0000104365

Transcript Exhibit(s)

Docket #(s): WS-02987A-08-0180

Exhibit # : A1-A3

Arizona Corporation Commission
DOCKETED
OCT 29 2009

DOCKETED BY	

RECEIVED
2009 OCT 29 P 2: 40
AZ CORP COMMISSION
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MAIN (602) 274-9944
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To: Docket Control

Date: October 29, 2009

Re: Johnson Utilities / Rates
WS-02987A-08-0180
Volumes I through XI, Concluded
April 23 through October 7, 2009

STATUS OF ORIGINAL EXHIBITS

FILED WITH DOCKET CONTROL

Johnson Utilities (A Exhibits)

1-7, 9, 14-16, 18-23, 23a, 24, 28-35, 37, 38, 40-42, 52-55, 60-63, 65, 66, 69, 70

Staff (S Exhibits)

1-15, 17, 18, 20, 25, 30, 31, 36-46

Swing First Golf (SF Exhibits)

1-13, 15-42, 44-46, 48

RUCO (R Exhibits)

1-6, 8-15

EXHIBITS RETURNED TO PARTIES

Johnson Utilities (A Exhibits)

64 Withdrawn

Staff (S Exhibits)

19 Not offered by design or oversight
23 Not utilized

Swing First Golf (SF Exhibits)

14 Not admitted
47 Not admitted

CONFIDENTIAL EXHIBITS

RUCO (R Exhibits)

7 Given to ALJ Wolfe

Copy to:

Ms. Teena Wolfe, Administrative Law Judge
Ms. Nancy Scott, Staff
Mr. Craig A. Marks, Swing First Golf
Mr. Daniel Pozefsky, RUCO
Mr. Jeffrey Crockett, Johnson Utilities
Mr. James E. Mannato, Town of Florence

NEW APPLICATION ORIGINAL

BEFORE THE ARIZONA CORPORATION COMMISSION

RECEIVED

Richard L. Sallquist (002774)
SALLQUIST, DRUMMOND & O'CONNOR, P.C.
4500 S. Lakeshore Drive, Suite 339
Tempe, Arizona 85282
Telephone: (480) 839-5202
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Attorneys for Johnson Utilities, LLC

2008 MAR 31 P 2: 32

AZ CORP COMMISSION
DOCKET CONTROL

EXHIBIT A1 ADMITTED

WS-02987A-08-0180

Arizona Corporation Commission
DOCKETED
MAR 31 2008
DOCKETED BY KH

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA.	DOCKET NO. WS-02987A-08-___ APPLICATION

Johnson Utilities, LLC, dba Johnson Utilities Company (hereinafter "Johnson" or the "Company"), by and through the undersigned counsel, hereby submits a rate increase application for its Water and Wastewater Divisions, and in support of said application states as follows:

1. Johnson is a limited liability company duly organized and existing under the laws of the State of Arizona. Its principal place of business is 5230 East Shea Blvd, Suite 200, Scottsdale, Arizona 85254.

2. Johnson is a public service corporation primarily engaged in the business of providing water and wastewater utility services in its certificated area in portions of Pinal County, Arizona

3. The Company is presently providing service under the rates and charges authorized by the Commission in Decision No. 60223, dated May 27, 1997.

4. In Decision Nos. 68235, 68237, and 68237, the Commission instructed to Company to file water and wastewater rate application by May 1, 2007, based on Test Year, 2006. Prior to that filing date, and on several occasions thereafter, the Company filed reasoned requests that the Commission extend that filing date. Most recently, on September 18, 2007, Staff recommended

51030.00000.2015

that the Company be required to file the applications by March 31, 2008, utilizing a 2007 Test Year.

5. The Company hereby requests the Commission grant an increase in its water and wastewater rates. The specific proposals for water services, wastewater services and cost of capital, respectively, are contained in the Schedules attached hereto as **Exhibits A, B and C,** which are incorporated herein for all purposes.

6. The supporting testimonies of the Company's rate consultant, Thomas J. Bourassa, pertaining to the Water Division, the Wastewater Division, and the Company's Cost of Capital are attached hereto as **Exhibits D, E, and F,** respectively, which are incorporated herein by this reference for all purposes.

7. The supporting schedules are substantially in the form required by the Commission's Rules and Regulation for rate applications as set forth in ACRR R-14-2-103.

8. The Company requests that the Commission issue a Procedural Order setting forth the timetable for processing this Application and also notify the Company of the form of notice it must provide to its customers.

WHEREFORE, the Company respectfully request that the Commission process this Rate Application as expeditiously as practicable, and thereafter issue an order granting the requested relief and such other relief as the Commission may deem appropriate.

Respectfully submitted this 31st day of March, 2008.

SALLQUIST, DRUMMOND & O'CONNOR, P.C.

By _____

Richard L. Sallquist
4500 S. Lakeshore Drive, Suite 339
Tempe, AZ 85282
Attorneys for Johnson Utilities, LLC.

51030.00000.2015

Original and ten copies of the foregoing filed this 31st day of March, 2008, with:

Docket Control
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007

Copies of the foregoing Hand Delivered this 31st day of March, 2008 to:

Hearing Division
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007

Legal Division
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007

Utilities Division
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007

EXHIBIT A

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 6,607,841
2		
3	Adjusted Operating Income	2,119,003
4		
5	Current Rate of Return	32.07%
6		
7	Required Operating Income	$ 689,198
8		
9	Required Rate of Return on Fair Value Rate Base	10.43%
10		
11	Operating Income Deficiency	$ (1,429,805)
12		
13	Gross Revenue Conversion Factor	1.5621
14		
15	Increase in Gross Revenue	
16	Requirement	$ (2,233,479)
17		

18	**Customer**	**Present**	**Proposed**	**Dollar**	**Percent**
19	**Classification**	**Rates**	**Rates**	**Increase**	**Increase**
20	**Residential, Commerical, Industrial, Public Authority**				
21	3/4 Inch	$ 8,725,843	$ 7,112,738	$ (1,613,105)	-18.49%
22	1 Inch	262,671	221,885	(40,786)	-15.53%
23	1.5 Inch	38,900	33,380	(5,520)	-14.19%
24	2 Inch	206,034	184,282	(21,751)	-10.56%
25	3 Inch	29,294	27,405	(1,889)	-6.45%
26	4 Inch	29,997	25,521	(4,476)	-14.92%
27	**Irrigation**				
28	3/4 Inch	40,856	36,807	(4,049)	-9.91%
29	1 Inch	131,547	120,927	(10,620)	-8.07%
30	1.5 Inch	512,159	469,747	(42,412)	-8.28%
31	2 Inch	1,151,460	1,078,694	(72,766)	-6.32%
32	3 Inch	1,350	1,124	(227)	
33	4 Inch	35,848	31,654	(4,193)	-11.70%
34	6 Inch	14,915	12,187	(2,728)	-18.29%
35	**Construction**				
36	3 Inch	192,936	137,574	(55,362)	-28.69%
37	6 Inch	714,180	496,153	(218,027)	-30.53%
38	6 Inch CAP	34,603	33,244	(1,359)	-3.93%
39					
40					
41	**Reconciliation Amount GL Revenues**		-	-	
42	**Subtotal**	$ 12,122,593	$ 10,023,322	$ (2,099,270)	-17.32%
43	**Revenue Annualization**	717,979	585,177	(132,802)	-18.50%
44	Miscellaneous Revenues	329,295	329,295	-	0.00%
45	**Total of Water Revenues (a)**	$ 13,169,866	$ 10,937,794	$ (2,232,072)	-16.95%
46					
47	SUPPORTING SCHEDULES:				
48	B-1				
49	C-1				
50	C-3				
51	H-1				
52					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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				
2	Prior Year Ended 12/31/2004			34,153,063
3				
4	Prior Year Ended 12/31/2005	13,538,151	13,760,471	47,913,534
5				
6	Prior Year Ended 12/31/2006	21,227,200	26,103,529	74,017,063
7				
8	Test Year Ended 12/31/2007	10,227,453	5,574,088	79,591,151
9				
10	Projected Year Ended 12/31/2008	4,350,390	6,298,534	85,889,685
11				
12				
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/2005	Prior Year Ended 12/31/2006	Test Year Ended 12/31/2007	Projected Year Present Rates 12/31/2008	Projected Year Proposed Rates 12/31/2008
5	Cash Flows from Operating Activities					
6	Net Income	$ 1,974,451	$ 3,575,705	$ 2,698,526	$ 2,104,265	$ 674,460
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	527,069	763,217	1,312,201	1,632,458	1,632,458
10	Prior Year Adjustments to A.A.	(3,451)	618	-		
11	Changes in Certain Assets and Liabilities:					
12	Accounts Receivable	(31,013)	(259,001)	104,516	-	-
13	Unbilled Revenues	-	-	-	-	-
14	Materials and Supplies Inventory	(17,778)	(269,549)	(61,525)	-	-
15	Prepaid Expenses	-	-	-	-	-
16	Deferred Charges/Regulatory Liabilities	-	-	-	-	-
17	Accounts Payable	13,258	(553,175)	489,600	-	-
18	Payables/Receivables to Associated Companies	2,944,499	(1,587,508)	621,092	-	-
19	Customer Deposits	123,247	81,574	(92,863)	-	-
20	Taxes Payable	151,544	159,663	(419,474)	-	-
21	Other assets and liabilities	(47,402)	(257,680)	2,142,438	-	-
22	Net Cash Flow provided by Operating Activities	$ 5,634,424	$ 1,653,864	$ 6,794,511	$ 3,736,723	$ 2,306,918
23	Cash Flow From Investing Activities:					
24	Capital Expenditures	(13,538,151)	(21,227,200)	(10,227,453)	(4,350,390)	(4,350,390)
25	Plant Held for Future Use	-	-	-	-	-
26	Changes in debt reserve fund	-	-	-	-	-
27	Net Cash Flows from Investing Activities	$ (13,538,151)	$ (21,227,200)	$ (10,227,453)	$ (4,350,390)	$ (4,350,390)
28	Cash Flow From Financing Activities					
29	Change in Restricted Cash	-	-	-	-	-
30	Net receipt of contributions in aid of construction	6,293,450	8,814,372	1,000,450	1,350,000	1,350,000
31	Net receipts of advances for construction	9,797,421	11,079,964	1,051,339	1,051,339	1,051,339
32	Repayments of Long-Term Debt	-	-	-	-	-
33	Net Capital Contributions/Distrbutions	(5,463,182)	5,746,522	(7,136,750)	(841,706)	(269,784)
34						
35						
36	Net Cash Flows Provided by Financing Activities	$ 10,627,689	$ 25,640,858	$ (5,084,961)	$ 1,559,633	$ 2,131,555
37	Increase(decrease) in Cash and Cash Equivalents	2,723,962	6,067,522	(8,517,903)	945,966	88,083
38	Cash and Cash Equivalents at Beginning of Year	7,792,081	10,516,043	16,583,565	8,065,662	8,065,662
39	Cash and Cash Equivalents at End of Year	$ 10,516,043	$ 16,583,565	$ 8,065,662	$ 9,011,628	$ 8,153,744
40						
41						

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 79,591,151	$ 79,591,151
3	Less: Accumulated Depreciation	6,199,124	6,199,124
4			
5	Net Utility Plant in Service	$ 73,392,027	$ 73,392,027
6			
7	Less:		
8	Advances in Aid of		
9	Construction	37,840,520	37,840,520
10	Contributions in Aid of		
11	Construction - Net of amortization	23,146,285	23,146,285
12	Customer Meter Deposits	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	348,852	348,852
20	Deferred Assets	633,537	633,537
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 6,607,841	$ 6,607,841
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30	B-3		
31	B-5		
32	E-1		
33			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ 79,591,151			$ 79,591,151
3					
4	**Less:**				
5	Accumulated				
6	Depreciation	6,065,910	1	133,214	6,199,124
7					
8					
9	Net Utility Plant				
10	in Service	$ 73,525,241			$ 73,392,027
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction	37,840,520			37,840,520
15					
16	Contributions in Aid of				
17	Construction - Net	29,518,538	2	558,824	23,146,285
18			3	(6,931,078)	
19	Customer Meter Deposits	6,779,771			6,779,771
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	Shared Gain on Well				-
23					
24	**Plus:**				
25	Prepayments	-			-
26	Materials and Supplies	348,852			348,852
27	Deferred Assets	633,537			633,537
28	Working capital	-			-
29					
30					
31	Total	$ 368,802			$ 6,607,841
32					
33					
34					
35	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
36	B-2, pages 1-X				B-1
37	E-1				
38					
39					
40					
41					
42					
43					
44					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$	6,199,124
4	Balance per Company Schedule E-1		6,065,910
5	Difference	$	133,214
6			
7			
8			
9			
10			
11	Increase (Decrease) to Accumulated Depreciation	$	133,214
12			
13			
14			
15	SUPPORTING SCHEDULES		
16	B-2, pages 2.1-2.12		
17			
18			
19			
20			

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 2.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	12/31/2007	Accum. Depr.	1998 Plant Additions	1998 Plant Adjustments	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Retirements To Date	1998 Plant Balance	1998 Depr.	1998 Depreciable Balance
301	Organization Cost	0.00%					-		-	-	-	-
302	Franchise Cost	0.00%					-		-	-	-	-
303	Land and Land Rights	0.00%					-		-	-	-	-
304	Structures and Improvements	2.50%					-		-	-	-	-
305	Collecting and Impounding Res.	2.50%					-		-	-	-	-
306	Lake River and Other Intakes	2.50%					-		-	-	-	-
307	Wells and Springs	2.50%			115,000		115,000		-	115,000	1,438	115,000
308	Infiltration Galleries and Tunnels	2.50%					-		-	-	-	-
309	Supply Mains	2.50%					-		-	-	-	-
310	Power Generation Equipment	2.50%					-		-	-	-	-
311	Electric Pumping Equipment	2.50%			43,750		43,750		-	43,750	547	43,750
320	Water Treatment Equipment	2.50%					-		-	-	-	-
330	Distribution Reservoirs & Standpipe	2.50%					-		-	-	-	-
331	Transmission and Distribution Mains	2.50%			282,692		282,692		-	282,692	3,534	282,692
333	Services	2.50%					-		-	-	-	-
334	Meters	2.50%					-		-	-	-	-
335	Hydrants	2.50%					-		-	-	-	-
336	Backflow Prevention Devices	2.50%					-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%					-		-	-	-	-
340	Office Furniture and Fixtures	2.50%					-		-	-	-	-
341	Transportation Equipment	2.50%					-		-	-	-	-
342	Stores Equipment	2.50%					-		-	-	-	-
343	Tools and Work Equipment	2.50%					-		-	-	-	-
344	Laboratory Equipment	2.50%					-		-	-	-	-
345	Power Operated Equipment	2.50%					-		-	-	-	-
346	Communications Equipment	2.50%					-		-	-	-	-
347	Miscellaneous Equipment	2.50%					-		-	-	-	-
348	Other Tangible Plant	2.50%					-		-	-	-	-
							-		-	-	-	-
	TOTAL WATER PLANT		-	-	441,442	-	441,442	-	-	441,442	5,518	441,442
	Depreciation									5,518		
(a)	Staff Accumulated Depreciation Allocated to Plant.		-									
	Retirements (excluding land)									-		
	Accumulated Depreciation Balance			-						5,518		
	Half Year Convention used on depreciation											

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 2.2
Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	1999 Plant Adjustments	1999 Adjusted Plant Additions	1999 Plant Retirements	Plant Retirements To Date	1999 Plant Balance	1999 Depreciable Balance	1999 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%	244,400		244,400		-	244,400	244,400	-
304	Structures and Improvements	2.50%	102,374		102,374		-	102,374	102,374	1,280
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	209,355		209,355		-	324,355	324,355	5,492
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%	331,299		331,299		-	375,049	375,049	5,235
320	Water Treatment Equipment	2.50%			-		-	-	-	-
330	Distribution Reservoirs & Standpipe	2.50%			-		-	-	-	-
331	Transmission and Distribution Mains	2.50%	2,537,047		2,537,047		-	2,819,739	2,819,739	38,780
333	Services	2.50%	155,100		155,100		-	155,100	155,100	1,939
334	Meters	2.50%	32,941		32,941		-	32,941	32,941	412
335	Hydrants	2.50%	60,225		60,225		-	60,225	60,225	753
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-		-	-	-	-
341	Transportation Equipment	2.50%			-		-	-	-	-
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%	16,230		16,230		-	16,230	16,230	203
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		3,688,971	-	3,688,971	-	-	4,130,413	4,130,413	54,093
	Depreciation							54,093		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							59,611		
	Half Year Convention used on depreciation									

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 2.3
Witness: Bourassa

Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Adjusted Plant Additions	2000 Plant Retirements	Plant Retirements To Date	2000 Plant Balance	2000 Depreciable Balance	2000 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%	27,137		27,137		-	271,537	271,537	-
304	Structures and Improvements	2.50%	53,356		53,356		-	155,731	155,731	3,226
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	32,979		32,979		-	357,334	357,334	8,521
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%		(74,250)	(74,250)		-	300,799	300,799	8,448
320	Water Treatment Equipment	2.50%			-		-	-	-	-
330	Distribution Reservoirs & Standpipe	2.50%			-		-	-	-	-
331	Transmission and Distribution Mains	2.50%	1,396,832		1,396,832		-	4,216,571	4,216,571	87,954
333	Services	2.50%	317,900		317,900		-	473,000	473,000	7,851
334	Meters	2.50%	16,046		16,046		-	48,987	48,987	1,024
335	Hydrants	2.50%	221,462		221,462		-	281,687	281,687	4,274
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%	1,355		1,355		-	1,355	1,355	17
341	Transportation Equipment	2.50%	36,142		36,142		-	36,142	36,142	452
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	16,230	16,230	406
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	2,028,959	-	-	6,159,372	6,159,372	122,173
	Depreciation							122,173		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							181,784		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Adjusted Plant Additions	2001 Plant Retirements	Plant Retirements To Date	2001 Plant Balance	2001 Depreciable Balance	2001 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%			-		-	271,537	271,537	-
304	Structures and Improvements	2.50%	15,461		15,461		-	171,192	171,192	4,087
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	273,474	(157,300)	116,174		-	473,508	473,508	10,386
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%	102,124		102,124		-	402,923	402,923	8,797
320	Water Treatment Equipment	2.50%			-		-	-	-	-
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300	248,272		-	248,272	248,272	3,103
331	Transmission and Distribution Mains	2.50%	240,418		240,418		-	4,456,989	4,456,989	108,420
333	Services	2.50%			-		-	473,000	473,000	11,825
334	Meters	2.50%	21,024		21,024		-	70,011	70,011	1,487
335	Hydrants	2.50%			-		-	281,687	281,687	7,042
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%		(1,355)	(1,355)		-	-	-	(17)
341	Transportation Equipment	2.50%		(36,142)	(36,142)		-	-	-	(452)
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%		(16,230)	(16,230)		-	-	-	(609)
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		743,473	(53,727)	689,746	-	-	6,849,119	6,849,119	154,069
	Depreciation							154,069		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							335,853		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments *	2002 Adjusted Plant Additions	2002 Plant Retirements	Plant Retirements To Date	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%			-		-	271,537	271,537	-
304	Structures and Improvements	2.50%			-		-	171,192	171,192	4,280
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%			-		-	473,508	473,508	11,838
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%	22,050		22,050		-	424,973	424,973	10,349
320	Water Treatment Equipment	2.50%			-		-	-	-	-
330	Distribution Reservoirs & Standpipe	2.50%			-		-	248,272	248,272	6,207
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	6,222,693		-	10,679,682	10,679,682	189,208
333	Services	2.50%			-		-	473,000	473,000	11,825
334	Meters	2.50%	178,075		178,075		-	248,086	248,086	3,976
335	Hydrants	2.50%	157,282		157,282		-	438,969	438,969	9,008
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-		-	-	-	-
341	Transportation Equipment	2.50%			-		-	-	-	-
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	-	-	-
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	6,580,099	-	-	13,429,218	13,429,218	246,691
	Depreciation							246,691		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							582,544		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Adjusted Plant Additions	2003 Plant Retirements	Plant Retirements To Date	2003 Plant Balance	2003 Depreciable Balance	2003 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%			-		-	271,537	271,537	-
304	Structures and Improvements	2.50%			-		-	171,192	171,192	4,280
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	319,090		319,090		-	792,598	792,598	15,826
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%			-		-	424,973	424,973	10,624
320	Water Treatment Equipment	2.50%	5,455		5,455		-	5,455	5,455	68
330	Distribution Reservoirs & Standpipe	2.50%			-		-	248,272	248,272	6,207
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885	8,122,807		-	18,802,489	18,802,489	368,527
333	Services	2.50%			-		-	473,000	473,000	11,825
334	Meters	2.50%	1,173,247		1,173,247		-	1,421,333	1,421,333	20,868
335	Hydrants	2.50%	459,546		459,546		-	898,515	898,515	16,719
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-		-	-	-	-
341	Transportation Equipment	2.50%	34,226		34,226		-	34,226	34,226	428
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	-	-	-
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	10,114,370	-	-	23,543,588	23,543,588	455,372
	Depreciation							455,372		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							1,037,916		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Adjusted Plant Additions	2004 Plant Retirements	Plant Retirements To Date	2004 Plant Balance	2004 Depreciable Balance	2004 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%	901		901		-	272,438	272,438	-
304	Structures and Improvements	2.50%	458,157		458,157		-	629,348	629,348	10,007
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	80,000		80,000		-	872,598	872,598	20,815
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%			-		-	424,973	424,973	10,624
320	Water Treatment Equipment	2.50%	16,401		16,401		-	21,856	21,856	341
330	Distribution Reservoirs & Standpipe	2.50%			-		-	248,272	248,272	6,207
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671	8,900,756		-	27,703,245	27,703,245	581,322
333	Services	2.50%			-		-	473,000	473,000	11,825
334	Meters	2.50%	1,108,316		1,108,316		-	2,529,648	2,529,648	49,387
335	Hydrants	2.50%			-		-	898,515	898,515	22,463
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-		-	-	-	-
341	Transportation Equipment	2.50%	44,945		44,945		-	79,171	79,171	1,417
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	-	-	-
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	10,609,475	-	-	34,153,063	34,153,063	714,408
	Depreciation							714,408		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							1,752,324		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Adjusted Plant Additions	2005 Plant Retirements	Plant Retirements To Date	2005 Plant Balance	2005 Depreciable Balance	2005 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%			-		-	272,438	272,438	-
304	Structures and Improvements	2.50%			-		-	629,348	629,348	15,734
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	452,618	454,498	907,116		-	1,779,714	1,779,714	33,154
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%			-		-	424,973	424,973	10,624
320	Water Treatment Equipment	2.50%			-		-	21,856	21,856	546
330	Distribution Reservoirs & Standpipe	2.50%			-		-	248,272	248,272	6,207
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	10,361,247		-	38,064,492	38,064,492	822,097
333	Services	2.50%			-		-	473,000	473,000	11,825
334	Meters	2.50%	1,602,159		1,602,159		-	4,131,807	4,131,807	83,268
335	Hydrants	2.50%	969,120		969,120		-	1,867,635	1,867,635	34,577
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-			-	-	-
341	Transportation Equipment	2.50%		(79,171)	(79,171)		-	-	-	(1,845)
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	-	-	-
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	13,760,471	-	-	47,913,534	47,913,534	1,016,187
	Depreciation							1,016,187		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							2,768,511		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Adjusted Plant Additions	2006 Plant Retirements	Plant Retirements To Date	2006 Plant Balance	2006 Depreciable Balance	2006 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%			-		-	272,438	272,438	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	6,649,654		-	7,279,002	7,279,002	98,854
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	2,554,632	628,261	3,182,894		-	4,962,608	4,962,608	84,279
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%	86,801		86,801		-	511,773	511,773	11,709
320	Water Treatment Equipment	2.50%			-		-	21,856	21,856	546
330	Distribution Reservoirs & Standpipe	2.50%			-		-	248,272	248,272	6,207
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833	13,562,689		-	51,627,181	51,627,181	1,121,146
333	Services	2.50%			-		-	473,000	473,000	11,825
334	Meters	2.50%	1,074,809		1,074,809		-	5,206,616	5,206,616	116,730
335	Hydrants	2.50%	1,546,683		1,546,683		-	3,414,318	3,414,318	66,024
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-		-	-	-	-
341	Transportation Equipment	2.50%			-		-	-	-	-
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	-	-	-
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	26,103,529	-	-	74,017,063	74,017,063	1,517,322
	Depreciation							1,517,322		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							4,285,832		
	Half Year Convention used on depreciation									

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Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Adjusted Plant Additions	2007 Plant Retirements	Plant Retirements To Date	2007 Plant Balance	2007 Depreciable Balance	2007 Deprec.
301	Organization Cost	0.00%			-		-	-	-	-
302	Franchise Cost	0.00%			-		-	-	-	-
303	Land and Land Rights	0.00%			-		-	272,438	272,438	-
304	Structures and Improvements	2.50%	2,203,163		2,203,163		-	9,482,165	9,482,165	209,515
305	Collecting and Impounding Res.	2.50%			-		-	-	-	-
306	Lake River and Other Intakes	2.50%			-		-	-	-	-
307	Wells and Springs	2.50%	263,423		263,423		-	5,226,030	5,226,030	127,358
308	Infiltration Galleries and Tunnels	2.50%			-		-	-	-	-
309	Supply Mains	2.50%			-		-	-	-	-
310	Power Generation Equipment	2.50%			-		-	-	-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)	252,338		-	764,111	764,111	15,949
320	Water Treatment Equipment	2.50%			-		-	21,856	21,856	546
330	Distribution Reservoirs & Standpipe	2.50%			-		-	248,272	248,272	6,207
331	Transmission and Distribution Mains	2.50%	1,805,404		1,805,404		-	53,432,585	53,432,585	1,313,247
333	Services	2.50%	54,473		54,473		-	527,473	527,473	12,506
334	Meters	2.50%	861,887		861,887		-	6,068,503	6,068,503	140,939
335	Hydrants	2.50%	133,400		133,400		-	3,547,718	3,547,718	87,025
336	Backflow Prevention Devices	2.50%			-		-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-		-	-	-	-
340	Office Furniture and Fixtures	2.50%			-		-	-	-	-
341	Transportation Equipment	2.50%			-		-	-	-	-
342	Stores Equipment	2.50%			-		-	-	-	-
343	Tools and Work Equipment	2.50%			-		-	-	-	-
344	Laboratory Equipment	2.50%			-		-	-	-	-
345	Power Operated Equipment	2.50%			-		-	-	-	-
346	Communications Equipment	2.50%			-		-	-	-	-
347	Miscellaneous Equipment	2.50%			-		-	-	-	-
348	Other Tangible Plant	2.50%			-		-	-	-	-
					-		-	-	-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	5,574,088	-	-	79,591,151	79,591,151	1,913,292
	Depreciation							1,913,292		
(a)	Staff Accumulated Depreciation Allocated to Plant.									
	Retirements (excluding land)							-		
	Accumulated Depreciation Balance							6,199,124		
	Half Year Convention used on depreciation									

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Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-	-	-	-
304	Structures and Improvements	2.50%	-	-	1,280	4,506	8,593	12,872	17,152
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,438	6,929	15,451	25,836	37,674	53,500
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	547	5,782	14,230	23,026	33,375	43,999
320	Water Treatment Equipment	2.50%	-	-	-	-	-	-	68
330	Distribution Reservoirs & Standpipe	2.50%	-	-	-	-	3,103	9,310	15,517
331	Transmission and Distribution Mains	2.50%	-	3,534	42,314	130,268	238,687	427,896	796,423
333	Services	2.50%	-	-	1,939	9,790	21,615	33,440	45,265
334	Meters	2.50%	-	-	412	1,436	2,923	6,900	27,767
335	Hydrants	2.50%	-	-	753	5,027	12,069	21,077	37,796
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	5,518	59,611	181,784	335,853	582,544	1,037,916

Depreciation

(a) Staff Accumulated Depreciation Allocated to Plant.

Retirements (excluding land)

Accumulated Depreciation Balance

Half Year Convention used on depreciation

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 2.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	27,159	42,893	141,747	351,262
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	74,315	107,469	191,748	319,106
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,624	65,248	76,957	92,906
320	Water Treatment Equipment	2.50%	410	956	1,502	2,049
330	Distribution Reservoirs & Standpipe	2.50%	21,724	27,931	34,137	40,344
331	Transmission and Distribution Mains	2.50%	1,377,745	2,199,841	3,320,987	4,634,234
333	Services	2.50%	57,090	68,915	80,740	93,246
334	Meters	2.50%	77,155	160,423	277,153	418,092
335	Hydrants	2.50%	60,259	94,835	160,860	247,885
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	-	-	-
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
			-	-	-	-
	TOTAL WATER PLANT		1,752,324	2,768,511	4,285,832	6,199,124
	Depreciation					
(a)	*Staff Accumulated* Depreciation Allocated to Plant.					
	Retirements (excluding land)					
	Accumulated Depreciation Balance					
	Half Year Convention used on depreciation					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 2

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.		Amount Recorded	Unexpended Cash	Amortizable Balance	Amortization Rate	Amortization	Year	Total Amortization	Accumulated Amortization
1	Accumulated Amortization (A.A.)								
2									
3	Computation of CIAC Balances								
5	Balance at 12/31/1997	$ -		$ -				-	-
6	Additions 1998	137,525							
7	Balance at 12/31/1998	$ 137,525	$ -	$ 137,525	1.25%	1,719	1998	1,719	1,719
8	Additions 1999	805,625							
9	Balance at 12/31/1999	$ 943,150	$ -	$ 943,150	1.31%	12,354	1999	12,354	14,073
10	Additions 2000	736,101							
11	Balance at 12/31/2000	$ 1,679,251	$ -	$ 1,679,251	1.99%	33,361	2000	33,361	47,434
12	Additions 2001	688,950							
13	Balance at 12/31/2001	$ 2,368,201	$ -	$ 2,368,201	2.27%	53,644	2001	53,644	101,079
14	Additions 2002	2,441,380							
15	Balance at 12/31/2002	$ 4,809,581	$ 277,115	$ 4,532,466	1.84%	83,260	2002	83,260	184,339
16	Additions 2003	4,420,596							
17	Balance at 12/31/2003	$ 9,230,177	$ -	$ 9,230,177	1.94%	178,619	2003	178,619	362,957
18	Additions 2004	6,597,450							
19	Balance at 12/31/2004	$ 15,827,627	$ 3,736,025	$ 12,091,602	2.09%	253,015	2004	253,015	615,972
20	Additions 2005	6,293,450							
21	Balance at 12/31/2005	$ 22,121,077	$ 8,003,719	$ 14,117,358	2.12%	299,955	2005	299,955	915,928
22	Additions 2006	8,814,372							
23	Balance at 12/31/2006	$ 30,935,449	$ 14,275,725	$ 16,659,724	2.05%	341,518	2006	341,518	1,257,446
24	Additions 2007	1,000,450							
25	Balance at 12/31/2007	$ 31,935,899	$ 6,931,078	$ 25,004,821	2.40%	601,091	2007	601,091	1,858,537
26									
27									
28	Computed A. A. Balance								1,858,537
29	Balance Per Books								2,417,361
30	Increase (Decrease) in A.A. Balance								(558,824)

debit

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.		
1		
2	Unexpended HUF Cash Removed by CIAC Balance	
3		
4		
5	Unexpended HUF Cash Balance at end of Test Year	$ 6,931,078
6		
7		
8	Increase (Decrease) to CIAC	$ (6,931,078)
9		
10		
11		
12		
13		
14		
15		
16		
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Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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)	$	794,916
3	Pumping Power (1/24 of Pumping Power)		34,538
4	Purchased Water (1/24 of Purchased Water)		13,956
5			
6			
7			
8			
9	Total Working Capital Allowance	$	843,410
10			
11			
12	Working Capital Requested	$	-
13			
14			
15	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
16	E-1	B-1	
17			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ 12,127,186	6	$ 717,979	$ 12,845,165	$ (2,233,479)	$ 10,611,685
3	Unmetered Water Revenues	-			-	-	-
4	Other Water Revenues	329,295			329,295		329,295
5		$ 12,456,481		$ 717,979	$ 13,174,459	$ (2,233,479)	$ 10,940,980
6	**Operating Expenses**						
7	Salaries and Wages	$ -			$ -		$ -
8	Purchased Water	1,630,813	5	(1,295,865)	334,948		334,948
9	Purchased Power	734,361	8/9/10	94,544	828,905		828,905
10	Chemicals	16,189			16,189		16,189
11	Repairs and Maintenance	14,333			14,333		14,333
12	Office Supplies and Expense	1,119			1,119		1,119
13	Outside Services	5,528,266	3	349,325	5,877,591		5,877,591
14	Water Testing	55,007			55,007		55,007
15	Rents	53,444			53,444		53,444
16	Transportation Expenses	-			-		-
17	Insurance - General Liability	21,565			21,565		21,565
18	Insurance - health and Life	-			-		-
19	Reg. Commission Exp. - Rate Case	27,387	4	5,947	33,333		33,333
20	Miscellaneous Expense	286,747			286,747		286,747
21	Depreciation Expense	1,312,201	1	236,314	1,548,515		1,548,515
22	Taxes Other Than Income	-			-		-
23	Property Taxes	384,115	2	413,353	797,468		797,468
24	Income Tax	-	12	1,186,292	1,186,292	(803,674)	382,618
25	**Total Operating Expenses**	$ 10,065,546		$ 989,911	$ 11,055,456	$ (803,674)	$ 10,251,782
26	**Operating Income**	$ 2,390,935		$ (271,932)	$ 2,119,003	$ (1,429,805)	$ 689,198
27	**Other Income (Expense)**						
28	Interest Income	350,524	7a	(350,524)	-		-
29	Other income (loss)	-	7b	-	-		-
30	Interest Expense	(42,934)	11	28,196	(14,738)		(14,738)
31	Other Expense	-	7c	-	-		-
32		-			-		-
33	**Total Other Income (Expense)**	$ 307,591		$ (322,328)	$ (14,738)	$ -	$ (14,738)
34	**Net Profit (Loss)**	$ 2,698,526		$ (594,260)	$ 2,104,265	$ (1,429,805)	$ 674,460
35							
36	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
37	C-2					A-1	
38	E-2						

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Adjustments to Revenues and Expenses

Line No.		1 Depreciation Expense	2 Property Taxes	3 Management Fees	4 Rate Case Expense	5 Purchased Water CAGRD Tax	6 Revenue Annualization	Subtotal
1								
2								
3	Revenues						717,979	717,979
4								
5	Expenses	236,314	413,353	349,325	5,947	(1,295,865)		(290,925)
6								
7	Operating							
8	Income	(236,314)	(413,353)	(349,325)	(5,947)	1,295,865	717,979	1,008,904
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(236,314)	(413,353)	(349,325)	(5,947)	1,295,865	717,979	1,008,904

Adjustments to Revenues and Expenses

17								
18								
19		7	8	9	10	11	12	Subtotal
20		Remove	Annualize	Annualize	Annualize	Interest		
21		Other Inc./Oth. Expense	Purchased Power (APS)	Purchased Power (SRP)	Purchased Power	Syncrhonization		
22	Revenues							717,979
23								
24	Expenses		3,154	47,121	44,270		1,186,292	989,911
25								
26	Operating							
27	Income	-	(3,154)	(47,121)	(44,270)	-	(1,186,292)	(271,932)
28								
29	Interest							
30	Expense					28,196		28,196
31	Other							
32	Income /	(350,524)						(350,524)
33	Expense							
34								
35	Net Income	(350,524)	(3,154)	(47,121)	(44,270)	28,196	(1,186,292)	(594,260)
36								

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	272,438	0.00%	-
8	304	Structures and Improvements	9,482,165	3.33%	315,756
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	5,226,030	3.33%	174,027
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	764,111	12.50%	95,514
16	320	Water Treatment Equipment	21,856	20.00%	4,371
17	330	Distribution Reservoirs & Standpipe	248,272	2.22%	5,512
18	331	Transmission and Distribution Mains	53,432,585	2.00%	1,068,652
19	333	Services	527,473	3.33%	17,565
20	334	Meters	6,068,503	8.33%	505,506
21	335	Hydrants	3,547,718	2.00%	70,954
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Miscellaneous Equipment	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 79,591,151		$ 2,257,857
34					
35					
36					
37					
38	Less: Amortization of Contributions - Balance End of TY		$ 25,004,821	2.8368%	$ (709,341)
39					
40	Total Depreciation Expense				$ 1,548,515
41					
42	Test Year Depreciation Expense				$ 1,312,201
43					
44	Increase (decrease) in Depreciation Expense				236,314
45					
46	Adjustment to Revenues and/or Expenses				$ 236,314

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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 12/31/07	$	13,174,459
4	Adjusted Revenues in year ended 12/31/07		13,174,459
5	Proposed Revenues		10,940,980
6	Average of three year's of revenue	$	12,429,966
7	Average of three year's of revenue, times 2	$	24,859,933
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,859,933
14	Assessment Ratio		23.0%
15	Assessed Value		5,717,785
16	Property Tax Rate		13.9264%
17			
18	Property Tax		796,284
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	797,468
22	Property Taxes in the test year		384,115
23	Change in Property Taxes	$	413,353
24			
25			
26	Adjustment to Revenues and/or Expenses	$	413,353
27			
28			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Annualization of Management Fees		
2			
3			
4	Number of Additional Bill From Revenue Annualization		13,973
5	Contract Cost per Bill	$	25
6	Increase in Management Fees	$	349,325
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	Adjustment to Revenues and/or Expenses	$	349,325
18			
19	SUPPORTING SCHEDULES		
20			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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			
4			
5	Rate Case Expense	$	100,000
6			
7	Estimated Amortization Period (in Years)		3
8			
9	Annual Rate Case Expense	$	33,333
10			
11	Test Year Rate Case Expense	$	27,387
12			
13	Increase(decrease) Rate Case Expense	$	5,947
14			
15	Adjustment to Revenue and/or Expense	$	5,947
16			
17			
18			
19			
20			
21			
22			
23			
24			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Line No.		
1	Purchased Water - Remove CAGRD Tax to be revocered as a pass-through expense	
2		
3		
4	Remove CAGRD Tax Recorded During Test Year From Expense	$ 1,295,865
5		
6		
7		
8	Adjustment to Revenue and/or Expense	$ (1,295,865)
9		
10		
11		
12		
13		
14		
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18		
19		
20		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ 717,979
5		
6		
7		
8	Total Revenue from Annualization	$ 717,979
9		
10		
11	Adjustment to Revenue and/or Expense	$ 717,979
12		
13	SUPPORTING SCHEDULES	
14	C-2 pages 7.1 to 7.15	
15	H-1	
16		
17		
18		
19		
20		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ (350,524)	7a
5	Test Year Other Income	-	7b
6	Test Year Other Expense	-	7c
7			
8	Total	$ (350,524)	
9			
10			
11	Adjustment to Revenue and/or Expense	$ (350,524)	
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.							
1	Annualize power cost for APS Rate Increases						
2							
3	APS Rate Increase Approved in July 2007 - Bills Affected From January through June 2007						
4							
5				Increase			
6	Jaunary 2007 APS Invoice Totals	$	10,758	6.80%	$ 732		
7	Feburary 2007 APS Invoice Totals	$	6,335	6.80%	$ 431		
8	March 2007 APS Invoice Totals	$	3,606	6.80%	$ 245		
9	April 2007 APS Invoice Totals	$	6,686	6.80%	$ 455		
10	May 2007 APS Invoice Totals	$	8,698	6.80%	$ 591		
11	June 2007 APS Invoice Totals	$	10,298	6.80%	$ 700		
12							
13	Increase in Purchased Power Costs					$	3,154
14							
15							
16							
17	Total Increase in Purchased Power Costs					$	3,154
18							
19	Adjustment to Revenue and/or Expense					$	3,154
20							
21							
22							

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.							
1	Annualize power cost for SRP Rate Increases						
2							
3	SRP Rate Increase Approved in October 2007 - Bills Affected From January through September						
4							
5				Increase			
6	Jaunary 2007 SRP Invoice Totals	$	35,672	4.70%	$ 1,677		
7	Feburary 2007 SRP Invoice Totals	$	22,790	4.70%	$ 1,071		
8	March 2007 SRP Invoice Totals	$	33,428	4.70%	$ 1,571		
9	April 2007 SRP Invoice Totals	$	41,719	4.70%	$ 1,961		
10	May 2007 SRP Invoice Totals	$	55,216	4.70%	$ 2,595		
11	June 2007 SRP Invoice Totals	$	63,590	4.70%	$ 2,989		
12	July 2007 SRP Invoice Totals	$	66,461	4.70%	$ 3,124		
13	August 2007 SRP Invoice Totals	$	66,204	4.70%	$ 3,112		
14	September 2007 SRP Invoice Totals	$	78,039	4.70%	$ 3,668		
15							
16	Increase in Purchased Power Costs					$	21,767
17							
18							
19	SRP Rate Increase Scheduled for May 2008 - Bills Affected From January through December						
20							
21				Increase			
22	Jaunary 2007 SRP Invoice Totals (adjusted - see above)	$	37,349	3.90%	$ 1,457		
23	Feburary 2007 SRP Invoice Totals (adjusted - see above)	$	23,861	3.90%	$ 931		
24	March 2007 SRP Invoice Totals (adjusted - see above)	$	34,999	3.90%	$ 1,365		
25	April 2007 SRP Invoice Totals (adjusted - see above)	$	43,680	3.90%	$ 1,704		
26	May 2007 SRP Invoice Totals (adjusted - see above)	$	57,812	3.90%	$ 2,255		
27	June 2007 SRP Invoice Totals (adjusted - see above)	$	66,579	3.90%	$ 2,597		
28	July 2007 SRP Invoice Totals (adjusted - see above)	$	69,585	3.90%	$ 2,714		
29	August 2007 SRP Invoice Totals (adjusted - see above)	$	69,316	3.90%	$ 2,703		
30	September 2007 SRP Invoice Totals (adjusted - see above)	$	81,706	3.90%	$ 3,187		
31	October 2007 SRP Invoice Totals	$	70,161	3.90%	$ 2,736		
32	November 2007 SRP Invoice Totals	$	55,929	3.90%	$ 2,181		
33	December 2007 SRP Invoice Totals	$	39,130	3.90%	$ 1,526		
34							
35	Increase in Purchased Power Costs					$	25,354
36							
37	Total Increase in Purchased Power Costs					$	47,121
38							
39	Adjustment to Revenue and/or Expense					$	47,121
40							

