1+k) + \ldots + CF_0(1+g_2)^n/(1+k)^n + CF_0(1+g_t)^{(t+1)}/k-g_t)$$

where g_1, g_2, etc., represent growth rates for periods 1, 2, etc., and g_t represents the growth rate from period t to infinity. This version of the DCF model assumes that cash flow growth will occur at different rates for one or more periods and ultimately reach a terminal growth stage that continues indefinitely.

Q. ARE THERE ANY GENERAL CONCERNS ABOUT APPLYING THE DCF MODEL TO UTILITY STOCKS?

A. There are a number of reasons why caution must be used when applying the DCF model to utility stocks. First, as I have already discussed, the stock price and dividend yield component may be unduly influenced by structural changes such as mergers and acquisitions, which influence investor expectations. Second, the DCF model is based on a number of assumptions which may not be realistic given the current capital market environment. The traditional DCF model assumes that the stock price, book value, dividends, and earnings all grow at the same rate. This has not been historically true for the sample water utility companies. Third, the application of the DCF model produces estimates of the cost of equity that are consistent with investor expectations only when the market price of a stock and the stock's book value are approximately the same. The DCF model will understate

the cost of equity when the market-to-book ratio exceeds 1.0 and conversely will overstate the cost of equity when the market-to-book ratio is less than 1.0. The reason for this is that the market-derived return produced by the DCF is often applied to book value rate base by regulators. Fourth, the assumption of a constant growth rate may be unrealistic, and there may be difficulty in finding an adequate proxy for the growth rate. Historical growth rates can be downward biased as a result of the impact of acquisitions, mergers, unfavorable regulatory decisions, and even abnormal weather patterns.

Q. LET'S TURN TO THE SPECIFIC INPUTS USED IN YOUR DCF MODELS. WHAT DATA HAVE YOU USED TO COMPUTE THE DIVIDEND YIELD (CF_1/P_0) IN YOUR MODELS?

A. I used the spot price for each of stocks of the water utilities in the sample group on July 12, 2007 as reported by Yahoo Finance. The dividend is the expected 2007 dividend.

Q. EARLIER YOU TESTIFIED THAT STOCK PRICES HAVE BEEN INCREASING DUE TO STRUCTURAL CHANGES SUCH AS POTENTIAL MERGERS AND ACQUISITIONS. HOW DOES THIS IMPACT THE DIVIDEND YIELD?

A. The DCF model results will be negatively biased because the dividend yield (CF_1/P_0) is reduced by virtue of having a larger denominator, the stock price (P_0). This impact is not by itself problematic because the DCF model is intended to take into account changes in the stock price (upward or downward). Investors may have bid up the price of the stocks of the water utilities in the sample group because they expect increased growth in earnings and, as a result, increased dividend growth and appreciation in the price of the stock. However, if stock prices have been bid up in anticipation of a merger or an acquisition, then the DCF model estimate will not

reflect true market conditions and understate the cost of equity.

Q. WHAT MEASURES OF GROWTH ("g") HAVE YOU USED?

A. I have used earnings growth forecasts, where available, from three different, widely-followed sources: *Zack's Investment Research*, *Standard & Poor Earnings Guide*, and *Value Line Investment Survey*. Schedule D-4.6 reflects estimates of earnings growth. The currently available estimates from these three sources provide at least two estimates for each of the sample water utility companies. There are three estimates for the majority of the companies.

I have also used forecasts of book returns, retention ratios, and growth in the number of common shares from *Value Line* to determine sustainable growth estimates, which I describe in more detail below. Schedules D-4.7 and D-4.8 show my calculations of sustainable growth.

For the multi-stage DCF, I employed a two-stage model with short-term and long-term growth rates. I used analysts' forecasts of EPS growth for the near term and average long-term GDP growth for the long-term.

Q. DID YOU USE THE ARITHMETIC MEAN OR THE GEOMETRIC MEAN FOR GDP GROWTH?

A. The arithmetic mean. It is well established that if the cost of capital is estimated from historical data, an arithmetic average should be used. Dr. Morin, in his text on regulatory finance, provides a detailed explanation of why this is the case, citing various authorities, including Professors Brealey, Myers and Allen, authors of the leading graduate textbook on corporate finance.[4]

[4] Roger A. Morin, *New Regulatory Finance* (2006) 133-43.

Q. WHY DID YOU USE FORECASTED GROWTH RATES IN YOUR MODELS?

A. The DCF model requires estimates of growth that investors expect in the future. Accordingly, I used analysts' forecasts of growth. Logically, in estimating future growth, financial institutions and analysts have taken into account all relevant historical information on a company as well as other more recent information.[5] To the extent that past results provide useful indications of future growth prospects, analysts' forecasts would already incorporate that information. In addition, a stock's current price reflects known historic information on that company, including its past earnings history. Any further recognition of the past will double count what has already occurred. Therefore, forward-looking growth rates should be used.

Q. HAVE YOU COMPARED THE ANALYSTS' ESTIMATES OF GROWTH WITH HISTORICAL DATA?

A. Yes. As shown in Exhibit D-3, the average 5-year historical compound annual capital (price) appreciation is 11.68 percent. The average 10-year historical compound annual capital (price) appreciation is 14.86 percent. This is significantly higher than the average of the analysts' estimates of growth, 8.56 percent. While historical returns do not necessarily reflect what will occur in the future, the analysts' estimates of EPS growth are significantly less than the historical capital appreciation and the historical total returns. Thus, I believe using the analysts' estimates of EPS growth for the growth rate in the DCF model is conservative.