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$	784,635
4	Gallons sold in Test Year (1,000's)		2,361,314
5	Cost per 1,000 gallons		0.33229
6	Additonal gallons from annualization (in 1,000's) in adjustment 6		133,227
7			
8	Additional Expense	$	44,270
9			
10			
11	Adjustment to Revenue and/or Expense	$	44,270
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.			
1	Interest Synchronization		
2			
3	Rate Base	$	6,607,841
4	Weighted cost of debt (from D-1) (short and long-term)		0.22%
5	Interest Expense	$	14,738
6	Test Year Interest Expense	$	42,934
7			
8	Increase (decrease) in Interest Expense	$	(28,196)
9			
10	Adjustment to Revenues and/or Expense	$	28,196
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	31.44%
2		
3	State Income Taxes	4.54%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	35.98%
9		
10	Operating Income % = 100% - Tax Percentage	64.02%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.5621
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	Year Ended 12/31/2006	Year Ended 12/31/2005
1	**ASSETS**			
2	Plant In Service	$ 79,591,151	$ 68,152,726	$ 46,504,280
3	Non-Utility Plant	-	-	-
4	Construction Work in Progress	1,948,144	3,159,116	3,580,362
5	Less: Accumulated Depreciation	(6,065,910)	(4,152,618)	(2,726,216)
6	Net Plant	$ 75,473,385	$ 67,159,224	$ 47,358,426
7				
8	Debt Reserve Funds	$ -	$ -	$ -
9				
10	CURRENT ASSETS			
11	Cash and Equivalents	$ 8,065,678	$ 16,583,582	$ 10,516,677
12	Restricted Cash			-
13	Accounts Receivable, Net	1,104,300	1,208,816	949,815
14	Notes Receivable from Assoicated Companie	-	682,019	21,740
15	Materials and Supplies	348,852	287,327	-
16	Prepayments	-	-	17,778
17	Other Current Assets	21,992	818,103	560,440
18	Total Current Assets	$ 9,540,822	$ 19,579,847	$ 12,066,450
19				
20	Other Assets	$ 633,537	$ -	$ -
21				
22	Other Investments & Special Funds	$ -	$ -	$ -
23				
24	TOTAL ASSETS	$ 85,647,745	$ 86,739,071	$ 59,424,876
25				
26	**LIABILITIES AND STOCKHOLDERS' EQUITY**			
27	Common Equity	$ 5,437,895	$ 9,876,120	$ 553,893
28				
29	Long-Term Debt, less current	$ 772,000	$ 772,000	$ 772,000
30				
31	CURRENT LIABILITIES			
32	Accounts Payable	$ 1,328,423	$ 838,823	$ 1,391,998
33	Current Portion of Long-Term Debt	-	-	-
34	Payables to Associated Companies	1,948,144	2,009,071	2,936,300
35	Customer Meter Deposits, Current	285,275	378,138	296,564
36	Accrued Taxes	42,590	462,064	302,401
37	Accrued Interest	-	-	17
38	Other Current Liabilities	1,979,864	-	-
39	Total Current Liabilities	$ 5,584,296	$ 3,688,096	$ 4,927,280
40	DEFERRED CREDITS			
41	Customer Meter Deposits, less current	$ 6,494,495	$ -	$ -
42	Advances in Aid of Construction	37,840,520	43,283,676	32,203,712
43	Accumulated Deferred Income Taxes	-	-	-
44	Contributions In Aid of Construction	31,935,899	30,935,449	22,121,077
45	Accumulated Amortization CIAC	(2,417,361)	(1,816,270)	(1,153,086)
46				
47	Total Deferred Credits	$ 73,853,554	$ 72,402,855	$ 53,171,703
48				
49	Total Liabilities & Common Equity	$ 85,647,745	$ 86,739,071	$ 59,424,876
50				
51	SUPPORTING SCHEDULES:			
52	E-5			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1	**Revenues**			
2	Metered Water Revenues	$ 12,127,186	$ 10,903,900	$ 7,193,403
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	329,295	621,798	495,568
5	**Total Revenues**	$ 12,456,481	$ 11,525,698	$ 7,688,971
6	**Operating Expenses**			
7	Salaries and Wages	$ -	$ -	$ -
8	Purchased Water	1,630,813	1,060,115	915,377
9	Purchased Power	734,361	641,761	357,099
10	Chemicals	16,189	25,971	-
11	Repairs and Maintenance	14,333	97,075	146,295
12	Office Supplies and Expense	1,119	-	-
13	Outside Services	5,528,266	4,806,160	3,592,144
14	Water Testing	55,007	121,753	84,945
15	Rents	53,444	35,149	-
16	Transportation Expenses	-	-	-
17	Insurance - General Liability	21,565	19,927	35,960
18	Insurance - Health and Life	-	-	-
19	Regulatory Commission Expense	27,387	-	-
20	Miscellaneous Expense	286,747	545,822	119,497
21	Depreciation Expense	1,312,201	763,217	527,069
22	Taxes Other Than Income	-	1,539	8,135
23	Property Taxes	384,115	243,863	138,969
24	Income Tax	-	-	-
25				
26	**Total Operating Expenses**	$ 10,065,546	$ 8,362,352	$ 5,925,490
27	**Operating Income**	$ 2,390,935	$ 3,163,346	$ 1,763,481
28	**Other Income (Expense)**			
29	Interest Income	350,524	468,730	248,252
30	Other income (loss)	-	-	901
31	Interest Expense	(42,934)	(56,371)	(38,183)
32	Other Expense	-	-	-
33				
34	**Total Other Income (Expense)**	$ 307,591	$ 412,359	$ 210,970
35	**Net Profit (Loss)**	$ 2,698,526	$ 3,575,705	$ 1,974,451
36				
37				
38				
39	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
40			A-2	
41				
42				
43				
44				
45				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 2,698,526	$ 3,575,705	$ 1,974,451
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	1,312,201	763,217	527,069
8	Prior Year Adjustments to A.A.		618	(3,451)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	104,516	(259,001)	(31,013)
11	Unbilled Revenues	-	-	-
12	Materials and Supplies Inventory	(61,525)	(269,549)	(17,778)
13	Prepaid Expenses	-	-	-
14	Deferred Charges/Regulatory Liabilities	-	-	-
15	Accounts Payable	489,600	(553,175)	13,258
16	Payables/Receivables to Associated Companies	621,092	(1,587,508)	2,944,499
17	Customer Deposits	(92,863)	81,574	123,247
18	Taxes Payable	(419,474)	159,663	151,544
19	Other assets and liabilities	2,142,438	(257,680)	(47,402)
20	Net Cash Flow provided by Operating Activities	$ 6,794,511	$ 1,653,864	$ 5,634,424
21	Cash Flow From Investing Activities:			
22	Capital Expenditures	(10,227,453)	(21,227,200)	(13,538,151)
23	Plant Held for Future Use	-	-	-
24	Changes in debt reserve fund	-	-	-
25	Net Cash Flows from Investing Activities	$ (10,227,453)	$ (21,227,200)	$ (13,538,151)
26	Cash Flow From Financing Activities			
27	Change in Restricted Cash	-	-	-
28	Net receipt of contributions in aid of construction	1,000,450	8,814,372	6,293,450
29	Net receipts of advances for construction	1,051,339	11,079,964	9,797,421
30	Repayments of Long-Term Debt	-	-	-
31	Net Capital Contributions/Distrbutions	(7,136,750)	5,746,522	(5,463,182)
32				
33				
34	Net Cash Flows Provided by Financing Activities	$ (5,084,961)	$ 25,640,858	$ 10,627,689
35	Increase(decrease) in Cash and Cash Equivalents	(8,517,903)	6,067,522	2,723,962
36	Cash and Cash Equivalents at Beginning of Year	16,583,565	10,516,043	7,792,081
37	Cash and Cash Equivalents at End of Year	$ 8,065,662	$ 16,583,565	$ 10,516,043
38				
39	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
40				A-5

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Statement of Changes in Member's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Member's Capital	Total
1			
2			
3			
4	Balance, December 31, 2004	$ 4,042,624	$ 4,042,624
5	Capital Contributions/Distributions	(5,463,182)	(5,463,182)
6	Net Income	1,974,451	1,974,451
7	Balance, December 31, 2005	$ 553,893	$ 553,893
8	Capital Contributions/Distributions	5,746,522	5,746,522
9	Net Income	3,575,705	3,575,705
10	Balance, December 31, 2006	$ 9,876,120	$ 9,876,120
11	Capital Contributions/Distributions	(7,136,750)	(7,136,750)
12	Net Income	2,698,526	2,698,526
13	Balance, December 3, 2007	$ 5,437,896	$ 5,437,896
14			
15			
16			
17			
18			
19			
20	SUPPORTING SCHEDULES:		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/2006	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/2007
1					
2	301	Organization Cost	$ -	$ -	$ -
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	272,438	-	272,438
5	304	Structures and Improvements	7,279,002	2,203,163	9,482,165
6	305	Collecting and Impounding Res.	-	-	-
7	306	Lake River and Other Intakes	-	-	-
8	307	Wells and Springs	4,962,608	263,423	5,226,030
9	308	Infiltration Galleries and Tunnels	-	-	-
10	309	Supply Mains	-	-	-
11	310	Power Generation Equipment	-	-	-
12	311	Electric Pumping Equipment	511,773	252,338	764,111
13	320	Water Treatment Equipment	21,856	-	21,856
14	330	Distribution Reservoirs & Standpipe	248,272	-	248,272
15	331	Transmission and Distribution Mains	51,627,181	1,805,404	53,432,585
16	333	Services	473,000	54,473	527,473
17	334	Meters	5,206,616	861,887	6,068,503
18	335	Hydrants	3,414,318	133,400	3,547,718
19	336	Backflow Prevention Devices	-	-	-
20	339	Other Plant and Miscellaneous Equipment	-	-	-
21	340	Office Furniture and Fixtures	-	-	-
22	341	Transportation Equipment	-	-	-
23	342	Stores Equipment	-	-	-
24	343	Tools and Work Equipment	-	-	-
25	344	Laboratory Equipment	-	-	-
26	345	Power Operated Equipment	-	-	-
27	346	Communications Equipment	-	-	-
28	347	Miscellaneous Equipment	-	-	-
29	348	Other Tangible Plant	-	-	-
30		Plant Held for Future Use	-	-	-
31					
32		TOTAL WATER PLANT	$ 74,017,063	$ 5,574,088	$ 79,591,151
33					
34		SUPPORTING SCHEDULES		RECAP SCHEDULES:	
35		B-2, pages 2.1-2.12		A-4	
36				E-1	
37					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bouras

Line No.		Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	2,361,314	1,647,308	961,975
6				
7				
8				
9	Water Revenues from Customers:	$ 12,127,186	$ 10,903,900	$ 7,193,403
10				
11				
12				
13				
14	Year End Number of Customers	18,717	16,414	14,278
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	126	100	67
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 647.92	$ 664.30	$ 503.81
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.3110	$ 0.3896	$ 0.3712
25	Purchased Water Cost per 1,000 Gallons	$ 0.6906	$ 0.6435	$ 0.9516

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1	Description			
2				
3	Federal Income Taxes	$ -	$ -	$ -
4	State Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	384,115	243,863	138,969
7				
8	Totals	$ 384,115	$ 243,863	$ 138,969
9				
10				
11				
12				
13				
14				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

The Company does not conduct independent audits

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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 12/31/2008	At Proposed Rates Year Ended 12/31/2008
1	**Revenues**			
2	Metered Water Revenues	$ 12,127,186	$ 12,845,165	$ 10,611,685
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	329,295	329,295	329,295
5		$ 12,456,481	$ 13,174,459	$ 10,940,980
6	**Operating Expenses**			
7	Salaries and Wages	$ -	$ -	$ -
8	Purchased Water	1,630,813	334,948	334,948
9	Purchased Power	734,361	828,905	828,905
10	Chemicals	16,189	16,189	16,189
11	Repairs and Maintenance	14,333	14,333	14,333
12	Office Supplies and Expense	1,119	1,119	1,119
13	Outside Services	5,528,266	5,877,591	5,877,591
14	Water Testing	55,007	55,007	55,007
15	Rents	53,444	53,444	53,444
16	Transportation Expenses	-	-	-
17	Insurance - General Liability	21,565	21,565	21,565
18	Insurance - health and Life	-	-	-
19	Regulatory Commission Expense - Rate Case	27,387	33,333	33,333
20	Miscellaneous Expense	286,747	286,747	286,747
21	Depreciation Expense	1,312,201	1,548,515	1,548,515
22	Taxes Other Than Income	-	-	-
23	Property Taxes	384,115	797,468	797,468
24	Income Tax	-	1,186,292	382,618
25				
26	**Total Operating Expenses**	$ 10,065,546	$ 11,055,456	$ 10,251,782
27	**Operating Income**	$ 2,390,935	$ 2,119,003	$ 689,198
28	**Other Income (Expense)**			
29	Interest Income	350,524	-	-
30	Other income	-	-	-
31	Interest Expense	(42,934)	(14,738)	(14,738)
32	Other Expense	-	-	-
33	Gain/Loss Sale of Fixed Assets	-	-	-
34	**Total Other Income (Expense)**	$ 307,591	$ (14,738)	$ (14,738)
35	**Net Profit (Loss)**	$ 2,698,526	$ 2,104,265	$ 674,460
36				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	At Present Rates Year Ended 12/31/2008	At Proposed Rates Year Ended 12/31/2008
5	Cash Flows from Operating Activities			
6	Net Income	$ 2,698,526	$ 2,104,265	$ 674,460
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	1,312,201	1,632,458	1,632,458
10				
11	Changes in Certain Assets and Liabilities:	-		
12	Accounts Receivable	104,516		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	(61,525)		
15	Prepaid Expenses	-		
16	Deferred Charges/Regulatory Liabilities	-		
17	Accounts Payable	489,600		
18	Payables/Receivables to Associated Companies	621,092		
19	Customer Deposits	(92,863)		
20	Taxes Payable	(419,474)		
21	Other assets and liabilities	2,142,438		
22	Net Cash Flow provided by Operating Activities	$ 6,794,511	$ 3,736,723	$ 2,306,918
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(10,227,453)	(4,350,390)	(4,350,390)
25	Plant Held for Future Use	-		
26	Changes in debt reserve fund	-		
27	Net Cash Flows from Investing Activities	$ (10,227,453)	$ (4,350,390)	$(4,350,390)
28	Cash Flow From Financing Activities			
29	Change in Restricted Cash	-		
30	Net receipt of contributions in aid of construction	1,000,450	1,350,000	1,350,000
31	Net receipts of advances for construction	1,051,339	1,051,339	1,051,339
32	Repayments of Long-Term Debt	-		
33	Net Capital Contributions/Distrbutions	(7,136,750)	(841,706)	(269,784)
34				
35				
36	Net Cash Flows Provided by Financing Activities	$ (5,084,961)	$ 1,559,633	$ 2,131,555
37	Increase(decrease) in Cash and Cash Equivalents	(8,517,903)	945,966	88,083
38	Cash and Cash Equivalents at Beginning of Year	16,583,565	8,065,662	8,065,662
39	Cash and Cash Equivalents at End of Year	$ 8,065,662	$ 9,011,628	$ 8,153,744
40				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	2008	2009	2010
1					
2					
3					
4	301	Organization Cost	$ -	$ -	$ -
5	302	Franchise Cost	-	-	-
6	303	Land and Land Rights	-	-	-
7	304	Structures and Improvements	-	-	-
8	305	Collecting and Impounding Res.	-	-	-
9	306	Lake River and Other Intakes	-	-	-
10	307	Wells and Springs	2,479,400	2,894,455	1,394,305
11	308	Infiltration Galleries and Tunnels	-	-	-
12	309	Supply Mains	-	-	-
13	310	Power Generation Equipment	-	-	-
14	311	Electric Pumping Equipment	-	-	-
15	320	Water Treatment Equipment	-	1,485,000	2,145,000
16	330	Distribution Reservoirs & Standpipe	1,041,700	1,394,305	2,145,000
17	331	Transmission and Distribution Mains	829,290	-	440,000
18	333	Services	-	-	-
19	334	Meters	-	-	-
20	335	Hydrants	-	-	-
21	336	Backflow Prevention Devices	-	-	-
22	339	Other Plant and Miscellaneous Equipment	-	-	-
23	340	Office Furniture and Fixtures	-	-	-
24	341	Transportation Equipment	-	-	-
25	342	Stores Equipment	-	-	-
26	343	Tools and Work Equipment	-	-	-
27	344	Laboratory Equipment	-	-	-
28	345	Power Operated Equipment	-	-	-
29	346	Communications Equipment	-	-	-
30	347	Miscellaneous Equipment	-	-	-
31	348	Other Tangible Plant	-	-	-
32					
33	Total		$ 4,350,390	$ 5,773,760	$ 6,124,305
34					
35					
36					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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 individual (not corporate) state and federal income tax
12	
13	
14	
15	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ 8,722,597	$ 7,109,859	$ (1,612,738)	-18.49%	71.95%	70.93%
2	1 Inch	Residential	252,377	212,952	(39,424)	-15.62%	2.08%	2.12%
3	1.5 Inch	Residential	-	-	-	0.00%	0.00%	0.00%
4	2 Inch	Residential	11,454	10,576	(878)	-7.67%	0.09%	0.11%
5	3 Inch	Residential	270	240	(30)	-11.23%	0.00%	0.00%
6								
7		Subtotal	8,986,698	7,333,628	(1,653,070)	-18.39%	74.13%	73.17%
8								
9	3/4 Inch	Commercial	$ 3,246	$ 2,879	(367)	-11.31%	0.03%	0.03%
10	1 Inch	Commercial	10,295	8,933	(1,362)	-13.23%	0.08%	0.09%
11	1.5 Inch	Commercial	38,900	33,380	(5,520)	-14.19%	0.32%	0.33%
12	2 Inch	Commercial	171,561	154,305	(17,257)	-10.06%	1.42%	1.54%
13	3 Inch	Commercial	22,831	21,573	(1,258)	-5.51%	0.19%	0.22%
14	4 Inch	Commercial	18,291	15,716	(2,575)	-14.08%	0.15%	0.16%
15								
16		Subtotal	$ 265,124	$ 236,786	$ (28,338)	-10.69%	2.19%	2.36%
17								
18	3/4 Inch	Public Authority	$ -	$ -	$ -	0.00%	0.00%	0.00%
19	1 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
20	1.5 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
21	2 Inch	Public Authority	23,018	19,401	(3,617)	-15.71%	0.19%	0.19%
22	3 Inch	Public Authority	6,194	5,592	(601)	-9.71%	0.05%	0.06%
23	4 Inch	Public Authority	11,706	9,805	(1,901)	-16.24%	0.10%	0.10%
24								
25		Subtotal	$ 40,917	$ 34,798	(6,119)	-14.95%	0.34%	0.35%
26								
27	3/4 Inch	Irrigation	$ 40,856	$ 36,807	(4,049)	-9.91%	0.34%	0.37%
28	1 Inch	Irrigation	131,547	120,927	(10,620)	-8.07%	1.09%	1.21%
29	1.5 Inch	Irrigation	512,159	469,747	(42,412)	-8.28%	4.22%	4.69%
30	2 Inch	Irrigation	1,151,460	1,078,694	(72,766)	-6.32%	9.50%	10.76%
31	3 Inch	Irrigation	1,350	1,124	(227)	-16.78%	0.01%	0.01%
32	4 Inch	Irrigation	35,848	31,654	(4,193)	-11.70%	0.30%	0.32%
33	6 Inch	Irrigation	14,915	12,187	(2,728)	-18.29%	0.12%	0.12%
34								
35		Subtotal	1,888,135	1,751,140	(136,996)	-7.26%	15.58%	17.47%
36								
37	3/4 Inch	Construction	$ -	$ -	-	0.00%	0.00%	0.00%
38	1 Inch	Construction	-	-	-	0.00%	0.00%	0.00%
39	2 Inch	Construction	-	-	-	0.00%	0.00%	0.00%
40	3 Inch	Construction	192,936	137,574	(55,362)	-28.69%	1.59%	1.37%
41	4 Inch	Construction	-	-	-	0.00%	0.00%	0.00%
42	6 Inch	Construction	714,180	496,153	$ (218,027)	-30.53%	5.89%	4.95%
43								
44		Subtotal	$ 907,116	$ 633,727	$ (273,389)	-30.14%	7.48%	6.32%
45								
46	6 Inch	CAP	$ 34,603	$ 33,244	(1,359)	-3.93%	0.29%	0.33%
47								
48								
49		Subtotal	$ 34,603	$ 33,244	(1,359)	-3.93%	0.29%	0.33%
50								
51								
52								
53								
54								
55		Subtotal	$ -	$ -	-	0.00%	0.00%	0.00%
56	Total Revenues Before Annualization		$ 12,122,593	$ 10,023,322	$ (2,099,270)	-17.32%	100.00%	100.00%
57								

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ 570,220	$ 454,876	(115,343)	-20.23%	13,578	90,036	C-2, P7.1
6	1 Inch	Residential	4,478	3,724	(754)	-16.83%	65	667	C-2, P7.2
7	1.5 Inch	Residential	-	-	-	0.00%	-	-	
8	2 Inch	Residential	(1,158)	(1,085)	73	0.00%	(1)	(406)	C-2, P7.3
9	3 Inch	Residential	(270)	(240)	30	0.00%	(1)	-	C-2, P7.4
11		Subtotal	$ 573,270	$ 457,276	(115,994)	-20.23%	13,641	90,296	
13	3/4 Inch	Commercial	$ (94)	$ (86)	8	0.00%	2	(74)	C-2, P7.5
14	1 Inch	Commercial	1,080	905	(175)	-16.21%	9	276	C-2, P7.6
15	1.5 Inch	Commercial	(3,179)	(2,890)	288	0.00%	(9)	(492)	C-2, P7.7
16	2 Inch	Commercial	26,267	22,178	(4,089)	-15.57%	60	7,093	C-2, P7.8
17	3 Inch	Commercial	-	-	-	0.00%	-	-	
18	4 Inch	Commercial	-	-	-	0.00%	-	-	
20		Subtotal	$ 24,075	$ 20,107	$ (3,968)	-16.48%	62	6,804	
22	3/4 Inch	Public Authority	$ -	$ -	-	0.00%	-	-	
23	1 Inch	Public Authority	-	-	-	0.00%	-	-	
24	1.5 Inch	Public Authority	-	-	-	0.00%	-	-	
25	2 Inch	Public Authority	1,640	1,347	(293)	-17.85%	8	201	C-2, P7.9
26	3 Inch	Public Authority	-	-	-	0.00%	-	-	
27	4 Inch	Public Authority	-	-	-	0.00%	-	-	
29		Subtotal	$ 1,640	$ 1,347	(293)	-17.85%	8	201	
31	3/4 Inch	Irrigation	$ (2)	$ (77)	(74)	0.00%	9	(92)	C-2, P7.10
32	1 Inch	Irrigation	3,979	3,330	(649)	-16.31%	38	934	C-2, P7.11
33	1.5 Inch	Irrigation	34,021	29,501	(4,520)	-13.29%	112	9,655	C-2, P7.12
34	2 Inch	Irrigation	76,947	70,323	(6,624)	-8.61%	94	25,430	C-2, P7.13
35	3 Inch	Irrigation	4,050	3,371	(680)	-16.78%	9	-	C-2, P7.14
36	4 Inch	Irrigation	-	-	-	0.00%	-	-	
37	6 Inch	Irrigation	-	-	-	0.00%	-	-	
39		Subtotal	$ 118,994	$ 106,447	$ (12,547)	-10.54%	262	35,927	
41	3/4 Inch	Construction	$ -	$ -	$ -	0.00%	-	-	
42	1 Inch	Construction	-	-	-	0.00%	-	-	
43	2 Inch	Construction	-	-	-	0.00%	-	-	
44	3 Inch	Construction	-	-	-	0.00%	-	-	
45	6 Inch	Construction	-	-	-	0.00%	-	-	
47		Subtotal	$ -	$ -	$ -	0.00%	-	-	
49	6 Inch	CAP	$ -	$ -	$ -	0.00%	-	-	
50			-	-	-	0.00%	-	-	
52		Subtotal	$ -	$ -	$ -	0.00%	-	-	
58		Subtotal	$ -	$ -		0.00%	-	-	
60	Total Revenue Annualization		$ 717,979	$ 585,177	$ (132,802)	-18.50%	13,973	133,227	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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	$ 12,122,593	$ 10,023,322	$ (2,099,270)	-17.32%	100.00%	100.00%
4	Subtotal Revenue Annualization	717,979	585,177	(132,801.56)	-18.50%	5.92%	5.84%
5	Total Metered Revenues	$ 12,840,571	$ 10,608,500	$ (2,232,072)	-17.38%		
6							
7	Misc. Revenues	$ 329,295	$ 329,295	-	0.00%	2.72%	3.29%
8				-			
9	Total Water Revenues	$ 13,169,866	$ 10,937,794	$ (2,232,072)	-16.95%	0.00%	0.00%
10							
11							
12	Revenue Reconciliation						
13							
14	Revenue per bill count before revenue annualization		$ 12,122,593				
15	Revenue per GL (metered water revenues)		12,127,186				
16	Difference		$ (4,593)				
17	Difference %		-0.04%				
18	Tolerance %		0.50%				
19	Tolerance Amount + or -		$ 60,636				
20							
21	Acceptable?		YES				
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
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40							
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42							
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44							
45							
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49							
50							

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Customer Summary

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2007	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	16,848	6,931	42.60	34.08	(8.51)	-19.99%
2	1 Inch	Residential	275	13,130	76.08	62.86	(13.22)	-17.38%
3	1.5 Inch	Residential	-	-	-	-	-	0.00%
4	2 Inch	Residential	1	295,489	880.97	810.13	(70.84)	-8.04%
5	3 Inch	Residential	0	-	270.00	239.68	(30.32)	-11.23%
6		Subtotal	17,123					
7								
8	3/4 Inch	Commercial	5	11,948	$ 55.12	$ 46.66	(8.46)	-15.35%
9	1 Inch	Commercial	7	29,897	117.99	97.99	(20.00)	-16.95%
10	1.5 Inch	Commercial	20	30,044	163.36	133.03	(30.32)	-18.56%
11	2 Inch	Commercial	32	121,628	446.32	378.09	(68.23)	-15.29%
12	3 Inch	Commercial	1	653,550	1,902.13	1,775.75	(126.37)	-6.64%
13	4 Inch	Commercial	2	125,354	761.64	617.06	(144.58)	-18.98%
14		Subtotal	67					
15								
16	3/4 Inch	Public Authority	-	-	$ -	$ -	-	0.00%
17	1 Inch	Public Authority	-	-	$ -	$ -	-	0.00%
18	1.5 Inch	Public Authority	-	-	$ -	$ -	-	0.00%
19	2 Inch	Public Authority	-	35,048	$ 229.87	$ 187.66	(42.21)	-18.36%
20	3 Inch	Public Authority	1	98,917	$ 515.54	$ 431.08	(84.46)	-16.38%
21	4 Inch	Public Authority	1	210,833	$ 975.33	$ 782.46	(192.87)	-19.77%
22		Subtotal	2					
23								
24	3/4 Inch	Irrigation	46	18,981	$ 72.70	$ 62.34	(10.36)	-14.26%
25	1 Inch	Irrigation	64	51,149	$ 171.12	$ 150.80	(20.32)	-11.87%
26	1.5 Inch	Irrigation	106	126,125	$ 403.56	$ 360.82	(42.74)	-10.59%
27	2 Inch	Irrigation	103	315,028	$ 929.82	$ 858.69	(71.14)	-7.65%
28	3 Inch	Irrigation	0	-	$ 450.00	$ 374.50	(75.50)	-16.78%
29	4 Inch	Irrigation	2	417,983	$ 1,493.21	$ 1,275.69	(217.52)	-14.57%
30	6 Inch	Irrigation	1	137,750	$ 1,242.63	$ 1,015.55	(227.08)	-18.27%
31		Subtotal	322					
32								
33	3/4 Inch	Construction	-	-	$ 27.00	$ 22.47	(4.53)	-16.78%
34	1 Inch	Construction	-	-	$ -	$ -	-	0.00%
35	2 Inch	Construction	-	-	$ -	$ -	-	0.00%
36	3 Inch	Construction	13	249,559	$ 1,205.85	$ 859.84	(346.01)	-28.69%
37	4 Inch	Construction	-	-	$ 450.00	$ 374.50	(75.50)	-16.78%
38	6 Inch	Construction	13	1,029,653	$ 4,761.20	$ 3,307.69	(1,453.51)	-30.53%
39		Subtotal	26					
40								
41	6 Inch	CAP	1	3,557,346	$ 3,844.77	$ 3,693.77	(151.00)	-3.93%
42								
43		Subtotal	1					
44								
45								
46								
47								
48		Subtotal	-					
49								
50								
51		Total	17,541					

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

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
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 Classes):				
2	5/8 Inch	$ 18.00	$ 14.98	$ (3.02)	-16.78%
3	3/4 Inch	$ 27.00	$ 22.47	$ (4.53)	-16.78%
4	1 Inch	45.00	37.45	(7.55)	-16.78%
5	1 1/2 Inch	90.00	74.90	(15.10)	-16.78%
6	2 Inch	144.00	119.84	(24.16)	-16.78%
7	3 Inch	270.00	239.68	(30.32)	-11.23%
8	4 Inch	450.00	374.50	(75.50)	-16.78%
9	6 Inch	900.00	749.00	(151.00)	-16.78%
10	8 Inch	NA	1,198.40		
11	10 Inch	NA	1,722.70		
12					
13					
14					
15	Gallons In Minimum (All Zones and Classes)	-	-		
16					
17			(Per 1,000 gallons)		
18	**Commodity Rates**		**Present**	**Proposed**	
19	**(Residential, Commercial, Industrial)**	**Block**	**Rate**	**Rate**	
20					
21	All Meter Sizes	0 gallons to 7,000 gallons	$ 2.25	See Page 2	
22		over 7,000 gallons	$ 2.50	See Page 2	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Present and Proposed Rates

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.			(Per 1,000 gallons) Present Rate	Proposed Rate
1				
2	**Commodity Rates**			
3	**(Residential, Commercial, Industrial)**	**Block**		
4	5/8 Inch and 3/4 Inch Meter Residential	0 gallons to 4,000 gallons	[redacted]	$ 1.485
5		4,001 gallons to 10,000 gallons	[redacted]	$ 1.935
6		over 10,000 gallons	[redacted]	$ 2.485
7				
8	5/8 inch 3/4 Inch Meter Commercial, Industrial,	0 gallons to 10,000 gallons	[redacted]	$ 1.935
9	Irrigation, and Public Authority	over 10,000 gallons	[redacted]	$ 2.485
10				
11	1 Inch Meter	0 gallons to 25,000 gallons	[redacted]	$ 1.935
12		over 25,000 gallons	[redacted]	$ 2.485
13				
14	1.5 Inch Meter	0 gallons to 50,000 gallons	[redacted]	$ 1.935
15		over 50,000 gallons	[redacted]	$ 2.485
16				
17	2 Inch Meter	0 gallons to 80,000 gallons	[redacted]	$ 1.935
18		over 80,000 gallons	[redacted]	$ 2.485
19				
20	3 Inch Meter	0 gallons to 160,000 gallons	[redacted]	$ 1.935
21		over 160,000 gallons	[redacted]	$ 2.485
22				
23	4 Inch Meter	0 gallons to 250,000 gallons	[redacted]	$ 1.935
24		over 250,000 gallons	[redacted]	$ 2.485
25				
26	6 Inch Meter	0 gallons to 500,000 gallons	[redacted]	$ 1.935
27		over 500,000 gallons	[redacted]	$ 2.485
28				
29	8 Inch Meter	0 gallons to 800,000 gallons	[redacted]	$ 1.935
30		over 800,000 gallons	[redacted]	$ 2.485
31				
32	10 Inch Meter	0 gallons to 1,125,000 gallons	[redacted]	$ 1.935
33		over 1,125,000 gallons	[redacted]	$ 2.485
34				
35	**Construction/Standpipe**	All gallons	$ 3.75	$ 2.485
36				
37				
38	**Central Arizona Project Water**[1]	All gallons	See Current Tarrif on Computation	
39		Currently	$ 0.8278	$ 0.8278
40				

Johnson Utilities - Water Division
Changes in Representative Rate Schedules
Test Year Ended December 31, 2007

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)	$ 40.00	$ 40.00
3	Reconnection (Deliquent)	$ 50.00	$ 50.00
4	Reconnection (Deliquent and After Hours)	N/T	$ 75.00
5	Meter Test	$ 35.00	$ 35.00
6	Deposit Requirement (Residential)	(a)	(a)
7	Deposit Requirement (None Residential Meter)	(a)	(a)
8	Deposit Interest (b)	6%	6%
9	Re-Establishment (With-in 12 Months)	(c)	(c)
10	Re-Establishment (After Hours)	(c)	(c)
11	NSF Check	$ 15.00	$ 15.00
12	Deferred Payment, Per Month	1.5%	1.5%
13	Meter Re-Read	$ 5.00	$ 5.00
14	Charge of Moving Customer Meter -		
15	Customer Requested per Rule R14-2-405B	Cost	Cost
16	After hours service charge, per Rule R14-2-403D	Refer to	Refer to
17		Above	Above
18		Charges	Charges
19	Late Charge per month	1.5%	1.5%
20	Off-site Facilities Hook-up Fee (See H-3, page 5)	(d)	(d)
21	CAP Hook-up Fee (See H-3, page 5)	(e)	(e)
22			

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

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Meter and Service Line Charges

	Total Present Charge	Proposed Service Line Charge	Proposed Meter Install-ation Charge	(a) Total Proposed Charge
5/8 x 3/4 Inch	$ 365.00	$ 385.00	$ 135.00	$ 520.00
3/4 Inch	405.00	385.00	215.00	600.00
1 Inch	455.00	435.00	255.00	690.00
1 1/2 Inch	665.00	470.00	465.00	935.00
2 Inch	1,080.00	N/A	N/A	N/A
2 Inch / Turbine	N/T	630.00	965.00	1,595.00
2 Inch / Compound	N/T	630.00	1,690.00	2,320.00
3 Inch	2,190.00	N/A	N/A	N/A
3 Inch / Turbine	N/T	805.00	1,470.00	2,275.00
3 Inch / Compound	N/T	845.00	2,265.00	3,110.00
4 Inch / Turbine	N/T	1,170.00	2,350.00	3,520.00
4 Inch / Compound	2,985.00	1,230.00	3,245.00	4,475.00
6 Inch / Turbine	N/T	1,730.00	4,545.00	6,275.00
6 Inch / Compound	5,780.00	1,770.00	6,280.00	8,050.00
8 Inch & Larger	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.

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Hook-Up Fees

Exhibit
Schedule H-3
Page 5
Witness: Bourassa

Line No.		Present Charge	Proposed Charge
1			
2	**Off-site Facilities Hook-up Fee**		
3			
4			
5			
6	5/8 x 3/4 Inch	$ 750	$ 750
7	3/4 Inch	900	900
8	1 Inch	1,500	1,500
9	1 1/2 Inch	3,000	3,000
10	2 Inch	4,800	4,800
11	3 Inch	9,000	9,000
12	4 Inch	15,000	15,000
13	6 Inch or larger	30,000	30,000
14			
15			
16			
17			
18			
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Johnson Utilities - Water Division
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
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
1,000	29.25	23.96	$ (5.30)	-18.10%
2,000	31.50	25.44	$ (6.06)	-19.24%
3,000	33.75	26.93	$ (6.83)	-20.22%
4,000	36.00	28.41	$ (7.59)	-21.08%
5,000	38.25	30.35	$ (7.91)	-20.67%
6,000	40.50	32.28	$ (8.22)	-20.30%
7,000	42.75	34.22	$ (8.54)	-19.96%
8,000	45.25	36.15	$ (9.10)	-20.11%
9,000	47.75	38.09	$ (9.67)	-20.24%
10,000	50.25	40.02	$ (10.23)	-20.36%
12,000	55.25	44.99	$ (10.26)	-18.57%
14,000	60.25	49.96	$ (10.29)	-17.08%
16,000	65.25	54.93	$ (10.32)	-15.82%
18,000	70.25	59.90	$ (10.35)	-14.73%
20,000	75.25	64.87	$ (10.38)	-13.79%
25,000	87.75	77.30	$ (10.46)	-11.91%
30,000	100.25	89.72	$ (10.53)	-10.50%
35,000	112.75	102.15	$ (10.61)	-9.41%
40,000	125.25	114.57	$ (10.68)	-8.53%
45,000	137.75	127.00	$ (10.76)	-7.81%
50,000	150.25	139.42	$ (10.83)	-7.21%
60,000	175.25	164.27	$ (10.98)	-6.27%
70,000	200.25	189.12	$ (11.13)	-5.56%
80,000	225.25	213.97	$ (11.28)	-5.01%
90,000	250.25	238.82	$ (11.43)	-4.57%
100,000	275.25	263.67	$ (11.58)	-4.21%
Average Usage				
6,931	$ 42.60	$ 34.08	$ (8.51)	-19.99%
Median Usage				
5,500	$ 39.38	$ 31.31	$ (8.06)	-20.48%

Present Rates:

Monthly Minimum:		$	27.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Up to	99,999,999	$	2.50
Over	99,999,999	$	2.50

Proposed Rates:

Monthly Minimum:		$	22.47
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	1.485
Up to	10,000	$	1.935
Over	10,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%
1,000	47.25	39.39	$ (7.86)	-16.65%
2,000	49.50	41.32	$ (8.18)	-16.53%
3,000	51.75	43.26	$ (8.50)	-16.42%
4,000	54.00	45.19	$ (8.81)	-16.31%
5,000	56.25	47.13	$ (9.13)	-16.22%
6,000	58.50	49.06	$ (9.44)	-16.14%
7,000	60.75	51.00	$ (9.76)	-16.06%
8,000	63.25	52.93	$ (10.32)	-16.32%
9,000	65.75	54.87	$ (10.89)	-16.56%
10,000	68.25	56.80	$ (11.45)	-16.78%
12,000	73.25	60.67	$ (12.58)	-17.17%
14,000	78.25	64.54	$ (13.71)	-17.52%
16,000	83.25	68.41	$ (14.84)	-17.83%
18,000	88.25	72.28	$ (15.97)	-18.10%
20,000	93.25	76.15	$ (17.10)	-18.34%
25,000	105.75	85.83	$ (19.93)	-18.84%
30,000	118.25	98.25	$ (20.00)	-16.91%
35,000	130.75	110.68	$ (20.08)	-15.35%
40,000	143.25	123.10	$ (20.15)	-14.07%
45,000	155.75	135.53	$ (20.23)	-12.99%
50,000	168.25	147.95	$ (20.30)	-12.07%
60,000	193.25	172.80	$ (20.45)	-10.58%
70,000	218.25	197.65	$ (20.60)	-9.44%
80,000	243.25	222.50	$ (20.75)	-8.53%
90,000	268.25	247.35	$ (20.90)	-7.79%
100,000	293.25	272.20	$ (21.05)	-7.18%
Average Usage				
13,130	$ 76.08	$ 62.86	$ (13.22)	-17.38%
Median Usage				
7,500	$ 62.00	$ 51.96	$ (10.04)	-16.19%

Present Rates:

Monthly Minimum:		$	45.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	37.45
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	1.935
Over	25,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%
1,000	92.25	76.84	$ (15.42)	-16.71%
2,000	94.50	78.77	$ (15.73)	-16.65%
3,000	96.75	80.71	$ (16.05)	-16.58%
4,000	99.00	82.64	$ (16.36)	-16.53%
5,000	101.25	84.58	$ (16.68)	-16.47%
6,000	103.50	86.51	$ (16.99)	-16.42%
7,000	105.75	88.45	$ (17.31)	-16.36%
8,000	108.25	90.38	$ (17.87)	-16.51%
9,000	110.75	92.32	$ (18.44)	-16.65%
10,000	113.25	94.25	$ (19.00)	-16.78%
12,000	118.25	98.12	$ (20.13)	-17.02%
14,000	123.25	101.99	$ (21.26)	-17.25%
16,000	128.25	105.86	$ (22.39)	-17.46%
18,000	133.25	109.73	$ (23.52)	-17.65%
20,000	138.25	113.60	$ (24.65)	-17.83%
25,000	150.75	123.28	$ (27.48)	-18.23%
30,000	163.25	132.95	$ (30.30)	-18.56%
35,000	175.75	142.63	$ (33.13)	-18.85%
40,000	188.25	152.30	$ (35.95)	-19.10%
45,000	200.75	161.98	$ (38.78)	-19.32%
50,000	213.25	171.65	$ (41.60)	-19.51%
60,000	238.25	196.50	$ (41.75)	-17.52%
70,000	263.25	221.35	$ (41.90)	-15.92%
80,000	288.25	246.20	$ (42.05)	-14.59%
90,000	313.25	271.05	$ (42.20)	-13.47%
100,000	338.25	295.90	$ (42.35)	-12.52%
Average Usage				
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%
Median Usage				
21,500	$ 142.00	$ 116.50	$ (25.50)	-17.96%

Present Rates:

Monthly Minimum:		$	90.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	74.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	1.935
Over	50,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 144.00	$ 119.84	$ (24.16)	-16.78%
1,000	146.25	121.78	$ (24.48)	-16.74%
2,000	148.50	123.71	$ (24.79)	-16.69%
3,000	150.75	125.65	$ (25.11)	-16.65%
4,000	153.00	127.58	$ (25.42)	-16.61%
5,000	155.25	129.52	$ (25.74)	-16.58%
6,000	157.50	131.45	$ (26.05)	-16.54%
7,000	159.75	133.39	$ (26.37)	-16.50%
8,000	162.25	135.32	$ (26.93)	-16.60%
9,000	164.75	137.26	$ (27.50)	-16.69%
10,000	167.25	139.19	$ (28.06)	-16.78%
12,000	172.25	143.06	$ (29.19)	-16.95%
14,000	177.25	146.93	$ (30.32)	-17.11%
16,000	182.25	150.80	$ (31.45)	-17.26%
18,000	187.25	154.67	$ (32.58)	-17.40%
20,000	192.25	158.54	$ (33.71)	-17.53%
25,000	204.75	168.22	$ (36.54)	-17.84%
30,000	217.25	177.89	$ (39.36)	-18.12%
35,000	229.75	187.57	$ (42.19)	-18.36%
40,000	242.25	197.24	$ (45.01)	-18.58%
45,000	254.75	206.92	$ (47.84)	-18.78%
50,000	267.25	216.59	$ (50.66)	-18.96%
60,000	292.25	235.94	$ (56.31)	-19.27%
70,000	317.25	255.29	$ (61.96)	-19.53%
80,000	342.25	274.64	$ (67.61)	-19.75%
90,000	367.25	299.49	$ (67.76)	-18.45%
100,000	392.25	324.34	$ (67.91)	-17.31%
Average Usage				
295,489	$ 880.97	$ 810.13	$ (70.84)	-8.04%
Median Usage				
51,500	$ 271.00	$ 219.49	$ (51.51)	-19.01%

Present Rates:

Monthly Minimum:		$	144.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	119.84
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	1.935
Over	80,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
1,000	272.25	241.62	$ (30.64)	-11.25%
2,000	274.50	243.55	$ (30.95)	-11.28%
3,000	276.75	245.49	$ (31.27)	-11.30%
4,000	279.00	247.42	$ (31.58)	-11.32%
5,000	281.25	249.36	$ (31.90)	-11.34%
6,000	283.50	251.29	$ (32.21)	-11.36%
7,000	285.75	253.23	$ (32.53)	-11.38%
8,000	288.25	255.16	$ (33.09)	-11.48%
9,000	290.75	257.10	$ (33.66)	-11.58%
10,000	293.25	259.03	$ (34.22)	-11.67%
12,000	298.25	262.90	$ (35.35)	-11.85%
14,000	303.25	266.77	$ (36.48)	-12.03%
16,000	308.25	270.64	$ (37.61)	-12.20%
18,000	313.25	274.51	$ (38.74)	-12.37%
20,000	318.25	278.38	$ (39.87)	-12.53%
25,000	330.75	288.06	$ (42.70)	-12.91%
30,000	343.25	297.73	$ (45.52)	-13.26%
35,000	355.75	307.41	$ (48.35)	-13.59%
40,000	368.25	317.08	$ (51.17)	-13.90%
45,000	380.75	326.76	$ (54.00)	-14.18%
50,000	393.25	336.43	$ (56.82)	-14.45%
60,000	418.25	355.78	$ (62.47)	-14.94%
70,000	443.25	375.13	$ (68.12)	-15.37%
80,000	468.25	394.48	$ (73.77)	-15.75%
90,000	493.25	413.83	$ (79.42)	-16.10%
100,000	518.25	433.18	$ (85.07)	-16.41%
Average Usage				
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
Median Usage				
83,000	$ 475.75	$ 400.29	$ (75.47)	-15.86%

Present Rates:

Monthly Minimum:		$	270.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	239.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	1.935
Over	160,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
1,000	29.25	24.41	$ (4.85)	-16.56%
2,000	31.50	26.34	$ (5.16)	-16.38%
3,000	33.75	28.28	$ (5.48)	-16.22%
4,000	36.00	30.21	$ (5.79)	-16.08%
5,000	38.25	32.15	$ (6.11)	-15.96%
6,000	40.50	34.08	$ (6.42)	-15.85%
7,000	42.75	36.02	$ (6.74)	-15.75%
8,000	45.25	37.95	$ (7.30)	-16.13%
9,000	47.75	39.89	$ (7.87)	-16.47%
10,000	50.25	41.82	$ (8.43)	-16.78%
12,000	55.25	46.79	$ (8.46)	-15.31%
14,000	60.25	51.76	$ (8.49)	-14.09%
16,000	65.25	56.73	$ (8.52)	-13.06%
18,000	70.25	61.70	$ (8.55)	-12.17%
20,000	75.25	66.67	$ (8.58)	-11.40%
25,000	87.75	79.10	$ (8.66)	-9.86%
30,000	100.25	91.52	$ (8.73)	-8.71%
35,000	112.75	103.95	$ (8.81)	-7.81%
40,000	125.25	116.37	$ (8.88)	-7.09%
45,000	137.75	128.80	$ (8.95)	-6.50%
50,000	150.25	141.22	$ (9.03)	-6.01%
60,000	175.25	166.07	$ (9.18)	-5.24%
70,000	200.25	190.92	$ (9.33)	-4.66%
80,000	225.25	215.77	$ (9.48)	-4.21%
90,000	250.25	240.62	$ (9.63)	-3.85%
100,000	275.25	265.47	$ (9.78)	-3.55%
Average Usage				
11,948	$ 55.12	$ 46.66	$ (8.46)	-15.35%
Median Usage				
4,501	$ 37.13	$ 31.18	$ (5.95)	-16.02%

Present Rates:

Monthly Minimum:		$	27.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	22.47
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	1.935
Over	10,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
1,000	272.25	241.62	$ (30.64)	-11.25%
2,000	274.50	243.55	$ (30.95)	-11.28%
3,000	276.75	245.49	$ (31.27)	-11.30%
4,000	279.00	247.42	$ (31.58)	-11.32%
5,000	281.25	249.36	$ (31.90)	-11.34%
6,000	283.50	251.29	$ (32.21)	-11.36%
7,000	285.75	253.23	$ (32.53)	-11.38%
8,000	288.25	255.16	$ (33.09)	-11.48%
9,000	290.75	257.10	$ (33.66)	-11.58%
10,000	293.25	259.03	$ (34.22)	-11.67%
12,000	298.25	262.90	$ (35.35)	-11.85%
14,000	303.25	266.77	$ (36.48)	-12.03%
16,000	308.25	270.64	$ (37.61)	-12.20%
18,000	313.25	274.51	$ (38.74)	-12.37%
20,000	318.25	278.38	$ (39.87)	-12.53%
25,000	330.75	288.06	$ (42.70)	-12.91%
30,000	343.25	297.73	$ (45.52)	-13.26%
35,000	355.75	307.41	$ (48.35)	-13.59%
40,000	368.25	317.08	$ (51.17)	-13.90%
45,000	380.75	326.76	$ (54.00)	-14.18%
50,000	393.25	336.43	$ (56.82)	-14.45%
60,000	418.25	355.78	$ (62.47)	-14.94%
70,000	443.25	375.13	$ (68.12)	-15.37%
80,000	468.25	394.48	$ (73.77)	-15.75%
90,000	493.25	413.83	$ (79.42)	-16.10%
100,000	518.25	433.18	$ (85.07)	-16.41%
Average Usage				
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
Median Usage				
83,000	$ 475.75	$ 400.29	$ (75.47)	-15.86%

Present Rates:

Monthly Minimum:		$	270.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	239.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	1.935
Over	160,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 144.00	$ 119.84	$ (24.16)	-16.78%
1,000	146.25	121.78	$ (24.48)	-16.74%
2,000	148.50	123.71	$ (24.79)	-16.69%
3,000	150.75	125.65	$ (25.11)	-16.65%
4,000	153.00	127.58	$ (25.42)	-16.61%
5,000	155.25	129.52	$ (25.74)	-16.58%
6,000	157.50	131.45	$ (26.05)	-16.54%
7,000	159.75	133.39	$ (26.37)	-16.50%
8,000	162.25	135.32	$ (26.93)	-16.60%
9,000	164.75	137.26	$ (27.50)	-16.69%
10,000	167.25	139.19	$ (28.06)	-16.78%
12,000	172.25	143.06	$ (29.19)	-16.95%
14,000	177.25	146.93	$ (30.32)	-17.11%
16,000	182.25	150.80	$ (31.45)	-17.26%
18,000	187.25	154.67	$ (32.58)	-17.40%
20,000	192.25	158.54	$ (33.71)	-17.53%
25,000	204.75	168.22	$ (36.54)	-17.84%
30,000	217.25	177.89	$ (39.36)	-18.12%
35,000	229.75	187.57	$ (42.19)	-18.36%
40,000	242.25	197.24	$ (45.01)	-18.58%
45,000	254.75	206.92	$ (47.84)	-18.78%
50,000	267.25	216.59	$ (50.66)	-18.96%
60,000	292.25	235.94	$ (56.31)	-19.27%
70,000	317.25	255.29	$ (61.96)	-19.53%
80,000	342.25	274.64	$ (67.61)	-19.75%
90,000	367.25	299.49	$ (67.76)	-18.45%
100,000	392.25	324.34	$ (67.91)	-17.31%
Average Usage				
121,628	$ 446.32	$ 378.09	$ (68.23)	-15.29%
Median Usage				
21,500	$ 196.00	$ 161.44	$ (34.56)	-17.63%

Present Rates:

Monthly Minimum:		$	144.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	119.84
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	1.935
Over	80,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%
1,000	92.25	76.84	$ (15.42)	-16.71%
2,000	94.50	78.77	$ (15.73)	-16.65%
3,000	96.75	80.71	$ (16.05)	-16.58%
4,000	99.00	82.64	$ (16.36)	-16.53%
5,000	101.25	84.58	$ (16.68)	-16.47%
6,000	103.50	86.51	$ (16.99)	-16.42%
7,000	105.75	88.45	$ (17.31)	-16.36%
8,000	108.25	90.38	$ (17.87)	-16.51%
9,000	110.75	92.32	$ (18.44)	-16.65%
10,000	113.25	94.25	$ (19.00)	-16.78%
12,000	118.25	98.12	$ (20.13)	-17.02%
14,000	123.25	101.99	$ (21.26)	-17.25%
16,000	128.25	105.86	$ (22.39)	-17.46%
18,000	133.25	109.73	$ (23.52)	-17.65%
20,000	138.25	113.60	$ (24.65)	-17.83%
25,000	150.75	123.28	$ (27.48)	-18.23%
30,000	163.25	132.95	$ (30.30)	-18.56%
35,000	175.75	142.63	$ (33.13)	-18.85%
40,000	188.25	152.30	$ (35.95)	-19.10%
45,000	200.75	161.98	$ (38.78)	-19.32%
50,000	213.25	171.65	$ (41.60)	-19.51%
60,000	238.25	196.50	$ (41.75)	-17.52%
70,000	263.25	221.35	$ (41.90)	-15.92%
80,000	288.25	246.20	$ (42.05)	-14.59%
90,000	313.25	271.05	$ (42.20)	-13.47%
100,000	338.25	295.90	$ (42.35)	-12.52%
Average Usage				
30,044	$ 163.36	$ 133.03	$ (30.32)	-18.56%
Median Usage				
13,500	$ 122.00	$ 101.02	$ (20.98)	-17.19%

Present Rates:

Monthly Minimum:		$	90.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	74.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	1.935
Over	50,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
1,000	272.25	241.62	$ (30.64)	-11.25%
2,000	274.50	243.55	$ (30.95)	-11.28%
3,000	276.75	245.49	$ (31.27)	-11.30%
4,000	279.00	247.42	$ (31.58)	-11.32%
5,000	281.25	249.36	$ (31.90)	-11.34%
6,000	283.50	251.29	$ (32.21)	-11.36%
7,000	285.75	253.23	$ (32.53)	-11.38%
8,000	288.25	255.16	$ (33.09)	-11.48%
9,000	290.75	257.10	$ (33.66)	-11.58%
10,000	293.25	259.03	$ (34.22)	-11.67%
12,000	298.25	262.90	$ (35.35)	-11.85%
14,000	303.25	266.77	$ (36.48)	-12.03%
16,000	308.25	270.64	$ (37.61)	-12.20%
18,000	313.25	274.51	$ (38.74)	-12.37%
20,000	318.25	278.38	$ (39.87)	-12.53%
25,000	330.75	288.06	$ (42.70)	-12.91%
30,000	343.25	297.73	$ (45.52)	-13.26%
35,000	355.75	307.41	$ (48.35)	-13.59%
40,000	368.25	317.08	$ (51.17)	-13.90%
45,000	380.75	326.76	$ (54.00)	-14.18%
50,000	393.25	336.43	$ (56.82)	-14.45%
60,000	418.25	355.78	$ (62.47)	-14.94%
70,000	443.25	375.13	$ (68.12)	-15.37%
80,000	468.25	394.48	$ (73.77)	-15.75%
90,000	493.25	413.83	$ (79.42)	-16.10%
100,000	518.25	433.18	$ (85.07)	-16.41%
Average Usage				
653,550	$ 1,902.13	#######	$(126.37)	-6.64%
Median Usage				
12,500	$ 299.50	$ 263.87	$ (35.63)	-11.90%

Present Rates:

Monthly Minimum:		$	270.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	239.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	1.935
Over	160,000	$	2.485

Johnson Utilities - Water Division
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
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
1,000	452.25	376.44	$ (75.82)	-16.76%
2,000	454.50	378.37	$ (76.13)	-16.75%
3,000	456.75	380.31	$ (76.45)	-16.74%
4,000	459.00	382.24	$ (76.76)	-16.72%
5,000	461.25	384.18	$ (77.08)	-16.71%
6,000	463.50	386.11	$ (77.39)	-16.70%
7,000	465.75	388.05	$ (77.71)	-16.68%
8,000	468.25	389.98	$ (78.27)	-16.72%
9,000	470.75	391.92	$ (78.84)	-16.75%
10,000	473.25	393.85	$ (79.40)	-16.78%
12,000	478.25	397.72	$ (80.53)	-16.84%
14,000	483.25	401.59	$ (81.66)	-16.90%
16,000	488.25	405.46	$ (82.79)	-16.96%
18,000	493.25	409.33	$ (83.92)	-17.01%
20,000	498.25	413.20	$ (85.05)	-17.07%
25,000	510.75	422.88	$ (87.88)	-17.21%
30,000	523.25	432.55	$ (90.70)	-17.33%
35,000	535.75	442.23	$ (93.53)	-17.46%
40,000	548.25	451.90	$ (96.35)	-17.57%
45,000	560.75	461.58	$ (99.18)	-17.69%
50,000	573.25	471.25	$(102.00)	-17.79%
60,000	598.25	490.60	$(107.65)	-17.99%
70,000	623.25	509.95	$(113.30)	-18.18%
80,000	648.25	529.30	$(118.95)	-18.35%
90,000	673.25	548.65	$(124.60)	-18.51%
100,000	698.25	568.00	$(130.25)	-18.65%
Average Usage				
125,354	$ 761.64	$ 617.06	$(144.58)	-18.98%
Median Usage				
79,500	$ 647.00	$ 528.33	$(118.67)	-18.34%

Present Rates:

Monthly Minimum:		$	450.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	374.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	1.935
Over	250,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Public Authority

Exhibit
Schedule H-4
Page 12
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
1,000	29.25	24.41	$ (4.85)	-16.56%
2,000	31.50	26.34	$ (5.16)	-16.38%
3,000	33.75	28.28	$ (5.48)	-16.22%
4,000	36.00	30.21	$ (5.79)	-16.08%
5,000	38.25	32.15	$ (6.11)	-15.96%
6,000	40.50	34.08	$ (6.42)	-15.85%
7,000	42.75	36.02	$ (6.74)	-15.75%
8,000	45.25	37.95	$ (7.30)	-16.13%
9,000	47.75	39.89	$ (7.87)	-16.47%
10,000	50.25	41.82	$ (8.43)	-16.78%
12,000	55.25	46.79	$ (8.46)	-15.31%
14,000	60.25	51.76	$ (8.49)	-14.09%
16,000	65.25	56.73	$ (8.52)	-13.06%
18,000	70.25	61.70	$ (8.55)	-12.17%
20,000	75.25	66.67	$ (8.58)	-11.40%
25,000	87.75	79.10	$ (8.66)	-9.86%
30,000	100.25	91.52	$ (8.73)	-8.71%
35,000	112.75	103.95	$ (8.81)	-7.81%
40,000	125.25	116.37	$ (8.88)	-7.09%
45,000	137.75	128.80	$ (8.95)	-6.50%
50,000	150.25	141.22	$ (9.03)	-6.01%
60,000	175.25	166.07	$ (9.18)	-5.24%
70,000	200.25	190.92	$ (9.33)	-4.66%
80,000	225.25	215.77	$ (9.48)	-4.21%
90,000	250.25	240.62	$ (9.63)	-3.85%
100,000	275.25	265.47	$ (9.78)	-3.55%
Average Usage				
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
Median Usage				
3,500	$ 34.88	$ 29.24	$ (5.63)	-16.15%

Present Rates:

Monthly Minimum:		$	27.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Up to	99,999,999	$	2.50
Over	99,999,999	$	2.50

Proposed Rates:

Monthly Minimum:		$	22.47
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	1.935
Up to	99,999,999	$	2.485
Over	99,999,999	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Public Authority

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%
1,000	47.25	39.39	$ (7.86)	-16.65%
2,000	49.50	41.32	$ (8.18)	-16.53%
3,000	51.75	43.26	$ (8.50)	-16.42%
4,000	54.00	45.19	$ (8.81)	-16.31%
5,000	56.25	47.13	$ (9.13)	-16.22%
6,000	58.50	49.06	$ (9.44)	-16.14%
7,000	60.75	51.00	$ (9.76)	-16.06%
8,000	63.25	52.93	$ (10.32)	-16.32%
9,000	65.75	54.87	$ (10.89)	-16.56%
10,000	68.25	56.80	$ (11.45)	-16.78%
12,000	73.25	60.67	$ (12.58)	-17.17%
14,000	78.25	64.54	$ (13.71)	-17.52%
16,000	83.25	68.41	$ (14.84)	-17.83%
18,000	88.25	72.28	$ (15.97)	-18.10%
20,000	93.25	76.15	$ (17.10)	-18.34%
25,000	105.75	85.83	$ (19.93)	-18.84%
30,000	118.25	98.25	$ (20.00)	-16.91%
35,000	130.75	110.68	$ (20.08)	-15.35%
40,000	143.25	123.10	$ (20.15)	-14.07%
45,000	155.75	135.53	$ (20.23)	-12.99%
50,000	168.25	147.95	$ (20.30)	-12.07%
60,000	193.25	172.80	$ (20.45)	-10.58%
70,000	218.25	197.65	$ (20.60)	-9.44%
80,000	243.25	222.50	$ (20.75)	-8.53%
90,000	268.25	247.35	$ (20.90)	-7.79%
100,000	293.25	272.20	$ (21.05)	-7.18%
Average Usage				
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%
Median Usage				
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%

Present Rates:

Monthly Minimum:		$	45.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	37.45
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	1.935
Over	25,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Public Authority

Exhibit
Schedule H-4
Page 14
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%
1,000	92.25	76.84	$ (15.42)	-16.71%
2,000	94.50	78.77	$ (15.73)	-16.65%
3,000	96.75	80.71	$ (16.05)	-16.58%
4,000	99.00	82.64	$ (16.36)	-16.53%
5,000	101.25	84.58	$ (16.68)	-16.47%
6,000	103.50	86.51	$ (16.99)	-16.42%
7,000	105.75	88.45	$ (17.31)	-16.36%
8,000	108.25	90.38	$ (17.87)	-16.51%
9,000	110.75	92.32	$ (18.44)	-16.65%
10,000	113.25	94.25	$ (19.00)	-16.78%
12,000	118.25	98.12	$ (20.13)	-17.02%
14,000	123.25	101.99	$ (21.26)	-17.25%
16,000	128.25	105.86	$ (22.39)	-17.46%
18,000	133.25	109.73	$ (23.52)	-17.65%
20,000	138.25	113.60	$ (24.65)	-17.83%
25,000	150.75	123.28	$ (27.48)	-18.23%
30,000	163.25	132.95	$ (30.30)	-18.56%
35,000	175.75	142.63	$ (33.13)	-18.85%
40,000	188.25	152.30	$ (35.95)	-19.10%
45,000	200.75	161.98	$ (38.78)	-19.32%
50,000	213.25	171.65	$ (41.60)	-19.51%
60,000	238.25	196.50	$ (41.75)	-17.52%
70,000	263.25	221.35	$ (41.90)	-15.92%
80,000	288.25	246.20	$ (42.05)	-14.59%
90,000	313.25	271.05	$ (42.20)	-13.47%
100,000	338.25	295.90	$ (42.35)	-12.52%
Average Usage				
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%
Median Usage				
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%

Present Rates:

Monthly Minimum:		$	90.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	74.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	1.935
Over	50,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Public Authority

Exhibit
Schedule H-4
Page 15
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 144.00	$ 119.84	$ (24.16)	-16.78%
1,000	146.25	121.78	$ (24.48)	-16.74%
2,000	148.50	123.71	$ (24.79)	-16.69%
3,000	150.75	125.65	$ (25.11)	-16.65%
4,000	153.00	127.58	$ (25.42)	-16.61%
5,000	155.25	129.52	$ (25.74)	-16.58%
6,000	157.50	131.45	$ (26.05)	-16.54%
7,000	159.75	133.39	$ (26.37)	-16.50%
8,000	162.25	135.32	$ (26.93)	-16.60%
9,000	164.75	137.26	$ (27.50)	-16.69%
10,000	167.25	139.19	$ (28.06)	-16.78%
12,000	172.25	143.06	$ (29.19)	-16.95%
14,000	177.25	146.93	$ (30.32)	-17.11%
16,000	182.25	150.80	$ (31.45)	-17.26%
18,000	187.25	154.67	$ (32.58)	-17.40%
20,000	192.25	158.54	$ (33.71)	-17.53%
25,000	204.75	168.22	$ (36.54)	-17.84%
30,000	217.25	177.89	$ (39.36)	-18.12%
35,000	229.75	187.57	$ (42.19)	-18.36%
40,000	242.25	197.24	$ (45.01)	-18.58%
45,000	254.75	206.92	$ (47.84)	-18.78%
50,000	267.25	216.59	$ (50.66)	-18.96%
60,000	292.25	235.94	$ (56.31)	-19.27%
70,000	317.25	255.29	$ (61.96)	-19.53%
80,000	342.25	274.64	$ (67.61)	-19.75%
90,000	367.25	299.49	$ (67.76)	-18.45%
100,000	392.25	324.34	$ (67.91)	-17.31%
Average Usage				
35,048	$ 229.87	$ 187.66	$ (42.21)	-18.36%
Median Usage				
21,500	$ 196.00	$ 161.44	$ (34.56)	-17.63%

Present Rates:

Monthly Minimum:		$	144.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	119.84
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	1.935
Over	80,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Public Authority

Exhibit
Schedule H-4
Page 16
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
1,000	272.25	241.62	$ (30.64)	-11.25%
2,000	274.50	243.55	$ (30.95)	-11.28%
3,000	276.75	245.49	$ (31.27)	-11.30%
4,000	279.00	247.42	$ (31.58)	-11.32%
5,000	281.25	249.36	$ (31.90)	-11.34%
6,000	283.50	251.29	$ (32.21)	-11.36%
7,000	285.75	253.23	$ (32.53)	-11.38%
8,000	288.25	255.16	$ (33.09)	-11.48%
9,000	290.75	257.10	$ (33.66)	-11.58%
10,000	293.25	259.03	$ (34.22)	-11.67%
12,000	298.25	262.90	$ (35.35)	-11.85%
14,000	303.25	266.77	$ (36.48)	-12.03%
16,000	308.25	270.64	$ (37.61)	-12.20%
18,000	313.25	274.51	$ (38.74)	-12.37%
20,000	318.25	278.38	$ (39.87)	-12.53%
25,000	330.75	288.06	$ (42.70)	-12.91%
30,000	343.25	297.73	$ (45.52)	-13.26%
35,000	355.75	307.41	$ (48.35)	-13.59%
40,000	368.25	317.08	$ (51.17)	-13.90%
45,000	380.75	326.76	$ (54.00)	-14.18%
50,000	393.25	336.43	$ (56.82)	-14.45%
60,000	418.25	355.78	$ (62.47)	-14.94%
70,000	443.25	375.13	$ (68.12)	-15.37%
80,000	468.25	394.48	$ (73.77)	-15.75%
90,000	493.25	413.83	$ (79.42)	-16.10%
100,000	518.25	433.18	$ (85.07)	-16.41%
Average Usage				
98,917	$ 515.54	$ 431.08	$ (84.46)	-16.38%
Median Usage				
12,500	$ 299.50	$ 263.87	$ (35.63)	-11.90%

Present Rates:

Monthly Minimum:		$	270.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	239.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	1.935
Over	160,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Public Authority

Exhibit
Schedule H-4
Page 17
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
1,000	452.25	376.44	$ (75.82)	-16.76%
2,000	454.50	378.37	$ (76.13)	-16.75%
3,000	456.75	380.31	$ (76.45)	-16.74%
4,000	459.00	382.24	$ (76.76)	-16.72%
5,000	461.25	384.18	$ (77.08)	-16.71%
6,000	463.50	386.11	$ (77.39)	-16.70%
7,000	465.75	388.05	$ (77.71)	-16.68%
8,000	468.25	389.98	$ (78.27)	-16.72%
9,000	470.75	391.92	$ (78.84)	-16.75%
10,000	473.25	393.85	$ (79.40)	-16.78%
12,000	478.25	397.72	$ (80.53)	-16.84%
14,000	483.25	401.59	$ (81.66)	-16.90%
16,000	488.25	405.46	$ (82.79)	-16.96%
18,000	493.25	409.33	$ (83.92)	-17.01%
20,000	498.25	413.20	$ (85.05)	-17.07%
25,000	510.75	422.88	$ (87.88)	-17.21%
30,000	523.25	432.55	$ (90.70)	-17.33%
35,000	535.75	442.23	$ (93.53)	-17.46%
40,000	548.25	451.90	$ (96.35)	-17.57%
45,000	560.75	461.58	$ (99.18)	-17.69%
50,000	573.25	471.25	$(102.00)	-17.79%
60,000	598.25	490.60	$(107.65)	-17.99%
70,000	623.25	509.95	$(113.30)	-18.18%
80,000	648.25	529.30	$(118.95)	-18.35%
90,000	673.25	548.65	$(124.60)	-18.51%
100,000	698.25	568.00	$(130.25)	-18.65%
Average Usage				
210,833	$ 975.33	$ 782.46	$(192.87)	-19.77%
Median Usage				
79,500	$ 647.00	$ 528.33	$(118.67)	-18.34%

Present Rates:

Monthly Minimum:		$	450.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	374.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	1.935
Over	250,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
1,000	29.25	23.96	$ (5.30)	-18.10%
2,000	31.50	25.44	$ (6.06)	-19.24%
3,000	33.75	26.93	$ (6.83)	-20.22%
4,000	36.00	28.41	$ (7.59)	-21.08%
5,000	38.25	30.35	$ (7.91)	-20.67%
6,000	40.50	32.28	$ (8.22)	-20.30%
7,000	42.75	34.22	$ (8.54)	-19.96%
8,000	45.25	36.15	$ (9.10)	-20.11%
9,000	47.75	38.09	$ (9.67)	-20.24%
10,000	50.25	40.02	$ (10.23)	-20.36%
12,000	55.25	44.99	$ (10.26)	-18.57%
14,000	60.25	49.96	$ (10.29)	-17.08%
16,000	65.25	54.93	$ (10.32)	-15.82%
18,000	70.25	59.90	$ (10.35)	-14.73%
20,000	75.25	64.87	$ (10.38)	-13.79%
25,000	87.75	77.30	$ (10.46)	-11.91%
30,000	100.25	89.72	$ (10.53)	-10.50%
35,000	112.75	102.15	$ (10.61)	-9.41%
40,000	125.25	114.57	$ (10.68)	-8.53%
45,000	137.75	127.00	$ (10.76)	-7.81%
50,000	150.25	139.42	$ (10.83)	-7.21%
60,000	175.25	164.27	$ (10.98)	-6.27%
70,000	200.25	189.12	$ (11.13)	-5.56%
80,000	225.25	213.97	$ (11.28)	-5.01%
90,000	250.25	238.82	$ (11.43)	-4.57%
100,000	275.25	263.67	$ (11.58)	-4.21%
Average Usage				
18,981	$ 72.70	$ 62.34	$ (10.36)	-14.26%
Median Usage				
8,500	$ 46.50	$ 37.12	$ (9.38)	-20.18%

Present Rates:

Monthly Minimum:		$	27.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	22.47
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	1.485
Over	4,000	$	1.935

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%
1,000	47.25	39.39	$ (7.86)	-16.65%
2,000	49.50	41.32	$ (8.18)	-16.53%
3,000	51.75	43.26	$ (8.50)	-16.42%
4,000	54.00	45.19	$ (8.81)	-16.31%
5,000	56.25	47.13	$ (9.13)	-16.22%
6,000	58.50	49.06	$ (9.44)	-16.14%
7,000	60.75	51.00	$ (9.76)	-16.06%
8,000	63.25	52.93	$ (10.32)	-16.32%
9,000	65.75	54.87	$ (10.89)	-16.56%
10,000	68.25	56.80	$ (11.45)	-16.78%
12,000	73.25	60.67	$ (12.58)	-17.17%
14,000	78.25	64.54	$ (13.71)	-17.52%
16,000	83.25	68.41	$ (14.84)	-17.83%
18,000	88.25	72.28	$ (15.97)	-18.10%
20,000	93.25	76.15	$ (17.10)	-18.34%
25,000	105.75	85.83	$ (19.93)	-18.84%
30,000	118.25	98.25	$ (20.00)	-16.91%
35,000	130.75	110.68	$ (20.08)	-15.35%
40,000	143.25	123.10	$ (20.15)	-14.07%
45,000	155.75	135.53	$ (20.23)	-12.99%
50,000	168.25	147.95	$ (20.30)	-12.07%
60,000	193.25	172.80	$ (20.45)	-10.58%
70,000	218.25	197.65	$ (20.60)	-9.44%
80,000	243.25	222.50	$ (20.75)	-8.53%
90,000	268.25	247.35	$ (20.90)	-7.79%
100,000	293.25	272.20	$ (21.05)	-7.18%
Average Usage				
51,149	$ 171.12	$ 150.80	$ (20.32)	-11.87%
Median Usage				
15,500	$ 82.00	$ 67.44	$ (14.56)	-17.75%

Present Rates:

Monthly Minimum:		$	45.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	37.45
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	1.935
Over	25,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-4
Page 20
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 90.00	$ 74.90	$ (15.10)	-16.78%
1,000	92.25	76.84	$ (15.42)	-16.71%
2,000	94.50	78.77	$ (15.73)	-16.65%
3,000	96.75	80.71	$ (16.05)	-16.58%
4,000	99.00	82.64	$ (16.36)	-16.53%
5,000	101.25	84.58	$ (16.68)	-16.47%
6,000	103.50	86.51	$ (16.99)	-16.42%
7,000	105.75	88.45	$ (17.31)	-16.36%
8,000	108.25	90.38	$ (17.87)	-16.51%
9,000	110.75	92.32	$ (18.44)	-16.65%
10,000	113.25	94.25	$ (19.00)	-16.78%
12,000	118.25	98.12	$ (20.13)	-17.02%
14,000	123.25	101.99	$ (21.26)	-17.25%
16,000	128.25	105.86	$ (22.39)	-17.46%
18,000	133.25	109.73	$ (23.52)	-17.65%
20,000	138.25	113.60	$ (24.65)	-17.83%
25,000	150.75	123.28	$ (27.48)	-18.23%
30,000	163.25	132.95	$ (30.30)	-18.56%
35,000	175.75	142.63	$ (33.13)	-18.85%
40,000	188.25	152.30	$ (35.95)	-19.10%
45,000	200.75	161.98	$ (38.78)	-19.32%
50,000	213.25	171.65	$ (41.60)	-19.51%
60,000	238.25	196.50	$ (41.75)	-17.52%
70,000	263.25	221.35	$ (41.90)	-15.92%
80,000	288.25	246.20	$ (42.05)	-14.59%
90,000	313.25	271.05	$ (42.20)	-13.47%
100,000	338.25	295.90	$ (42.35)	-12.52%
Average Usage				
126,125	$ 403.56	$ 360.82	$ (42.74)	-10.59%
Median Usage				
24,500	$ 149.50	$ 122.31	$ (27.19)	-18.19%

Present Rates:

Monthly Minimum:		$	90.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	74.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	1.935
Over	50,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 144.00	$ 119.84	$ (24.16)	-16.78%
1,000	146.25	121.78	$ (24.48)	-16.74%
2,000	148.50	123.71	$ (24.79)	-16.69%
3,000	150.75	125.65	$ (25.11)	-16.65%
4,000	153.00	127.58	$ (25.42)	-16.61%
5,000	155.25	129.52	$ (25.74)	-16.58%
6,000	157.50	131.45	$ (26.05)	-16.54%
7,000	159.75	133.39	$ (26.37)	-16.50%
8,000	162.25	135.32	$ (26.93)	-16.60%
9,000	164.75	137.26	$ (27.50)	-16.69%
10,000	167.25	139.19	$ (28.06)	-16.78%
12,000	172.25	143.06	$ (29.19)	-16.95%
14,000	177.25	146.93	$ (30.32)	-17.11%
16,000	182.25	150.80	$ (31.45)	-17.26%
18,000	187.25	154.67	$ (32.58)	-17.40%
20,000	192.25	158.54	$ (33.71)	-17.53%
25,000	204.75	168.22	$ (36.54)	-17.84%
30,000	217.25	177.89	$ (39.36)	-18.12%
35,000	229.75	187.57	$ (42.19)	-18.36%
40,000	242.25	197.24	$ (45.01)	-18.58%
45,000	254.75	206.92	$ (47.84)	-18.78%
50,000	267.25	216.59	$ (50.66)	-18.96%
60,000	292.25	235.94	$ (56.31)	-19.27%
70,000	317.25	255.29	$ (61.96)	-19.53%
80,000	342.25	274.64	$ (67.61)	-19.75%
90,000	367.25	299.49	$ (67.76)	-18.45%
100,000	392.25	324.34	$ (67.91)	-17.31%
Average Usage				
315,028	$ 929.82	$ 858.69	$ (71.14)	-7.65%
Median Usage				
63,000	$ 299.75	$ 241.75	$ (58.01)	-19.35%

Present Rates:

Monthly Minimum:		$	144.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	119.84
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	1.935
Over	80,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-4
Page 22
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
1,000	452.25	376.44	$ (75.82)	-16.76%
2,000	454.50	378.37	$ (76.13)	-16.75%
3,000	456.75	380.31	$ (76.45)	-16.74%
4,000	459.00	382.24	$ (76.76)	-16.72%
5,000	461.25	384.18	$ (77.08)	-16.71%
6,000	463.50	386.11	$ (77.39)	-16.70%
7,000	465.75	388.05	$ (77.71)	-16.68%
8,000	468.25	389.98	$ (78.27)	-16.72%
9,000	470.75	391.92	$ (78.84)	-16.75%
10,000	473.25	393.85	$ (79.40)	-16.78%
12,000	478.25	397.72	$ (80.53)	-16.84%
14,000	483.25	401.59	$ (81.66)	-16.90%
16,000	488.25	405.46	$ (82.79)	-16.96%
18,000	493.25	409.33	$ (83.92)	-17.01%
20,000	498.25	413.20	$ (85.05)	-17.07%
25,000	510.75	422.88	$ (87.88)	-17.21%
30,000	523.25	432.55	$ (90.70)	-17.33%
35,000	535.75	442.23	$ (93.53)	-17.46%
40,000	548.25	451.90	$ (96.35)	-17.57%
45,000	560.75	461.58	$ (99.18)	-17.69%
50,000	573.25	471.25	$ (102.00)	-17.79%
60,000	598.25	490.60	$ (107.65)	-17.99%
70,000	623.25	509.95	$ (113.30)	-18.18%
80,000	648.25	529.30	$ (118.95)	-18.35%
90,000	673.25	548.65	$ (124.60)	-18.51%
100,000	698.25	568.00	$ (130.25)	-18.65%
Average Usage				
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
Median Usage				
157,000	$ 840.75	$ 678.30	$ (162.46)	-19.32%

Present Rates:

Monthly Minimum:		$	450.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	374.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	1.935
Over	160,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-4
Page 23
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
1,000	452.25	376.44	$ (75.82)	-16.76%
2,000	454.50	378.37	$ (76.13)	-16.75%
3,000	456.75	380.31	$ (76.45)	-16.74%
4,000	459.00	382.24	$ (76.76)	-16.72%
5,000	461.25	384.18	$ (77.08)	-16.71%
6,000	463.50	386.11	$ (77.39)	-16.70%
7,000	465.75	388.05	$ (77.71)	-16.68%
8,000	468.25	389.98	$ (78.27)	-16.72%
9,000	470.75	391.92	$ (78.84)	-16.75%
10,000	473.25	393.85	$ (79.40)	-16.78%
12,000	478.25	397.72	$ (80.53)	-16.84%
14,000	483.25	401.59	$ (81.66)	-16.90%
16,000	488.25	405.46	$ (82.79)	-16.96%
18,000	493.25	409.33	$ (83.92)	-17.01%
20,000	498.25	413.20	$ (85.05)	-17.07%
25,000	510.75	422.88	$ (87.88)	-17.21%
30,000	523.25	432.55	$ (90.70)	-17.33%
35,000	535.75	442.23	$ (93.53)	-17.46%
40,000	548.25	451.90	$ (96.35)	-17.57%
45,000	560.75	461.58	$ (99.18)	-17.69%
50,000	573.25	471.25	$ (102.00)	-17.79%
60,000	598.25	490.60	$ (107.65)	-17.99%
70,000	623.25	509.95	$ (113.30)	-18.18%
80,000	648.25	529.30	$ (118.95)	-18.35%
90,000	673.25	548.65	$ (124.60)	-18.51%
100,000	698.25	568.00	$ (130.25)	-18.65%
Average Usage				
417,983	$ 1,493.21	$ 1,275.69	$ (217.52)	-14.57%
Median Usage				
157,000	$ 840.75	$ 678.30	$ (162.46)	-19.32%

Present Rates:

Monthly Minimum:		$	450.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	374.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	1.935
Over	250,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-4
Page 24
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 900.00	$ 749.00	$ (151.00)	-16.78%
1,000	902.25	750.94	$ (151.32)	-16.77%
2,000	904.50	752.87	$ (151.63)	-16.76%
3,000	906.75	754.81	$ (151.95)	-16.76%
4,000	909.00	756.74	$ (152.26)	-16.75%
5,000	911.25	758.68	$ (152.58)	-16.74%
6,000	913.50	760.61	$ (152.89)	-16.74%
7,000	915.75	762.55	$ (153.21)	-16.73%
8,000	918.25	764.48	$ (153.77)	-16.75%
9,000	920.75	766.42	$ (154.34)	-16.76%
10,000	923.25	768.35	$ (154.90)	-16.78%
12,000	928.25	772.22	$ (156.03)	-16.81%
14,000	933.25	776.09	$ (157.16)	-16.84%
16,000	938.25	779.96	$ (158.29)	-16.87%
18,000	943.25	783.83	$ (159.42)	-16.90%
20,000	948.25	787.70	$ (160.55)	-16.93%
25,000	960.75	797.38	$ (163.38)	-17.00%
30,000	973.25	807.05	$ (166.20)	-17.08%
35,000	985.75	816.73	$ (169.03)	-17.15%
40,000	998.25	826.40	$ (171.85)	-17.22%
45,000	1,010.75	836.08	$ (174.68)	-17.28%
50,000	1,023.25	845.75	$ (177.50)	-17.35%
60,000	1,048.25	865.10	$ (183.15)	-17.47%
70,000	1,073.25	884.45	$ (188.80)	-17.59%
80,000	1,098.25	903.80	$ (194.45)	-17.71%
90,000	1,123.25	923.15	$ (200.10)	-17.81%
100,000	1,148.25	942.50	$ (205.75)	-17.92%
Average Usage				
137,750	$ 1,242.63	$ 1,015.55	$ (227.08)	-18.27%
Median Usage				
1,312,000	$ 4,178.25	$ 3,734.32	$ (443.93)	-10.62%

Present Rates:

Monthly Minimum:		$	900.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	2.25
Over	7,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	749.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	500,000	$	1.935
Over	500,000	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch CAP Water

Exhibit
Schedule H-4
Page 25
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 900.00	$ 749.00	$(151.00)	-16.78%
1,000	900.83	749.83	$(151.00)	-16.76%
2,000	901.66	750.66	$(151.00)	-16.75%
3,000	902.48	751.48	$(151.00)	-16.73%
4,000	903.31	752.31	$(151.00)	-16.72%
5,000	904.14	753.14	$(151.00)	-16.70%
6,000	904.97	753.97	$(151.00)	-16.69%
7,000	905.79	754.79	$(151.00)	-16.67%
8,000	906.62	755.62	$(151.00)	-16.66%
9,000	907.45	756.45	$(151.00)	-16.64%
10,000	908.28	757.28	$(151.00)	-16.62%
12,000	909.93	758.93	$(151.00)	-16.59%
14,000	911.59	760.59	$(151.00)	-16.56%
16,000	913.24	762.24	$(151.00)	-16.53%
18,000	914.90	763.90	$(151.00)	-16.50%
20,000	916.56	765.56	$(151.00)	-16.47%
25,000	920.70	769.70	$(151.00)	-16.40%
30,000	924.83	773.83	$(151.00)	-16.33%
35,000	928.97	777.97	$(151.00)	-16.25%
40,000	933.11	782.11	$(151.00)	-16.18%
45,000	937.25	786.25	$(151.00)	-16.11%
50,000	941.39	790.39	$(151.00)	-16.04%
60,000	949.67	798.67	$(151.00)	-15.90%
70,000	957.95	806.95	$(151.00)	-15.76%
80,000	966.22	815.22	$(151.00)	-15.63%
90,000	974.50	823.50	$(151.00)	-15.50%
100,000	982.78	831.78	$(151.00)	-15.36%
Average Usage				
3,557,346	$ 3,844.77	#######	$(151.00)	-3.93%
Median Usage				
9,500	$ 907.86	$ 756.86	$(151.00)	-16.63%