Q. WHY DIDN'T YOU USE FORECASTS OF DIVIDEND GROWTH?

A. The average annual forecast of DPS growth is extremely low. When forecasted

[5] David A. Gordon, Myron J. Gordon and Lawrence I Gould, "Choice Among Methods of Estimating Share Yield," *Journal of Portfolio Management* (Spring 1989) 50-55.

dividend growth is used in the DCF model, it produces a cost of equity below the cost of debt for two of the three sample water utility companies for which a forecasted growth rate is available. Only one cost of equity estimate is above the cost of debt. This single estimate for Aqua America is 11.6 percent.

Q. HAVE YOU PERFORMED CONSTANT GROWTH DCF ESTIMATES USING ANALYSTS' ESTIMATES OF DPS GROWTH?

A. Yes. Exhibit D-4, attached hereto, reflect constant growth DCF results using analysts' estimates of DPS growth. While the average result is 7.1 percent, two of the three estimates are well below 6.0 percent – one as low as 4.1 percent. These are less than the current yield on an investment grade bond, 6.7 percent.

Q. HAVE YOU PREPARED CONSTANT GROWTH DCF MODELS USING HISTORICAL DPS AND EPS GROWTH RATES?

A. Yes. Exhibit D-5, attached hereto, reflects constant growth DCF results using five-year historical annual growth rates for DPS. The DCF results using five-year historical annual growth rates using historical DPS growth is 5.9 percent – below the cost of debt. Four of the six estimates are significantly below the cost of debt, with the lowest being only 3.5 percent.

Exhibit D-6, attached hereto, reflects constant growth DCF results using five-year historical annual growth rates for DPS. The DCF results using five-year historical annual EPS growth rates is 11.0 percent after removing the negative growth rate for Connecticut Water. While I do not employ these growth rates in my DCF estimates, they produce indicated costs of equity ranging from 10.1 percent to 11.5 percent, and thus serve as a check on my DCF results.

Q. WHY HAVEN'T YOU INCLUDED ANALYSTS' FORECASTS OF DPS GROWTH AND HISTORICAL DPS GROWTH IN YOUR DCF ESTIMATE OF GROWTH?

A. Using analysts' forecasts of DPS growth and historical DPS growth results in returns which are unrealistic. It is important to keep in mind that there is a great deal of empirical evidence demonstrating that, on average, stocks are riskier than bonds and achieve higher returns. Morningstar (formerly Ibbotson Associates), for example, annually publishes its comprehensive study of historical returns on stocks and bonds.[6]

Putting aside the potential distortions to the result produced by the DCF model caused by structural changes to the industry and abnormal weather conditions, it does not make sense to employ grow rates that result in indicated equity returns less than the cost of debt, especially when those results fly in the face of a large body of empirical evidence. Investors would not bid up the price of a utility stock if the expected return is equivalent to returns on bonds and other debt investments. As the CML depicted previously illustrates, common stocks are higher and to the right of investment grade bonds on the CML continuum because they are riskier investments. Again, the empirical evidence supports this conclusion. The results using the analysts' expectations of DPS growth and historical DPS growth are unreasonable.

Q. YOU MENTIONED SUSTAINABLE GROWTH EARLIER. PLEASE EXPLAIN WHAT SUSTAINABLE GROWTH IS?

A. Sustainable growth is derived by combining the expected growth from future retained earnings and expected future growth from sales of common stock. The growth rate (g) becomes:

(5) $g = br + sv$

where b is the expected retention ratio; r is the expected return on common equity; s is the funds raised from the sale of stock as a fraction of existing common equity;

[6] Morningstar, *SBBI Valuation Edition 2006 Yearbook.*

and v is the fraction of funds raised from the sale of stock that accrues to shareholders.

Q. HOW DID YOU ESTIMATE "br" GROWTH?

A. I used projected rates of return, dividends per share, and earnings per share reported in *Value Line* to estimate "br" growth.

Q. HOW DID YOU ESTIMATE "sv" GROWTH?

A. I used *Value Line*'s projections of new issues of common stock to estimate "s" and reported books values and the spot price to estimate "v". All of the water utility stocks used in my sample are currently selling at prices above book value and thus have "sv" growth.

Q. HOW DO YOUR ESTIMATES FOR SUSTAINABLE GROWTH COMPARE TO THE HISTORICAL COMPOUND ANNUAL CAPITAL APPRECIATION RETURN?

A. The average sustainable growth for the utility sample as shown in Schedule D-4.7 is 6.39 percent, which is lower than the average 5-year and 10-year historical compound annual capital appreciation return of 11.68 percent and 14.86 percent, respectively.

E. <u>Explanation of the CAPM and Its Inputs.</u>

Q. PLEASE EXPLAIN THE CAPM METHODOLOGY FOR ESTIMATING THE COST OF EQUITY.

A. As I already indicated, the CAPM is a type of risk premium methodology that is often depicted graphically in a form identical to the CML. Put simply, the CAPM formula is the sum of a risk-free rate plus a risk premium. It quantifies the additional return required by investors for bearing incremental risk. The risk-free rate is the reward for postponing consumption by investing in the market. The risk premium is the additional return compensation for assuming risk.

The CAPM formula provides a formal risk-return relationship premised on the idea that only market risk matters, as measure by beta. The CAPM formula is:

$$(6) \quad k = R_f + \beta(R_m - R_f)$$

where k is the expected return, R_f is the risk-free rate, R_m is the market return, $(R_f - R_m)$ is the market risk premium, and β is beta.

The difficulty with the CAPM is that it is a prospective or forward-looking model while most of the capital market data required to match the input variables above is historical.