Present Rates:

Monthly Minimum:	$	900.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	0.83
Over -	$	0.83

Proposed Rates:

Monthly Minimum:	$	749.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	0.8278
Over -	$	0.8278

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 34 Inch Construction

Exhibit
Schedule H-4
Page 26
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
1,000	30.75	24.96	$ (5.80)	-18.85%
2,000	34.50	27.44	$ (7.06)	-20.46%
3,000	38.25	29.93	$ (8.33)	-21.76%
4,000	42.00	32.41	$ (9.59)	-22.83%
5,000	45.75	34.90	$ (10.86)	-23.73%
6,000	49.50	37.38	$ (12.12)	-24.48%
7,000	53.25	39.87	$ (13.39)	-25.14%
8,000	57.00	42.35	$ (14.65)	-25.70%
9,000	60.75	44.84	$ (15.92)	-26.20%
10,000	64.50	47.32	$ (17.18)	-26.64%
12,000	72.00	52.29	$ (19.71)	-27.38%
14,000	79.50	57.26	$ (22.24)	-27.97%
16,000	87.00	62.23	$ (24.77)	-28.47%
18,000	94.50	67.20	$ (27.30)	-28.89%
20,000	102.00	72.17	$ (29.83)	-29.25%
25,000	120.75	84.60	$ (36.16)	-29.94%
30,000	139.50	97.02	$ (42.48)	-30.45%
35,000	158.25	109.45	$ (48.81)	-30.84%
40,000	177.00	121.87	$ (55.13)	-31.15%
45,000	195.75	134.30	$ (61.46)	-31.39%
50,000	214.50	146.72	$ (67.78)	-31.60%
60,000	252.00	171.57	$ (80.43)	-31.92%
70,000	289.50	196.42	$ (93.08)	-32.15%
80,000	327.00	221.27	$(105.73)	-32.33%
90,000	364.50	246.12	$(118.38)	-32.48%
100,000	402.00	270.97	$(131.03)	-32.59%
Average Usage				
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%
Median Usage				
-	$ 27.00	$ 22.47	$ (4.53)	-16.78%

Present Rates:

Monthly Minimum:	$	27.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.75
Over -	$	3.75

Proposed Rates:

Monthly Minimum:	$	22.47
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.485
Over -	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Construction

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%
1,000	48.75	39.94	$ (8.82)	-18.08%
2,000	52.50	42.42	$ (10.08)	-19.20%
3,000	56.25	44.91	$ (11.35)	-20.17%
4,000	60.00	47.39	$ (12.61)	-21.02%
5,000	63.75	49.88	$ (13.88)	-21.76%
6,000	67.50	52.36	$ (15.14)	-22.43%
7,000	71.25	54.85	$ (16.41)	-23.02%
8,000	75.00	57.33	$ (17.67)	-23.56%
9,000	78.75	59.82	$ (18.94)	-24.04%
10,000	82.50	62.30	$ (20.20)	-24.48%
12,000	90.00	67.27	$ (22.73)	-25.26%
14,000	97.50	72.24	$ (25.26)	-25.91%
16,000	105.00	77.21	$ (27.79)	-26.47%
18,000	112.50	82.18	$ (30.32)	-26.95%
20,000	120.00	87.15	$ (32.85)	-27.38%
25,000	138.75	99.58	$ (39.18)	-28.23%
30,000	157.50	112.00	$ (45.50)	-28.89%
35,000	176.25	124.43	$ (51.83)	-29.40%
40,000	195.00	136.85	$ (58.15)	-29.82%
45,000	213.75	149.28	$ (64.48)	-30.16%
50,000	232.50	161.70	$ (70.80)	-30.45%
60,000	270.00	186.55	$ (83.45)	-30.91%
70,000	307.50	211.40	$ (96.10)	-31.25%
80,000	345.00	236.25	$(108.75)	-31.52%
90,000	382.50	261.10	$(121.40)	-31.74%
100,000	420.00	285.95	$(134.05)	-31.92%
Average Usage				
-	$ 45.00	$ 37.45	$ (7.55)	-16.78%
Median Usage				
11,500	$ 88.13	$ 66.03	$ (22.10)	-25.08%

Present Rates:

Monthly Minimum:	$	45.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.75
Over -	$	3.75

Proposed Rates:

Monthly Minimum:	$	37.45
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.485
Over -	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Construction

Exhibit
Schedule H-4
Page 28
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 144.00	$ 119.84	$ (24.16)	-16.78%
1,000	147.75	122.33	$ (25.43)	-17.21%
2,000	151.50	124.81	$ (26.69)	-17.62%
3,000	155.25	127.30	$ (27.96)	-18.01%
4,000	159.00	129.78	$ (29.22)	-18.38%
5,000	162.75	132.27	$ (30.49)	-18.73%
6,000	166.50	134.75	$ (31.75)	-19.07%
7,000	170.25	137.24	$ (33.02)	-19.39%
8,000	174.00	139.72	$ (34.28)	-19.70%
9,000	177.75	142.21	$ (35.55)	-20.00%
10,000	181.50	144.69	$ (36.81)	-20.28%
12,000	189.00	149.66	$ (39.34)	-20.81%
14,000	196.50	154.63	$ (41.87)	-21.31%
16,000	204.00	159.60	$ (44.40)	-21.76%
18,000	211.50	164.57	$ (46.93)	-22.19%
20,000	219.00	169.54	$ (49.46)	-22.58%
25,000	237.75	181.97	$ (55.79)	-23.46%
30,000	256.50	194.39	$ (62.11)	-24.21%
35,000	275.25	206.82	$ (68.44)	-24.86%
40,000	294.00	219.24	$ (74.76)	-25.43%
45,000	312.75	231.67	$ (81.09)	-25.93%
50,000	331.50	244.09	$ (87.41)	-26.37%
60,000	369.00	268.94	$(100.06)	-27.12%
70,000	406.50	293.79	$(112.71)	-27.73%
80,000	444.00	318.64	$(125.36)	-28.23%
90,000	481.50	343.49	$(138.01)	-28.66%
100,000	519.00	368.34	$(150.66)	-29.03%
Average Usage				
-	$ 144.00	$ 119.84	$ (24.16)	-16.78%
Median Usage				
59,000	$ 365.25	$ 266.46	$ (98.80)	-27.05%

Present Rates:

Monthly Minimum:	$	144.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.75
Over -	$	3.75

Proposed Rates:

Monthly Minimum:	$	119.84
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.485
Over -	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Construction

Exhibit
Schedule H-4
Page 29
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 270.00	$ 239.68	$ (30.32)	-11.23%
1,000	273.75	242.17	$ (31.59)	-11.54%
2,000	277.50	244.65	$ (32.85)	-11.84%
3,000	281.25	247.14	$ (34.12)	-12.13%
4,000	285.00	249.62	$ (35.38)	-12.41%
5,000	288.75	252.11	$ (36.65)	-12.69%
6,000	292.50	254.59	$ (37.91)	-12.96%
7,000	296.25	257.08	$ (39.18)	-13.22%
8,000	300.00	259.56	$ (40.44)	-13.48%
9,000	303.75	262.05	$ (41.71)	-13.73%
10,000	307.50	264.53	$ (42.97)	-13.97%
12,000	315.00	269.50	$ (45.50)	-14.44%
14,000	322.50	274.47	$ (48.03)	-14.89%
16,000	330.00	279.44	$ (50.56)	-15.32%
18,000	337.50	284.41	$ (53.09)	-15.73%
20,000	345.00	289.38	$ (55.62)	-16.12%
25,000	363.75	301.81	$ (61.95)	-17.03%
30,000	382.50	314.23	$ (68.27)	-17.85%
35,000	401.25	326.66	$ (74.60)	-18.59%
40,000	420.00	339.08	$ (80.92)	-19.27%
45,000	438.75	351.51	$ (87.25)	-19.88%
50,000	457.50	363.93	$ (93.57)	-20.45%
60,000	495.00	388.78	$(106.22)	-21.46%
70,000	532.50	413.63	$(118.87)	-22.32%
80,000	570.00	438.48	$(131.52)	-23.07%
90,000	607.50	463.33	$(144.17)	-23.73%
100,000	645.00	488.18	$(156.82)	-24.31%
Average Usage				
249,559	$ 1,205.85	$ 859.84	$(346.01)	-28.69%
Median Usage				
19,500	$ 343.13	$ 288.14	$ (54.99)	-16.03%

Present Rates:

Monthly Minimum:	$	270.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.75
Over -	$	3.75

Proposed Rates:

Monthly Minimum:	$	239.68
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.485
Over -	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Construction

Exhibit
Schedule H-4
Page 30
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
1,000	453.75	376.99	$ (76.77)	-16.92%
2,000	457.50	379.47	$ (78.03)	-17.06%
3,000	461.25	381.96	$ (79.30)	-17.19%
4,000	465.00	384.44	$ (80.56)	-17.32%
5,000	468.75	386.93	$ (81.83)	-17.46%
6,000	472.50	389.41	$ (83.09)	-17.59%
7,000	476.25	391.90	$ (84.36)	-17.71%
8,000	480.00	394.38	$ (85.62)	-17.84%
9,000	483.75	396.87	$ (86.89)	-17.96%
10,000	487.50	399.35	$ (88.15)	-18.08%
12,000	495.00	404.32	$ (90.68)	-18.32%
14,000	502.50	409.29	$ (93.21)	-18.55%
16,000	510.00	414.26	$ (95.74)	-18.77%
18,000	517.50	419.23	$ (98.27)	-18.99%
20,000	525.00	424.20	$(100.80)	-19.20%
25,000	543.75	436.63	$(107.13)	-19.70%
30,000	562.50	449.05	$(113.45)	-20.17%
35,000	581.25	461.48	$(119.78)	-20.61%
40,000	600.00	473.90	$(126.10)	-21.02%
45,000	618.75	486.33	$(132.43)	-21.40%
50,000	637.50	498.75	$(138.75)	-21.76%
60,000	675.00	523.60	$(151.40)	-22.43%
70,000	712.50	548.45	$(164.05)	-23.02%
80,000	750.00	573.30	$(176.70)	-23.56%
90,000	787.50	598.15	$(189.35)	-24.04%
100,000	825.00	623.00	$(202.00)	-24.48%
Average Usage				
-	$ 450.00	$ 374.50	$ (75.50)	-16.78%
Median Usage				
106,000	$ 847.50	$ 637.91	$(209.59)	-24.73%

Present Rates:

Monthly Minimum:	$	450.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.75
Over -	$	3.75

Proposed Rates:

Monthly Minimum:	$	374.50
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.485
Over -	$	2.485

Johnson Utilities - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Construction

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 900.00	$ 749.00	$(151.00)	-16.78%
1,000	903.75	751.49	$(152.27)	-16.85%
2,000	907.50	753.97	$(153.53)	-16.92%
3,000	911.25	756.46	$(154.80)	-16.99%
4,000	915.00	758.94	$(156.06)	-17.06%
5,000	918.75	761.43	$(157.33)	-17.12%
6,000	922.50	763.91	$(158.59)	-17.19%
7,000	926.25	766.40	$(159.86)	-17.26%
8,000	930.00	768.88	$(161.12)	-17.32%
9,000	933.75	771.37	$(162.39)	-17.39%
10,000	937.50	773.85	$(163.65)	-17.46%
12,000	945.00	778.82	$(166.18)	-17.59%
14,000	952.50	783.79	$(168.71)	-17.71%
16,000	960.00	788.76	$(171.24)	-17.84%
18,000	967.50	793.73	$(173.77)	-17.96%
20,000	975.00	798.70	$(176.30)	-18.08%
25,000	993.75	811.13	$(182.63)	-18.38%
30,000	1,012.50	823.55	$(188.95)	-18.66%
35,000	1,031.25	835.98	$(195.28)	-18.94%
40,000	1,050.00	848.40	$(201.60)	-19.20%
45,000	1,068.75	860.83	$(207.93)	-19.45%
50,000	1,087.50	873.25	$(214.25)	-19.70%
60,000	1,125.00	898.10	$(226.90)	-20.17%
70,000	1,162.50	922.95	$(239.55)	-20.61%
80,000	1,200.00	947.80	$(252.20)	-21.02%
90,000	1,237.50	972.65	$(264.85)	-21.40%
100,000	1,275.00	997.50	$(277.50)	-21.76%
Average Usage				
1,029,653	$ 4,761.20	#######	#######	-30.53%
Median Usage				
106,000	$ 1,297.50	#######	$(285.09)	-21.97%

Present Rates:

Monthly Minimum:	$	900.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	3.75
Over -	$	3.75

Proposed Rates:

Monthly Minimum:	$	749.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	2.485
Over -	$	2.485

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	1,804	2,021	1,798	1,784	1,930	1,721	1,851	2,336	1,446	2,031	1,206	2,031	21,959	21,959	-
1,000	876	1,000	934	924	918	842	904	935	975	852	897	960	11,017	32,976	11,017
2,000	963	1,146	1,111	1,054	1,055	969	1,023	1,115	1,172	1,117	1,172	1,438	13,335	46,311	37,687
3,000	1,158	1,497	1,421	1,251	1,231	1,027	1,107	1,258	1,329	1,315	1,477	1,877	15,948	62,259	85,531
4,000	1,472	1,891	1,609	1,476	1,368	1,102	1,189	1,379	1,445	1,316	1,636	2,160	18,043	80,302	157,703
5,000	1,566	1,801	1,703	1,513	1,328	1,133	1,173	1,420	1,523	1,404	1,784	2,080	18,428	98,730	249,843
6,000	1,555	1,561	1,568	1,473	1,213	1,108	1,068	1,286	1,249	1,450	1,635	1,870	17,036	115,766	352,059
7,000	1,293	1,287	1,257	1,281	1,164	1,090	1,020	1,263	1,208	1,241	1,470	1,449	15,023	130,789	457,220
8,000	1,110	954	1,030	1,071	952	967	905	1,081	989	1,108	1,233	1,033	12,433	143,222	556,684
9,000	862	647	827	873	823	848	835	855	902	972	955	799	10,198	153,420	648,466
10,000	641	495	642	726	738	720	694	815	825	826	766	575	8,463	161,883	733,096
11,000	462	353	433	549	599	669	703	649	704	720	712	373	6,926	168,809	809,282
12,000	352	273	342	472	531	572	608	582	586	619	533	282	5,752	174,561	878,306
13,000	257	171	266	331	408	590	559	482	478	532	395	215	4,684	179,245	939,198
14,000	203	136	223	264	308	454	490	371	375	446	327	173	3,770	183,015	991,978
15,000	175	110	142	211	269	414	420	349	330	336	274	136	3,166	186,181	1,039,468
16,000	119	102	127	160	228	363	343	289	262	295	231	107	2,626	188,807	1,081,484
17,000	114	52	100	131	194	279	270	233	218	245	193	85	2,114	190,921	1,117,422
18,000	67	59	81	96	146	231	244	187	193	203	142	60	1,709	192,630	1,148,184
19,000	63	43	49	82	117	204	211	161	171	155	109	48	1,413	194,043	1,175,031
20,000	53	30	43	70	95	177	185	140	122	131	109	35	1,190	195,233	1,198,831
21,000	32	20	39	53	72	165	159	103	120	104	88	43	998	196,231	1,219,789
22,000	31	23	34	49	68	120	132	83	92	89	57	12	790	197,021	1,237,169
23,000	20	11	26	37	51	92	120	83	58	85	51	20	654	197,675	1,252,211
24,000	16	16	24	25	56	86	99	61	69	51	52	10	565	198,240	1,265,771
25,000	19	17	17	24	45	85	83	44	57	69	49	12	521	198,761	1,278,796
26,000	15	7	16	19	32	71	77	41	44	48	39	8	417	199,178	1,289,638
27,000	15	8	12	14	30	45	55	36	50	28	31	8	332	199,510	1,298,602
28,000	6	6	12	13	32	58	57	31	36	40	34	10	335	199,845	1,307,982
29,000	10	9	14	15	19	53	42	40	31	25	24	6	288	200,133	1,316,334
30,000	9	6	14	10	12	45	31	24	33	21	15	6	226	200,359	1,323,114
31,000	8	1	7	2	8	31	34	28	26	20	11	8	184	200,543	1,328,818
32,000	6	2	7	8	11	34	26	17	18	22	15	3	169	200,712	1,334,226
33,000	2	6	3	7	18	20	25	19	14	13	15	5	147	200,859	1,339,077
34,000	4	2	-	5	4	21	26	23	9	9	12	5	120	200,979	1,343,157
35,000	3	2	4	4	10	19	20	9	17	18	8	4	118	201,097	1,347,287
36,000	6	-	2	6	6	17	20	14	15	11	9	1	107	201,204	1,351,139
37,000	4	7	2	3	9	17	23	5	5	9	7	2	93	201,297	1,354,580

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,000	1	2	3	8	4	9	16	7	4	15	3	3	75	201,372	1,357,430
39,000	5	-	1	4	3	5	10	12	6	9	4	3	62	201,434	1,359,848
40,000	2	3	5	6	1	14	17	7	6	1	3	2	67	201,501	1,362,528
41,000	4	1	2	3	-	11	14	3	5	4	3	2	52	201,553	1,364,660
42,000	1	1	-	2	7	9	8	10	9	3	1	-	51	201,604	1,366,802
43,000	1	1	4	-	3	4	5	2	6	5	4	-	35	201,639	1,368,307
44,000	1	2	2	2	2	11	5	4	6	2	2	2	41	201,680	1,370,111
45,000	1	3	1	1	2	5	6	5	8	6	4	1	43	201,723	1,372,046
46,000	1	1	1	-	3	4	8	6	1	2	2	-	29	201,752	1,373,380
47,000	1	1	2	2	2	2	1	5	1	3	4	-	24	201,776	1,374,508
48,000	1	-	-	-	1	5	5	2	1	7	1	1	24	201,800	1,375,660
49,000	2	1	1	-	2	1	10	1	3	1	2	1	25	201,825	1,376,885
50,000	-	2	1	-	2	3	1	3	3	2	1	1	19	201,844	1,377,835
51,000	2	1	1	-	1	6	5	5	-	-	3	-	24	201,868	1,379,059
52,000	1	1	1	2	1	2	5	3	-	4	3	1	24	201,892	1,380,307
53,000	2	1	1	-	1	3	6	2	2	-	1	-	19	201,911	1,381,314
54,000	-	-	2	-	2	-	3	2	4	3	1	-	17	201,928	1,382,232
55,000	-	-	1	1	1	1	5	-	3	1	-	-	13	201,941	1,382,947
56,000	2	1	-	1	1	3	3	-	-	1	-	-	12	201,953	1,383,619
57,000	-	-	-	-	1	2	2	-	1	1	1	1	9	201,962	1,384,132
58,000	-	-	-	-	-	1	1	-	2	1	-	-	5	201,967	1,384,422
59,000	-	1	-	1	1	2	1	1	2	-	-	1	10	201,977	1,385,012
60,000	-	1	-	1	3	-	1	2	3	1	1	-	13	201,990	1,385,792
61,000	1	1	1	-	-	4	4	3	-	-	1	1	16	202,006	1,386,768
62,000	-	-	1	-	1	4	2	1	-	-	-	-	9	202,015	1,387,326
63,000	-	-	1	-	-	-	2	1	2	-	1	1	8	202,023	1,387,830
64,000	-	1	-	-	1	4	2	1	1	2	-	-	12	202,035	1,388,598
65,000	1	-	-	1	2	3	1	1	-	-	-	1	10	202,045	1,389,248
66,000	1	-	-	-	-	-	1	-	1	1	-	-	4	202,049	1,389,512
67,000	-	-	-	-	1	-	2	-	1	-	-	-	4	202,053	1,389,780
68,000	-	-	-	-	-	1	1	1	-	1	-	2	6	202,059	1,390,188
69,000	-	-	-	-	1	-	1	-	1	-	-	1	4	202,063	1,390,464
70,000	-	-	-	-	-	2	-	-	-	1	1	-	4	202,067	1,390,744
71,000	-	-	-	-	1	1	1	1	-	-	-	-	4	202,071	1,391,028
72,000	-	-	-	1	-	-	2	-	2	-	-	-	5	202,076	1,391,388
73,000	-	1	-	-	-	2	-	1	1	-	-	-	5	202,081	1,391,753
74,000	-	-	2	-	1	1	-	-	-	1	-	2	7	202,088	1,392,271
75,000	1	-	-	-	-	-	-	-	1	1	-	-	3	202,091	1,392,496

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
76,000	-	-	-	-	-	1	1	2	-	-	1	-	5	202,096	1,392,876
77,000	-	-	-	-	2	1	-	-	-	-	-	-	3	202,099	1,393,107
78,000	-	-	-	-	-	1	-	-	-	-	-	-	1	202,100	1,393,185
79,000	-	-	-	-	-	-	-	1	-	-	1	1	3	202,103	1,393,422
80,000	-	-	-	-	-	1	1	-	-	-	-	-	2	202,105	1,393,582
81,000	-	-	-	-	1	1	1	-	-	-	-	-	3	202,108	1,393,825
82,000	-	-	-	-	-	1	-	-	2	-	1	-	4	202,112	1,394,153
83,000	-	-	-	-	1	-	-	-	-	-	-	-	1	202,113	1,394,236
84,000	-	-	-	-	-	-	-	-	-	1	-	-	1	202,114	1,394,320
85,000	-	-	-	-	-	1	1	-	-	1	-	-	3	202,117	1,394,575
86,000	-	-	-	1	-	-	-	-	-	-	-	-	1	202,118	1,394,661
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	202,118	1,394,661
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	202,118	1,394,661
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	202,118	1,394,661
90,000	-	-	-	-	-	-	-	-	-	-	-	1	1	202,119	1,394,751
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	202,119	1,394,751
92,000	-	-	-	-	-	-	-	-	1	-	-	-	1	202,120	1,394,843
93,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,121	1,394,936
94,000	-	-	-	-	-	-	-	-	-	-	-	1	1	202,122	1,395,030
95,000	-	-	-	-	2	-	1	-	-	-	-	-	3	202,125	1,395,315
96,000	1	-	-	-	-	-	-	-	-	-	-	-	1	202,126	1,395,411
97,000	-	-	-	-	-	-	-	1	-	-	-	-	1	202,127	1,395,508
98,000	-	-	-	-	1	-	-	-	-	-	-	-	1	202,128	1,395,606
99,000	-	-	-	-	-	-	-	-	-	1	-	-	1	202,129	1,395,705
100,000	-	-	-	-	1	-	-	-	1	-	-	-	2	202,131	1,395,905
100,100	-	-	-	-	-	1	-	-	-	-	-	-	1	202,132	1,396,005
101,000	-	-	-	-	-	2	1	-	-	-	-	-	3	202,135	1,396,308
102,000	-	-	-	1	1	-	-	-	-	-	1	-	3	202,138	1,396,614
104,000	-	-	1	-	1	-	-	-	-	-	-	-	2	202,140	1,396,822
106,000	-	-	-	-	1	-	-	1	-	-	1	-	3	202,143	1,397,140
108,000	-	-	-	-	1	-	-	-	-	-	-	-	1	202,144	1,397,248
110,000	-	-	-	-	-	-	-	1	-	-	-	-	1	202,145	1,397,358
111,000	-	-	-	-	1	-	1	-	-	-	-	-	2	202,147	1,397,580
114,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,148	1,397,694
115,000	-	-	1	-	-	-	-	-	-	-	-	-	1	202,149	1,397,809
116,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,150	1,397,925
117,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,151	1,398,042
118,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,152	1,398,160

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
119,000	-	-	-	-	-	1	-	-	-	-	-	-	1	202,153	1,398,279
119,066	-	-	-	-	-	-	-	-	-	-	-	-	-	202,153	1,398,279
123,000	-	-	-	-	-	-	-	-	1	-	-	-	1	202,154	1,398,402
124,000	-	-	-	-	-	1	-	-	-	-	-	-	1	202,155	1,398,526
125,000	-	1	-	-	-	-	-	-	-	-	-	-	1	202,156	1,398,651
133,000	-	1	-	-	-	-	-	-	-	-	-	-	1	202,157	1,398,784
141,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,158	1,398,925
149,000	-	-	-	-	1	-	-	-	-	-	-	-	1	202,159	1,399,074
152,716	-	-	-	-	-	-	1	-	-	-	-	-	1	202,160	1,399,227
154,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,161	1,399,381
168,000	-	-	-	-	-	-	-	-	-	-	1	-	1	202,162	1,399,549
174,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,163	1,399,723
174,300	-	-	-	1	-	-	-	-	-	-	-	-	1	202,164	1,399,897
183,000	-	-	-	-	-	-	-	1	-	-	-	-	1	202,165	1,400,080
183,600	-	-	-	-	-	-	-		-	-	-	-	-	202,165	1,400,080
206,000	-	-	1	-	-	-	-	-	-	-	-	-	1	202,166	1,400,286
207,000	-	-	-	-	-	-	1	-	-	-	-	-	1	202,167	1,400,493
229,600	-	-		-	-	-	-	-	-	-	-	-	-	202,167	1,400,493
245,383	-	-	-	-	1	-	-	-	-	-	-	-	1	202,168	1,400,738
262,982	-	-	-	-	-	-	-	1	-	-	-	-	1	202,169	1,401,001
279,310	-	-	-	-	-	-	-	-	-	-	-	-	-	202,169	1,401,001
290,000	-	-	-	-	-	-	-	1	-	-	-	-	1	202,170	1,401,291
-													-	202,170	1,401,291
-													-	202,170	1,401,291
-													-	202,170	1,401,291
-															
Totals	15,404	15,801	15,976	16,125	16,165	16,596	17,005	17,948	17,287	18,058	17,826	17,979	202,170	Median	
									Average Usage				6,931	Billing	
									Median Usage				6,000		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	45	44	33	46	31	32	37	70	40	40	39	34	491	491	-
1,000	16	7	17	12	11	9	6	10	6	12	9	13	128	619	128
2,000	7	15	9	9	12	18	7	9	14	7	13	17	137	756	402
3,000	12	20	22	14	13	13	17	13	14	17	17	20	192	948	978
4,000	15	27	17	12	28	9	10	11	11	13	19	30	202	1,150	1,786
5,000	20	22	18	14	10	12	11	17	15	11	22	21	193	1,343	2,751
6,000	18	22	16	16	14	12	11	11	11	17	13	20	181	1,524	3,837
7,000	27	22	14	17	7	12	10	10	8	12	12	15	166	1,690	4,999
8,000	12	10	15	11	9	7	9	10	14	11	11	18	137	1,827	6,095
9,000	9	10	11	9	5	9	8	8	7	5	6	13	100	1,927	6,995
10,000	13	12	11	9	12	8	7	11	3	16	10	4	116	2,043	8,155
11,000	8	6	7	11	8	8	6	8	7	6	14	8	97	2,140	9,222
12,000	4	9	10	5	11	6	8	2	5	13	9	7	89	2,229	10,290
13,000	8	2	2	3	5	5	5	9	7	5	7	7	65	2,294	11,135
14,000	9	6	5	6	5	6	5	5	13	10	8	8	86	2,380	12,339
15,000	4	3	2	7	4	4	5	2	3	2	5	6	47	2,427	13,044
16,000	4	6	2	10	5	4	8	2	5	5	5	4	60	2,487	14,004
17,000	6	6	9	3	5	1	3	5	7	5	5	1	56	2,543	14,956
18,000	3	1	2	5	2	-	6	4	4	-	3	2	32	2,575	15,532
19,000	3	2	13	3	7	5	4	7	5	4	1	5	59	2,634	16,653
20,000	1	-	4	6	3	7	3	3	5	5	1	2	40	2,674	17,453
21,000	4	-	2	3	2	7	4	4	3	8	1	2	40	2,714	18,293
22,000	2	1	1	1	3	5	-	2	5	4	2	4	30	2,744	18,953
23,000	1	2	1	6	3	1	3	3	4	2	2	2	30	2,774	19,643
24,000	-	-	1	2	5	5	2	-	2	1	1	1	20	2,794	20,123
25,000	-	-	2	1	2	4	3	3	3	2	2	-	22	2,816	20,673
26,000	-	1	2	1	5	7	1	2	4	2	2	1	28	2,844	21,401
27,000	-	-	-	1	1	1	2	3	3	2	5	2	20	2,864	21,941
28,000	-	-	1	2	3	3	4	1	3	3	2	1	23	2,887	22,585
29,000	-	1	1	-	3	2	5	-	3	2	6	1	24	2,911	23,281
30,000	-	2	-	2	1	5	-	-	3	6	2	1	22	2,933	23,941
31,000	-	-	1	1	1	2	5	1	1	2	-	3	17	2,950	24,468
32,000	2	-	1	1	1	1	3	1	1	2	3	-	16	2,966	24,980
33,000	1	-	2	2	1	1	2	2	4	3	2	-	20	2,986	25,640
34,000	-	-	2	-	1	-	4	2	1	1	-	-	11	2,997	26,014

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Residential

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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
35,000	-	-	1	1	-	1	1	4	2	3	2	-	15	3,012	26,539
36,000	-	-	-	-	1	2	2	1	2	3	-	-	11	3,023	26,935
37,000	-	-	1	-	1	1	2	2	-	-	-	1	8	3,031	27,231
38,000	-	-	1	1	-	1	2	-	1	-	-	1	7	3,038	27,497
39,000	1	-	1	-	1	3	1	2	1	2	3	-	15	3,053	28,082
40,000	-	1	1	1	2	1	4	-	-	1	1	1	13	3,066	28,602
41,000	1	-	-	1	3	1	2	-	2	2	-	-	12	3,078	29,094
42,000	-	1	-	1	-	-	2	2	2	1	5	2	16	3,094	29,766
43,000	-	-	1	-	2	1	-	-	2	2	2	-	10	3,104	30,196
44,000	-	-	-	-	2	2	-	-	3	2	2	-	11	3,115	30,680
45,000	-	-	-	2	2	-	2	1	3	2	1	-	13	3,128	31,265
46,000	1	-	-	-	-	2	1	-	1	1	-	-	6	3,134	31,541
47,000	-	-	-	-	-	-	1	3	3	2	-	-	9	3,143	31,964
48,000	-	-	-	-	1	-	-	-	2	-	1	-	4	3,147	32,156
49,000	-	-	-	-	-	2	-	-	-	-	1	-	3	3,150	32,303
50,000	-	1	-	-	1	-	-	1	-	-	1	-	4	3,154	32,503
51,000	1	-	-	1	-	-	2	-	1	-	-	1	6	3,160	32,809
52,000	-	1	1	2	1	-	3	2	-	-	1	-	11	3,171	33,381
53,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,172	33,434
54,000	-	-	-	-	1	1	2	-	-	-	-	1	5	3,177	33,704
55,000	-	-	-	1	1	1	1	1	-	-	-	-	5	3,182	33,979
56,000	-	-	-	-		-	-	-	-	1	-	-	1	3,183	34,035
57,000	-	-	1	-	1	1	-	-	2	1	1	-	7	3,190	34,434
58,000	1	-	-	-	-	-	1	-	-	2	1	-	5	3,195	34,724
59,000	-	-	-	-	2	1	-	2	-	-	-	-	5	3,200	35,019
60,000	-	-	1	1	-	-	1	-	-	-	-	-	3	3,203	35,199
61,000	1	-	-	-	1	-	2	-	1	1	1	-	7	3,210	35,626
62,000	-	-	1	-	-	-	-	-	1	-	-	-	2	3,212	35,750
63,000	-	-	-	-	-	2	-	1	1	-	-	-	4	3,216	36,002
64,000	-	-	-	-	-	1	1	-	1	-	-	-	3	3,219	36,194
65,000	-	-	-	-	1	1	1	1	-	-	-	-	4	3,223	36,454
66,000	-	-	-	-	-	-	1	-	1	-	-	-	2	3,225	36,586
67,000	-	-	-	1	1	-	1	1	-	1	-	-	5	3,230	36,921
68,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,231	36,989
69,000	-	-	1	1	-	1	-	1	-	-	-	-	4	3,235	37,265

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Residential

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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
70,000	-	-	-	-	-	1	2	1	-	-	-	-	4	3,239	37,545
71,000	1	-	-	-	-	2	-	-	-	1	-	-	4	3,243	37,829
72,000	-	1	-	-	-	1	-	1	1	-	-	-	4	3,247	38,117
73,000	-	-	-	-	1	-	-	1	-	1	-	-	3	3,250	38,336
74,000	1	-	-	-	-	1	-	-	1	1	-	-	4	3,254	38,632
75,000	-	-	-	-	-	-	1	1	-	-	-	-	2	3,256	38,782
76,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,257	38,858
77,000	-	-	1	-	-	-	1	-	1	-	-	-	3	3,260	39,089
78,000	-	-	-	1	-	1	-	-	-	-	1	-	3	3,263	39,323
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,263	39,323
80,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,264	39,403
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,264	39,403
82,000	-	-	-	-	1	1	1	-	-	-	-	-	3	3,267	39,649
83,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,268	39,732
84,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,269	39,816
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,269	39,816
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,269	39,816
87,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,270	39,903
88,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,271	39,991
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,271	39,991
90,000	-	-	-	-	1	-	-	-	1	-	-	-	2	3,273	40,171
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,273	40,171
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,273	40,171
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,273	40,171
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,273	40,171
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,273	40,171
96,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,274	40,267
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,274	40,267
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,274	40,267
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,274	40,267
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,274	40,267
101,000	-	-	-	-	-	2	-	-	-	-	1	-	3	3,277	40,570
103,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,278	40,673
105,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,279	40,778
107,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,280	40,885

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
112,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,281	40,997
114,000	-	-	-	-	-	-	1	-	1	-	1	-	3	3,284	41,339
118,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,285	41,457
119,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,286	41,576
129,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,287	41,705
137,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,288	41,842
145,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,289	41,987
180,000	-	-	-	-	-	-	1	1	-	-	-	-	2	3,291	42,347
200,000	-	-	-	-	1	-	-	-	-	-	-	-	1	3,292	42,547
221,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,293	42,768
222,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,294	42,990
274,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,295	43,264
-													-	3,295	43,264
-													-	3,295	43,264
-													-	3,295	43,264
-													-	3,295	43,264
-													-	3,295	43,264
Totals	262	264	268	266	268	270	275	282	285	290	285	280	3,295	Median Billing	
									Average Usage				13,130		
									Median Usage				6,500		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-													-	-	-
1,000													-	-	-
2,000													-	-	-
3,000													-	-	-
4,000													-	-	-
5,000													-	-	-
6,000													-	-	-
7,000													-	-	-
8,000													-	-	-
9,000													-	-	-
10,000													-	-	-
11,000													-	-	-
12,000													-	-	-
13,000													-	-	-
14,000													-	-	-
15,000													-	-	-
16,000													-	-	-
17,000													-	-	-
18,000													-	-	-
19,000													-	-	-
20,000													-	-	-
21,000													-	-	-
22,000													-	-	-
23,000													-	-	-
24,000													-	-	-
25,000													-	-	-
26,000													-	-	-
27,000													-	-	-
28,000													-	-	-
29,000													-	-	-
30,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
31,000													-	-	-
32,000													-	-	-
33,000													-	-	-
34,000													-	-	-
35,000													-	-	-
36,000													-	-	-
37,000													-	-	-
38,000													-	-	-
39,000													-	-	-
40,000													-	-	-
41,000													-	-	-
42,000													-	-	-
43,000													-	-	-
44,000													-	-	-
45,000													-	-	-
46,000													-	-	-
47,000													-	-	-
48,000													-	-	-
49,000													-	-	-
50,000													-	-	-
51,000													-	-	-
52,000													-	-	-
53,000													-	-	-
54,000													-	-	-
55,000													-	-	-
56,000													-	-	-
57,000													-	-	-
58,000													-	-	-
59,000													-	-	-
60,000													-	-	-
61,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
62,000													-	-	-
63,000													-	-	-
64,000													-	-	-
65,000													-	-	-
66,000													-	-	-
67,000													-	-	-
68,000													-	-	-
69,000													-	-	-
70,000													-	-	-
71,000													-	-	-
72,000													-	-	-
73,000													-	-	-
74,000													-	-	-
75,000													-	-	-
76,000													-	-	-
77,000													-	-	-
78,000													-	-	-
79,000													-	-	-
80,000													-	-	-
81,000													-	-	-
82,000													-	-	-
83,000													-	-	-
84,000													-	-	-
85,000													-	-	-
86,000													-	-	-
87,000													-	-	-
88,000													-	-	-
89,000													-	-	-
90,000													-	-	-
91,000													-	-	-
92,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
93,000													-	-	-
94,000													-	-	-
95,000													-	-	-
96,000													-	-	-
97,000													-	-	-
98,000													-	-	-
99,000													-	-	-
100,000													-	-	-
-													-	-	
													-	-	
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median	
									Average Usage				-	Billing	
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	1	-	-	-	-	-	-	-	-	-	-	-	1	1	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
79,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2	79
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	79
141,667	-	-	-	-	-	1	-	-	-	-	-	-	1	3	221
187,000	-	-	-	-	-	-	-	1	-	-	-	-	1	4	408
228,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5	636
246,000	-	-	1	-	-	-	-	-	-	-	-	-	1	6	882
270,000	-	-	-	-	-	-	-	-	-	-	1	-	1	7	1,152
296,000	-	-	-	1	-	-	-	-	-	-	-	-	1	8	1,448
313,000	-	-	-	-	1	-	-	-	-	-	-	-	1	9	1,761
435,000	-	-	-	-	-	-	-	-	1	-	-	-	1	10	2,196
437,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	2,633
538,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	3,171
670,696	-	-	-	-	-	1	-	-	-	-	-	-	1	13	3,841
-													-	13	3,841
															3,841
Totals	1	1	1	1	1	2	1	1	1	1	1	1	13	Median	
									Average Usage				295,489	Billing	
									Median Usage				270,000	7	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	2	3	2	2	1	2	-	1	16	16	-
1,000	-	-	-	-	1	-	-	-	1	1	-	1	4	20	4
2,000	-	-	-	1	-	-	1	1	-	-	2	-	5	25	14
3,000	1	1	2	-	-	1	-	-	-	-	-	-	5	30	29
4,000	-	-	-	-	1	-	-	-	-	-	-	1	2	32	37
5,000	-	-	-	-	-	-	1	1	1	1	1	-	5	37	62
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	37	62
7,000	-	-	-	1	-	-	-	-	-	-	-	-	1	38	69
8,000	-	1	-	-	-	-	-	-	-	-	-	-	1	39	77
9,000	1	-	-	-	-	-	-	-	-	-	-	-	1	40	86
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	86
11,000	1	-	-	-	-	-	-	-	-	-	-	-	1	41	97
12,000	-	-	1	-	-	-	-	-	-	1	-	-	2	43	121
13,000	-	-	-	-	-	-	-	-	-	-	(6)	-	(6)	37	43
14,000	-	-	-	1	-	-	-	-	-	-	-	-	1	38	57
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	57
16,000	-	-	-	-	-	-	-	-	1	-	-	-	1	39	73
17,000	-	1	-	-	-	-	-	-	-	-	-	-	1	40	90
18,000	-	-	-	-	-	-	-	-	-	-	-	1	1	41	108
19,000	1	-	-	-	1	-	-	-	-	-	-	-	2	43	146
20,000	-	-	-	-	-	1	-	-	-	-	-	-	1	44	166
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	166
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	166
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	166
24,000	-	-	-	-	-	-	-	-	-	-	1	-	1	45	190
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	190
26,000	-	-	1	1	-	-	1	1	-	-	-	-	4	49	294
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	294
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	294
29,000	-	-	-	-	-	-	-	-	-	-	-	1	1	50	323
30,000	-	-	-	-	-	-	-	1	1	-	-	-	2	52	383

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
31,000	-	-	-	-	1	-	-	-	-	-	-	-	1	53	414
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	414
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	414
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	414
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	414
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	414
37,000	-	-	-	-	-	-	-	-	-	1	-	-	1	54	451
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54	451
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54	451
40,000	-	-	-	-	-	1	-	-	-	-	-	-	1	55	491
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	491
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	491
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	491
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	491
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	491
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	491
47,000	-	-	-	-	-	-	-	-	-	-	1	-	1	56	538
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	538
64,000	-	-	-	-	-	-	1	-	-	-	-	-	1	57	602
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	602
91,000	-	-	-	-	-	-	-	-	1	-	-	-	1	58	693
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	693
-													-	58	693
-													-	58	693
-													-	58	693
Totals	4	4	5	5	6	6	6	6	6	6	(1)	5	58	Median	
									Average Usage				11,948	Billing	
									Median Usage				3,000	29	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	1	-	-	-	-	1	1	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
-													-	1	-
-													-	1	-
Totals	-	-	-	-	-	-	-	1	-	-	-	-	1	Median	
									Average Usage				-	Billing	
									Median Usage				-	1	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	-	1	1	3	2	2	-	-	-	-	11	11	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
2,000	-	-	1	-	-	-	-	-	-	-	1	-	2	13	4
3,000	-	1	-	1	1	-	-	-	-	1	-	1	5	18	19
4,000	-	-	-	-	-	-	-	-	-	1	-	1	2	20	27
5,000	1	-	-	-	-	-	-	-	-	-	-	-	1	21	32
6,000	-	-	-	-	-	-	-	-	1	-	1	-	2	23	44
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	44
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	44
9,000	-	-	-	-	-	-	-	-	-	1	-	-	1	24	53
10,000	-	-	-	1	-	-	-	-	1	-	1	1	4	28	93
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	93
12,000	-	-	-	-	-	-	-	-	-	-	-	1	1	29	105
13,000	-	1	-	-	-	-	-	-	1	-	-	-	2	31	131
14,000	-	-	1	-	-	-	-	-	-	-	1	1	3	34	173
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	173
16,000	-	-	-	-	-	-	-	-	-	1	-	-	1	35	189
17,000	2	-	-	-	-	-	-	-	-	-	-	-	2	37	223
18,000	-	-	-	-	-	-	-	1	-	-	-	-	1	38	241
19,000	-	-	-	-	2	-	-	-	-	1	-	-	3	41	298
20,000	-	-	-	-	-	-	-	-	1	-	-	-	1	42	318
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	318
22,000	-	-	-	1	-	-	-	-	1	-	-	-	2	44	362
23,000	-	-	-	-	-	-	-	-	-	1	-	-	1	45	385
24,000	-	-	-	-	-	-	1	-	-	-	-	-	1	46	409
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	409
26,000	-	-	-	-	-	-	-	1	-	-	-	-	1	47	435
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	435
28,000	-	-	-	-	-	-	-	-	-	-	-	1	1	48	463
29,000	-	-	-	-	1	-	-	-	-	-	-	-	1	49	492
30,000	1	-	-	-	-	-	-	-	-	-	-	-	1	50	522