Q. WHAT IS THE RISK-FREE RATE?

A. It is the return on an investment with no risk. The U.S. Treasury rate serves as the basis for the risk-free rate because the yields are directly observable in the market and are backed by the U.S. government. Practically speaking, short-term rates are volatile, fluctuate widely and are subject to more random disturbances than long-term rates. In short, long-term Treasury rates are preferred for these reasons and because long-term rates are more appropriately matched to securities with an indefinite life or long-term investment horizon.

Q. WHAT IS BETA AND WHAT DOES IT MEASURE?

A. Beta is a measure of the relative risk of a security and the market. In other words, it is a measure of the sensitivity of a security to the market as a whole. This sensitivity is also known as systematic risk. It is estimated by regressing a security's excess returns against a market portfolio's excess returns. The slope of the regression line is the beta.

Beta for the market is 1.0. A security with a beta greater than 1.0 is considered riskier than the market. A security with a beta less than 1.0 is considered less risky than the market.

There are computational problems surrounding beta. It depends on the

return data, the time period used, its duration, the choice of the market index, and whether annual, monthly, or weekly return figures are used. Betas are estimated with error. Based on empirical evidence, high betas will tend to have a positive error (risk is overestimated) and low betas will have a negative error (risk is underestimated).[7]

Q. WHAT DID YOU USE AS THE PROXY OF THE BETA FOR CCWC?

A. I used the average beta of the sample water utility companies. Betas were obtained from *Value Line* (April 27, 2007), which is source for estimated betas that Staff has used in a number of recent rate cases. The average beta as shown on Schedule D-4.12 is 0.84. In the past few years, beta for the sample water utility companies has increased significantly, indicating an upward trend. I should note that because CCWC is not publicly traded, CCWC has no beta. I believe that CCWC, if it were publicly traded, would have a higher beta than the sample water utility companies.

Q. PLEASE EXPLAIN THE MARKET RISK PREMIUM?

A. The market-risk premium (R_m-R_f) is the return an investor expects to receive as compensation for market risk. It is the expected market return minus the risk-free rate. Approaches for estimating the market risk premium can be historical or prospective.

Since expected returns are not directly observable, historical realized returns are often used as a proxy for expected returns on the basis that the historical market risk premium follows what is known in statistics as a "random walk." If the historical risk premium does follow the random walk, then one should expect the risk premium to remain at its historical mean. Based on this argument, the best estimate of the future market risk premium is the historical mean. Morningstar's

[7] Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence," *Journal of Economic Perspectives* (Summer 2004) 25-46.

SBBI Valuation Edition 2006 Yearbook provides historical market returns for various asset classes from 1926 to the present. This publication also provides market risk premiums over U.S. Treasury bonds, which makes it an excellent source for historical market risk premiums.

The prospective market risk premium estimation approach necessarily examines the returns expected from common equities and bonds. It can be extremely volatile, especially when examining very short periods of time. When such methods are shown to be volatile, they should be avoided. One method employs applying the DCF model to a representative market index such as the S&P 500 index or the *Value Line* Composite Index. The expected return from the DCF is measured for a number of periods of time, and then subtracted from the prevailing risk-free rate for each period to arrive at market risk premium for each period. The market risk premium subsequently employed in the CAPM is the average market risk premium of the overall period.

Q. HOW MANY MARKET RISK PREMIUM ESTIMATES DID YOU PREPARE IN CONNECTION WITH YOUR ASSIGNMENT FOR CCWC?

A. I prepared two market risk premium estimates: An historical market risk premium and a current market risk premium.

Q. HOW DID YOU ESTIMATE THE HISTORICAL MARKET RISK PREMIUM?

A. I used the Morningstar's *SBBI Valuation Edition 2006 Yearbook* measure of the average premium of the market over intermediate-term treasury securities from 1926 through 2006. The average historical market risk premium over intermediate-term treasury securities is 7.6 percent.

Q. HOW DID YOU ESTIMATE THE CURRENT MARKET RISK PREMIUM?

A. I derived a market risk premium by, first, using the DCF model to compute an

expected market return for each of the past 10 months using *Value Line's* projections of the average dividend yield and average price appreciation (growth) on the *Value Line* Composite Index. I then subtracted the average 30-year Treasury yield for each month from the expected market returns to arrive at the expected market risk premiums. Finally, I averaged the computed market risk premiums to determine the current market risk premium. The data and computations are shown on Schedule D-4.13. The average market risk premium is 7.34 percent.

Q. WHY DIDN'T YOU USE A FULL 12 MONTHS OF DATA TO ESTIMATE THE EXPECTED MARKET RISK PREMIUM?

A. The availability of data is currently limited. I will have more data as the case progresses, and I will provide a revised estimate that is based on a full 12 months of data. Even 10 months worth of data is far better than Staff's approach. Staff typically computes a market risk premium based on a single point in time, which makes estimates extremely volatile, so much so that the expected market risk premium estimate can change by as much as 300 basis points (or more) each time it is estimated. The accuracy of the expected risk premium is greatly enhanced by increasing the number of periods used to estimate it. It is analogous to flipping a coin. One cannot predict with any degree of accuracy the result of a single flip of a balanced coin, or even a few. But the more coin flips, the greater degree of confidence one has in predicting the outcome.

Q. WHY DID YOU USE THE 30-YEAR TREASURY AS OPPOSED TO THE 5, 7, OR EVEN 10 YEAR TREASURIES IN COMPUTING YOUR EXPECTED MARKET RISK PREMIUMS?

A. To properly match the risk-free rate (based on the 30-year Treasury rate) with the expected market risk premium I used in the current market risk premium CAPM.

F. The Results of the DCF and CAPM Models, and Recommended ROE for CCWC.

Q. PLEASE DISCUSS YOUR ANALYSIS OF THE COST OF EQUITY FOR CCWC.

A. In the first part of my analysis, I applied two versions of the constant growth DCF and a two-stage DCF models to the six water utilities in the sample group. The DCF analyses appear on Schedules D-4.9, D-4.10, and D-4.11. The DCF models produce an indicated equity cost in the range of 8.9 percent to 12.3 percent.

In the second part of my analysis, I applied two versions of the CAPM – an historical risk premium CAPM and a current market risk premium CAPM. The CAPM analyses appear on Schedule D-4.13 and produce an indicated cost of equity in the range of 11.4 percent to 11.5 percent.

Q. PLEASE SUMMARIZE YOUR RESULTS.

A. The following table summarizes the results of the models I have used:

	Range	Midpoint
DCF Constant Growth (earnings growth)	9.2% - 13.6%	11.4%
DCF Constant Growth (sustainable growth)	8.1% - 10.9%	9.5%
Two-Stage Growth Model	9.3% - 12.4%	10.9%
DCF Average Results	**8.9% - 12.3%**	**10.6%**
CAPM Historical MRP		11.5%
CAPM Current MRP		11.4%
Average CAPM Results	**11.4%-11.5%**	**11.4%**
Average Overall Results	**10.1%-11.9%**	**11.0%**

Based on the DCF and CAPM results, and with consideration of current market, industry, and other factors relevant to smaller utilities like CCWC, I believe a return on equity of 10.5 percent is conservative. CCWC has a higher cost

of equity than the water utility sample group due to its relatively smaller size and higher business and operational risks. At 10.5 percent, my recommended cost of equity is in the lower end of the range of the estimates produced by the DCF and CAPM models. My recommendation represents a reasonable balance between the economic forecasts of interest rates during the period in which the rates will be in effect, the reduced equity costs obtained from low dividend yields using the DCF model, and my judgment about CCWC's additional risks not captured by the market models for utility companies like CCWC.

Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

D SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2006
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Bourassa

Line No.	Item of Capital	End of Test Year Dollar Amount	Percent of Total	(e) Cost Rate	Weighted Cost	End of Projected Year Dollar Amount	Percent of Total	(e) Cost Rate	Weighted Cost
1	Short-Term Debt	$ 1,400,000	3.97%	6.11%	0.24%	$ 1,400,000	3.90%	6.11%	0.24%
2									
3	Long-Term Debt	6,865,000	19.47%	5.33%	1.04%	$ 6,585,000	18.34%	5.34%	0.98%
4									
5	Stockholder's Equity (1)(2)(3)	27,002,476	76.56%	10.50%	8.04%	29,312,972	81.66%	10.50%	8.57%
6									
7	Totals	$ 35,267,476	100.00%		9.32%	$ 35,897,972	100.00%		9.55%
8									
9									
10	**(1) Increased for unrecorded amortization of CIAC of**	**$ 69,834**	**. See B-2 page 5.**						
11	**(2) Decreased for accumulated depreciation adjustment**	**$ (526,538)**	**. See B-2 page 2.**						
12	**(3) Increased for CAP Acquisition**	**$ 1,280,000**	**. See B-2 page 8.**						
13									
14									
15	SUPPORTING SCHEDULES:								
16	D-1								
17	D-3								
18	D-4								
19	E-1								
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

RECAP SCHEDULES:
A-3

Chaparral City Water Company
Test Year Ended December 31, 2006
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost	End of Projected Year Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost
1									
2	Series 1997A serial bonds, due 1998 to 2007 (4% to 4.85%)	240,000	11,040	4.60%	0.16%	-	-	4.60%	0.00%
3	Series 1997A term bonds, due Dec. 2011 (5.20%)	1,000,000	52,000	5.20%	0.76%	960,000	49,920	5.20%	0.76%
4	Series 1997A term bonds, due Dec. 2022 (5.40%)	4,610,000	248,940	5.40%	3.63%	4,610,000	248,940	5.40%	3.78%
5	Series 1997B term bonds, due Dec. 2022 (5.30%)	1,015,000	53,795	5.30%	0.78%	1,015,000	52,780	5.20%	0.80%
6									
7									
8									
9									
10									
11									
12									
13	Totals	$6,865,000	365,775		5.33%	$ 6,585,000	351,640		5.34%
14									
15	Supporting Schdules:								
16	E-2								
17									
18									
19									
20									
21									

Chaparral City Water Company
Test Year Ended December 31, 2006
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.	Description of Issue	End of Test Year Shares Outstanding	End of Test Year Amount	End of Test Year Dividend Requirement	End of Projected Year Shares Outstanding	End of Projected Year Amount	End of Projected Year Dividend Requirement
1							
2							
3	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
18	(a) E-1			(a) D-1			
19							
20							

Chaparral City Water Company
Test Year Ended December 31, 2006
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.	
1	
2	The Company is proposing a cost of common equity of 10.5%.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	SUPPORTING SCHEDULES: RECAP SCHEDULES:
18	(a) E-1 (a) D-1
19	
20	