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
31,000	-	-	-	-	-	1	-	-	-	-	1	-	2	52	584
32,000	-	-	-	-	-	-	-	1	-	-	-	-	1	53	616
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	616
34,000	-	-	-	-	-	-	1	-	-	-	-	-	1	54	650
35,000	-	-	-	-	-	-	-	-	-	-	1	-	1	55	685
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	55	685
37,000	-	-	-	-	-	-	1	-	-	-	-	-	1	56	722
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	722
39,000	-	-	-	1	-	-	-	-	-	-	-	1	2	58	800
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	800
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	800
42,000	-	-	-	-	-	1	-	-	-	-	-	-	1	59	842
43,000	-	-	1	-	-	-	-	-	-	-	-	-	1	60	885
44,000	-	-	-	1	-	-	-	-	1	-	-	-	2	62	973
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	973
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	973
47,000	-	-	-	1	-	-	-	-	1	1	-	-	3	65	1,114
48,000	-	-	-	-	-	-	-	-	-	-	1	-	1	66	1,162
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	66	1,162
50,000	-	-	-	-	-	-	-	-	-	1	1	-	2	68	1,262
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	1,262
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	1,262
53,000	-	1	1	-	-	1	1	-	-	-	-	-	4	72	1,474
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	1,474
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	1,474
56,000	-	-	-	-	-	-	-	-	-	-	-	1	1	73	1,530
57,000	-	-	-	-	-	-	-	1	-	-	-	-	1	74	1,587
58,000	-	1	-	-	-	-	-	-	-	-	-	-	1	75	1,645
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	1,645
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	1,645
61,000	-	-	-	-	1	1	-	-	-	-	-	-	2	77	1,767

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	77	1,767
63,000	1	-	-	-	-	-	-	-	-	-	-	-	1	78	1,830
64,000	-	-	-	-	1	-	-	-	1	-	-	-	2	80	1,958
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	1,958
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	1,958
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	1,958
68,000	-	-	-	-	-	-	-	1	-	-	-	-	1	81	2,026
69,000	1	-	-	-	-	-	-	-	-	-	-	-	1	82	2,095
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	2,095
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	2,095
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	2,095
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	2,095
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	2,095
75,000	-	-	1	-	-	-	-	-	-	-	-	-	1	83	2,170
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	2,170
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	2,170
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	2,170
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	2,170
80,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84	2,250
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	2,250
82,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85	2,332
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	2,332
102,000	-	-	-	-	-	-	-	1	-	-	-	-	1	86	2,434
167,000	-	-	-	-	-	-	1	-	-	-	-	-	1	87	2,601
-	-	-	-	-	-	-		-	-	-	-	-	-	87	2,601
-	-	-	-	-	-	-	-		-	-	-	-	-	87	2,601
-													-	87	2,601
-													-	87	2,601
Totals	6	6	6	7	7	7	8	8	8	8	8	8	87	Median	
									Average Usage				29,897	Billing	
									Median Usage				23,500	44	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	5	4	5	5	3	4	5	6	4	3	4	5	53	53	-
1,000	2	3	3	2	1	4	3	1	4	3	3	2	31	84	31
2,000	1	3	3	3	3	2	-	2	1	2	1	2	23	107	77
3,000	2	1	1	1	1	-	-	-	-	-	-	1	7	114	98
4,000	1	2	-	-	-	-	-	-	1	-	-	1	5	119	118
5,000	-	-	-	1	-	2	1	1	-	1	1	-	7	126	153
6,000	-	-	1	-	1	-	2	-	1	-	-	-	5	131	183
7,000	-	-	1	-	2	1	-	-	-	1	1	-	6	137	225
8,000	-	-	-	-	-	1	-	-	-	1	-	-	2	139	241
9,000	1	-	-	1	1	-	-	-	1	-	-	-	4	143	277
10,000	-	-	-	1	-	1	-	3	-	-	-	1	6	149	337
11,000	-	-	-	-	-	-	1	-	1	-	-	-	2	151	359
12,000	1	-	-	-	-	-	-	-	-	-	1	-	2	153	383
13,000	1	-	-	-	1	-	-	-	-	-	1	2	5	158	448
14,000	-	-	-	-	1	-	-	-	-	-	-	-	1	159	462
15,000	-	-	-	-	-	-	-	-	-	-	-	1	1	160	477
16,000	-	-	-	-	-	-	-	-	1	1	-	-	2	162	509
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	509
18,000	-	-	1	-	-	1	-	-	-	-	-	-	2	164	545
19,000	-	-	-	-	-	-	-	-	1	-	-	1	2	166	583
20,000	-	-	-	-	-	-	-	1	-	1	-	-	2	168	623
21,000	-	-	-	-	-	-	-	1	-	1	-	-	2	170	665
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	665
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	665
24,000	-	-	-	-	-	-	-	-	-	-	1	-	1	171	689
25,000	-	-	-	-	-	-	1	-	-	-	1	-	2	173	739
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	173	739
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	173	739
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	173	739
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	173	739
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	173	739
31,000	-	-	-	-	-	-	-	1	-	-	-	-	1	174	770
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	174	770
33,000	-	1	-	-	-	-	-	-	-	-	-	1	2	176	836
34,000	-	-	-	-	-	-	-	-	1	-	-	-	1	177	870

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	177	870
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	177	870
37,000	-	-	-	-	-	-	-	-	-	1	-	-	1	178	907
38,000	1	-	-	-	-	-	-	-	-	-	-	-	1	179	945
39,000	-	-	-	-	-	-	-	-	1	-	-	-	1	180	984
40,000	-	-	-	1	-	-	-	-	-	-	-	-	1	181	1,024
41,000	-	1	-	-	-	-	-	-	-	-	1	-	2	183	1,106
42,000	-	-	1	-	-	-	-	-	-	1	-	-	2	185	1,190
43,000	-	1	-	-	-	-	-	-	-	-	-	-	1	186	1,233
44,000	-	-	-	-	1	-	-	-	-	-	-	-	1	187	1,277
45,000	-	-	-	-	-	-	-	1	-	-	1	-	2	189	1,367
46,000	-	1	1	-	-	1	-	-	-	-	-	-	3	192	1,505
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	192	1,505
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	192	1,505
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	192	1,505
50,000	1	-	-	1	-	-	-	-	-	-	-	-	2	194	1,605
51,000	-	-	-	-	1	-	-	-	-	-	-	-	1	195	1,656
52,000	-	-	-	1	-	-	-	-	-	-	-	-	1	196	1,708
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	196	1,708
54,000	1	-	-	-	-	-	-	-	-	-	-	-	1	197	1,762
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	197	1,762
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	197	1,762
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	197	1,762
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	197	1,762
59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	198	1,821
60,000	-	-	-	-	-	-	1	-	-	-	-	-	1	199	1,881
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,881
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,881
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,881
64,000	-	-	-	-	-	-	-	-	-	-	1	-	1	200	1,945
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,945
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,945
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,945
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,945
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,945

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,945
71,000	-	-	-	-	1	-	-	-	-	-	-	-	1	201	2,016
72,000	-	-	1	-	-	-	-	-	-	-	-	-	1	202	2,088
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	202	2,088
74,000	-	-	-	-	-	-	1	-	-	-	-	-	1	203	2,162
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	203	2,162
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	203	2,162
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	203	2,162
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	203	2,162
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	203	2,162
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	203	2,162
81,000	-	-	1	-	-	-	-	-	-	-	-	-	1	204	2,243
82,000	-	-	-	-	-	-	-	-	-	-	-	1	1	205	2,325
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	2,325
90,000	-	-	-	-	-	-	1	-	-	-	-	1	2	207	2,505
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	207	2,505
98,000	-	-	-	-	-	1	-	-	-	-	-	-	1	208	2,603
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	208	2,603
100,000	-	-	-	1	-	-	-	-	-	-	-	-	1	209	2,703
102,000	-	-	-	-	-	1	-	-	-	-	-	-	1	210	2,805
108,000	-	-	-	-	-	-	-	-	1	-	-	-	1	211	2,913
115,000	-	-	-	-	-	1	-	-	-	-	-	-	1	212	3,028
117,000	-	-	-	-	1	-	-	-	-	-	-	-	1	213	3,145

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
120,000	-	-	-	-	-	-	-	-	-	1	-	-	1	214	3,265
123,000	-	-	-	-	-	-	-	-	-	1	-	-	1	215	3,388
124,000	-	-	-	-	1	-	-	-	-	-	-	-	1	216	3,512
127,000	-	-	-	-	-	-	1	-	-	-	-	-	1	217	3,639
130,000	-	-	-	-	-	-	-	1	-	-	-	-	1	218	3,769
131,000	-	-	-	-	-	-	-	-	1	-	1	-	2	220	4,031
147,000	-	-	-	-	-	-	-	-	1	-	-	-	1	221	4,178
160,000	-	-	-	-	-	-	1	-	-	-	-	-	1	222	4,338
171,000	-	1	-	1	-	-	-	1	-	-	-	-	3	225	4,851
172,000	-	-	-	-	-	-	1	-	-	-	-	-	1	226	5,023
173,000	-	1	-	-	-	1	-	-	-	-	-	-	2	228	5,369
174,000	-	-	-	-	-	-	-	-	-	1	-	-	1	229	5,543
176,000	-	-	1	-	-	-	-	-	-	-	-	-	1	230	5,719
179,000	1	-	-	-	-	-	-	-	-	-	-	-	1	231	5,898
199,000	-	-	-	-	1	-	-	-	-	-	-	-	1	232	6,097
203,000	-	-	-	-	-	-	-	1	-	-	-	-	1	233	6,300
206,000	1	-	-	-	-	-	-	-	-	-	-	-	1	234	6,506
########	-	-	-	-	-	-	-	-	-	1	-	-	1	235	11,010
-													-	237	7,120
-													-	237	7,120
Totals	19	19	20	20	20	21	19	20	20	20	20	19	237	Median	
									Average Usage				30,044	Billing	
									Median Usage				4,000	119	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	6	5	4	5	5	10	8	5	-	2	3	-	53	53	-
1,000	1	2	2	1	1	3	1	-	3	4	7	4	29	82	29
2,000	1	-	1	1	-	1	-	-	1	1	1	-	7	89	43
3,000	-	-	-	1	3	-	-	1	1	1	2	1	10	99	73
4,000	3	1	2	1	-	1	1	3	1	-	1	2	16	115	137
5,000	2	1	-	1	1	-	-	2	1	-	2	1	11	126	192
6,000	-	1	1	-	-	1	1	-	-	2	-	1	7	133	234
7,000	-	-	1	-	-	1	2	-	1	1	2	-	8	141	290
8,000	-	2	-	2	2	-	-	-	-	1	1	3	11	152	378
9,000	-	1	-	1	1	-	-	-	-	-	-	1	4	156	414
10,000	-	-	1	1	-	3	1	1	-	-	1	-	8	164	494
11,000	3	-	1	-	1	-	-	-	1	1	-	1	8	172	582
12,000	1	-	-	-	1	-	1	-	-	-	-	-	3	175	618
13,000	-	-	-	-	-	1	-	-	1	-	-	-	2	177	644
14,000	-	-	1	-	-	-	-	1	-	-	1	-	3	180	686
15,000	-	1	-	-	-	-	-	-	-	-	-	-	1	181	701
16,000	-	1	1	-	-	-	-	-	-	1	-	-	3	184	749
17,000	-	-	-	-	-	-	1	-	1	-	-	-	2	186	783
18,000	-	-	-	-	1	-	-	1	-	-	-	1	3	189	837
19,000	-	-	-	-	-	-	-	-	1	-	1	-	2	191	875
20,000	1	1	-	1	-	-	-	1	-	-	2	1	7	198	1,015
21,000	-	-	-	-	-	-	-	-	-	-	1	-	1	199	1,036
22,000	-	-	1	-	-	1	-	-	-	-	-	-	2	201	1,080
23,000	-	-	1	-	-	-	1	-	-	1	-	-	3	204	1,149
24,000	-	-	-	-	-	-	-	-	1	-	-	-	1	205	1,173
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	205	1,173
26,000	-	-	-	-	-	-	-	1	1	-	-	-	2	207	1,225
27,000	-	1	1	-	1	-	-	-	-	-	-	1	4	211	1,333
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	211	1,333
29,000	-	1	-	-	-	-	-	-	-	-	-	-	1	212	1,362
30,000	1	-	-	-	-	-	-	-	1	-	-	-	2	214	1,422
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,422
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,422
33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	215	1,455
34,000	-	-	-	-	-	-	1	-	-	-	-	-	1	216	1,489
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	216	1,489
36,000	-	1	-	-	-	-	-	-	-	1	-	-	2	218	1,561
37,000	-	-	-	-	-	-	-	-	-	-	-	1	1	219	1,598
38,000	-	-	-	-	-	1	-	-	-	-	-	-	1	220	1,636
39,000	-	-	-	-	-	-	-	-	-	1	-	-	1	221	1,675

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,000	-	-	-	-	-	-	-	1	-	-	-	-	1	222	1,715
41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	223	1,756
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	223	1,756
43,000	-	-	-	-	-	-	-	-	-	-	-	1	1	224	1,799
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	224	1,799
45,000	-	-	1	-	1	-	-	-	1	-	-	-	3	227	1,934
46,000	-	-	-	-	-	-	-	-	1	-	-	-	1	228	1,980
47,000	-	1	-	-	-	-	-	-	-	-	1	-	2	230	2,074
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	230	2,074
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	230	2,074
50,000	-	-	-	-	-	1	-	-	-	-	-	-	1	231	2,124
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,124
52,000	-	-	1	-	-	-	-	-	-	-	-	-	1	232	2,176
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,176
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,176
55,000	-	-	-	-	-	-	-	-	-	-	-	1	1	233	2,231
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	233	2,231
57,000	-	-	-	-	-	-	-	-	-	-	-	1	1	234	2,288
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	234	2,288
59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	235	2,347
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	235	2,347
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	235	2,347
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	235	2,347
63,000	-	-	-	1	-	-	-	-	-	-	-	-	1	236	2,410
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	236	2,410
65,000	-	-	-	-	-	-	-	-	-	1	-	-	1	237	2,475
66,000	-	-	-	-	-	-	-	-	-	-	-	1	1	238	2,541
67,000	-	1	-	-	-	-	-	-	-	-	-	-	1	239	2,608
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	239	2,608
69,000	1	-	-	-	-	-	-	-	-	-	-	-	1	240	2,677
70,000	1	-	-	-	-	-	-	-	1	-	-	-	2	242	2,817
71,000	-	-	-	-	-	-	-	-	-	-	1	-	1	243	2,888
72,000	-	-	-	-	-	-	-	-	-	-	1	-	1	244	2,960
73,000	-	-	-	-	1	-	-	-	-	-	-	-	1	245	3,033
74,000	-	1	-	-	-	-	-	-	-	-	-	-	1	246	3,107
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	246	3,107
76,000	1	-	-	-	-	-	-	-	-	-	-	-	1	247	3,183
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	247	3,183
78,000	-	-	-	-	-	-	-	-	-	-	1	-	1	248	3,261
79,000	-	-	-	-	-	-	-	1	1	-	-	-	2	250	3,419

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
80,000	-	-	-	1	-	-	-	-	-	-	-	-	1	251	3,499
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251	3,499
88,000	-	-	-	-	-	-	-	-	-	-	-	1	1	252	3,587
89,000	-	-	-	-	-	1	-	-	-	-	-	-	1	253	3,676
90,000	-	-	-	1	-	-	-	-	-	1	-	-	2	255	3,856
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	3,856
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	3,856
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	3,856
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	3,856
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	3,856
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	3,856
97,000	-	-	-	-	-	-	-	-	-	-	-	1	1	256	3,953
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	3,953
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	3,953
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	3,953
102,000	-	-	-	-	-	-	-	1	1	-	-	-	2	258	4,157
103,000	-	-	-	-	-	-	-	-	1	-	-	-	1	259	4,260
106,000	-	-	1	-	-	-	-	-	-	-	-	-	1	260	4,366
107,647	-	-	-	1	-	-	-	-	-	-	-	-	1	261	4,474
110,000	-	-	-	1	-	-	-	-	-	-	-	-	1	262	4,584
112,000	-	-	-	-	-	-	-	1	-	-	-	-	1	263	4,696
114,000	-	-	-	-	-	-	1	-	-	-	-	-	1	264	4,810
116,000	-	-	1	-	1	-	-	-	-	-	-	-	2	266	5,042
121,000	-	-	-	-	-	-	-	-	1	-	-	-	1	267	5,163
123,000	-	-	-	-	1	-	1	-	-	-	-	-	2	269	5,409
132,000	-	-	-	-	-	-	1	-	-	-	-	-	1	270	5,541
140,000	-	-	-	-	-	-	-	1	-	1	-	1	3	273	5,961
141,000	-	-	-	-	-	-	1	1	-	-	-	-	2	275	6,243
146,000	-	-	-	-	-	1	-	-	-	-	-	-	1	276	6,389
149,000	-	-	-	-	-	-	-	-	-	-	-	1	1	277	6,538
153,000	-	-	-	-	-	-	-	-	-	-	1	-	1	278	6,691
154,000	-	-	-	-	-	-	-	-	-	1	-	-	1	279	6,845
161,000	-	-	-	-	-	-	-	-	-	1	-	-	1	280	7,006
170,000	-	-	-	1	-	-	-	-	-	-	-	-	1	281	7,176

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
171,000	-	-	-	-	-	1	-	-	-	-	-	-	1	282	7,347
172,000	-	-	1	-	-	-	-	-	-	-	-	-	1	283	7,519
176,000	-	-	-	-	-	-	-	-	-	-	1	-	1	284	7,695
177,000	-	1	-	-	-	-	-	-	-	-	-	-	1	285	7,872
179,000	-	-	-	-	1	-	-	-	-	-	-	-	1	286	8,051
180,000	-	-	-	-	-	-	-	-	-	-	-	1	1	287	8,231
183,000	-	-	-	-	-	-	-	-	-	-	-	1	1	288	8,414
191,000	-	-	-	-	-	-	-	-	1	-	1	-	2	290	8,796
194,000	-	-	1	-	-	-	-	-	-	-	-	-	1	291	8,990
195,000	-	-	1	-	-	-	-	-	-	-	-	-	1	292	9,185
196,000	-	-	-	-	-	-	-	-	1	-	-	-	1	293	9,381
200,000	1	-	-	-	-	-	-	-	-	-	-	-	1	294	9,581
203,592	1	-	-	-	-	-	-	-	-	-	-	-	1	295	9,784
208,000	-	-	-	-	-	-	-	-	-	1	-	-	1	296	9,992
211,100	-	1	-	-	-	-	-	-	-	-	-	-	1	297	10,203
212,000	-	-	-	-	-	-	-	-	1	-	-	-	1	298	10,415
221,000	-	-	-	-	-	-	-	-	-	-	1	-	1	299	10,636
223,000	-	-	-	-	-	-	-	-	-	1	-	-	1	300	10,859
227,000	-	-	-	-	1	-	-	-	-	-	-	-	1	301	11,086
229,000	-	-	-	-	-	-	-	-	-	-	-	1	1	302	11,315
232,000	-	-	-	-	-	-	-	-	-	-	1	-	1	303	11,547
239,000	-	-	-	-	-	-	-	-	1	-	-	-	1	304	11,786
245,000	-	-	-	-	-	1	-	-	-	-	-	-	1	305	12,031
248,000	-	-	-	1	-	-	-	-	-	-	-	-	1	306	12,279
249,000	-	-	-	-	-	-	-	1	-	-	-	-	1	307	12,528
251,000	-	-	-	-	1	-	-	-	-	-	-	-	1	308	12,779
257,000	-	-	-	-	-	1	-	-	1	-	-	-	2	310	13,293
259,000	-	-	-	-	-	-	-	-	-	1	-	-	1	311	13,552
261,000	1	-	-	-	-	-	-	-	-	-	-	-	1	312	13,813
263,000	-	-	-	-	-	-	-	-	-	1	-	-	1	313	14,076
264,000	-	1	-	-	-	-	-	-	-	-	-	-	1	314	14,340
268,000	-	-	-	-	-	-	-	-	-	-	-	1	1	315	14,608
269,000	-	1	-	-	-	-	-	-	-	-	-	-	1	316	14,877
271,000	-	-	-	-	-	1	-	-	-	-	-	-	1	317	15,148
275,000	-	-	-	-	-	-	-	-	1	-	-	-	1	318	15,423
285,000	-	-	1	-	-	-	-	-	-	-	-	-	1	319	15,708
289,000	-	-	-	1	-	-	-	-	-	-	-	-	1	320	15,997
295,000	-	-	-	-	-	-	1	-	-	-	-	-	1	321	16,292
296,000	-	-	-	-	-	-	-	-	-	1	-	-	1	322	16,588
303,000	-	-	-	-	-	-	-	-	-	-	-	1	1	323	16,891

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Commercial

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Schedule H-5
Page 9
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
304,000	-	-	-	-	-	-	-	-	1	-	-	-	1	324	17,195
310,000	-	-	-	-	-	-	-	1	-	-	-	-	1	325	17,505
311,000	-	-	-	-	-	-	1	-	-	1	-	-	2	327	18,127
312,000	-	-	-	-	-	-	-	1	-	-	-	-	1	328	18,439
317,000	-	-	1	-	-	-	-	-	-	-	-	-	1	329	18,756
319,000	-	-	-	-	-	-	-	-	1	-	-	-	1	330	19,075
326,000	-	-	-	-	-	-	-	-	1	-	-	-	1	331	19,401
329,000	-	-	1	-	-	-	-	-	-	-	-	-	1	332	19,730
334,000	-	1	-	-	-	-	-	-	-	-	-	-	1	333	20,064
336,000	-	-	-	-	-	-	1	-	-	1	-	-	2	335	20,736
351,000	-	-	-	-	-	-	-	-	-	-	1	-	1	336	21,087
352,000	1	-	-	-	-	-	-	-	-	-	-	-	1	337	21,439
359,000	-	-	-	-	-	-	-	-	-	-	-	1	1	338	21,798
361,000	-	-	-	-	-	-	-	-	-	1	-	-	1	339	22,159
369,000	-	-	-	1	-	-	-	-	-	-	-	-	1	340	22,528
378,000	-	-	-	-	1	-	-	-	-	-	-	-	1	341	22,906
381,000	-	-	-	-	-	-	-	-	-	-	1	-	1	342	23,287
384,000	-	-	-	-	-	-	-	1	-	-	-	-	1	343	23,671
389,000	-	-	1	-	-	-	-	-	-	-	-	-	1	344	24,060
398,000	-	-	-	-	1	-	-	-	-	-	-	-	1	345	24,458
401,000	-	-	-	-	-	-	-	1	-	-	-	-	1	346	24,859
409,000	-	-	-	-	1	-	-	-	-	-	-	-	1	347	25,268
411,975	-	-	-	-	-	-	-	-	-	-	-	4	4	351	26,916
413,000	-	-	-	-	-	-	-	-	-	-	1	-	1	352	27,329
416,000	1	-	-	-	-	-	-	-	-	-	-	-	1	353	27,745
419,000	-	-	-	-	-	1	-	-	-	-	1	-	2	355	28,583
423,000	-	-	-	-	-	-	-	-	-	-	1	-	1	356	29,006
434,000	-	-	-	1	-	-	-	-	-	-	-	-	1	357	29,440
436,000	-	-	-	-	1	-	-	-	-	-	-	-	1	358	29,876
437,000	-	-	-	-	1	-	-	-	-	-	-	-	1	359	30,313
442,000	-	-	-	-	-	-	1	-	-	-	-	-	1	360	30,755
450,000	-	-	-	1	-	-	-	-	1	-	-	-	2	362	31,655
455,000	-	-	-	-	-	-	-	1	-	-	-	-	1	363	32,110
466,000	-	-	-	-	-	-	-	-	-	1	-	-	1	364	32,576
474,000	-	-	-	-	-	-	1	-	-	-	-	-	1	365	33,050
488,000	-	-	-	-	-	-	-	-	-	-	1	-	1	366	33,538
493,000	-	-	-	-	-	-	1	-	-	-	-	-	1	367	34,031
509,000	-	-	-	-	-	-	-	1	-	-	-	-	1	368	34,540
522,000	-	-	-	-	-	-	1	-	-	-	-	-	1	369	35,062
544,000	-	-	-	-	-	-	-	1	-	-	-	-	1	370	35,606

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
582,000	-	-	-	1	-	-	-	-	-	-	-	-	1	371	36,188
585,000	-	-	-	-	-	1	-	-	-	-	-	-	1	372	36,773
601,000	-	1	-	-	-	-	-	-	-	-	-	-	1	373	37,374
619,000	-	-	-	-	1	-	-	-	-	-	-	-	1	374	37,993
665,000	-	-	-	-	-	-	-	-	1	-	-	-	1	375	38,658
704,000	-	-	-	-	-	-	-	-	-	-	-	1	1	376	39,362
715,000	-	-	-	-	-	-	-	-	-	1	-	-	1	377	40,077
838,000	-	-	-	-	-	-	1	-	-	-	-	-	1	378	40,915
857,000	-	-	-	-	-	-	1	-	-	-	-	-	1	379	41,772
860,000	-	-	-	-	-	1	-	-	-	-	-	-	1	380	42,632
899,000	-	-	-	1	-	-	-	-	-	-	-	-	1	381	43,531
971,000	1	-	-	-	-	-	-	-	-	-	-	-	1	382	44,502
993,000	-	-	-	-	-	-	-	-	-	1	-	-	1	383	45,495
1,210,000	-	-	-	-	-	-	-	1	-	-	-	-	1	384	46,705
1,262,000	-	-	-	-	-	-	-	-	-	-	-	-	-	384	46,705
-	-	-	-	-	-		-	-	-	-	-	-	-	384	46,705
-	-	-		-	-	-	-	-	-	-	-	-	-	384	46,705
	-	-	-	-	-	-	-	-	-	-	-	-	-	384	46,705
-	-	-	-	-	-		-	-	-	-	-		-	384	46,705
-	-		-	-	-	-	-	-	-	-	-	-	-	384	46,705
-													-	384	46,705
-													-	384	46,705
-													-	384	46,705
													-	384	
Totals	28	28	29	29	30	33	32	32	33	33	40	37	384	Median	
									Average Usage				121,628	Billing	
									Median Usage				20,000	192	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	-	-	-	1	-	-	1	-	1	-	-	3	3	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
543,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	543
597,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5	1,140
662,000	1	-	-	-	-	-	-	-	-	-	-	-	1	6	1,802
689,000	-	-	-	1	-	-	-	-	-	-	-	-	1	7	2,491
724,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	3,215
797,300	-	-	-	-	-	-	-	-	-	-	1	-	1	9	4,012
926,700	-	-	-	-	-	-	-	-	-	-	-	1	1	10	4,939
1,419,600	-	-	-	-	-	-	1	-	-	-	-	-	1	11	6,359
1,484,000	-	-	-	-	-	1	-	-	-	-	-	-	1	12	
-	-	-	-	-	-	-	-		-	-	-	-	-	12	
-													-	12	
-													-	12	
-													-	12	
Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	Median	
									Average Usage				653,550	Billing	
									Median Usage				271,500	6	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	1	1	-	2	1	1	-	-	-	-	-	-	6	6	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
4,000	-	-	1	-	-	-	-	-	-	-	-	-	1	7	4
5,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	9
6,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	15
7,000	-	-	-	-	-	-	-	-	1	-	1	1	3	12	36
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	36
9,000	-	-	-	-	-	1	1	-	-	-	-	-	2	14	54
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	54
11,000	-	-	1	-	-	-	-	-	-	-	-	-	1	15	65
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	65
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	65
14,000	-	-	-	-	-	-	-	1	-	-	-	-	1	16	79
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	79
36,000	-	-	-	-	-	-	-	-	-	1	-	-	1	17	115
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	115
54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	18	169
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	169
72,000	-	-	-	-	-	-	-	-	-	-	-	1	1	19	241
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	241
118,700	-	-	-	-	-	-	-	-	-	-	1	-	1	20	360
439,700	-	-	-	-	-	-	-	-	-	1	-	-	1	21	799
598,700	-	-	-	-	-	-	-	1	-	-	-	-	1	22	1,398
616,700	-	-	-	-	-	-	-	-	1	-	-	-	1	23	2,015
993,700	-	-	-	-	-	-	1	-	-	-	-	-	1	24	3,009
-													-	24	3,009
-													-	24	3,009
-													-	24	3,009
Totals	2	2	2	2	2	2	2	2	2	2	2	2	24	Median	
									Average Usage				125,354	Billing	
									Median Usage				8,500	12	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Public Authority

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Public Authority

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Public Authority

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3/4 Inch Public Authority

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-		
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Public Authority

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-													-	-	-
1,000													-	-	-
2,000													-	-	-
3,000													-	-	-
4,000													-	-	-
5,000													-	-	-
6,000													-	-	-
7,000													-	-	-
8,000													-	-	-
9,000													-	-	-
10,000													-	-	-
11,000													-	-	-
12,000													-	-	-
13,000													-	-	-
14,000													-	-	-
15,000													-	-	-
16,000													-	-	-
17,000													-	-	-
18,000													-	-	-
19,000													-	-	-
20,000													-	-	-
21,000													-	-	-
22,000													-	-	-
23,000													-	-	-
24,000													-	-	-
25,000													-	-	-
26,000													-	-	-
27,000													-	-	-
28,000													-	-	-
29,000													-	-	-
30,000													-	-	-
31,000													-	-	-
32,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Public Authority

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000													-	-	-
34,000													-	-	-
35,000													-	-	-
36,000													-	-	-
37,000													-	-	-
38,000													-	-	-
39,000													-	-	-
40,000													-	-	-
41,000													-	-	-
42,000													-	-	-
43,000													-	-	-
44,000													-	-	-
45,000													-	-	-
46,000													-	-	-
47,000													-	-	-
48,000													-	-	-
49,000													-	-	-
50,000													-	-	-
51,000													-	-	-
52,000													-	-	-
53,000													-	-	-
54,000													-	-	-
55,000													-	-	-
56,000													-	-	-
57,000													-	-	-
58,000													-	-	-
59,000													-	-	-
60,000													-	-	-
61,000													-	-	-
62,000													-	-	-
63,000													-	-	-
64,000													-	-	-
65,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Public Authority

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000													-	-	-
67,000													-	-	-
68,000													-	-	-
69,000													-	-	-
70,000													-	-	-
71,000													-	-	-
72,000													-	-	-
73,000													-	-	-
74,000													-	-	-
75,000													-	-	-
76,000													-	-	-
77,000													-	-	-
78,000													-	-	-
79,000													-	-	-
80,000													-	-	-
81,000													-	-	-
82,000													-	-	-
83,000													-	-	-
84,000													-	-	-
85,000													-	-	-
86,000													-	-	-
87,000													-	-	-
88,000													-	-	-
89,000													-	-	-
90,000													-	-	-
91,000													-	-	-
92,000													-	-	-
93,000													-	-	-
94,000													-	-	-
95,000													-	-	-
96,000													-	-	-
97,000													-	-	-
98,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Public Authority

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000													-	-	-
100,000													-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-		
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Public Authority

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-													-	-	-
1,000													-	-	-
2,000													-	-	-
3,000													-	-	-
4,000													-	-	-
5,000													-	-	-
6,000													-	-	-
7,000													-	-	-
8,000													-	-	-
9,000													-	-	-
10,000													-	-	-
11,000													-	-	-
12,000													-	-	-
13,000													-	-	-
14,000													-	-	-
15,000													-	-	-
16,000													-	-	-
17,000													-	-	-
18,000													-	-	-
19,000													-	-	-
20,000													-	-	-
21,000													-	-	-
22,000													-	-	-
23,000													-	-	-
24,000													-	-	-
25,000													-	-	-
26,000													-	-	-
27,000													-	-	-
28,000													-	-	-
29,000													-	-	-
30,000													-	-	-
31,000													-	-	-
32,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Public Authority

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000													-	-	-
34,000													-	-	-
35,000													-	-	-
36,000													-	-	-
37,000													-	-	-
38,000													-	-	-
39,000													-	-	-
40,000													-	-	-
41,000													-	-	-
42,000													-	-	-
43,000													-	-	-
44,000													-	-	-
45,000													-	-	-
46,000													-	-	-
47,000													-	-	-
48,000													-	-	-
49,000													-	-	-
50,000													-	-	-
51,000													-	-	-
52,000													-	-	-
53,000													-	-	-
54,000													-	-	-
55,000													-	-	-
56,000													-	-	-
57,000													-	-	-
58,000													-	-	-
59,000													-	-	-
60,000													-	-	-
61,000													-	-	-
62,000													-	-	-
63,000													-	-	-
64,000													-	-	-
65,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Public Authority

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000													-	-	-
67,000													-	-	-
68,000													-	-	-
69,000													-	-	-
70,000													-	-	-
71,000													-	-	-
72,000													-	-	-
73,000													-	-	-
74,000													-	-	-
75,000													-	-	-
76,000													-	-	-
77,000													-	-	-
78,000													-	-	-
79,000													-	-	-
80,000													-	-	-
81,000													-	-	-
82,000													-	-	-
83,000													-	-	-
84,000													-	-	-
85,000													-	-	-
86,000													-	-	-
87,000													-	-	-
88,000													-	-	-
89,000													-	-	-
90,000													-	-	-
91,000													-	-	-
92,000													-	-	-
93,000													-	-	-
94,000													-	-	-
95,000													-	-	-
96,000													-	-	-
97,000													-	-	-
98,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 1/2 Inch Public Authority

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000													-	-	-
100,000													-	-	-
-													-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-		
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Public Authority

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	3	1	-	2	3	1	1	1	1	1	1	-	15	15	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-
3,000	-	-	1	-	-	-	1	-	-	-	-	-	2	17	6
4,000	-	-	-	-	-	-	1	-	-	-	1	-	2	19	14
5,000	-	-	-	-	-	-	1	-	-	-	-	-	1	20	19
6,000	-	-	-	-	-	1	-	-	-	1	-	1	3	23	37
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	37
8,000	1	-	1	-	1	-	-	-	-	-	-	-	3	26	61
9,000	-	-	-	-	-	1	-	-	-	2	-	1	4	30	97
10,000	-	1	1	-	-	-	-	-	-	1	-	-	3	33	127
11,000	-	-	-	1	-	1	-	-	-	-	-	1	3	36	160
12,000	1	-	-	-	-	-	-	-	-	-	1	-	2	38	184
13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	39	197
14,000	-	-	1	-	1	-	-	1	1	-	-	-	4	43	253
15,000	-	-	-	1	-	1	-	-	-	-	-	2	4	47	313
16,000	-	-	-	-	-	-	1	1	1	-	1	-	4	51	377
17,000	-	-	-	-	-	-	1	1	1	-	1	1	5	56	462
18,000	-	-	-	1	1	-	-	-	-	-	-	-	2	58	498
19,000	-	-	-	-	-	-	-	1	-	1	1	-	3	61	555
20,000	-	1	-	-	-	-	-	-	-	-	-	-	1	62	575
21,000	-	1	1	-	1	-	-	-	1	-	1	-	5	67	680
22,000	-	-	1	-	-	-	-	-	-	-	-	-	1	68	702
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	702
24,000	-	1	-	-	-	-	-	-	-	-	-	-	1	69	726
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	726
26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	70	752
27,000	-	-	-	-	-	-	1	-	-	-	-	-	1	71	779
28,000	-	-	-	-	-	-	-	-	1	-	-	-	1	72	807
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	807
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	807

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Public Authority

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
31,000	-	-	-	-	-	-	-	1	-	-	-	-	1	73	838
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	838
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	838
34,000	-	1	1	-	-	-	-	-	-	1	-	-	3	76	940
35,000	1	-	-	-	-	-	-	-	-	-	-	-	1	77	975
36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	78	1,011
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	1,011
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	1,011
39,000	1	-	-	-	-	-	-	-	-	-	-	-	1	79	1,050
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	1,050
41,000	-	-	-	-	-	-	-	1	-	-	-	-	1	80	1,091
42,000	-	-	1	1	-	-	-	-	-	-	-	-	2	82	1,175
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	1,175
44,000	-	-	-	-	-	-	-	-	-	1	-	1	2	84	1,263
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,263
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,263
47,000	-	-	-	-	-	-	-	-	1	-	1	-	2	86	1,357
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	1,357
49,000	-	-	-	1	-	-	-	-	-	-	-	-	1	87	1,406
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	87	1,406
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	87	1,406
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	87	1,406
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	87	1,406
54,000	-	-	-	-	-	-	-	-	1	-	-	-	1	88	1,460
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	1,460
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	1,460
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	1,460
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	1,460
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	1,460
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	1,460
61,000	-	1	-	-	-	-	-	-	-	-	-	-	1	89	1,521

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Public Authority

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
62,000	-	-	-	1	-	-	-	-	-	-	-	1	2	91	1,645
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,645
72,000	-	-	-	-	-	1	-	-	-	-	-	-	1	92	1,717
73,000	-	-	-	-	1	-	-	-	-	-	-	-	1	93	1,790
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,790
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,790
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,790
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,790
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,790
79,000	-	1	-	-	-	-	-	-	-	-	-	-	1	94	1,869
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,869
81,000	-	-	-	-	-	-	1	-	-	-	-	-	1	95	1,950
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,950
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,950
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,950
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,950
86,000	-	-	-	-	-	-	-	-	-	-	1	-	1	96	2,036
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Public Authority

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	2,036
133,800	-	-	-	-	-	-	-	1	-	-	-	-	1	97	2,170
########	-	-	-	-	-	-	-	-	-	1	-	-	1	98	3,179
149,000	-	-	-	-	-	-	-	-	-	-	-	1	1	99	3,328
177,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100	3,505
-													-	100	3,505
-													-	100	3,505
-													-	100	3,505
													-	100	3,505
Totals	8	8	8	8	8	8	8	8	9	9	9	9	100	Median	
									Average Usage				35,048	Billing	
									Median Usage				16,000	50	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Public Authority

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	-	-	-	1	1	-	1	-	-	-	4	4	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
20,000	-	-	-	1	-	-	-	-	-	-	-	-	1	5	20
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Public Authority

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	20
32,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	52
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	52
34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	7	86
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	86
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	86
37,000	-	-	-	-	-	-	-	-	-	-	-	1	1	8	123
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	123
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	123
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	123
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	123
42,000	-	-	1	-	-	-	-	-	-	-	1	-	2	10	207
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	207
58,000	-	-	-	-	-	-	-	-	-	1	-	-	1	11	265
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Public Authority

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Public Authority

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	265
922,000	1	-	-	-	-	-	-	-	-	-	-	-	1	12	1,187
-													-	12	1,187
-													-	12	1,187
Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	Median	
									Average Usage				98,917	Billing	
									Median Usage				34,000	6	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Public Authority

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	1	-	-	-	-	1	1	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Public Authority

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Public Authority

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
70,000	-	-	-	-	-	-	-	-	-	-	-	1	1	2	70
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
85,000	-	1	1	-	-	-	-	-	-	-	-	-	2	4	240
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	240
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	240
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	240
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	240
90,000	1	-	-	-	-	-	-	-	-	-	-	-	1	5	330
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Public Authority