Chaparral City Water Company
Summary of Results

Exhibit
Schedule D-4.0
Witness: Bourassa

Line No.		Low	High	Midpoint
1	DCF Constant Growth	9.2%	13.5%	11.4%
2	DCF Sustainable Growth	8.1%	10.9%	9.5%
3	DCF Two-Stage	9.3%	12.4%	10.9%
4				
5	Average DCF Results	**8.9%**	**12.3%**	**10.6%**
6				
7	CAPM Historial MRP			11.5%
8	CAPM Current MRP			11.4%
9				
10	Average CAPM Results	**11.4%**	**11.5%**	**11.4%**
11				
12	Average Overall Results	**10.1%**	**11.9%**	**11.0%**
13				
14				
15				
16				
17				
18				
19				
20				
21				

Chaparral City Water Company
Selected Characteristics of Water Utilities

Exhibit
Schedule D-4.1
Witness: Bourassa

Line No.		% Water Revenues	Operating Revenues (millions)	Net Plant (millions)	S&P Bond Rating	Moody's Bond Rating
1						
2						
3						
4	1. American States	83%	$ 262.8	$ 658.9	A-	A2
5	2. Aqua America	84%	$ 552.8	$ 2,254.5	AA-	NR
6	3. California Water	97%	$ 341.1	$ 842.5	NR	A2
7	4. Connecticut Water	89%	$ 56.9	$ 216.8	AAA	NR
8	5. Middlesex	89%	$ 81.1	$ 282.7	A	NR
9	6. SJW Corp.	95%	$ 194.5	$ 601.8	NR	NR
10						
11	Average	90%	$ 248.2	$ 809.5		
12						
13	Chaparral City Water Company	100%	$ 7.4	$ -	NR	NR
14						
15	Source: AUS Utility Reports (May 2007)					

Chaparral City Water Company
Capital Structures of Water Utilities December 2006

Exhibit
Schedule D-4.2
Witness: Bourassa

No.		Book Value		Market Value	
1		Long-Term	Common	Long-Term	Common
2		Debt	Equity	Debt	Equity
3					
4	1. American States	48.6%	51.4%	30.1%	69.9%
5	2. Aqua America	50.8%	49.2%	24.0%	76.0%
6	3. California Water	43.3%	56.7%	27.1%	72.9%
7	4. Connecticut Water	44.4%	55.6%	27.4%	72.6%
8	5. Middlesex	49.5%	50.5%	34.7%	65.3%
9	6. SJW Corp.	41.8%	58.2%	21.0%	79.0%
10					
11	Average	46.4%	53.6%	27.4%	72.6%
12					
13	Chaparral City Water Company	23.4%	76.6%	N/A	N/A
14					
15					
16	Sources:				
17	Zacks Investment Research				
18					
19					
20					

Chaparral City Water Company
Comparisons of Past and Future Estimates of Growth

Exhibit
Schedule D-4.3
Page 1
Witness: Bourassa

Line No.		Company	Five-year historical compound annual changes: Price	Book Value	DPS	EPS	Average Future Growth*
7	1.	American States	14.33%	4.71%	0.90%	Negative	6.67%
8	2.	Aqua America	13.45%	10.90%	8.45%	6.54%	9.17%
9	3.	California Water	14.16%	7.17%	0.53%	7.35%	7.50%
10	4.	Connecticut Water	-2.03%	4.63%	1.46%	Negative	10.00%
11	5.	Middlesex	5.41%	6.67%	1.86%	4.44%	8.00%
12	6.	SJW Corp.	24.77%	8.83%	5.27%	9.24%	10.00%
15		GROUP AVERAGE	11.68%	7.15%	3.08%	6.89%	8.56%
16		GROUP MEDIAN	13.81%	6.92%	1.66%	6.94%	8.58%

* See Schedule D-4.5

Sources:
Value Line Data
Yahoo Finance

Chaparral City Water Company

Comparisons of Past and Future Estimates of Growth

Exhibit
Schedule D-4.4
Page 1
Witness: Bourassa

Line No.		Company	Ten-year historical compound annual changes: Price	Book Value	DPS	EPS	Average Future Growth*
7	1.	American States	14.63%	4.22%	1.05%	1.64%	6.67%
8	2.	Aqua America	19.28%	9.97%	6.94%	8.84%	9.17%
9	3.	California Water	11.32%	4.13%	1.01%	Negative	7.50%
10	4.	Connecticut Water	9.88%	3.75%	1.24%	Negative	10.00%
11	5.	Middlesex	12.89%	5.05%	2.14%	3.17%	8.00%
12	6.	SJW Corp.	21.15%	5.65%	3.94%	2.17%	10.00%
15		GROUP AVERAGE	14.86%	5.46%	2.72%	3.96%	8.56%
16		GROUP MEDIAN	13.76%	4.63%	1.69%	2.67%	8.58%

* See Schedule D-4.5

Sources:

Value Line Data

Yahoo Finance

Chaparral City Water Company
Analysts Forecasts of Earnings Per Share Growth

Exhibit
Schedule D-4.5
Witness: Bourassa

Line No.		Company	(1) Zacks	(2) S&P	(3) Value Line	(4) Average Growth (G) (Cols 1-3)
1			EPS GROWTH			
7	1.	American States	5.00%	6.00%	9.00%	6.67%
8	2.	Aqua America	10.00%	10.00%	7.50%	9.17%
9	3.	California Water	8.00%	8.00%	6.50%	7.50%
10	4.	Connecticut Water	10.00%		10.00%	10.00%
11	5.	Middlesex	8.00%	8.00%	8.00%	8.00%
12	6.	SJW Corp.	10.00%	10.00%	10.00%	10.00%
15		GROUP AVERAGE	8.50%	8.40%	8.50%	8.56%
16		GROUP MEDIAN				8.58%

Sources:
Value Line Investment Analyzer July 12, 2007
Zacks Investment Research Site July 12, 2007
S&P Earnings Guide June 2007

Chaparral City Water Company
Estimates of Sustainable Growth

Exhibit
Schedule D-4.6
Witness: Bourassa

Line No.		Company	(1) Retention Ratio	(2) Rate of Return	(3) br Growth	(4) sv Growth	(5) Average Sustainable Growth (Cols 3+4)
7	1.	American States	0.48	9.00%	4.35%	3.94%	8.29%
8	2.	Aqua America	0.33	11.50%	3.83%	1.02%	4.86%
9	3.	California Water	0.44	10.00%	4.42%	1.60%	6.02%
10	4.	Connecticut Water					
11	5.	Middlesex					
12	6.	SJW Corp.					
15		GROUP AVERAGE	0.42	10.17%	4.20%	2.19%	6.39%
16		GROUP MEDIAN	0.44	10.00%	4.35%	1.60%	6.02%

Sources:
Value Line Data

Chaparral City Water Company
Estimates of sv Growth

Exhibit
Schedule D-4.7
Witness: Bourassa

Line No.		Company	(1) Stock Financing Rate	(2) Current Market to Book Ratio	(3) v	(4) sv Growth
7	1.	American States	7.23%	2.20	0.55	3.94%
8	2.	Aqua America	1.42%	3.59	0.72	1.02%
9	3.	California Water	2.72%	2.43	0.59	1.60%
10	4.	Connecticut Water				na
11	5.	Middlesex				na
12	6.	SJW Corp.				na
15		GROUP AVERAGE	3.79%	2.74	0.62	2.19%
16		GROUP MEDIAN	2.72%	2.43	0.59	1.60%

Sources:
Value Line Data

Chaparral City Water Company
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model
Using Projected EPS Growth

Exhibit
Schedule D-4.8
Witness: Bourassa

Line No.		Company	(1) Spot Price (Po)	(2) Next Year's Div (D1)	(3) Dividend Yield	(4) (a) EPS Growth (g)	(5) Indicated Cost of Equity k=Div Yld + g (Cols 3+4)
7	1.	American States	36.42	0.94	2.58%	6.67%	9.2%
8	2.	Aqua America	22.76	0.48	2.11%	9.17%	11.3%
9	3.	California Water	38.02	1.16	3.06%	7.50%	10.6%
10	4.	Connecticut Water	24.75	0.86	3.48%	10.00%	13.5%
11	5.	Middlesex	19.02	0.69	3.65%	8.00%	11.7%
12	6.	SJW Corp.	33.75	0.59	1.76%	10.00%	11.8%
15		GROUP AVERAGE			2.77%	8.56%	11.3%
16		GROUP MEDIAN					11.5%

a) See Rejoinder Schedules D-4.5

Sources:
Value Line Investment Analyzer July 12, 2007
Yahoo Finance Website June 14, 2007

Chaparral City Water Company
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model - Sustainable Growth

Exhibit
Schedule D-4.9
Witness: Bourassa

Line No.		Company	(1) Spot Price (Po)	(2) Next Year's Div (D1)	(3) Dividend Yield	(4) Sustainable Growth(a) br	(5) vs	(6) br+sv Growth (g)	(7) Indicated Cost of Equity k=Div Yld + g (Cols 3+6)	(8) Indicated Cost of Equity k=Div Yld + g (Cols 3+6)
7	1.	American States	36.42	0.94	2.58%	4.35%	3.94%	8.29%	10.9%	10.9%
8	2.	Aqua America	22.76	0.48	2.11%	3.83%	1.02%	4.86%	7.0%	(b)
9	3.	California Water	38.02	1.16	3.06%	4.42%	1.60%	6.02%	9.1%	9.1%
10	4.	Connecticut Water	24.75	0.86	3.48%			6.39%	9.9%	9.9%
11	5.	Middlesex	19.02	0.69	3.65%			6.39%	10.0%	10.0%
12	6.	SJW Corp.	33.75	0.59	1.76%			6.39%	8.1%	8.1%
15		GROUP AVERAGE			2.77%			6.39%	9.2%	9.6%
16		GROUP MEDIAN							9.5%	9.9%

a) See Schedule D-4.6 and D-4.7

b) Estimate is at or near the cost of Baa investment grade bonds, which are currently at 6.8 percent. Forecasted rate are 6.9 percent for the 2008-2009 time period.

Sources:

Value Line Investment Analyzer July 12, 2007

Yahoo Finance Website June 14, 2007

Chaparral City Water Company
Discounted Cash Flow Analysis (Water)
Two-Stage Growth - Projected

Exhibit
Schedule D-4.10
Witness: Bourassa

Line No.		Company	(1) Spot Price(P_0)	(2) Next Year's Div (D_1)	(3) Yield (D_1/P_0)	(4) Projected Growth Rates Near Term (a)	(5) Long Term (GDP)	(6) Average (b)	(7) Indicated Cost of Equity
7	1.	American States	36.42	0.94	2.58%	6.67%	6.80%	6.71%	9.3%
8	2.	Aqua America	22.76	0.48	2.11%	9.17%	6.80%	8.39%	10.5%
9	3.	California Water	38.02	1.16	3.06%	7.50%	6.80%	7.27%	10.3%
10	4.	Connecticut Water	24.75	0.86	3.48%	10.00%	6.80%	8.94%	12.4%
11	5.	Middlesex	19.02	0.69	3.65%	8.00%	6.80%	7.60%	11.3%
12	6.	SJW Corp.	33.75	0.57	1.69%	10.00%	6.80%	8.94%	10.6%
15		GROUP AVERAGE						7.98%	10.7%
16		GROUP MEDIAN							10.6%