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	330
130,000	-	-	-	1	-	-	-	-	-	-	-	-	1	6	460
200,000	-	-	-	-	1	-	-	-	-	-	1	-	2	8	860
250,000	-	-	-	-	-	1	-	-	-	-	-	-	1	9	1,110
345,000	-	-	-	-	-	-	1	-	-	-	-	-	1	10	1,455
910,000	-	-	-	-	-	-	-	-	1	-	-	-	1	11	2,365
165,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	2,530
-													-	12	2,530
-													-	12	2,530
Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	Median	
									Average Usage				210,833	Billing	
									Median Usage				165,000	6	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	14	23	17	15	19	12	14	20	10	9	6	11	170	170	-
1,000	6	7	7	9	2	6	6	5	3	3	4	5	63	233	63
2,000	2	-	1	4	3	5	2	1	1	5	5	3	32	265	127
3,000	2	-	-	2	3	1	2	-	5	3	4	6	28	293	211
4,000	1	5	2	2	2	3	1	2	4	2	5	4	33	326	343
5,000	4	1	5	3	1	1	3	1	2	7	2	1	31	357	498
6,000	1	1	2	1	-	2	3	5	5	-	3	-	23	380	636
7,000	-	-	1	-	2	2	2	1	-	1	2	3	14	394	734
8,000	1	1	-	1	1	1	1	-	-	1	1	1	9	403	806
9,000	-	-	-	1	1	-	1	-	-	2	1	-	6	409	860
10,000	1	1	1	1	-	2	-	-	-	1	-	1	8	417	940
11,000	1	-	-	-	-	-	1	3	1	-	-	-	6	423	1,006
12,000	-	-	-	-	1	-	-	-	1	-	-	1	3	426	1,042
13,000	3	-	1	-	-	-	-	-	1	-	-	1	6	432	1,120
14,000	-	-	-	1	-	-	-	-	-	-	-	-	1	433	1,134
15,000	1	-	-	-	-	-	-	-	1	1	1	1	5	438	1,209
16,000	-	-	-	-	-	-	-	-	-	1	-	-	1	439	1,225
17,000	1	-	-	-	1	-	-	1	-	-	-	1	4	443	1,293
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	443	1,293
19,000	-	-	-	-	-	-	1	-	-	-	1	-	2	445	1,331
20,000	-	-	1	-	-	-	-	-	-	-	-	-	1	446	1,351
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	446	1,351
22,000	-	-	-	-	-	-	-	1	-	-	-	1	2	448	1,395
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	1,395
24,000	1	-	1	-	1	-	-	-	1	-	-	-	4	452	1,491
25,000	-	1	-	-	-	-	-	-	1	-	-	-	2	454	1,541
26,000	1	-	-	-	-	-	-	-	-	1	-	-	2	456	1,593
27,000	-	-	-	-	1	-	-	-	-	-	-	-	1	457	1,620
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	457	1,620
29,000	-	-	-	1	-	-	1	-	-	-	-	1	3	460	1,707
30,000	-	-	-	-	1	-	-	-	-	-	-	-	1	461	1,737
31,000	-	-	-	1	-	-	-	-	-	-	-	-	1	462	1,768
32,000	1	-	-	-	-	-	1	-	-	-	-	-	2	464	1,832
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	464	1,832
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	464	1,832

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	464	1,832
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	464	1,832
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	464	1,832
38,000	-	-	-	-	-	-	-	-	-	-	-	1	1	465	1,870
39,000	-	-	-	-	-	-	-	1	2	-	-	-	3	468	1,987
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	1,987
41,000	-	-	-	-	-	-	-	-	-	-	1	1	2	470	2,069
42,000	-	-	-	-	-	1	-	-	-	-	-	1	2	472	2,153
43,000	-	-	1	-	-	-	-	-	-	1	1	-	3	475	2,282
44,000	-	-	1	1	-	-	-	-	-	-	-	-	2	477	2,370
45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	478	2,415
46,000	-	-	-	-	-	-	-	1	1	-	1	-	3	481	2,553
47,000	-	-	1	1	1	-	1	-	-	-	-	1	5	486	2,788
48,000	-	-	-	-	1	-	-	1	-	-	-	-	2	488	2,884
49,000	-	-	-	-	1	-	-	-	-	-	-	-	1	489	2,933
50,000	-	1	-	-	1	-	-	-	-	-	-	-	2	491	3,033
51,000	-	-	-	-	-	-	-	-	-	1	-	-	1	492	3,084
52,000	1	-	-	-	-	-	-	-	-	-	-	-	1	493	3,136
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	493	3,136
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	493	3,136
55,000	-	-	-	-	-	-	-	-	-	-	1	-	1	494	3,191
56,000	-	-	-	-	-	-	-	-	-	-	1	-	1	495	3,247
57,000	-	-	-	-	-	-	-	3	-	-	-	-	3	498	3,418
58,000	-	-	-	-	-	-	-	-	-	1	-	-	1	499	3,476
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	499	3,476
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	499	3,476
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	499	3,476
62,000	-	-	-	-	-	-	1	-	-	-	-	1	2	501	3,600
63,000	-	-	-	-	-	1	-	-	1	-	-	-	2	503	3,726
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	503	3,726
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	503	3,726
66,000	-	-	-	-	-	-	-	-	-	-	1	-	1	504	3,792
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	504	3,792
68,000	-	-	-	-	-	-	-	-	1	-	-	-	1	505	3,860
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	505	3,860

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
70,000	-	-	-	-	-	-	-	1	-	-	1	-	2	507	4,000
71,000	-	-	-	-	-	-	-	-	-	2	-	-	2	509	4,142
72,000	-	1	-	-	-	-	-	-	-	-	-	-	1	510	4,214
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	510	4,214
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	510	4,214
75,000	-	-	-	-	-	1	-	3	-	-	-	-	4	514	4,514
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	514	4,514
83,000	-	-	-	-	-	-	-	-	1	-	-	-	1	515	4,597
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	515	4,597
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	515	4,597
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	515	4,597
87,000	-	-	2	-	-	-	-	-	-	-	-	-	2	517	4,771
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	4,771
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	517	4,771
90,000	-	-	-	-	-	1	1	-	1	-	-	-	3	520	5,041
91,000	-	-	-	-	-	-	-	-	-	1	-	-	1	521	5,132
92,000	-	-	-	-	-	-	-	-	-	1	-	-	1	522	5,224
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	522	5,224
94,000	-	-	-	-	-	-	-	-	-	-	1	-	1	523	5,318
95,000	-	-	-	-	-	2	-	-	-	-	-	-	2	525	5,508
96,000	-	1	-	-	-	-	-	-	-	-	-	-	1	526	5,604
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	526	5,604
98,000	-	-	-	1	-	-	-	-	-	-	-	-	1	527	5,702
99,000	-	-	-	-	1	-	-	-	-	-	-	-	1	528	5,801
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,801
152,000	-	-	-	-	1	-	-	-	-	-	-	-	1	529	5,953
193,000	-	-	-	-	-	1	-	-	-	-	-	-	1	530	6,146
136,000	-	-	-	-	-	1	-	-	-	-	-	-	1	531	6,282
177,000	-	-	-	-	-	-	1	-	-	-	-	-	1	532	6,459

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
365,000	-	-	-	-	-	-	1	-	-	-	-	-	1	533	6,824
223,000	-	-	-	-	-	-	1	-	-	-	-	-	1	534	7,047
192,000	-	-	-	-	-	-	-	1	-	-	-	-	1	535	7,239
125,000	-	-	-	-	-	-	-	1	-	-	-	-	1	536	7,364
198,000	-	-	-	-	-	-	-	1	-	-	-	-	1	537	7,562
141,867	-	-	-	-	-	-	-	3	-	-	-	-	3	540	7,988
123,000	-	-	-	-	-	-	-	-	1	-	-	-	1	541	8,111
237,000	-	-	-	-	-	-	-	-	1	-	-	-	1	542	8,348
196,000	-	-	-	-	-	-	-	-	1	-	-	-	1	543	8,544
115,000	-	-	-	-	-	-	-	-	1	-	-	-	1	544	8,659
382,000	-	-	-	-	-	-	-	-	1	-	-	-	1	545	9,041
214,000	-	-	-	-	-	-	-	-	-	1	-	-	1	546	9,255
140,000	-	-	-	-	-	-	-	-	-	1	-	-	1	547	9,395
122,000	-	-	-	-	-	-	-	-	-	1	1	1	3	550	9,761
178,000	-	-	-	-	-	-	-	-	-	1	-	-	1	551	9,939
175,000	-	-	-	-	-	-	-	-	-	-	1	-	1	552	10,114
113,000	-	-	-	-	-	-	-	-	-	-	1	-	1	553	10,227
204,000	-	-	-	-	-	-	-	-	-	-	1	-	1	554	10,431
104,000	-	-	-	-	-	-	-	-	-	-	1	-	1	555	10,535
-													-	555	10,535
-													-	555	10,535
-													-	555	10,535
-													-	555	10,535
Totals	42	44	44	45	45	43	45	56	48	48	48	47	555	Median	
									Average Usage				18,981	Billing	
									Median Usage				3,000	278	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	24	25	18	13	12	17	17	26	11	11	13	13	200	200	-
1,000	2	3	3	1	1	-	-	1	-	1	2	3	17	217	17
2,000	5	2	3	3	2	1	1	2	1	-	1	9	30	247	77
3,000	1	5	3	4	2	1	2	1	3	2	2	3	29	276	164
4,000	3	1	1	2	2	2	-	3	-	1	1	2	18	294	236
5,000	-	2	2	1	-	1	2	-	-	1	4	3	16	310	316
6,000	1	2	-	2	1	-	2	1	3	2	2	1	17	327	418
7,000	1	2	2	-	1	3	1	-	1	3	1	4	19	346	551
8,000	1	1	1	2	-	-	1	2	1	1	1	-	11	357	639
9,000	2	2	-	2	2	2	-	1	1	2	1	2	17	374	792
10,000	-	-	1	1	-	1	1	2	1	3	1	2	13	387	922
11,000	1	-	-	1	2	1	1	-	-	-	1	-	7	394	999
12,000	-	3	2	2	2	2	-	-	2	-	-	3	16	410	1,191
13,000	1	-	2	1	2	-	-	-	2	2	1	1	12	422	1,347
14,000	2	-	2	2	1	1	1	1	2	3	2	1	18	440	1,599
15,000	-	1	1	1	-	-	1	-	2	-	1	-	7	447	1,704
16,000	-	-	-	-	1	1	2	2	-	1	4	3	14	461	1,928
17,000	-	-	1	-	-	-	1	-	1	-	1	2	6	467	2,030
18,000	2	-	2	1	1	2	1	2	1	1	-	-	13	480	2,264
19,000	-	-	-	-	-	-	-	-	-	1	1	1	3	483	2,321
20,000	-	-	-	1	1	2	-	1	-	1	-	-	6	489	2,441
21,000	2	1	1	1	-	-	-	-	-	-	1	-	6	495	2,567
22,000	-	1	-	-	1	-	-	-	-	-	2	-	4	499	2,655
23,000	-	-	1	-	-	1	-	-	-	-	3	-	5	504	2,770
24,000	1	1	1	-	-	1	-	1	1	-	1	1	8	512	2,962
25,000	2	1	1	-	-	-	-	-	-	1	-	-	5	517	3,087
26,000	-	-	1	-	1	-	-	-	-	-	-	-	2	519	3,139
27,000	-	-	-	-	1	-	-	1	1	-	1	-	4	523	3,247
28,000	-	-	-	-	3	-	1	-	1	-	-	-	5	528	3,387
29,000	-	-	1	-	-	-	-	-	2	1	-	-	4	532	3,503
30,000	-	-	-	1	2	-	-	1	1	-	-	-	5	537	3,653
31,000	-	-	-	1	-	-	-	-	-	-	-	-	1	538	3,684

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
32,000	-	-	-	2	-	-	1	1	-	1	1	-	6	544	3,876
33,000	-	-	-	1	2	1	-	-	-	1	-	-	5	549	4,041
34,000	-	-	-	1	-	-	-	-	1	-	1	-	3	552	4,143
35,000	1	-	-	1	-	-	-	-	-	-	-	-	2	554	4,213
36,000	-	-	1	1	-	-	-	-	-	-	1	-	3	557	4,321
37,000	1	-	-	1	-	1	-	-	-	-	-	-	3	560	4,432
38,000	1	1	-	-	-	-	-	-	1	1	1	-	5	565	4,622
39,000	-	1	-	-	-	-	-	-	-	-	-	1	2	567	4,700
40,000	-	-	-	-	1	-	-	-	-	-	-	-	1	568	4,740
41,000	-	-	-	-	-	1	2	-	1	-	-	-	4	572	4,904
42,000	-	-	-	-	1	-	-	1	-	1	-	1	4	576	5,072
43,000	-	1	-	-	1	1	-	1	-	2	-	-	6	582	5,330
44,000	-	-	-	-	1	-	-	-	1	-	-	1	3	585	5,462
45,000	-	-	-	-	-	-	-	-	-	2	-	-	2	587	5,552
46,000	2	-	-	-	-	-	-	-	-	-	-	1	3	590	5,690
47,000	-	-	1	-	-	-	-	-	-	-	-	1	2	592	5,784
48,000	-	-	-	-	1	-	-	-	2	-	-	-	3	595	5,928
49,000	-	-	-	1	-	-	1	1	-	-	-	1	4	599	6,124
50,000	-	-	1	-	-	-	-	-	1	1	-	1	4	603	6,324
51,000	-	-	-	-	-	2	-	-	-	1	-	1	4	607	6,528
52,000	-	-	1	1	-	-	-	-	1	-	-	-	3	610	6,684
53,000	-	-	-	1	1	-	2	1	-	-	-	1	6	616	7,002
54,000	-	-	1	-	-	1	1	1	1	1	-	-	6	622	7,326
55,000	-	-	-	-	-	-	-	-	-	-	1	-	1	623	7,381
56,000	-	-	-	-	-	-	-	-	-	1	-	1	2	625	7,493
57,000	1	-	-	2	1	-	-	-	-	-	-	-	4	629	7,721
58,000	-	1	-	-	-	-	1	1	-	-	-	-	3	632	7,895
59,000	-	-	-	-	1	-	-	-	-	1	1	-	3	635	8,072
60,000	-	-	-	1	-	1	-	-	-	-	-	-	2	637	8,192
61,000	-	-	-	-	-	1	-	-	-	1	-	-	2	639	8,314
62,000	-	-	-	-	-	-	1	-	-	1	-	-	2	641	8,438
63,000	-	-	-	1	1	-	-	-	-	-	-	-	2	643	8,564

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
64,000	-	-	-	-	-	-	-	-	-	-	1	-	1	644	8,628
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	644	8,628
66,000	-	-	-	-	1	-	-	-	-	1	-	-	2	646	8,760
67,000	-	-	-	-	-	-	1	-	-	1	-	-	2	648	8,894
68,000	-	-	1	-	-	-	-	-	1	-	-	-	2	650	9,030
69,000	-	-	-	-	-	-	-	-	1	-	-	-	1	651	9,099
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	651	9,099
71,000	-	-	-	-	-	-	-	1	-	1	-	-	2	653	9,241
72,000	-	-	-	-	-	1	2	-	-	-	-	-	3	656	9,457
73,000	-	-	1	-	-	-	1	-	-	-	-	1	3	659	9,676
74,000	-	-	-	-	-	-	-	-	1	-	-	-	1	660	9,750
75,000	1	-	-	1	-	-	-	-	-	-	-	-	2	662	9,900
76,000	-	-	-	-	2	-	-	-	1	-	-	-	3	665	10,128
77,000	-	-	-	1	-	1	-	-	1	1	-	-	4	669	10,436
78,000	-	-	-	-	-	1	-	-	-	-	1	-	2	671	10,592
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	671	10,592
80,000	-	1	-	-	-	-	-	-	-	-	-	-	1	672	10,672
81,000	-	1	1	1	-	-	1	1	1	-	-	-	6	678	11,158
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	678	11,158
83,000	-	-	-	-	-	-	-	-	-	-	1	-	1	679	11,241
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	11,241
85,000	-	-	-	-	-	1	-	-	-	-	-	-	1	680	11,326
86,000	-	-	-	-	-	1	-	-	-	1	-	-	2	682	11,498
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	682	11,498
88,000	-	-	-	-	-	-	1	-	-	1	-	-	2	684	11,674
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	684	11,674
90,000	-	-	-	-	-	-	-	-	1	-	-	-	1	685	11,764
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	685	11,764
92,000	-	-	-	-	1	-	-	-	-	-	-	-	1	686	11,856
93,000	-	-	-	-	1	-	-	1	-	-	-	-	2	688	12,042
94,000	-	-	-	-	-	-	1	-	-	-	-	-	1	689	12,136
95,000	-	-	-	-	-	1	-	-	-	-	1	-	2	691	12,326

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	691	12,326
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	691	12,326
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	691	12,326
99,000	-	-	-	-	-	-	1	-	-	-	-	-	1	692	12,425
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	692	12,425
101,000	-	-	-	-	-	-	-	-	-	1	-	-	1	693	12,526
103,000	-	-	-	-	-	1	-	1	-	-	-	-	2	695	12,732
105,000	-	-	-	-	-	-	-	-	-	1	-	-	1	696	12,837
106,000	-	-	-	-	-	-	-	1	-	-	-	-	1	697	12,943
109,000	-	-	-	-	-	1	-	-	-	-	-	-	1	698	13,052
111,000	-	-	-	-	-	-	-	-	-	1	-	-	1	699	13,163
112,000	-	-	-	-	1	-	-	-	1	-	-	-	2	701	13,387
113,000	-	-	-	-	-	-	1	-	-	-	-	-	1	702	13,500
114,000	-	-	-	-	-	-	1	-	-	-	-	-	1	703	13,614
117,000	-	-	-	-	-	-	1	-	-	-	-	-	1	704	13,731
121,000	-	-	-	-	-	-	-	-	1	-	-	-	1	705	13,852
123,000	-	-	-	-	-	1	-	-	-	-	-	-	1	706	13,975
123,700	-	-	-	-	-	1	-	-	1	-	-	-	2	708	14,222
126,000	-	-	-	-	-	-	-	-	-	1	-	-	1	709	14,348
128,000	-	-	1	-	-	-	-	-	-	-	-	-	1	710	14,476
129,000	-	-	-	-	-	1	-	-	-	-	1	-	2	712	14,734
132,000	1	-	-	-	-	-	-	-	-	-	-	-	1	713	14,866
133,000	-	-	-	-	-	-	-	-	1	-	-	-	1	714	14,999
141,000	-	-	-	-	-	-	-	-	1	-	-	-	1	715	15,140
143,000	-	-	-	-	-	-	-	-	-	1	-	-	1	716	15,283
149,650	-	-	-	-	-	-	-	-	-	1	-	-	1	717	15,433
150,000	-	-	-	-	-	-	-	-	-	-	1	-	1	718	15,583
151,000	-	-	-	-	-	-	-	-	-	-	1	-	1	719	15,734
153,372	-	-	-	-	-	-	-	-	1	-	-	-	1	720	15,887
161,000	-	-	-	-	-	-	-	1	-	-	-	-	1	721	16,048
162,000	-	-	-	-	-	-	-	1	-	-	-	-	1	722	16,210
163,000	-	-	-	-	-	-	1	-	-	-	-	-	1	723	16,373

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
165,000	-	-	-	-	-	1	-	-	-	-	-	-	1	724	16,538
166,000	-	-	-	-	-	-	-	-	-	1	-	-	1	725	16,704
171,000	-	-	-	-	-	-	1	-	-	-	-	-	1	726	16,875
174,000	-	-	-	-	-	-	1	1	-	-	-	-	2	728	17,223
178,000	-	-	-	-	-	-	1	-	-	-	-	-	1	729	17,401
183,000	-	-	-	-	1	-	-	-	-	-	-	-	1	730	17,584
184,000	-	-	-	-	-	-	-	-	1	-	1	-	2	732	17,952
187,000	-	-	-	-	-	-	-	-	-	1	-	-	1	733	18,139
188,000	-	-	-	-	-	-	-	-	1	-	-	-	1	734	18,327
201,000	-	-	-	-	-	-	-	-	-	1	-	-	1	735	18,528
207,000	-	-	-	-	-	-	-	-	2	-	-	-	2	737	18,942
209,000	-	-	-	-	-	-	-	-	-	-	1	-	1	738	19,151
213,000	-	-	-	-	-	-	1	-	-	-	-	-	1	739	19,364
224,000	-	-	-	-	-	-	-	-	-	-	1	-	1	740	19,588
226,000	-	-	-	-	-	-	-	-	1	-	-	-	1	741	19,814
240,000	-	-	-	1	-	-	-	-	-	-	-	-	1	742	20,054
246,000	-	-	-	-	-	1	-	1	-	-	-	-	2	744	20,546
254,000	-	-	-	-	-	-	-	-	-	-	1	-	1	745	20,800
256,000	-	-	-	-	-	-	-	-	-	-	1	-	1	746	21,056
266,000	-	-	-	-	1	-	-	-	-	-	-	-	1	747	21,322
278,000	-	-	-	-	-	-	-	-	-	1	-	-	1	748	21,600
279,000	-	-	-	-	-	-	1	-	-	-	-	-	1	749	21,879
283,000	-	-	-	-	-	1	-	-	-	-	-	-	1	750	22,162
288,000	-	-	1	-	-	-	-	-	-	-	-	-	1	751	22,450
290,000	-	-	-	-	-	-	-	-	1	-	-	-	1	752	22,740
307,000	-	-	-	-	-	-	1	-	-	-	-	-	1	753	23,047
308,000	-	-	-	-	-	-	-	1	1	-	-	-	2	755	23,663
316,000	-	-	-	-	1	-	-	-	-	-	-	-	1	756	23,979
352,000	-	-	-	-	-	-	1	-	-	-	-	-	1	757	24,331
367,000	-	-	-	-	-	-	-	-	1	-	-	-	1	758	24,698
369,000	-	-	-	-	-	-	1	-	-	-	-	-	1	759	25,067
377,000	-	-	-	-	-	-	-	-	-	-	1	-	1	760	25,444

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
458,000	-	-	-	-	-	-	-	1	-	-	-	-	1	761	25,902
472,000	-	-	1	-	-	-	-	-	-	-	-	-	1	762	26,374
527,000	-	-	-	-	-	-	-	-	-	-	-	-	-	762	26,374
578,000	-	1	-	-	-	-	-	-	-	-	-	-	1	763	26,952
615,000	-	-	-	-	-	-	-	-	-	-	-	1	1	764	27,567
641,000	-	-	-	-	-	1	-	-	-	-	-	-	1	765	28,208
800,000	-	-	-	-	-	-	-	-	-	1	-	-	1	766	29,008
1,195,714	-	-	-	-	-	-	-	-	-	-	-	1	1	767	30,204
10,000,000	-	-	-	-	-	-	-	1	-	-	-	-	1	768	40,204
													-	766	
													-	766	
Totals	59	60	60	61	61	63	64	67	68	70	66	67	766	Median	
									Average Usage				52,090	Billing	
									Median Usage				10,000	383	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	23	28	13	15	13	22	19	25	13	14	15	16	216	216	-
1,000	4	1	2	1	-	-	-	1	1	-	-	3	13	229	13
2,000	2	3	1	-	-	-	-	1	-	1	1	4	13	242	39
3,000	1	1	2	-	-	-	-	1	-	2	1	4	12	254	75
4,000	-	-	2	-	-	-	-	-	1	-	1	2	6	260	99
5,000	2	1	1	2	1	1	-	-	-	1	-	5	14	274	169
6,000	-	4	1	2	2	-	-	1	1	-	1	4	16	290	265
7,000	4	1	1	-	-	-	2	-	-	2	-	3	13	303	356
8,000	1	2	2	-	-	1	2	1	2	-	1	3	15	318	476
9,000	-	2	1	1	-	-	1	-	-	2	2	2	11	329	575
10,000	2	1	-	-	1	1	-	2	1	2	1	1	12	341	695
11,000	-	3	1	-	-	-	-	1	1	-	-	-	6	347	761
12,000	-	3	2	-	1	-	-	4	-	-	-	1	11	358	893
13,000	-	1	1	1	-	-	-	1	1	1	-	1	7	365	984
14,000	-	1	-	1	-	-	-	-	1	2	-	2	7	372	1,082
15,000	-	1	2	-	-	-	1	1	2	-	-	3	10	382	1,232
16,000	-	-	-	1	1	1	-	-	1	1	-	3	8	390	1,360
17,000	2	1	3	1	-	-	1	-	-	1	1	2	12	402	1,564
18,000	-	-	-	-	-	1	-	-	1	1	-	-	3	405	1,618
19,000	-	2	2	2	-	1	-	2	-	-	1	-	10	415	1,808
20,000	-	-	1	2	1	1	1	3	1	-	1	-	11	426	2,028
21,000	1	-	1	2	2	1	-	-	-	-	2	1	10	436	2,238
22,000	-	1	1	-	1	-	-	-	-	-	2	-	5	441	2,348
23,000	1	-	-	-	2	1	-	-	-	-	-	-	4	445	2,440
24,000	2	1	1	2	3	-	-	-	-	-	1	-	10	455	2,680
25,000	1	-	-	2	2	1	-	-	-	1	1	2	10	465	2,930
26,000	2	-	-	1	1	-	-	-	-	-	1	-	5	470	3,060
27,000	-	3	1	-	-	2	-	-	1	1	-	1	9	479	3,303
28,000	1	2	1	1	-	-	-	-	-	1	1	-	7	486	3,499
29,000	2	-	1	-	2	2	-	1	1	-	2	1	12	498	3,847
30,000	2	-	-	-	1	1	1	1	-	-	-	-	6	504	4,027
31,000	-	1	1	1	-	-	2	1	-	2	-	2	10	514	4,337
32,000	-	-	-	2	1	-	-	-	1	-	-	1	5	519	4,497
33,000	1	3	-	-	1	-	-	1	-	-	1	1	8	527	4,761
34,000	1	-	1	-	1	-	1	-	-	1	-	1	6	533	4,965

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
35,000	-	-	1	-	-	1	1	-	-	-	2	1	6	539	5,175
36,000	1	-	-	-	-	-	-	-	-	1	-	1	3	542	5,283
37,000	1	-	-	-	-	-	-	-	2	-	-	-	3	545	5,394
38,000	1	1	1	-	-	-	-	1	1	2	-	1	8	553	5,698
39,000	-	-	-	-	1	-	1	-	2	1	-	1	6	559	5,932
40,000	-	1	-	-	-	-	-	-	1	-	-	-	2	561	6,012
41,000	1	-	-	1	1	-	-	-	-	-	-	-	3	564	6,135
42,000	-	1	-	-	-	-	-	-	-	-	-	-	1	565	6,177
43,000	1	-	2	-	-	-	-	-	-	-	-	2	5	570	6,392
44,000	-	-	1	-	-	1	2	-	1	1	1	1	8	578	6,744
45,000	1	-	-	-	-	1	-	1	-	1	1	2	7	585	7,059
46,000	-	-	1	1	-	-	-	-	-	-	-	-	2	587	7,151
47,000	-	1	-	1	2	-	-	-	-	-	2	-	6	593	7,433
48,000	1	-	1	-	-	-	-	-	-	-	1	-	3	596	7,577
49,000	1	1	-	2	-	-	1	1	-	-	-	-	6	602	7,871
50,000	-	-	-	-	-	-	1	1	1	-	-	1	4	606	8,071
51,000	-	-	-	-	-	-	-	-	-	1	-	-	1	607	8,122
52,000	1	-	1	-	1	-	-	-	1	-	-	1	5	612	8,382
53,000	-	-	-	1	-	-	-	-	1	-	-	-	2	614	8,488
54,000	1	-	-	-	-	-	-	1	1	1	-	-	4	618	8,704
55,000	-	-	1	-	-	-	1	-	-	1	2	-	5	623	8,979
56,000	2	-	-	2	-	-	-	-	-	-	-	1	5	628	9,259
57,000	-	-	-	1	-	1	-	-	-	-	-	-	2	630	9,373
58,000	1	-	-	1	-	-	-	-	-	-	1	-	3	633	9,547
59,000	-	-	-	-	1	-	1	3	-	-	1	-	6	639	9,901
60,000	-	-	2	1	-	-	-	-	-	-	1	1	5	644	10,201
61,000	-	2	1	-	1	1	1	-	-	-	-	-	6	650	10,567
62,000	1	-	1	1	-	-	-	1	1	-	-	-	5	655	10,877
63,000	-	-	1	-	1	-	1	-	-	1	-	1	5	660	11,192
64,000	-	-	-	1	-	-	-	-	-	-	-	2	3	663	11,384
65,000	-	-	-	1	-	-	-	3	-	-	-	-	4	667	11,644
66,000	-	-	-	-	-	-	-	-	-	-	1	-	1	668	11,710
67,000	-	-	1	-	-	-	-	-	-	-	-	1	2	670	11,844
68,000	1	-	-	1	-	-	1	1	1	1	-	-	6	676	12,252
69,000	-	1	1	-	-	-	-	-	-	-	-	-	2	678	12,390

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
70,000	1	1	1	2	-	-	1	-	-	2	2	1	11	689	13,160
71,000	1	-	-	-	-	-	-	2	2	2	1	-	8	697	13,728
72,000	2	-	-	-	-	1	-	-	-	-	1	-	4	701	14,016
73,000	1	2	1	3	-	-	-	-	1	1	1	-	10	711	14,746
74,000	-	1	-	-	-	-	-	3	1	-	-	-	5	716	15,116
75,000	-	-	-	2	-	-	1	-	1	-	-	-	4	720	15,416
76,000	-	-	1	-	1	-	-	-	-	1	-	-	3	723	15,644
77,000	2	-	-	-	1	1	-	1	-	-	-	-	5	728	16,029
78,000	-	-	-	-	-	-	-	1	-	-	1	-	2	730	16,185
79,000	-	1	-	1	1	-	3	1	-	-	-	-	7	737	16,738
80,000	-	1	-	-	2	4	-	-	-	1	-	1	9	746	17,458
81,000	-	-	-	-	-	-	-	-	-	-	-	2	2	748	17,620
82,000	1	-	-	1	-	-	1	-	1	1	-	-	5	753	18,030
83,000	1	-	-	-	-	-	-	-	1	1	-	-	3	756	18,279
84,000	-	1	-	-	-	1	-	-	-	-	-	-	2	758	18,447
85,000	-	-	-	2	-	-	-	-	-	-	1	-	3	761	18,702
86,000	1	-	2	1	-	-	-	-	-	-	-	1	5	766	19,132
87,000	-	-	1	-	1	-	1	-	-	-	1	-	4	770	19,480
88,000	-	-	-	-	-	-	-	-	-	-	1	-	1	771	19,568
89,000	-	-	-	-	-	-	1	-	-	1	-	-	2	773	19,746
90,000	-	-	-	1	1	-	-	-	-	-	1	-	3	776	20,016
91,000	-	-	-	1	1	-	-	-	-	-	-	-	2	778	20,198
92,000	-	-	1	-	1	-	-	-	-	1	-	-	3	781	20,474
93,000	-	-	-	1	1	-	-	-	1	-	-	-	3	784	20,753
94,000	-	-	-	-	-	-	1	-	-	1	1	1	4	788	21,129
95,000	-	1	-	-	-	1	1	1	-	1	-	-	5	793	21,604
96,000	-	-	-	1	-	1	-	-	-	-	-	-	2	795	21,796
97,000	-	-	1	-	-	-	1	-	-	-	-	1	3	798	22,087
98,000	-	-	-	-	-	-	-	-	-	-	1	-	1	799	22,185
99,000	-	-	1	-	-	-	-	-	-	-	-	-	1	800	22,284
100,000	-	-	1	-	-	-	-	-	-	-	1	-	2	802	22,484
101,000	-	-	-	-	-	-	-	-	-	-	1	3	4	806	22,888
102,000	-	-	1	-	-	-	-	-	-	-	-	-	1	807	22,990
103,000	-	-	-	1	1	-	-	-	-	-	-	-	2	809	23,196
104,000	-	-	-	-	-	1	-	-	-	-	2	-	3	812	23,508

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
105,000	-	-	-	1	-	1	-	-	-	-	1	-	3	815	23,823
106,000	-	-	-	1	1	-	-	-	-	-	-	-	2	817	24,035
107,000	1	-	1	-	1	-	-	-	-	-	1	1	5	822	24,570
107,143	-	-	-	-	-	-	-	-	-	-	-	-	-	822	24,570
108,000	-	-	2	-	-	1	-	-	-	-	1	-	4	826	25,002
109,000	-	-	-	1	-	-	-	-	-	-	-	2	3	829	25,329
110,000	-	-	2	1	1	1	-	-	1	1	-	-	7	836	26,099
111,000	-	-	-	1	-	-	-	-	-	1	-	-	2	838	26,321
112,000	-	-	-	-	1	-	1	-	1	-	-	-	3	841	26,657
113,000	-	-	1	-	-	-	-	1	-	-	-	-	2	843	26,883
114,000	-	1	1	-	-	-	-	-	-	-	1	-	3	846	27,225
115,000	-	-	1	-	-	-	1	1	-	-	-	-	3	849	27,570
116,000	-	-	-	-	-	-	-	-	-	-	2	-	2	851	27,802
117,000	-	-	-	1	-	-	1	-	-	-	-	-	2	853	28,036
118,000	-	1	-	-	-	-	-	-	-	-	-	-	1	854	28,154
119,000	-	-	-	-	-	-	-	-	1	-	-	1	2	856	28,392
120,000	-	-	-	-	-	2	-	-	-	1	-	-	3	859	28,752
121,000	-	-	-	-	1	-	-	-	-	-	-	-	1	860	28,873
122,000	-	1	-	-	-	1	-	-	-	1	-	-	3	863	29,239
123,000	1	-	-	-	-	-	-	-	-	-	-	-	1	864	29,362
124,000	-	-	-	-	-	-	-	1	-	-	-	-	1	865	29,486
124,615	-	-	-	-	-	-	-	-	-	-	-	-	-	865	29,486
125,000	-	1	-	-	-	-	-	-	-	1	-	-	2	867	29,736
126,000	-	-	-	1	-	-	-	1	-	-	-	-	2	869	29,988
127,000	-	-	-	-	-	-	-	-	1	-	-	-	1	870	30,115
129,000	-	-	-	-	1	-	-	-	-	-	-	1	2	872	30,373
131,000	-	-	-	-	-	-	-	-	1	-	-	-	1	873	30,504
132,000	-	-	-	-	-	-	-	1	-	-	-	1	2	875	30,768
134,000	-	-	-	-	-	-	1	-	-	1	-	-	2	877	31,036
135,000	-	-	-	-	-	-	-	-	1	-	1	-	2	879	31,306
136,000	-	-	-	-	-	-	-	-	1	-	1	-	2	881	31,578
137,000	-	-	-	-	-	-	-	1	-	1	-	-	2	883	31,852
138,000	-	-	-	-	1	-	-	-	-	1	-	-	2	885	32,128
140,000	1	-	-	-	1	1	-	-	-	-	-	-	3	888	32,548
141,000	1	-	-	-	-	-	-	-	-	-	-	-	1	889	32,689

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
142,000	-	-	-	-	-	-	-	-	-	-	1	-	1	890	32,831
142,133	-	-	-	-	-	-	-	-	1	-	-	-	1	891	32,973
143,000	-	-	-	1	1	1	-	-	-	1	-	-	4	895	33,545
144,000	-	-	-	-	-	1	-	-	-	-	1	-	2	897	33,833
145,000	-	-	-	-	-	-	1	1	-	-	-	-	2	899	34,123
146,000	-	-	1	-	-	-	-	1	1	-	-	-	3	902	34,561
147,000	-	-	1	1	1	1	1	-	-	-	1	-	6	908	35,443
149,000	-	-	-	-	-	1	-	-	1	-	-	1	3	911	35,890
150,000	-	-	1	1	-	-	-	1	-	1	-	-	4	915	36,490
151,000	-	-	-	-	1	-	-	-	1	-	-	-	2	917	36,792
152,000	-	-	-	-	-	1	1	-	-	-	-	-	2	919	37,096
153,000	-	-	-	-	-	-	-	-	1	1	-	-	2	921	37,402
154,000	-	-	-	-	-	-	1	-	1	-	-	-	2	923	37,710
156,000	-	-	-	-	1	-	-	-	-	-	-	-	1	924	37,866
157,000	-	-	-	-	-	-	-	-	1	-	-	-	1	925	38,023
158,000	-	-	-	-	-	-	1	-	-	-	-	-	1	926	38,181
158,800	-	-	-	-	-	-	-	-	1	-	-	-	1	927	38,340
159,000	-	-	-	-	-	-	-	1	-	-	-	-	1	928	38,499
160,000	-	-	-	-	-	-	-	-	-	-	1	-	1	929	38,659
161,000	-	-	-	1	-	-	-	-	-	-	-	-	1	930	38,820
162,000	2	-	-	1	1	1	-	-	1	1	-	-	7	937	39,954
163,000	-	-	-	-	-	-	-	-	-	1	-	-	1	938	40,117
164,000	-	-	-	1	-	-	-	-	-	-	-	-	1	939	40,281
165,000	-	-	-	-	-	-	-	-	-	-	1	-	1	940	40,446
166,000	-	-	-	-	-	1	-	-	-	-	1	-	2	942	40,778
167,000	-	-	-	1	-	-	-	-	-	-	1	-	2	944	41,112
167,143	-	-	-	-	-	-	-	-	-	-	-	-	-	944	41,112
168,000	-	-	-	-	-	-	-	-	1	1	-	-	2	946	41,448
169,000	-	-	-	1	-	-	1	1	-	-	2	-	5	951	42,293
170,000	-	-	-	-	1	-	-	-	1	-	-	-	2	953	42,633
171,000	1	-	1	-	-	-	-	-	-	1	1	-	4	957	43,317
171,429	-	-	-	-	-	-	-	-	-	-	-	-	-	957	43,317
172,000	-	-	-	-	-	-	-	1	-	1	-	-	2	959	43,661
173,000	-	-	-	-	-	-	-	2	-	-	-	-	2	961	44,007
174,000	-	-	-	1	-	-	-	-	-	1	-	-	2	963	44,355

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
175,000	-	-	-	-	-	-	-	1	-	3	-	-	4	967	45,055
176,000	-	-	-	-	1	-	-	-	1	-	-	-	2	969	45,407
177,000	-	-	-	-	1	-	-	-	-	1	-	-	2	971	45,761
179,000	-	-	-	-	-	-	-	1	-	-	-	1	2	973	46,119
180,000	-	-	-	-	-	-	-	-	-	-	1	-	1	974	46,299
181,000	-	1	-	-	-	-	-	-	-	-	-	-	1	975	46,480
182,000	-	-	-	1	-	-	-	1	-	-	-	-	2	977	46,844
183,000	-	-	-	-	1	-	-	-	-	-	-	-	1	978	47,027
183,800	-	-	-	-	-	-	-	-	1	-	-	-	1	979	47,211
184,000	-	-	-	-	-	-	-	-	-	1	-	-	1	980	47,395
185,000	-	-	-	1	-	-	-	1	-	-	-	-	2	982	47,765
186,000	-	-	-	-	1	-	-	-	-	-	-	-	1	983	47,951
187,000	-	-	-	-	-	-	1	-	-	-	-	-	1	984	48,138
188,000	-	-	-	-	-	-	-	-	1	-	1	-	2	986	48,514
189,000	-	-	-	1	2	-	-	-	1	-	-	-	4	990	49,270
190,000	-	-	-	-	-	-	1	-	-	-	-	-	1	991	49,460
191,000	-	-	-	-	1	-	1	-	-	-	1	-	3	994	50,033
192,857	-	-	-	-	-	-	-	-	-	-	-	-	-	994	50,033
193,000	-	-	-	-	-	-	1	-	-	-	-	-	1	995	50,226
194,000	-	-	-	-	-	-	-	2	1	-	1	1	5	1,000	51,196
195,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,001	51,391
196,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,002	51,587
197,000	-	-	-	-	-	2	-	1	-	1	-	-	4	1,006	52,375
198,000	-	-	-	-	1	-	-	2	-	-	-	-	3	1,009	52,969
199,000	-	-	-	-	1	-	-	1	1	1	1	-	5	1,014	53,964
202,000	-	-	-	-	1	-	-	1	-	1	-	-	3	1,017	54,570
203,571	-	-	-	-	-	-	-	-	-	-	-	-	-	1,017	54,570
208,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,019	54,986
209,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,020	55,195
210,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,021	55,405
211,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,022	55,616
212,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,023	55,828
213,600	-	-	-	-	-	-	1	-	-	-	-	-	1	1,024	56,041
214,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,025	56,255
215,000	-	-	-	1	-	1	-	-	-	-	-	1	3	1,028	56,900

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
216,000	-	-	1	-	1	-	1	-	-	1	1	-	5	1,033	57,980
217,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,034	58,197
218,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,035	58,415
219,000	-	1	-	-	1	-	-	-	1	1	-	-	4	1,039	59,291
220,000	-	-	1	-	-	-	1	-	1	-	-	1	4	1,043	60,171
221,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,044	60,392
222,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,045	60,614
222,857	-	-	-	-	-	-	-	-	-	-	-	-	-	1,045	60,614
223,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,047	61,060
224,000	-	-	-	-	1	-	1	-	-	-	-	-	2	1,049	61,508
227,000	-	-	-	-	-	-	2	-	-	2	-	-	4	1,053	62,416
228,000	-	-	-	1	-	1	-	-	-	-	-	-	2	1,055	62,872
230,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,056	63,102
231,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,057	63,333
232,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,058	63,565
233,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,059	63,798
234,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,060	64,032
235,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,062	64,502
236,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,063	64,738
237,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,064	64,975
238,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,066	65,451
239,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,067	65,690
240,000	-	-	-	-	-	-	1	1	1	-	-	-	3	1,070	66,410
241,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,071	66,651
245,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,072	66,896
246,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,073	67,142
249,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,074	67,391
250,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,076	67,891
251,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,078	68,393
252,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,079	68,645
253,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,080	68,898
255,000	-	-	-	1	-	-	1	-	-	-	1	-	3	1,083	69,663
256,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,084	69,919
257,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,085	70,176
259,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,086	70,435

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
260,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,087	70,695
262,000	-	-	-	-	-	-	1	-	-	1	-	-	2	1,089	71,219
263,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,090	71,482
263,800	-	-	-	-	-	-	-	-	1	-	-	-	1	1,091	71,746
264,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,092	72,010
265,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,094	72,540
266,000	-	-	-	-	-	1	2	1	1	1	-	-	6	1,100	74,136
267,000	-	-	-	-	1	1	-	-	-	-	-	-	2	1,102	74,670
268,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,103	74,938
272,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,104	75,210
277,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,105	75,487
278,000	-	1	-	-	-	-	-	-	1	1	-	-	3	1,108	76,321
278,948	-	-	-	-	-	-	-	1	-	-	-	-	1	1,109	76,600
279,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,110	76,879
280,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,111	77,159
282,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,112	77,441
284,000	-	-	1	-	-	-	-	1	-	-	-	-	2	1,114	78,009
285,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,115	78,294
288,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,116	78,582
289,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,117	78,871
289,600	-	-	-	-	-	1	-	-	-	-	-	-	1	1,118	79,161
290,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,119	79,451
295,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,120	79,746
296,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,121	80,042
297,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,122	80,339
298,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,123	80,637
301,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,125	81,239
303,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,126	81,542
306,600	-	-	-	-	-	-	-	-	-	1	-	-	1	1,127	81,848
309,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,128	82,157
311,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,129	82,468
312,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,130	82,780
313,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,132	83,406
315,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,133	83,721
316,000	-	-	-	-	1	-	-	-	-	-	1	-	2	1,135	84,353

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
317,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,137	84,987
320,000	-	-	-	-	-	-	2	-	-	-	-	-	2	1,139	85,627
321,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,140	85,948
322,000	-	-	-	-	-	-	-	1	-	1	-	-	2	1,142	86,592
324,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,143	86,916
326,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,144	87,242
327,000	-	-	-	-	-	1	-	1	1	-	-	-	3	1,147	88,223
329,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,148	88,552
331,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,149	88,883
333,800	-	-	-	-	-	-	-	-	1	-	-	-	1	1,150	89,217
334,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,152	89,885
336,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,154	90,557
337,000	-	-	-	-	2	1	-	-	-	-	-	-	3	1,157	91,568
340,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,158	91,908
343,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,159	92,251
350,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,160	92,601
351,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,161	92,952
354,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,162	93,306
357,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,163	93,663
361,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,165	94,385
365,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,166	94,750
366,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,167	95,116
367,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,168	95,483
368,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,169	95,851
370,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,171	96,591
370,119	-	-	-	-	-	-	-	3	-	-	-	-	3	1,174	97,701
371,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,175	98,072
373,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,177	98,818
376,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,178	99,194
382,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,179	99,576
383,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,180	99,959
389,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,181	100,348
390,000	-	-	-	-	1	-	-	-	-	1	-	-	2	1,183	101,128
391,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,184	101,519
392,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,185	101,911

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
397,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,186	102,308
399,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,187	102,707
403,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,188	103,110
404,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,189	103,514
405,467	-	-	-	-	-	-	-	-	1	-	-	-	1	1,190	103,920
406,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,191	104,326
407,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,192	104,733
412,404	-	-	-	-	-	-	-	-	-	-	-	-	-	1,192	104,733
414,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,193	105,147
415,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,194	105,562
419,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,195	105,981
420,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,196	106,401
422,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,197	106,823
429,000	-	-	-	-	-	-	-	-	-	2	-	-	2	1,199	107,681
432,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,200	108,113
438,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,201	108,551
442,000	-	-	-	-	-	-	2	-	-	-	-	-	2	1,203	109,435
444,000	-	-	-	-	-	-	-	-	-	2	-	-	2	1,205	110,323
448,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,206	110,771
452,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,207	111,223
454,000	-	-	-	-	1	-	-	1	-	-	-	-	2	1,209	112,131
456,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,210	112,587
470,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,211	113,057
470,563	-	-	-	-	-	-	-	3	-	-	-	-	3	1,214	114,469
474,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,216	115,417
479,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,217	115,896
483,000	-	-	-	-	-	-	1	-	-	1	-	-	2	1,219	116,862
491,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,220	117,353
492,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,221	117,845
495,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,222	118,340
501,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,223	118,841
514,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,224	119,355
525,000	-	-	-	-	-	-	1	-	1	-	-	-	2	1,226	120,405
529,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,228	121,463
535,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,229	121,998

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
537,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,230	122,535
539,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,231	123,074
540,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,232	123,614
548,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,233	124,162
550,714	-	-	-	-	-	-	-	-	-	-	-	-	-	1,233	124,162
557,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,234	124,719
562,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,235	125,281
566,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,236	125,847
567,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,237	126,414
585,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,238	126,999
587,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,239	127,586
591,429	-	-	-	-	-	-	-	-	-	-	-	-	-	1,239	127,586
603,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,240	128,189
615,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,241	128,804
621,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,242	129,425
628,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,243	130,053
631,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,244	130,684
633,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,245	131,317
671,250	-	-	-	-	-	-	-	-	-	-	-	2	2	1,247	132,659
680,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,248	133,339
692,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,249	134,031
713,600	-	-	-	-	-	-	-	1	-	-	-	-	1	1,250	134,745
731,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,251	135,476
736,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,252	136,212
742,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,253	136,954
752,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,254	137,706
775,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,255	138,481
782,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,256	139,263
790,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,257	140,053
795,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,258	140,848
816,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,259	141,664
819,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,260	142,483
825,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,261	143,308
905,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,262	144,213
933,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,263	145,146

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 15 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,027,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,264	146,173
1,429,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,265	147,602
1,727,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,266	149,329
2,945,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,267	152,274
7,653,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,268	159,927
-													-	1,268	159,927
-													-	1,268	159,927
Totals	92	92	95	97	102	106	107	122	112	114	114	115	1,268	Median	
									Average Usage				126,125	Billing	
									Median Usage				59,000	634	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	15	18	14	12	13	17	16	30	11	8	5	11	170	170	-
1,000	1	2	2	1	-	-	-	-	-	-	-	1	7	177	7
2,000	-	3	-	-	1	-	-	-	1	1	1	2	9	186	25
3,000	-	1	-	-	-	-	-	1	1	-	2	4	9	195	52
4,000	1	-	1	1	1	1	-	1	-	-	2	1	9	204	88
5,000	1	4	-	1	-	1	-	-	1	-	-	1	9	213	133
6,000	-	2	1	1	-	-	2	-	1	-	-	3	10	223	193
7,000	-	-	-	-	-	-	-	-	-	1	1	2	4	227	221
8,000	1	-	1	-	-	-	-	-	1	1	1	-	5	232	261
9,000	-	1	2	-	-	-	-	1	1	1	-	1	7	239	324
10,000	2	3	-	-	2	-	1	-	-	-	1	1	10	249	424
11,000	-	2	1	-	-	2	-	1	2	-	-	-	8	257	512
12,000	3	2	1	1	-	-	-	-	-	1	-	1	9	266	620
13,000	1	1	-	-	-	-	-	-	-	-	-	-	2	268	646
14,000	2	1	-	-	-	-	-	-	-	-	1	2	6	274	730
15,000	-	1	2	-	-	-	1	2	-	-	1	-	7	281	835
16,000	2	1	1	-	-	-	-	-	1	1	-	-	6	287	931
17,000	1	1	-	-	-	1	-	-	-	1	-	1	5	292	1,016
18,000	1	-	1	-	-	-	1	1	-	-	-	1	5	297	1,106
19,000	-	1	-	-	-	-	-	1	-	-	-	-	2	299	1,144
20,000	-	-	1	-	-	-	-	-	-	-	-	1	2	301	1,184
21,000	1	1	-	-	-	-	-	-	-	-	-	-	2	303	1,226
22,000	-	1	1	-	-	-	-	1	-	-	1	1	5	308	1,336
23,000	-	-	-	-	-	-	-	-	-	-	-	1	1	309	1,359
24,000	1	1	-	1	1	-	-	-	-	-	-	-	4	313	1,455
25,000	-	1	1	2	-	-	-	-	-	1	-	1	6	319	1,605
26,000	-	-	-	-	-	-	-	-	-	1	-	1	2	321	1,657
27,000	1	2	2	1	-	-	-	-	1	-	1	-	8	329	1,873
28,000	-	-	1	1	1	-	-	-	-	-	2	1	6	335	2,041
29,000	2	-	1	-	-	-	-	-	-	-	-	-	3	338	2,128
30,000	-	-	-	1	-	-	-	-	-	-	-	-	1	339	2,158
31,000	-	-	1	-	-	-	-	-	-	-	-	-	1	340	2,189
32,000	-	1	-	1	-	1	-	-	-	-	-	3	6	346	2,381

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	2	-	-	-	1	-	-	-	-	-	-	1	4	350	2,513
34,000	1	-	-	-	-	2	-	-	-	-	-	-	3	353	2,615
35,000	-	-	-	-	-	-	-	1	-	-	-	2	3	356	2,720
36,000	-	2	-	-	-	-	-	-	-	-	-	3	5	361	2,900
37,000	-	-	-	-	-	-	-	-	-	-	-	1	1	362	2,937
38,000	-	-	2	-	-	-	-	-	1	-	-	2	5	367	3,127
39,000	1	-	-	-	-	-	-	-	-	2	-	-	3	370	3,244
40,000	-	-	-	-	-	-	-	-	-	1	-	-	1	371	3,284
41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	372	3,325
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	372	3,325
43,000	-	-	-	-	-	-	-	-	-	1	1	1	3	375	3,454
44,000	-	-	1	1	1	1	-	-	-	-	-	-	4	379	3,630
45,000	1	-	2	-	1	-	-	-	-	-	-	-	4	383	3,810
46,000	3	-	-	1	-	-	-	-	1	-	-	-	5	388	4,040
47,000	-	-	1	1	-	-	-	-	-	-	-	2	4	392	4,228
48,000	1	1	-	-	1	-	-	-	-	-	-	1	4	396	4,420
49,000	-	-	-	1	-	-	-	-	-	-	-	-	1	397	4,469
50,000	-	-	-	-	-	1	-	-	-	-	-	-	1	398	4,519
51,000	1	1	-	-	-	-	-	1	-	-	1	-	4	402	4,723
52,000	-	-	2	1	-	-	-	-	-	-	-	-	3	405	4,879
53,000	-	-	-	-	-	-	1	-	-	-	-	-	1	406	4,932
54,000	2	-	-	-	-	-	1	1	-	-	-	-	4	410	5,148
55,000	-	2	1	1	-	-	-	-	-	-	-	1	5	415	5,423
56,000	-	-	-	-	-	-	1	-	-	-	-	-	1	416	5,479
57,000	-	-	1	-	-	-	-	1	-	-	-	1	3	419	5,650
58,000	-	1	-	1	-	-	-	-	-	1	-	-	3	422	5,824
59,000	-	-	-	-	-	-	-	-	-	-	-	1	1	423	5,883
60,000	1	-	1	-	1	-	-	-	-	1	-	-	4	427	6,123
61,000	-	-	-	1	1	-	-	-	-	-	-	3	5	432	6,428
62,000	1	-	-	-	-	-	-	-	-	1	-	-	2	434	6,552
63,000	-	-	-	-	-	-	-	-	-	-	-	1	1	435	6,615
64,000	-	-	1	-	1	-	1	-	-	-	-	-	3	438	6,807
65,000	-	-	2	-	-	-	-	-	-	-	-	-	2	440	6,937

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	1	-	-	1	1	3	443	7,135
67,000	1	-	-	-	-	-	-	-	-	-	-	-	1	444	7,202
68,000	-	-	-	-	-	-	-	-	-	-	1	-	1	445	7,270
69,000	-	-	-	1	-	-	-	-	-	-	-	1	2	447	7,408
70,000	-	-	-	1	-	-	1	-	1	-	-	-	3	450	7,618
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	450	7,618
72,000	-	-	1	-	-	-	-	-	-	-	1	-	2	452	7,762
73,000	-	-	-	-	-	1	-	-	-	1	-	-	2	454	7,908
74,000	-	-	-	1	-	-	-	-	-	-	-	-	1	455	7,982
75,000	-	-	-	-	-	1	-	-	-	-	-	-	1	456	8,057
76,000	-	-	-	1	-	-	-	-	-	-	-	1	2	458	8,209
77,000	-	-	-	-	-	1	-	-	-	-	-	-	1	459	8,286
78,000	-	-	1	-	-	-	-	-	-	1	-	-	2	461	8,442
79,000	-	-	1	-	-	-	-	-	-	-	-	-	1	462	8,521
80,000	-	-	-	1	1	-	-	-	-	-	-	-	2	464	8,681
81,000	-	-	1	1	1	-	-	-	-	-	1	-	4	468	9,005
82,000	1	-	-	-	-	-	-	-	-	-	-	-	1	469	9,087
83,000	-	-	1	-	-	-	-	-	-	-	-	-	1	470	9,170
84,000	1	1	-	-	-	-	-	-	-	-	-	-	2	472	9,338
85,000	-	-	-	-	-	-	-	1	-	-	-	-	1	473	9,423
86,000	-	-	-	1	-	-	-	-	-	-	-	-	1	474	9,509
87,000	-	-	-	1	-	-	-	-	-	-	-	-	1	475	9,596
88,000	-	-	-	-	-	-	-	-	-	1	-	-	1	476	9,684
89,000	-	1	1	-	-	-	-	-	-	-	1	-	3	479	9,951
90,000	1	-	-	-	-	-	-	-	-	-	1	-	2	481	10,131
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	481	10,131
92,000	-	-	-	1	-	-	-	-	-	-	-	1	2	483	10,315
93,000	-	-	-	1	-	-	-	1	-	-	-	-	2	485	10,501
94,000	-	-	-	1	1	-	-	-	-	-	-	-	2	487	10,689
95,000	-	1	1	-	-	-	-	-	-	-	-	-	2	489	10,879
96,000	-	-	-	1	-	1	-	-	-	-	1	-	3	492	11,167
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	492	11,167
98,000	1	-	-	-	-	-	-	-	-	-	-	-	1	493	11,265

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (In 1,000's
99,000	-	-	1	1	-	-	-	-	-	-	-	-	2	495	11,463
100,000	1	-	-	1	-	-	-	-	-	-	-	-	2	497	11,663
100,900	-	1	-	-	-	-	-	-	-	-	-	-	1	498	11,764
101,000	1	-	-	-	-	-	-	-	-	-	-	-	1	499	11,865
102,000	-	-	1	-	1	-	-	-	-	-	-	-	2	501	12,069
103,000	-	-	1	-	1	1	-	1	-	-	-	-	4	505	12,481
105,000	1	-	-	-	-	-	1	1	1	-	-	-	4	509	12,901
106,000	-	-	-	-	-	-	-	-	-	-	1	-	1	510	13,007
107,000	-	-	-	-	-	-	-	-	-	-	1	-	1	511	13,114
108,000	-	-	-	-	-	-	-	-	-	-	1	-	1	512	13,222
109,000	-	-	-	-	-	1	-	-	-	-	-	1	2	514	13,440
110,000	1	1	-	-	1	-	-	-	-	-	-	-	3	517	13,770
111,000	-	-	-	1	-	-	-	-	-	-	-	-	1	518	13,881
113,000	1	-	-	-	1	-	-	-	-	-	-	1	3	521	14,220
114,000	-	-	-	1	-	-	1	-	-	-	1	-	3	524	14,562
115,000	-	-	-	-	-	-	-	1	-	1	-	-	2	526	14,792
115,147	-	-	-	-	-	-	-	-	-	-	-	1	1	527	14,907
116,000	1	1	-	-	-	-	-	1	-	-	-	-	3	530	15,255
117,000	-	1	-	-	1	-	-	-	-	-	-	-	2	532	15,489
119,000	-	1	-	-	-	-	-	-	-	-	-	-	1	533	15,608
120,000	-	1	-	-	-	-	1	-	-	1	-	-	3	536	15,968
121,000	-	1	-	-	-	-	-	-	-	-	-	-	1	537	16,089
122,000	-	-	1	-	-	-	-	1	-	-	-	-	2	539	16,333
125,000	-	-	-	-	-	-	1	-	-	-	1	-	2	541	16,583
126,000	-	-	1	-	-	-	-	-	-	-	-	-	1	542	16,709
127,000	-	-	-	-	1	-	-	-	-	-	-	-	1	543	16,836
128,000	-	-	1	1	-	-	-	-	-	-	-	-	2	545	17,092
129,000	-	-	-	-	-	-	-	-	-	-	1	-	1	546	17,221
131,000	-	-	-	-	-	-	-	1	-	-	-	-	1	547	17,352
132,000	-	-	-	1	-	-	-	-	-	-	1	1	3	550	17,748
136,183	-	-	-	-	-	-	-	-	-	-	-	1	1	551	17,884
137,000	-	2	-	-	-	-	-	-	-	1	-	1	4	555	18,432
138,000	-	-	-	-	-	-	-	-	-	2	-	-	2	557	18,708

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
139,000	-	-	-	-	-	-	-	-	-	-	1	-	1	558	18,847
140,000	-	-	-	-	-	-	-	-	-	1	-	-	1	559	18,987
142,000	-	-	1	-	-	-	-	1	-	-	-	-	2	561	19,271
143,000	-	-	-	-	-	-	-	-	-	1	-	-	1	562	19,414
144,000	-	-	-	-	-	-	-	1	1	1	-	-	3	565	19,846
145,000	1	1	-	-	-	-	-	-	-	1	-	-	3	568	20,281
146,000	-	-	-	-	-	-	-	-	1	-	-	1	2	570	20,573
147,000	-	-	2	-	-	-	-	1	-	-	-	-	3	573	21,014
147,255	-	-	-	-	-	-	-	-	-	-	-	-	-	573	21,014
149,000	-	1	-	-	-	-	-	1	-	1	-	1	4	577	21,610
152,000	-	-	-	-	1	-	-	-	1	-	-	-	2	579	21,914
153,000	-	-	-	-	1	-	-	-	-	-	-	-	1	580	22,067
154,000	-	-	1	-	-	-	-	-	-	1	-	-	2	582	22,375
155,000	-	1	-	-	-	-	-	-	-	-	-	1	2	584	22,685
156,000	-	1	-	-	-	1	-	-	-	-	-	-	2	586	22,997
157,000	-	-	-	2	-	-	-	-	-	-	-	-	2	588	23,311
157,400	-	-	-	-	-	-	1	-	-	-	-	-	1	589	23,469
159,000	-	-	-	1	1	1	-	-	-	-	-	-	3	592	23,946
160,000	1	-	-	-	-	-	-	-	-	-	-	1	2	594	24,266
161,000	-	1	-	-	-	-	1	-	-	-	-	-	2	596	24,588
162,000	-	-	2	-	-	-	-	-	-	1	-	1	4	600	25,236
163,000	-	-	1	1	-	-	-	-	-	-	-	-	2	602	25,562
164,000	-	-	-	-	1	-	-	-	-	1	-	-	2	604	25,890
165,000	-	-	-	-	-	-	-	-	-	1	-	-	1	605	26,055
166,000	-	-	-	-	1	-	-	-	-	1	-	-	2	607	26,387
167,000	-	-	-	2	-	-	-	-	1	1	-	-	4	611	27,055
168,000	-	-	-	1	-	-	-	-	-	-	-	-	1	612	27,223
169,000	1	-	-	-	-	-	-	-	-	2	-	-	3	615	27,730
170,000	-	-	1	-	-	1	-	-	-	-	-	-	2	617	28,070
171,000	1	-	-	-	-	-	-	-	-	-	2	1	4	621	28,754
172,000	-	2	-	1	-	-	-	-	-	-	1	-	4	625	29,442
173,000	-	-	-	-	-	-	1	1	-	-	-	-	2	627	29,788
175,000	-	1	-	-	-	-	-	-	-	-	1	-	2	629	30,138

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
176,000	-	-	-	-	-	-	-	-	1	-	-	-	1	630	30,314
177,000	-	1	-	1	-	-	-	-	-	-	1	-	3	633	30,845
178,000	-	1	-	-	-	-	-	-	-	-	-	1	2	635	31,201
181,000	-	-	-	1	-	-	-	-	-	-	-	-	1	636	31,382
183,000	-	-	-	-	-	1	-	1	-	-	-	-	2	638	31,748
183,800	-	-	-	-	-	-	-	-	1	-	-	-	1	639	31,931
185,000	-	-	1	-	-	-	1	-	1	-	-	-	3	642	32,486
187,000	-	-	1	-	-	-	-	-	-	-	-	-	1	643	32,673
189,000	-	-	-	-	-	-	-	-	1	-	1	-	2	645	33,051
190,000	-	-	-	-	-	-	-	-	-	-	-	1	1	646	33,241
191,000	-	-	1	-	-	-	-	-	1	-	-	1	3	649	33,814
193,000	-	-	-	-	1	-	-	-	-	-	-	-	1	650	34,007
195,000	1	-	-	-	-	-	-	-	-	1	-	-	2	652	34,397
196,000	-	-	-	-	-	-	-	-	-	1	-	-	1	653	34,593
197,000	1	-	1	-	-	-	-	-	-	-	-	-	2	655	34,987
198,000	-	-	-	-	-	1	-	-	-	-	1	-	2	657	35,383
199,000	1	-	-	-	-	-	-	-	-	-	1	-	2	659	35,781
200,000	-	-	-	-	1	-	1	-	-	-	-	-	2	661	36,181
201,000	-	-	-	-	-	-	-	-	-	-	1	-	1	662	36,382
203,000	-	-	-	-	1	1	-	-	-	-	-	-	2	664	36,788
204,000	-	1	-	1	-	-	-	-	-	-	-	-	2	666	37,196
205,000	-	-	-	1	-	-	-	-	-	-	-	1	2	668	37,606
206,000	-	1	1	-	1	-	-	-	-	-	-	-	3	671	38,224
207,000	-	-	-	-	-	-	-	-	-	-	1	-	1	672	38,431
208,000	-	-	1	-	-	-	-	1	-	-	-	-	2	674	38,847
209,000	-	-	1	2	-	-	-	-	-	-	-	-	3	677	39,474
210,000	-	-	-	-	-	-	-	1	-	1	-	2	4	681	40,314
211,000	-	-	-	1	-	-	-	-	1	-	1	-	3	684	40,947
212,000	-	-	-	-	-	-	1	-	1	-	1	-	3	687	41,583
213,000	-	1	-	-	-	-	-	-	-	-	-	-	1	688	41,796
214,000	-	-	1	-	-	-	-	-	-	-	-	-	1	689	42,010
215,000	1	-	-	-	-	-	-	-	-	-	-	-	1	690	42,225
216,000	-	-	-	-	-	-	-	-	1	-	-	-	1	691	42,441

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
217,000	-	-	-	-	-	-	-	-	-	-	1	-	1	692	42,658
218,000	-	1	-	-	-	-	2	-	2	-	-	-	5	697	43,748
219,000	-	-	1	-	-	-	1	-	-	-	-	-	2	699	44,186
221,000	1	-	-	-	-	-	-	-	-	-	-	-	1	700	44,407
224,000	1	-	-	-	-	-	-	-	-	1	-	-	2	702	44,855
226,000	-	-	-	-	-	2	-	-	-	-	-	-	2	704	45,307
227,000	-	-	-	-	-	-	-	-	-	-	1	-	1	705	45,534
227,143	-	-	-	-	-	-	-	-	-	-	-	-	-	705	45,534
228,000	-	-	-	-	-	-	-	-	1	-	-	-	1	706	45,762
229,000	-	-	-	-	-	-	-	-	1	-	1	1	3	709	46,449
231,000	1	-	-	-	1	-	-	-	-	-	-	1	3	712	47,142
232,000	1	-	-	-	-	-	-	-	-	-	-	-	1	713	47,374
235,000	-	-	-	-	-	-	-	1	-	-	-	-	1	714	47,609
236,000	1	-	-	-	-	-	-	-	-	-	-	-	1	715	47,845
237,000	-	-	-	-	-	-	-	-	-	-	-	1	1	716	48,082
240,000	-	1	-	-	-	-	-	-	2	-	-	-	3	719	48,802
241,000	-	-	-	-	-	-	-	-	1	-	-	-	1	720	49,043
242,000	-	-	-	-	-	1	-	-	1	-	-	-	2	722	49,527
247,000	-	-	-	-	-	1	-	-	-	-	-	-	1	723	49,774
248,000	-	-	-	-	-	1	-	-	1	-	-	-	2	725	50,270
250,000	-	-	-	-	-	-	-	-	-	-	1	-	1	726	50,520
251,000	-	1	-	-	-	-	-	-	-	1	-	-	2	728	51,022
253,000	-	-	1	-	-	-	-	-	-	-	-	-	1	729	51,275
253,380	-	-	-	-	-	-	-	-	-	-	-	5	5	734	52,542
254,000	-	-	-	-	-	-	-	-	-	1	-	-	1	735	52,796
255,000	-	-	-	-	-	-	1	1	-	-	-	-	2	737	53,306
258,000	-	-	-	1	-	-	-	-	-	-	-	1	2	739	53,822
259,000	-	-	1	-	-	-	-	1	-	-	-	-	2	741	54,340
260,000	-	-	-	1	-	-	-	-	-	-	1	-	2	743	54,860
261,000	-	1	-	1	-	-	-	-	-	-	-	-	2	745	55,382
266,000	-	-	-	-	-	-	-	-	1	-	-	-	1	746	55,648
267,000	-	-	-	1	-	-	-	-	-	-	-	-	1	747	55,915
269,000	-	-	-	-	1	-	-	-	-	-	-	-	1	748	56,184

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
270,000	-	-	-	1	-	-	-	-	-	-	2	-	3	751	56,994
271,000	-	-	1	-	-	-	-	-	-	1	-	-	2	753	57,536
273,000	-	-	-	-	-	-	-	-	1	-	-	-	1	754	57,809
274,000	-	-	-	-	-	-	1	-	-	-	-	-	1	755	58,083
275,000	-	-	-	-	-	-	1	-	-	1	-	-	2	757	58,633
275,688	-	-	-	-	-	-	-	-	-	-	-	1	1	758	58,909
277,000	-	-	-	1	-	-	-	-	-	-	-	-	1	759	59,186
278,000	-	-	1	-	-	1	-	-	-	-	-	-	2	761	59,742
279,000	-	-	-	-	1	-	-	-	-	-	-	-	1	762	60,021
280,000	-	-	-	-	-	-	-	-	-	1	-	-	1	763	60,301
281,000	-	-	-	1	-	-	-	-	-	-	-	-	1	764	60,582
282,000	-	1	-	-	-	-	-	-	-	-	-	-	1	765	60,864
283,000	-	-	-	-	-	-	-	-	-	1	-	-	1	766	61,147
285,000	-	-	-	-	1	-	-	-	-	-	-	-	1	767	61,432
286,000	-	-	-	-	1	-	-	-	-	-	-	-	1	768	61,718
288,000	-	-	-	-	-	-	1	-	-	-	1	-	2	770	62,294
289,000	-	-	1	-	-	-	-	-	-	-	-	-	1	771	62,583
290,000	1	-	-	1	-	-	-	2	-	-	1	-	5	776	64,033
294,000	-	-	-	-	2	-	-	-	-	-	-	-	2	778	64,621
296,000	-	-	-	1	-	-	-	-	-	-	-	-	1	779	64,917
300,000	-	-	-	-	1	-	-	1	-	1	-	-	3	782	65,817
301,000	1	-	-	-	-	-	1	-	-	-	-	-	2	784	66,419
302,000	-	-	-	-	-	-	-	-	-	1	1	-	2	786	67,023
303,000	-	-	-	-	-	-	1	-	-	-	-	-	1	787	67,326
304,000	-	-	-	-	-	-	-	-	-	-	-	1	1	788	67,630
306,000	-	-	-	1	-	-	-	-	-	2	-	-	3	791	68,548
307,000	-	-	-	-	-	-	-	-	-	-	1	-	1	792	68,855
308,000	-	-	-	-	1	-	-	-	-	-	1	-	2	794	69,471
308,333	-	-	-	-	-	1	-	-	-	-	-	-	1	795	69,779
309,000	-	-	-	-	-	-	-	1	-	-	1	-	2	797	70,397
310,000	-	-	-	-	2	-	1	-	-	-	-	-	3	800	71,327
311,000	-	-	-	-	-	-	-	-	-	-	1	-	1	801	71,638
312,000	-	-	-	1	-	-	-	-	-	-	1	-	2	803	72,262

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
313,000	-	-	-	-	-	-	-	-	-	-	1	-	1	804	72,575
314,000	-	-	-	-	-	-	-	-	-	1	-	-	1	805	72,889
314,200	-	-	-	-	-	-	-	-	-	1	-	-	1	806	73,204
315,000	-	-	-	-	-	-	-	2	-	-	-	-	2	808	73,834
317,000	1	-	-	-	-	-	-	-	-	-	-	-	1	809	74,151
318,000	-	-	-	-	-	-	-	1	-	-	1	-	2	811	74,787
320,000	-	-	1	-	-	-	-	-	-	1	1	-	3	814	75,747
321,000	1	-	-	1	-	-	-	-	-	-	1	-	3	817	76,710
322,000	-	-	-	-	-	1	-	-	-	-	-	-	1	818	77,032
323,000	-	-	1	1	-	-	1	-	-	-	-	-	3	821	78,001
324,000	-	-	-	-	-	-	-	-	-	1	-	-	1	822	78,325
325,000	-	-	-	-	-	-	-	-	-	1	-	-	1	823	78,650
326,000	-	-	-	-	1	-	-	-	-	-	-	-	1	824	78,976
327,000	1	-	-	-	-	-	-	-	-	-	-	-	1	825	79,303
328,000	1	-	-	-	-	-	-	-	-	-	-	-	1	826	79,631
329,000	-	-	-	-	1	-	-	-	-	-	-	1	2	828	80,289
330,000	1	-	-	-	1	1	-	-	-	-	-	1	4	832	81,609
331,000	-	-	-	-	1	-	-	-	-	-	-	-	1	833	81,940
333,000	-	-	-	1	-	-	-	-	-	-	-	-	1	834	82,273
334,000	-	-	-	-	-	-	-	1	1	-	-	-	2	836	82,941
335,000	-	-	-	-	1	-	-	-	1	1	-	-	3	839	83,946
337,600	-	-	-	-	-	-	-	-	1	-	-	-	1	840	84,283
340,000	-	-	-	-	1	-	-	-	-	-	-	-	1	841	84,623
342,000	-	-	1	-	-	-	-	-	-	-	-	-	1	842	84,965
343,000	1	-	-	-	-	2	-	-	-	1	-	-	4	846	86,337
344,000	-	-	-	-	1	-	-	-	-	-	2	-	3	849	87,369
346,000	-	-	-	1	-	-	-	-	-	-	-	-	1	850	87,715
347,000	1	-	-	-	-	-	-	-	-	-	-	-	1	851	88,062
349,000	-	-	-	-	-	1	-	-	-	-	-	-	1	852	88,411
351,000	-	-	-	-	-	-	-	-	-	-	-	1	1	853	88,762
352,000	-	-	-	-	-	-	-	-	-	1	1	-	2	855	89,466
353,000	-	-	-	-	1	-	-	-	-	-	-	-	1	856	89,819
355,000	1	-	-	-	-	-	-	1	-	-	1	1	4	860	91,239

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
357,000	-	-	-	-	-	-	-	-	-	1	-	-	1	861	91,596
358,000	-	-	-	-	-	-	1	-	-	-	-	-	1	862	91,954
360,000	-	-	-	-	-	-	-	-	-	1	-	-	1	863	92,314
362,000	-	-	-	-	-	1	-	-	-	-	-	-	1	864	92,676
363,000	-	-	-	-	-	-	-	-	-	1	-	-	1	865	93,039
364,000	-	-	-	-	-	-	-	-	2	-	-	-	2	867	93,767
365,000	-	-	-	1	-	-	-	1	-	-	-	-	2	869	94,497
367,000	-	-	-	1	-	-	-	1	-	-	-	-	2	871	95,231
369,000	-	-	1	-	1	-	-	-	-	-	-	-	2	873	95,969
370,000	-	-	-	-	-	1	-	-	-	-	-	-	1	874	96,339
371,000	-	-	-	-	-	-	-	-	-	-	-	1	1	875	96,710
372,000	-	-	-	-	-	-	-	-	1	-	-	-	1	876	97,082
373,000	-	-	-	-	2	-	-	-	-	-	1	-	3	879	98,201
375,000	-	-	-	-	-	-	-	-	1	-	-	-	1	880	98,576
376,000	-	-	-	-	1	-	-	-	-	-	-	-	1	881	98,952
377,000	-	-	-	-	1	-	-	-	-	-	-	-	1	882	99,329
378,000	-	-	-	1	-	-	-	-	-	-	-	-	1	883	99,707
379,000	-	-	-	-	1	-	-	-	-	-	-	-	1	884	100,086
379,980	-	-	-	-	-	-	-	-	-	-	-	1	1	885	100,466
380,000	1	-	-	-	-	-	-	-	-	-	-	-	1	886	100,846
381,000	-	-	-	-	-	-	-	-	-	-	1	-	1	887	101,227
383,000	-	-	-	-	-	-	-	-	-	-	-	1	1	888	101,610
384,000	-	1	-	-	-	-	-	-	-	-	-	-	1	889	101,994
385,000	-	-	-	-	1	-	-	-	1	1	-	-	3	892	103,149
385,467	-	-	-	-	-	-	-	-	1	-	-	-	1	893	103,535
386,000	-	-	-	-	-	-	1	-	-	-	-	-	1	894	103,921
387,000	1	-	-	-	-	-	-	-	-	-	-	-	1	895	104,308
389,000	-	-	-	-	-	-	-	-	1	-	-	-	1	896	104,697
390,000	-	-	-	1	-	-	-	-	-	-	-	-	1	897	105,087
391,000	-	-	-	-	1	-	-	-	-	-	1	1	3	900	106,260
392,000	-	-	-	-	-	-	-	-	-	1	-	-	1	901	106,652
394,000	-	-	-	-	-	-	-	-	-	1	-	-	1	902	107,046
395,000	1	-	-	-	-	-	-	-	-	-	-	-	1	903	107,441

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
398,000	-	-	-	-	-	-	1	-	-	-	-	-	1	904	107,839
400,000	-	-	-	-	-	-	-	-	-	1	-	-	1	905	108,239
401,000	-	-	-	-	-	-	-	-	-	-	-	1	1	906	108,640
404,000	-	-	-	-	1	-	-	1	-	-	1	-	3	909	109,852
406,000	1	-	-	1	-	-	-	-	-	-	1	-	3	912	111,070
409,000	-	-	-	-	-	-	-	-	1	-	-	-	1	913	111,479
410,000	-	-	-	-	1	-	-	-	-	-	1	-	2	915	112,299
411,000	-	-	-	-	-	-	1	1	-	-	-	-	2	917	113,121
412,000	-	-	-	-	-	-	-	1	-	-	-	-	1	918	113,533
413,000	-	1	-	-	-	-	-	-	-	-	-	-	1	919	113,946
414,000	-	-	1	-	1	-	-	-	-	1	-	-	3	922	115,188
417,000	-	-	-	-	1	-	-	-	-	-	-	-	1	923	115,605
418,000	-	-	-	-	-	-	-	-	-	1	-	-	1	924	116,023
421,000	-	-	-	-	-	-	1	-	-	-	-	-	1	925	116,444
422,000	-	1	-	-	1	1	-	-	1	-	-	-	4	929	118,132
424,000	-	-	-	-	-	-	-	-	1	-	-	-	1	930	118,556
426,000	-	-	-	-	-	-	-	-	-	1	-	-	1	931	118,982
427,000	-	-	1	-	-	-	-	-	-	-	-	-	1	932	119,409
427,384	-	-	-	-	-	-	-	1	-	-	-	-	1	933	119,836
431,000	1	-	-	-	-	-	-	-	-	-	-	-	1	934	120,267
432,000	-	-	-	-	1	-	-	-	-	-	-	-	1	935	120,699
433,000	-	-	-	-	-	-	-	1	-	-	-	-	1	936	121,132
434,000	-	-	-	-	-	-	1	-	-	-	-	-	1	937	121,566
435,000	-	-	-	-	-	1	-	-	-	-	-	-	1	938	122,001
436,000	-	-	-	-	-	-	-	-	-	2	-	1	3	941	123,309
437,000	-	-	-	-	-	-	-	1	-	-	-	-	1	942	123,746
438,000	-	-	-	-	-	-	-	1	-	-	-	1	2	944	124,622
439,000	-	-	-	-	1	-	-	-	-	-	-	-	1	945	125,061
440,000	-	-	1	-	-	-	-	-	-	-	-	-	1	946	125,501
442,000	-	-	-	-	-	-	1	-	1	-	-	-	2	948	126,385
443,000	-	-	-	-	1	-	-	-	-	1	-	-	2	950	127,271
445,000	-	-	-	1	-	-	-	-	-	-	-	-	1	951	127,716
448,000	-	-	1	-	-	-	-	-	-	1	-	-	2	953	128,612

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
451,000	-	-	-	-	-	-	1	-	-	-	-	-	1	954	129,063
453,000	-	-	-	-	1	-	-	-	-	-	-	-	1	955	129,516
457,000	-	-	-	-	-	-	1	-	-	-	-	-	1	956	129,973
459,000	-	-	-	-	1	-	-	-	-	-	-	-	1	957	130,432
460,000	-	-	-	-	-	-	-	-	-	1	-	-	1	958	130,892
461,000	-	-	-	-	1	-	-	-	1	-	-	1	3	961	132,275
462,000	-	-	-	-	-	-	-	-	1	-	-	-	1	962	132,737
463,000	-	-	-	-	-	-	1	-	1	-	-	-	2	964	133,663
468,000	-	-	-	-	1	-	-	-	-	-	-	-	1	965	134,131
469,000	-	1	-	-	-	-	-	-	-	-	1	-	2	967	135,069
470,000	-	-	-	-	-	-	-	-	-	1	-	-	1	968	135,539
472,000	-	1	-	-	-	-	-	-	1	-	-	-	2	970	136,483
473,000	-	-	1	-	-	-	-	1	-	-	-	-	2	972	137,429
476,000	-	-	-	-	-	-	-	1	1	1	-	-	3	975	138,857
478,000	-	-	-	1	-	-	-	-	-	-	-	-	1	976	139,335
480,000	-	-	-	-	-	-	-	1	-	-	-	-	1	977	139,815
481,000	-	-	-	-	1	-	-	-	-	2	-	-	3	980	141,258
482,000	-	-	-	-	1	-	-	-	1	-	-	-	2	982	142,222
482,808	-	-	-	-	-	-	-	1	-	-	-	-	1	983	142,705
483,513	-	-	-	-	-	-	-	-	-	-	-	-	-	983	142,705
484,000	-	-	-	-	-	-	-	-	1	-	-	-	1	984	143,189
487,000	-	-	-	-	-	-	-	-	-	2	-	-	2	986	144,163
491,000	-	-	-	1	1	-	-	-	-	-	-	-	2	988	145,145
492,000	-	-	-	-	-	-	-	-	-	1	-	-	1	989	145,637
496,000	-	-	-	-	-	1	-	-	-	-	-	-	1	990	146,133
497,000	1	-	-	-	-	-	-	-	-	-	-	-	1	991	146,630
500,000	-	-	-	-	-	1	-	-	-	-	-	-	1	992	147,130
505,000	-	-	-	-	-	-	1	-	-	-	-	-	1	993	147,635
508,000	-	-	-	-	-	-	1	-	-	-	-	-	1	994	148,143
512,000	-	-	-	-	-	1	-	-	-	-	-	-	1	995	148,655
514,000	-	-	-	-	-	-	-	-	-	-	-	1	1	996	149,169
515,000	-	-	-	-	2	-	-	-	-	-	-	-	2	998	150,199
518,000	-	-	-	-	-	-	-	-	-	-	1	-	1	999	150,717

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
520,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,001	151,757
521,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,002	152,278
522,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,003	152,800
523,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,004	153,323
524,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,005	153,847
525,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,006	154,372
527,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,007	154,899
529,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,008	155,428
532,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,009	155,960
536,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,010	156,496
537,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,011	157,033
538,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,012	157,571
540,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,013	158,111
542,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,014	158,653
543,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,015	159,196
544,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,016	159,740
545,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,017	160,285
546,429	-	-	-	-	-	-	-	-	-	-	-	-	-	1,017	160,285
551,000	-	-	-	1	-	-	-	-	-	-	1	-	2	1,019	161,387
553,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,020	161,940
555,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,021	162,495
557,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,022	163,052
559,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,023	163,611
564,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,024	164,175
565,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,026	165,305
567,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,027	165,872
570,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,028	166,442
571,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,029	167,013
573,000	-	-	-	-	-	-	-	2	-	-	-	-	2	1,031	168,159
574,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,032	168,733
575,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,033	169,308
577,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,034	169,885
578,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,035	170,463

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
579,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,036	171,042
581,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,037	171,623
581,445	-	-	-	-	-	-	-	1	-	-	-	-	1	1,038	172,204
584,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,039	172,788
587,000	-	-	-	-	1	1	1	-	-	-	-	-	3	1,042	174,549
590,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,043	175,139
592,200	-	1	-	-	-	-	-	-	-	-	-	-	1	1,044	175,731
595,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,045	176,326
597,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,046	176,923
601,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,047	177,524
605,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,048	178,129
606,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,049	178,735
615,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,050	179,350
616,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,051	179,966
617,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,052	180,583
618,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,053	181,201
622,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,054	181,823
628,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,055	182,451
629,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,056	183,080
630,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,057	183,710
634,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,058	184,344
638,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,059	184,982
640,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,060	185,622
643,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,061	186,265
646,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,062	186,911
653,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,064	188,217
656,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,065	188,873
657,000	-	-	-	1	-	-	1	-	-	-	-	-	2	1,067	190,187
659,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,068	190,846
660,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,070	192,166
662,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,071	192,828
664,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,073	194,156
665,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,074	194,821

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
668,000	-	-	-	-	1	1	-	-	-	-	-	-	2	1,076	196,157
669,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,078	197,495
671,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,079	198,166
672,000	-	-	-	-	-	1	-	1	-	-	-	-	2	1,081	199,510
674,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,082	200,184
678,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,083	200,862
679,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,084	201,541
683,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,085	202,224
685,467	-	-	-	-	-	-	-	-	1	-	-	-	1	1,086	202,910
687,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,087	203,597
690,000	-	-	-	-	-	-	-	-	-	2	-	-	2	1,089	204,977
700,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,090	205,677
704,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,091	206,381
706,000	-	-	-	-	-	-	-	-	-	-	2	-	2	1,093	207,793
709,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,094	208,502
713,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,095	209,215
726,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,096	209,941
729,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,097	210,670
734,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,098	211,404
734,449	-	-	-	-	-	-	1	-	-	-	-	-	1	1,099	212,138
740,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,100	212,878
741,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,101	213,619
742,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,102	214,361
744,000	-	-	-	1	-	-	-	-	1	-	-	-	2	1,104	215,849
747,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,105	216,596
749,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,106	217,345
751,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,107	218,096
761,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,108	218,857
762,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,109	219,619
767,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,110	220,386
771,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,111	221,157
779,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,113	222,715
780,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,115	224,275