(a) See Schedule D-4.5
(b) Near term growth given weighting of .67

Chaparral City Water Company
Market Betas

Exhibit
Schedule D-4.11
Witness: Bourassa

Line No.		Company	
1			
2	1.	American States	0.80
3	2.	Aqua America	0.90
4	3.	California Water	0.90
5	4.	Connecticut Water	0.90
6	5.	Middlesex	0.85
7	6.	SJW Corp.	0.70
8		Average	**0.84**
9			
10	Source:		
11	Value Line - April 27, 2007		
12			
13			
14			
15			
16			

Chaparral City Water Company
Computation of Current Market Risk Premium

Exhibit
Schedule D-4.12
Witness: Bourassa

Line No.	Month	Dividend Yield	+	Growth	=	Expected Market Return	-	Monthly Average 30 Year Treasury Rate	=	Market Risk Premium
5	Aug 2006	2.20%	+	11.69%	=	13.89%	-	5.00%	=	8.89%
6	Sept	2.20%	+	11.34%	=	13.54%	-	4.85%	=	8.69%
7	Oct	2.15%	+	9.75%	=	11.90%	-	4.85%	=	7.05%
8	Nov	2.10%	+	9.72%	=	11.82%	-	4.69%	=	7.13%
9	Dec 2006	2.09%	+	9.41%	=	11.50%	-	4.68%	=	6.82%
10	Jan 2007	2.05%	+	9.57%	=	11.62%	-	4.85%	=	6.77%
11	Feb	2.10%	+	10.47%	=	12.57%	-	4.82%	=	7.75%
12	March	2.10%	+	10.07%	=	12.17%	-	4.72%	=	7.45%
13	April	2.09%	+	9.29%	=	11.38%	-	4.87%	=	6.51%
14	May	2.08%	+	9.15%	=	11.23%	-	4.90%	=	6.33%
16	Average	2.12%	+	10.05%	=	12.16%	-	4.82%	=	7.34%

Sources
Value Line Analyzer Software - Averages of Value Line 1700 stocks
Federal Reserve Average Monthy Treasury Rates

Chaparral City Water Company
Test Year Ended December 31, 2006
Capital Asset Pricing Model (CAPM)

Exhibit
Schedule D-4.13
Witness: Bourassa

Line No.		Rf	+	beta[3]	x	Rp	=	k
1								
2								
3	Historical Market Risk Premium CAPM[1]	5.1%	+	0.84	x	7.6% [4]	=	11.5%
4								
5	Current Market Risk Premium CAPM[2]	5.2%	+	0.84	x	7.3% [5]	=	11.4%
6								
7								
8								
9								
10								
11								

12 [1] Federal Reserve July 12, 2007 average of 5, 7 and 10 year Treasury rates (Rf)
13 [2] Federal Reserve July 12, 2007 30 year Treasury rate (Rf)
14 [3] Value Line. See Schedule D-4.12
15 [4] Historical Market Risk Premium from (Rp) MoriningStar SBBI 2006 Yearbook Table A-2 Intermediate-Horizon ERP 1926-2006
16 [5] Computed using DCF constant growth method to determine current market return on Value Line 1700 stocks
17 and CAPM with beta of 1.0 to compute Current Market Risk Premium (Rp). See Schdule D-4.12.
18
19
20

EXHIBITS D-1 – D-6

Schedule D
Exhibit 1
Witness: Bourassa

Chaparral City Water Company

Discounted Cash Flow Analysis (Water)
Market Price

Line No.		Company	(1)	(2) 2007 Div	(3) 5 Year Historical Average Div. Growth	(4) Recent Price	(5) 5 Year Historical Average Price Growth	(6) Year 5 Price	(7) EXPECTED CASH FLOWS Recent Price	(8) Year 1 Div	(9) Year 2 Div	(10) Year 3 Div	(11) Year 4 Div	(12) Year 5 Div + Price	(13) **Implied ROE =** Internal Rate of Return (Cols 7-12)
1															
2															
3															
4															
5															
6															
7	1.	American States		$ 0.93	1.05%	$ 36.42	12.24%	$ 64.89	$ (36.42)	$ 0.93	$ 0.94	$ 0.95	$ 0.96	$ 72.56	16.5%
8	2.	Aqua America		0.53	7.08%	22.76	9.77%	36.27	(22.76)	0.53	0.57	0.61	0.65	42.12	14.8%
9	3.	California Water		1.17	1.01%	38.02	11.77%	66.32	(38.02)	1.17	1.25	1.34	1.44	80.68	18.5%
10	4.	Connecticut Water		0.88	1.25%	24.75	-2.38%	21.94	(24.75)	0.88	0.94	1.01	1.08	33.82	9.4%
11	5.	Middlesex		0.70	2.15%	19.02	4.39%	23.58	(19.02)	0.70	0.75	0.80	0.86	33.89	15.0%
12	6.	SJW Corp.		0.59	3.95%	33.75	18.16%	77.72	(33.75)	0.59	0.63	0.68	0.72	87.14	22.1%
13															
14															
15		GROUP AVERAGE			2.75%		8.99%								16.0%
16		GROUP MEDIAN			1.70%		10.77%								15.8%
17															
18															
19															
20	Sources:														
21		Value Line Data April 27, 2007													
22		Yahoo Finance - Stock Price July12, 2007													
23															

Chaparral City Water Company
Historical Compound Annual Total Market Returns

Schedule D
Exhibit 2
Witness: Bourassa

	Company	3 Yr.** Return	5 Yr.** Return	10 Yr.*** Return
1.	American States	21.94%	16.86%	22.68%
2.	Aqua America	15.12%	15.29%	20.88%
3.	California Water	20.39%	17.21%	14.07%
4.	Connecticut Water	0.35%	1.37%	13.31%
5.	Middlesex	3.84%	8.88%	16.20%
6.	SJW Corp.	42.91%	26.29%	22.45%
	Average	17.42%	14.32%	18.26%

* 2004-2006
** 2002-2006
*** 1997-2006

Sources:
Value Line Data
Yahoo Finance

Chaparral City Water Company
Historical Compound Annual Capital Appreciation Returns

Schedule D
Exhibit 3
Witness: Bourassa

	Company	3 Yr.* Return	5 Yr.** Return	10 Yr.*** Return
1.	American States	19.28%	14.33%	14.63%
2.	Aqua America	13.41%	13.45%	19.28%
3.	California Water	17.19%	14.16%	11.32%
4.	Connecticut Water	-3.08%	-2.03%	9.88%
5.	Middlesex	0.49%	5.41%	12.89%
6.	SJW Corp.	41.25%	24.77%	21.15%
	Average	14.76%	11.68%	14.86%

* 2004-2006
** 2002-2006
*** 1997-2006

Sources:
Value Line Data
Yahoo Finance

Chaparral City Water Company
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model
Using Analyst Estimates of DPS Growth

Schedule D
Exhibit 4
Witness: Bourassa

Line No.		Company	(1) Spot Price (Po)	(2) Next Year's Div (D1)	(3) Dividend Yield	(4) Div. Growth	(5) Indicated Equity Cost k=Div Yld + G (Cols 1+4)
7	1.	American States	36.42	0.94	2.58%	3.00%	5.6%
8	2.	Aqua America	22.76	0.48	2.11%	9.50%	11.6%
9	3.	California Water	38.02	1.16	3.06%	1.00%	4.1%
10	4.	Connecticut Water	24.75	0.86	3.48%	Not Available	
11	5.	Middlesex	19.02	0.69	3.65%	Not Available	
12	6.	SJW Corp.	33.75	0.57	1.69%	Not Available	
15		GROUP AVERAGE					7.1%
16		GROUP MEDIAN					5.6%
18		Current Baa interest rate					6.3%
20		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Top 10					7.5%
21		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Bottom 10					6.3%
22		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Consensus					6.9%

Sources:
- Value Line Analyzer Data
- Zacks Investment Research
- Yahoo Finance Stock Price July 12, 2007
- Federal Reserve July 12, 2007
- Blue Chip Financial Forecast June 2007

Chaparral City Water Company
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model - Historical
Using 5 Year Historical Dividend Growth

Schedule D
Exhibit 5
Witness: Bourassa

Line No.		Company	(1) Spot Price (Po)	(2) Next Year's Div (D1)	(3) Dividend Yield	(4) Historical Div. Growth	(5) Indicated Equity Cost k=Div Yld + G (Cols 1+4)
7	1.	American States	36.42	0.94	2.58%	0.91%	3.5%
8	2.	Aqua America	22.76	0.48	2.11%	8.68%	10.8%
9	3.	California Water	38.02	1.16	3.06%	0.53%	3.6%
10	4.	Connecticut Water	24.75	0.86	3.48%	1.46%	4.9%
11	5.	Middlesex	19.02	0.69	3.65%	1.87%	5.5%
12	6.	SJW Corp.	33.75	0.57	1.69%	5.27%	7.0%
15		GROUP AVERAGE				3.1%	5.9%
16		GROUP MEDIAN				3.6%	5.2%
18		Current Baa interest rate					6.3%
20		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Top 10					7.5%
21		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Bottom 10					6.3%
22		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Consensus					6.9%

Sources:
- Value Line Analyzer Data
- Zacks Investment Research
- Yahoo Finance Stock Price July 12, 2007
- Federal Reserve July 12, 2007
- Blue Chip Financial Forecast June 2007

Chaparral City Water Company
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model - Historical
Using 5 Year Historical EPS Growth

Schedule D
Exhibit 6
Witness: Bourassa

Line No.		Company	(1) Spot Price (Po)	(2) Next Year's Div (D1)	(3) Dividend Yield	(4) Historical EPS Growth	(5) Indicated Equity Cost k=Div Yld + G (Cols 1+4)
1	1.	American States	36.42	0.94	2.58%	7.80%	10.4%
2	2.	Aqua America	22.76	0.48	2.11%	8.62%	10.7%
3	3.	California Water	38.02	1.16	3.06%	8.59%	11.6%
4	4.	Connecticut Water	24.75	0.86	3.48%	Negative	NM
5	5.	Middlesex	19.02	0.69	3.65%	5.32%	9.0%
6	6.	SJW Corp.	33.75	0.57	1.69%	9.84%	11.5%
7		GROUP AVERAGE				8.0%	10.7%
8		GROUP MEDIAN				8.6%	10.7%
9		Current Baa interest rate					6.3%
10		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Top 10					7.5%
11		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Bottom 10					6.3%
12		Blue Chip Forecast Baa Corporate Bond Interest Rate 2008-2009 Consensus					6.9%

* Indicated equity cost below current cost of debt (Baa) or negative growth.
** Indicated cost of equity at or below projected cost of Baa bonds

Sources:
- Value Line Analyzer Data
- Zacks Investment Research
- Yahoo Finance Stock Price July 12, 2007
- Federal Reserve July 12, 2007
- Blue Chip Financial Forecast June 2007