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
785,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,116	225,060
786,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,117	225,846
793,020	-	-	-	-	-	-	-	-	-	-	1	-	1	1,118	226,639
799,000	-	-	-	1	-	-	-	-	1	-	-	-	2	1,120	228,237
805,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,121	229,042
806,315	-	-	-	-	-	-	1	-	-	-	-	-	1	1,122	229,849
807,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,123	230,656
808,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,124	231,464
812,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,126	233,088
815,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,127	233,903
821,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,128	234,724
822,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,129	235,546
826,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,130	236,372
827,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,131	237,199
833,571	-	-	-	-	-	-	-	-	-	-	-	-	-	1,131	237,199
851,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,132	238,050
865,000	-	-	-	1	-	-	-	-	1	-	-	-	2	1,134	239,780
866,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,135	240,646
868,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,136	241,514
871,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,137	242,385
874,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,138	243,259
881,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,139	244,140
882,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,140	245,022
888,925	-	-	-	-	-	-	-	-	-	-	1	-	1	1,141	245,911
889,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,142	246,800
891,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,143	247,691
897,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,144	248,588
900,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,145	249,488
901,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,146	250,389
905,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,147	251,294
906,000	-	-	-	-	-	-	-	1	2	-	-	-	3	1,150	254,012
912,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,152	255,836
922,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,153	256,758

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
946,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,154	257,704
948,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,155	258,652
949,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,156	259,601
953,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,157	260,554
955,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,158	261,509
959,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,159	262,468
968,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,160	263,436
979,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,161	264,415
981,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,162	265,396
1,000,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,163	266,396
1,002,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,164	267,398
1,004,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,165	268,402
1,016,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,166	269,418
1,018,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,167	270,436
1,020,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,168	271,456
1,026,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,169	272,482
1,028,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,170	273,510
1,030,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,171	274,540
1,032,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,172	275,572
1,039,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,173	276,611
1,045,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,174	277,656
1,055,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,175	278,711
1,073,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,176	279,784
1,077,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,177	280,861
1,081,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,178	281,942
1,087,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,179	283,029
1,096,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,180	284,125
1,101,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,181	285,226
1,112,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,182	286,338
1,138,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,183	287,476
1,139,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,184	288,615
1,141,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,185	289,756
1,143,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,186	290,899

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,152,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,187	292,051
1,164,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,188	293,215
1,192,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,189	294,407
1,220,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,190	295,627
1,222,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,191	296,849
1,227,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,192	298,076
1,233,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,193	299,309
1,234,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,194	300,543
1,236,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,195	301,779
1,255,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,196	303,034
1,268,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,197	304,302
1,269,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,198	305,571
1,281,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,199	306,852
1,289,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,200	308,141
1,304,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,201	309,445
1,324,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,202	310,769
1,330,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,203	312,099
1,341,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,204	313,440
1,371,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,205	314,811
1,377,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,206	316,188
1,383,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,207	317,571
1,402,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,208	318,973
1,432,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,209	320,405
1,446,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,210	321,851
1,470,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,211	323,321
1,475,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,212	324,796
1,489,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,213	326,285
1,511,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,214	327,796
1,516,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,215	329,312
1,569,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,216	330,881
1,575,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,217	332,456
1,586,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,218	334,042
1,597,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,219	335,639

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,649,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,220	337,288
1,731,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,221	339,019
1,758,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,222	340,777
1,769,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,223	342,546
1,842,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,224	344,388
1,892,696	-	-	-	-	-	1	-	-	-	-	-	-	1	1,225	346,280
1,898,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,226	348,178
2,059,000	-	-	-	-	-	-	-	-		-	-	-	-	1,226	348,178
2,224,890	-	-	-	-	-	-	-	-	-	-	-	1	1	1,227	350,403
2,314,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,228	352,717
2,320,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,229	355,037
2,425,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,230	357,462
2,442,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,231	359,904
2,746,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,232	362,650
3,019,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,233	365,669
3,135,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,234	368,804
3,179,900	-	-	-	-	-	-	-	1	-	-	-	-	1	1,235	371,984
4,020,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,236	376,004
4,039,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,237	380,043
9,962,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,238	390,005
-	-	-	-		-	-	-	-	-	-	-	-	-	1,238	390,005
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,238	390,005
-	-	-	-	-	-	-	-	-	-	-	-		-	1,238	390,005
-	-	-	-	-	-	-	-	-	-	-	-		-	1,238	390,005
-	-	-	-	-	-	-	-	-		-	-	-	-	1,238	390,005
-	-	-	-	-	-		-	-	-	-	-	-	-	1,238	390,005
-	-	-	-	-	-		-	-	-	-	-	-	-	1,238	390,005
-	-	-	-	-		-	-	-	-	-	-		-	1,238	390,005
-													-	1,238	390,005
-													-	1,238	390,005
Totals	94	95	100	101	101	104	107	105	104	108	108	111	1,238	Median	
									Average Usage				315,028	Billing	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
									Median Usage				171,000	619	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	-	-	-	-	-	-	-	-	-	2	1	3	3	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
-													-	3	-
-													-	3	-
-													-	3	-
Totals	-	-	-	-	-	-	-	-	-	-	2	1	3	Median	
									Average Usage				-	Billing	
									Median Usage				157,000	2	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	1	1	-	-	1	2	6	6	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007

Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
125,700	125,700	-	-	-	-	-	-	-	-	-	-	1	-	1	7	126
184,700	184,700	-	-	-	1	-	-	-	-	-	-	-	-	1	8	310
185,700	185,700	-	1	-	-	-	-	-	-	-	-	-	-	1	9	496
210,700	210,700	-	1	-	-	-	-	-	-	-	-	-	-	1	10	707
222,700	222,700	-	-	1	-	-	-	-	-	-	-	-	-	1	11	930
225,700	225,700	-	-	-	-	-	1	-	-	-	-	-	-	1	12	1,155
228,700	228,700	-	-	-	1	-	-	-	-	-	-	-	-	1	13	1,384
235,700	235,700	-	-	-	-	1	-	-	-	-	-	-	-	1	14	1,620
245,700	245,700	1	-	-	-	-	-	-	-	-	-	-	-	1	15	1,865
247,700	247,700	-	-	1	-	-	-	-	-	-	-	-	-	1	16	2,113
369,700	369,700	-	-	-	-	1	-	-	-	-	-	-	-	1	17	2,483
466,700	466,700	-	-	-	-	-	-	-	-	-	1	-	-	1	18	2,949
548,700	548,700	1	-	-	-	-	-	-	-	-	-	-	-	1	19	3,498

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Irrigation

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
970,700	970,700	-	-	-	-	-	-	1	-	-	-	-	-	1	20	4,469
1,021,700	1,021,700	-	-	-	-	-	-	-	-	1	-	-	-	1	21	5,491
1,355,700	1,355,700	-	-	-	-	-	-	-	-	-	1	-	-	1	22	6,846
1,385,700	1,385,700	-	-	-	-	-	-	-	-	1	-	-	-	1	23	8,232
1,799,700	1,799,700	-	-	-	-	-	-	-	1	-	-	-	-	1	24	10,032
	-													-	24	10,032
	-													-	24	10,032
	-													-	24	10,032
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24	Median	
										Average Usage				417,983	Billing	
										Median Usage				227,200	12	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	-	-	-	-	-	-	-	-	-	2	2	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
22,000	1	-	-	-	-	-	-	-	-	-	-	-	1	3	22
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	22
87,000	-	-	-	1	-	-	-	-	-	-	-	-	1	4	109
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	109
128,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5	237
139,000	-	-	-	-	-	-	-	-	-	-	1	-	1	6	376
149,000	-	-	-	-	-	-	-	-	1	-	-	-	1	7	525
191,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8	716
201,000	-	-	-	-	1	-	-	-	-	-	-	-	1	9	917
211,000	-	-	-	-	-	-	1	-	-	-	-	-	1	10	1,128
238,000	-	-	-	-	-	-	-	1	-	-	-	-	1	11	1,366
287,000	-	-	-	-	-	1	-	-	-	-	-	-	1	12	1,653
-													-	12	1,653
-													-	12	1,653
-													-	12	1,653
-													-	12	1,653
Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	Median	
									Average Usage				137,750	Billing	
									Median Usage				145,000	6	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch CAP Water

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	1	-	1	-	-	-	-	1	1	5	5	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch CAP Water

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch CAP Water

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch CAP Water

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
1,919,775	-	-	-	-	-	-	-	-	-	1	-	-	1	6	1,920
7,706,777	-	-	-	-	-	-	-	1	-	-	-	-	1	7	9,627
9,955,786	-	-	-	-	-	-	-	-	1	-	-	-	1	8	19,582
12,433,776	-	-	-	-	-	-	1	-	-	-	-	-	1	9	32,016
-	-	-	-	-									-	9	32,016
-													-	9	32,016
Totals	-	-	1	1	-	1	1	1	1	1	1	1	9	Median	
									Average Usage				3,557,346	Billing	
									Median Usage				-	5	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 34 Inch Construction

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-		
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 1 Inch Construction

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-													-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-		
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-													-	-	-
1,000													-	-	-
2,000													-	-	-
3,000													-	-	-
4,000													-	-	-
5,000													-	-	-
6,000													-	-	-
7,000													-	-	-
8,000													-	-	-
9,000													-	-	-
10,000													-	-	-
11,000													-	-	-
12,000													-	-	-
13,000													-	-	-
14,000													-	-	-
15,000													-	-	-
16,000													-	-	-
17,000													-	-	-
18,000													-	-	-
19,000													-	-	-
20,000													-	-	-
21,000													-	-	-
22,000													-	-	-
23,000													-	-	-
24,000													-	-	-
25,000													-	-	-
26,000													-	-	-
27,000													-	-	-
28,000													-	-	-
29,000													-	-	-
30,000													-	-	-
31,000													-	-	-
32,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000													-	-	-
34,000													-	-	-
35,000													-	-	-
36,000													-	-	-
37,000													-	-	-
38,000													-	-	-
39,000													-	-	-
40,000													-	-	-
41,000													-	-	-
42,000													-	-	-
43,000													-	-	-
44,000													-	-	-
45,000													-	-	-
46,000													-	-	-
47,000													-	-	-
48,000													-	-	-
49,000													-	-	-
50,000													-	-	-
51,000													-	-	-
52,000													-	-	-
53,000													-	-	-
54,000													-	-	-
55,000													-	-	-
56,000													-	-	-
57,000													-	-	-
58,000													-	-	-
59,000													-	-	-
60,000													-	-	-
61,000													-	-	-
62,000													-	-	-
63,000													-	-	-
64,000													-	-	-
65,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000													-	-	-
67,000													-	-	-
68,000													-	-	-
69,000													-	-	-
70,000													-	-	-
71,000													-	-	-
72,000													-	-	-
73,000													-	-	-
74,000													-	-	-
75,000													-	-	-
76,000													-	-	-
77,000													-	-	-
78,000													-	-	-
79,000													-	-	-
80,000													-	-	-
81,000													-	-	-
82,000													-	-	-
83,000													-	-	-
84,000													-	-	-
85,000													-	-	-
86,000													-	-	-
87,000													-	-	-
88,000													-	-	-
89,000													-	-	-
90,000													-	-	-
91,000													-	-	-
92,000													-	-	-
93,000													-	-	-
94,000													-	-	-
95,000													-	-	-
96,000													-	-	-
97,000													-	-	-
98,000													-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 2 Inch Construction

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000													-	-	-
100,000													-	-	-
-													-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-		
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Construction -

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	15	-	6	-	-	26	5	52	52	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	-
2,000	-	-	-	-	-	-	-	-	-	2	-	-	2	54	4
3,000	-	-	-	-	1	-	-	-	-	-	1	-	2	56	10
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	10
5,000	-	-	-	-	-	-	1	-	-	-	-	-	1	57	15
6,000	-	-	1	-	-	-	-	-	-	1	-	-	2	59	27
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	59	27
8,000	-	-	-	1	-	-	-	-	-	-	-	-	1	60	35
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	35
10,000	-	-	-	-	-	-	1	-	-	-	-	-	1	61	45
11,000	-	1	-	-	-	-	-	-	-	-	-	-	1	62	56
12,000	-	-	-	-	-	-	-	1	-	-	-	-	1	63	68
13,000	-	-	-	1	-	-	-	-	-	-	-	-	1	64	81
14,000	-	1	1	-	-	-	1	-	-	-	-	-	3	67	123
15,000	-	3	-	-	-	-	-	-	-	-	-	1	4	71	183
16,000	-	-	-	-	-	-	-	1	-	-	-	-	1	72	199
17,000	-	-	-	-	-	-	-	-	-	1	-	-	1	73	216
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	216
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	216
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	216
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	216
22,000	-	-	-	-	1	-	-	-	-	-	-	3	4	77	304
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	77	304
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	77	304
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	77	304
26,000	-	7	-	-	-	-	-	-	-	-	-	-	7	84	486
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	486
28,000	8	-	-	-	-	-	1	-	-	-	-	-	9	93	738
29,000	1	-	-	-	-	-	-	-	-	-	-	-	1	94	767
30,000	-	-	-	-	-	-	-	-	-	-	1	1	2	96	827
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	96	827
32,000	-	-	-	1	-	-	-	-	-	-	-	-	1	97	859
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	859
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	859
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	859
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	859

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	859
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	859
39,000	1	-	-	-	-	-	-	-	-	-	-	-	1	98	898
40,000	1	1	-	-	-	-	-	-	-	-	-	-	2	100	978
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	978
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	978
43,000	-	-	-	-	-	-	1	-	-	-	-	-	1	101	1,021
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,021
45,000	-	-	-	2	-	-	-	-	-	-	-	-	2	103	1,111
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	1,111
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	1,111
48,000	-	-	-	-	-	-	-	-	1	-	-	-	1	104	1,159
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	1,159
61,000	-	-	-	-	-	1	-	1	-	-	-	-	2	106	1,281
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,281
75,000	-	-	-	-	-	-	-	1	-	-	-	-	1	107	1,356
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	1,356
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	1,356
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	1,356
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	1,356
80,000	-	-	-	1	-	-	-	-	-	-	-	-	1	108	1,436
81,000	-	1	-	-	-	-	-	-	-	-	-	-	1	109	1,517
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	1,517
99,000	-	-	-	-	1	-	-	-	-	-	-	-	1	110	1,616
100,000	-	-	-	1	-	-	-	-	-	-	-	-	1	111	1,716
101,600	-	-	-	-	-	-	-	-	-	-	1	-	1	112	1,818
102,000	-	-	-	-	-	-	-	-	1	-	-	-	1	113	1,920
103,701	-	-	-	-	-	1	-	-	-	-	-	-	1	114	2,023
105,200	-	-	-	-	-	-	-	-	-	1	-	-	1	115	2,129
117,000	-	-	-	1	-	-	-	-	-	-	-	-	1	116	2,246
128,000	-	-	-	4	-	-	-	-	-	-	-	-	4	120	2,758
136,200	1	-	-	-	-	-	-	-	-	-	-	-	1	121	2,894
156,000	-	-	-	-	-	-	-	-	-	1	-	-	1	122	3,050
178,462	-	-	-	1	-	-	-	-	-	-	-	-	1	123	3,228
195,652	-	-	-	-	-	-	-	-	1	-	-	-	1	124	3,424

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
210,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124	3,424
245,400	-	-	-	-	-	1	-	-	-	-	-	-	1	125	3,669
246,000	-	-	-	-	1	-	-	-	-	-	-	-	1	126	3,915
251,000	-	-	-	1	-	-	-	-	-	-	-	-	1	127	4,166
253,157	-	-	-	-	-	-	-	-	-	-	-	-	-	127	4,166
256,000	-	-	-	-	-	-	-	-	-	-	-	1	1	128	4,422
287,000	-	1	-	-	-	-	-	-		-	-	-	1	129	4,709
335,000	-	-	-	-	-	-	-	-	1	-	-	-	1	130	5,044
336,600	-	-	-	-	-	-	-	-	1	-	-	-	1	131	5,381
349,800	-	-	-	-	1	-	-	-	-	-	-	-	1	132	5,731
354,400	-	-	-	-	-	-	-	1	-	-	-	-	1	133	6,085
378,800	-	-	-	-	-	-	-	-	1	-	-	-	1	134	6,464
385,000	-	-	-	-	-	-	-	-	-	-	-	1	1	135	6,849
386,400	-	1	-	-	-	-	-	-	-	-	-	-	1	136	7,235
455,099	-	-	-	-	-	-	-	-	-	1	-	-	1	137	7,690
493,328	-	-	-	-	-	1	-	-	-	-	-	-	1	138	8,184
517,472	-	-	-	-	-	-	-		-	-	-	-	-	138	8,184
629,623	-	-	-	-	-	-	-	1	-	-	-	-	1	139	8,813
675,000	-	-	-	-	-	-	-	-	-	-	-	-	-	139	8,813
702,556	-	-	-	-	-	-	2	-	-	-	-	-	2	141	10,218
770,699	-	-	-	-	1	-	-	-	-	-	-	-	1	142	10,989
794,000	-	-	1	-	-	-	-	-	-	-	-	-	1	143	11,783
829,000	-	-	1	-	-	-	-	-	-	-	-	-	1	144	12,612
849,200	-	-	-	-	-	-	-	1	-	-	-	-	1	145	13,461
862,000	-	-	-	-	-	-	-	1	-	-	-	-	1	146	14,323
877,979	-	-	-	-	1	-	-	-	-	-	-	-	1	147	15,201
884,901	-	-	-	-	-	-	-	-	-	-	1	-	1	148	16,086
971,760	-	-	-	-	-	-	-	1	-	-	-	-	1	149	17,058
984,472	-	-	-	-	-	-	-		-	-	-	-	-	149	17,058
1,000,600	-	-	-	-	-	-	-	-	-	-	1	-	1	150	18,059
1,494,901	-	-	-	-	-	-	-	1	-	-	-	-	1	151	19,553
1,522,101	-	-	-	-	-	1	-	-	-	-	-	-	1	152	21,076
1,528,200	-	-	-	-	-	-	-	-	1	-	-	-	1	153	22,604
1,553,200	-	-	-	-	-	-	1	-	-	-	-	-	1	154	24,157
1,558,859	-	-	-	-	-	-	-	-	1	-	-	-	1	155	25,716
1,656,619	-	-	-	-	-	-	-	-	-	1	-	-	1	156	27,372
1,685,800	-	-	-	-	-	1	-	-	-	-	-	-	1	157	29,058

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
1,727,050	-	-	-	-	-	-	-	-	-	-		-	-	157	29,058
1,839,301	-	-	-	-	-	-	1	-	-	-	-	-	1	158	30,897
1,858,000	-	-	-	-	-	-	-	-		-	-	-	-	158	30,897
2,640,699	-	-	-	-	1	-	-	-	-	-	-	-	1	159	33,538
3,575,618	-	-	-	-	-	-	-	-	-	-	-		-	159	33,538
3,727,141	-	-	-	-	-	-	-	-	-		-	-	-	159	33,538
4,236,000	-	-	-	-	-	-	-	-	-	-	-		-	159	33,538
6,391,304	-	-	-	-	-	-	1	-	-	-	-	-	1	160	39,930
7,963,141	-	-	-	-	-	-	-	-	-	-		-	-	160	39,930
8,923,241	-	-	-	-	-	-	-	-	-	-	-	-	-	160	39,930
-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	39,930
-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	39,930
-	-	-	-		-	-	-	-	-	-	-	-	-	160	39,930
-	-	-	-	-	-	-	-	-	-	-		-	-	160	39,930
-	-	-	-	-	-	-		-	-	-	-	-	-	160	39,930
-	-	-	-	-	-	-	-		-	-	-	-	-	160	39,930
-	-	-	-	-	-	-	-	-		-	-	-	-	160	39,930
-	-	-	-	-	-	-		-	-	-	-	-	-	160	39,930
-	-	-	-	-	-	-	-	-	-	-		-	-	160	39,930
-	-	-	-	-	-	-	-	-	-	-		-	-	160	39,930
-													-	160	39,930
-												-	-	160	39,930
															39,930
Totals	12	16	4	14	8	21	10	16	8	8	31	12	160	Median	
									Average Usage				249,559	Billing	
									Median Usage				26,000	80	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 4 Inch Construction

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
-													-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing	
									Average Usage				-	-	
									Median Usage				-	-	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Construction

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	1	7	10	7	7	5	5	4	3	6	5	10	70	70	-
1,000	1	-	-	-	-	-	-	-	-	-	-	1	2	72	2
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	2
3,000	-	-	-	-	-	-	-	-	-	-	-	1	1	73	5
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	5
16,000	-	-	-	-	-	-	-	1	-	-	-	-	1	74	21
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	21
24,000	1	-	-	-	-	-	-	-	-	-	-	-	1	75	45
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	45
32,000	-	-	-	-	-	-	-	1	-	-	-	-	1	76	77

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Construction

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76	77
50,000	1	-	-	-	-	-	-	-	-	-	-	-	1	77	127
51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	78	178
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	178
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	178
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	178
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	178
56,000	-	-	-	-	-	-	-	-	-	-	-	1	1	79	234
57,000	-	-	-	-	-	-	-	-	-	-	-	1	1	80	291
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Construction

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Construction

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	291
151,099	-	-	-	-	1	-	-	-	-	-	-	-	1	81	442
171,800	-	-	-	-	-	-	-	-	-	1	-	-	1	82	614
202,800	-	-	-	-	-	-	-	-	-	-	1	-	1	83	817
205,899	-	-	-	-	-	-	1	-	-	-	-	-	1	84	1,023
240,000	-	-	-	-	-	1	-	-	-	-	-	-	1	85	1,263
253,800	-	-	-	1	-	-	-	-	-	-	-	-	1	86	1,516
261,400	-	-	-	-	-	-	-	-	1	-	-	-	1	87	1,778
280,000	1	-	-	-	-	-	-	-	-	-	-	-	1	88	2,058
309,000	-	-	-	-	-	-	-	-	-	-	1	-	1	89	2,367
309,848	-	-	-	-	-	-	-	-	1	-	-	-	1	90	2,677
340,901	-	-	-	-	-	-	-	1	-	-	-	-	1	91	3,018
496,200	-	-	-	-	-	-	-	1	-	-	-	-	1	92	3,514
507,200	-	-	-	-	-	-	1	-	-	-	-	-	1	93	4,021
518,800	-	-	-	-	-	-	-	-	-	1	-	-	1	94	4,540
522,200	-	-	-	-	-	-	-	-	-	-	1	-	1	95	5,062
547,000	-	1	-	-	-	-	-	-	-	-	-	-	1	96	5,609
549,000	-	-	-	-	-	-	1	-	-	-	-	-	1	97	6,158
558,000	-	1	-	-	-	-	-	-	-	-	-	-	1	98	6,716
562,867	1	-	-	-	-	-	-	-	-	-	-	-	1	99	7,279
594,067	-	-	-	-	-	1	-	-	-	-	-	-	1	100	7,873
599,800	-	-	-	-	1	-	-	-	-	-	-	-	1	101	8,473
630,133	-	-	-	-	1	-	-	-	-	-	-	-	1	102	9,103
638,400	-	-	-	-	-	-	-	-	1	-	-	-	1	103	9,741
670,400	-	-	-	-	-	-	-	-	-	-	-	1	1	104	10,412
691,000	1	-	-	-	-	-	-	-	-	-	-	-	1	105	11,103
695,000	-	1	-	-	-	-	-	-	-	-	-	-	1	106	11,798
716,400	1	-	-	-	-	-	-	-	-	-	-	-	1	107	12,514
722,000	-	-	-	1	-	-	-	-	-	-	-	-	1	108	13,236
744,000	1	-	-	-	-	-	-	-	-	-	-	-	1	109	13,980
757,533	-	-	-	-	-	-	-	-	-	-	1	-	1	110	14,738
806,299	-	-	-	-	-	-	1	-	-	-	-	-	1	111	15,544

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Construction

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
810,000	1	-	-	-	-	-	-	-	-	-	-	-	1	112	16,354
926,200	-	-	-	-	1	-	-	-	-	-	-	-	1	113	17,280
957,899	-	-	-	-	-	-	1	-	-	-	-	-	1	114	18,238
961,000	-	-	-	-	-	-	-	1	-	-	-	-	1	115	19,199
966,299	-	-	-	-	-	-	-	-	1	-	-	-	1	116	20,165
1,140,901	-	-	-	-	-	-	-	-	-	-	1	-	1	117	21,306
1,166,555	-	-	-	-	-	-	-	-	-	1	-	-	1	118	22,473
1,261,000	-	-	-	1	-	-	-	-	-	-	-	-	1	119	23,734
1,267,701	-	-	-	-	-	-	-	-	1	-	-	-	1	120	25,001
1,424,600	-	-	-	-	-	-	-	-	-	-	1	-	1	121	26,426
1,493,000	-	-	-	1	-	-	-	-	-	-	-	-	1	122	27,919
1,589,000	-	-	-	1	-	-	-	-	-	-	-	-	1	123	29,508
1,656,400	-	-	-	-	-	-	-	-	-	1	-	-	1	124	31,164
1,725,301	-	-	-	-	-	-	-	-	-	1	-	-	1	125	32,890
1,759,000	1	-	-	-	-	-	-	-	-	-	-	-	1	126	34,649
1,909,400	-	-	-	-	-	1	-	-	-	-	-	-	1	127	36,558
1,930,000	-	-	-	-	-	-	-	-	1	-	-	-	1	128	38,488
2,118,901	-	-	-	-	1	-	-	-	-	-	-	-	1	129	40,607
2,124,800	-	-	-	-	-	-	-	-	-	1	-	-	1	130	42,732
2,145,499	-	-	-	-	-	1	-	-	-	-	-	-	1	131	44,877
2,203,301	-	-	-	-	-	-	-	1	-	-	-	-	1	132	47,081
2,460,000	-	-	-	-	-	-	-	-	1	-	-	-	1	133	49,541
2,512,501	-	-	-	-	-	1	-	-	-	-	-	-	1	134	52,053
2,714,400	-	-	-	-	-	1	-	-	-	-	-	-	1	135	54,768
3,374,000	-	-	-	1	-	-	-	-	-	-	-	-	1	136	58,142
3,727,141	-	-	-	-	-	-	-	-	-	1	-	-	1	137	61,869
3,788,040	-	-	-	-	-	1	-	-	-	-	-	-	1	138	65,657
3,846,200	-	-	-	-	-	-	-	-	-	-	-	1	1	139	69,503
4,123,200	-	1	-	-	-	-	-	-	-	-	-	-	1	140	73,626
4,232,000	-	-	1	-	-	-	-	-	-	-	-	-	1	141	77,858
4,326,731	-	-	-	-	1	-	-	-	-	-	-	-	1	142	82,185
4,717,099	-	-	-	-	-	-	1	-	-	-	-	-	1	143	86,902
4,776,699	-	-	-	-	-	-	-	-	-	-	1	-	1	144	91,679

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Construction

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
5,428,800	1	-	-	-	-	-	-	-	-	-	-	-	1	145	97,107
6,197,400	-	-	-	1	-	-	-	-	-	-	-	-	1	146	103,305
6,553,200	-	-	-	-	-	-	-	-	-	1	-	-	1	147	109,858
8,379,960	-	-	-	-	-	-	-	1	-	-	-	-	1	148	118,238
15,377,000	-	1	-	-	-	-	-	-	-	-	-	-	1	149	133,615
20,833,000	-	-	-	-	-	1	-	-	-	-	-	-	1	150	154,448
	-	-	-	-	-	-	-	-	-	-		-	-	150	154,448
-	-	-	-	-	-	-		-	-	-	-	-	-	150	154,448
-	-	-	-	-	-	-	-	-	-	-	-		-	150	154,448
-		-	-	-	-	-	-	-	-	-	-	-	-	150	154,448
-	-	-	-	-	-	-	-		-	-	-	-	-	150	154,448
-	-	-	-	-	-	-	-	-	-	-	-		-	150	154,448
-	-	-	-	-	-	-	-	-	-	-		-	-	150	154,448
-	-	-	-	-	-	-	-		-	-	-	-	-	150	154,448
-	-	-		-	-	-	-	-	-	-	-	-	-	150	154,448
-	-	-	-	-	-	-		-	-	-	-	-	-	150	154,448
-	-	-	-	-	-	-	-	-		-	-	-	-	150	154,448
-	-	-	-	-	-	-	-	-	-	-		-	-	150	154,448
-													-	150	154,448
-													-	150	154,448
Totals	12	12	11	14	13	13	11	11	10	14	12	17	150	Median	
									Average Usage				1,029,653	Billing	
									Median Usage				24,000	75	

EXHIBIT B

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 19,149,173
2		
3	Adjusted Operating Income	592,491
4		
5	Current Rate of Return	3.09%
6		
7	Required Operating Income	$ 1,997,259
8		
9	Required Rate of Return on Fair Value Rate Base	10.43%
10		
11	Operating Income Deficiency	$ 1,404,768
12		
13	Gross Revenue Conversion Factor	1.5944
14		
15	Increase in Gross Revenue	
16	Requirement	$ 2,239,804
17		

18	**Customer**	**Present**	**Proposed**	**Dollar**	**Percent**
19	**Classification**	**Rates**	**Rates**	**Increase**	**Increase**
20	**Residential, Commerical, Industrial, Public Authority**				
21	3/4 Inch	$ 9,911,440	$ 11,976,109	$ 2,064,669	20.83%
22	1 Inch	48,461	58,559	10,098	20.84%
23	1.5 Inch	22,428	27,102	4,674	20.84%
24	2 Inch	39,788	48,083	8,295	20.85%
25	3 Inch	10,780	13,027	2,247	20.84%
26	4 Inch	26,460	31,975	5,515	20.84%
27				-	0.00%
28	Effluent	33,163	33,163	-	0.00%
29				-	0.00%
30				-	0.00%
31					
32					
33	**Reconciliation Amount GL Revenues**		-	-	
34	**Subtotal**	$ 10,092,520	$ 12,188,018	$ 2,095,498	20.76%
35	**Revenue Annualization**	692,083	836,253	144,170	20.83%
36	Miscellaneous Revenues	502,206	502,206	-	0.00%
37	**Total of Water Revenues (a)**	$ 11,286,809	$ 13,526,477	$ 2,239,668	19.84%
38					

39 SUPPORTING SCHEDULES:
40 B-1
41 C-1
42 C-3
43 H-1
44

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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 12/31/2005	20,985,088	29,557,009	64,832,465
5				
6	Prior Year Ended 12/31/2006	40,979,283	45,721,626	110,554,091
7				
8	Test Year Ended 12/31/2007	22,155,856	13,295,612	123,849,703
9				
10	Projected Year Ended 12/31/2008	5,335,000	14,195,244	138,044,947
11				
12				
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/2005	Prior Year Ended 12/31/2006	Test Year Ended 12/31/2007	Projected Year Present Rates 12/31/2008	Projected Year Proposed Rates 12/31/2008
1						
2						
3						
4						
5	Cash Flows from Operating Activities					
6	Net Income	$ 1,855,775	$ 2,814,284	$ 2,913,620	$ 549,781	$ 1,954,549
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	552,047	1,033,554	1,710,448	1,632,458	1,632,458
10						
11	Changes in Certain Assets and Liabilities:					
12	Accounts Receivable	(202,944)	(183,794)	(371,095)	-	-
13	Unbilled Revenues	-	-	-	-	-
14	Materials and Supplies Inventory	-	-	-	-	-
15	Prepaid Expenses	(13,297)	13,297	-	-	-
16	Deferred Charges/Regulatory Liabilities	-	-	-	-	-
17	Accounts Payable	279,644	(420,632)	628,949	-	-
18	Payables/Receivables to Associated Companies	2,196,193	5,146,025	(6,412,533)	-	-
19	Customer Deposits	-	-	-	-	-
20	Taxes Payable	142,860	115,626	(299,216)	-	-
21	Other assets and liabilities	(135,532)	(186,014)	684,225	-	-
22	Net Cash Flow provided by Operating Activities	$ 4,674,746	$ 8,332,346	$ (1,145,602)	$ 2,182,239	$ 3,587,007
23	Cash Flow From Investing Activities:					
24	Capital Expenditures	(20,985,088)	(40,979,283)	(22,155,856)	(5,335,000)	(5,335,000)
25	Plant Held for Future Use	-	-	-	-	-
26	Changes in debt reserve fund	-	-	-	-	-
27	Net Cash Flows from Investing Activities	$ (20,985,088)	$ (40,979,283)	$ (22,155,856)	$ (5,335,000)	$ (5,335,000)
28	Cash Flow From Financing Activities					
29	Change in Restricted Cash	-	-	-	-	-
30	Net receipt of contributions in aid of construction	8,119,350	11,467,949	777,347	1,500,000	1,500,000
31	Net receipts of advances for construction	9,447,078	18,147,244	9,000,699	-	-
32	Repayments of Long-Term Debt	-	-	-	-	-
33	Net member capital contributions/distrbutions	2,306,156	7,433,300	2,407,052	(219,913)	(781,820)
34						
####						
####	Net Cash Flows Provided by Financing Activities	$ 19,872,584	$ 37,048,493	$ 12,185,098	$ 1,280,087	$ 718,180
####	Increase(decrease) in Cash and Cash Equivalents	3,562,242	4,401,556	(11,116,360)	(1,872,673)	(1,029,813)
####	Cash and Cash Equivalents at Beginning of Year	4,303,667	7,865,909	12,267,465	1,151,105	1,151,105
####	Cash and Cash Equivalents at End of Year	$ 7,865,909	$ 12,267,465	$ 1,151,105	$ (721,568)	$ 121,293
####						
####						

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 126,534,592	$ 126,534,592
3	Less: Accumulated Depreciation	7,923,684	7,923,684
4			
5	Net Utility Plant in Service	$ 118,610,908	$ 118,610,908
6			
7	Less:		
8	Advances in Aid of		
9	Construction	54,440,657	54,440,657
10	Contributions in Aid of		
11	Construction - Net of amortization	46,007,904	46,007,904
12	Customer Meter Deposits	-	-
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	986,826	986,826
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 19,149,173	$ 19,149,173
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30	B-3		
31	B-5		
32	E-1		
33			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	$ 123,849,703	1	2,684,888	$ 126,534,592
3					
4	**Less:**				
5	Accumulated				
6	Depreciation	7,667,856	2	255,827	7,923,684
7					
8					
9	Net Utility Plant				
10	in Service	$ 116,181,847			$ 118,610,908
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction	54,440,657			54,440,657
15					
16	Contributions in Aid of				
17	Construction - Net	45,627,019	3	397,390	46,007,904
18			4	(16,505)	
19					
20	Customer Meter Deposits	-			-
21	Deferred Income Taxes	-			-
22	Investment Tax Credits	-			-
23	Shared Gain on Well				-
24					
25	**Plus:**				
26	Prepayments	-			-
27	Materials and Supplies	-			-
28	Deferred Assets	986,826			986,826
29	Working capital	-			-
30					
31					
32	Total	$ 17,100,997			$ 19,149,173
33					
34					
35					
36	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
37	B-2, pages 1-X				B-1
38	E-1				
39					
40					
41					
42					
43					
44					
45					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 1

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.			
1	Post Test Year Plant		
2			
3	Revenue Neutral Post- Test Year Plant	$	2,684,888
4			
5			
6			
7	Total	$	2,684,888
8			
9	Increase (Decrease) to Plant-in-service	$	2,684,888
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 2

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.			
1	Accumulated Depreciation Adjustment		
2			
3	Computed Balance	$	7,923,684
4	Balance per Company Schedule E-1		7,667,856
5	Difference	$	255,827
6			
7			
8			
9			
10			
11	Increase (Decrease) to Accumulated Depreciation	$	255,827
12			
13			
14			
15	SUPPORTING SCHEDULES		
16	B-2, pages 2.1-2.12		
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 4

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Line No.			
1			
2	Unexpended HUF Cash Removed by CIAC Balance		
3			
4			
5	Unexpended HUF Cash Balance at end of Test Year	$	16,505
6			
7			
8	Increase (Decrease) to CIAC	$	(16,505)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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)	$	768,984
3	Pumping Power (1/24 of Pumping Power)		11,935
4	Purchased Water (1/24 of Purchased Water)		-
5			
6			
7			
8			
9	Total Working Capital Allowance	$	780,918
10			
11			
12	Working Capital Requested	$	-
13			
14			
15	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
16	E-1	B-1	
17			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	Flat Rate Revenues	$ 10,094,374	5	$ 692,083	$ 10,786,457	$ 2,239,804	$ 13,026,261
3	Misc. Service Revenues	-			-		-
4	Other Wastewater Revenues	515,853	11	(13,647)	502,206		502,206
5		$ 10,610,227		$ 678,436	$ 11,288,663	$ 2,239,804	$ 13,528,467
6	**Operating Expenses**						
7	Salaries and Wages	$ -			$ -		$ -
8	Purchased Wastewater Treatment	-			-		-
9	Sludge Removal Expense	286,429			286,429		286,429
10	Purchased Power	619,513	7/8/9	69,044	688,557		688,557
11	Fuel for Power Production	-			-		-
12	Chemicals	147,196			147,196		147,196
13	Materials and Supplies	32,762			32,762		32,762
14	Contractual Services	4,523,317	3	302,923	4,826,240		4,826,240
15	Repairs and Maintenance	116,474			116,474		116,474
16	Rents	48,151			48,151		48,151
17	Transportation Expenses	-			-		-
18	Insurance	21,039			21,039		21,039
19	Regulatory Commission Expense - Rate	23,394	4	9,939	33,333		33,333
20	Miscellaneous Expense	231,593			231,593		231,593
21	Depreciation Expense	1,710,448	1	1,431,620	3,142,068		3,142,068
22	Taxes Other Than Income	6,525			6,525		6,525
23	Property Taxes	244,451	2	540,830	785,281		785,281
24	Income Tax	-	12	330,522	330,522	835,036	1,165,558
25	**Total Operating Expenses**	$ 8,011,293		$ 2,684,879	$ 10,696,172	$ 835,036	$ 11,531,208
26	**Operating Income**	$ 2,598,933		$ (2,006,442)	$ 592,491	$ 1,404,768	$ 1,997,259
27	**Other Income (Expense)**						
28	Interest Income	351,437	6a	(351,437)	-		-
29	Other income (loss)	-	6b	-	-		-
30	Interest Expense	(36,750)	10	(5,960)	(42,710)		(42,710)
31	Other Expense	-	6c	-	-		-
32		-			-		-
33	**Total Other Income (Expense)**	$ 314,687		$ (357,397)	$ (42,710)	$ -	$ (42,710)
34	**Net Profit (Loss)**	$ 2,913,620		$ (2,363,839)	$ 549,781	$ 1,404,768	$ 1,954,549
35							
36	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
37	C-2					A-1	
38	E-2						

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Adjustments to Revenues and Expenses

Line No.		1 Depreciation Expense	2 Property Taxes	3 Annualize Management Fees	4 Rate Case Expense	5 Revenue Annualization	6 Remove Other Inc./Oth. Expense	Subtotal
1								
2								
3	Revenues					692,083		692,083
4								
5	Expenses	1,431,620	540,830	302,923	9,939			2,285,312
6								
7	Operating							
8	Income	(1,431,620)	(540,830)	(302,923)	(9,939)	692,083	-	(1,593,229)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /						(351,437)	(351,437)
14	Expense							
15								
16	Net Income	(1,431,620)	(540,830)	(302,923)	(9,939)	692,083	(351,437)	(1,944,666)

Adjustments to Revenues and Expenses

Line No.		7 Increase Purchased Power (SRP)	8 Annualize Purchased Power (APS)	9 Annualize Purchased Power	10 Interest Syncrhonization	11 Remove Non-recurring Rev.	12 Income Taxes	Subtotal
18								
19								
20								
21								
22	Revenues					(13,647)		678,436
23								
24	Expenses	4,097	34,791	30,156			330,522	2,684,879
25								
26	Operating							
27	Income	(4,097)	(34,791)	(30,156)	-	(13,647)	(330,522)	(2,006,442)
28								
29	Interest							
30	Expense				(5,960)			(5,960)
31	Other							
32	Income /							(351,437)
33	Expense							
34								
35	Net Income	(4,097)	(34,791)	(30,156)	(5,960)	(13,647)	(330,522)	(2,363,839)
36								

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,122,800	0.00%	-
8	354	Structures and Improvements	453,663	3.33%	15,107
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	20,136,241	2.00%	402,725
11	361	Collection Sewers - Gravity	24,287,592	2.00%	485,752
12	362	Special Collecting Structures	-	2.00%	-
13	363	Services to Customers	-	2.00%	-
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	7,613,723	12.50%	951,715
18	375	Reuse T&D	958,646	2.50%	23,966
19	380	Treatment and Disposal Equipment	-	5.00%	-
20	381	Plant Sewers	66,277,038	5.00%	3,313,852
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 123,849,703		$ 5,193,117
30					
31					
32					
33					
34	Less: Amortization of Contributions - Balance End of TY		$ 48,915,085	4.1931%	$ (2,051,049)
35					
36	Total Depreciation Expense				$ 3,142,068
37					
38	Test Year Depreciation Expense				$ 1,710,448
39					
40	Increase (decrease) in Depreciation Expense				1,431,620
41					
42	Adjustment to Revenues and/or Expenses				$ 1,431,620

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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 12/31/07	$	11,288,663
4	Adjusted Revenues in year ended 12/31/07		11,288,663
5	Proposed Revenues		13,528,467
6	Average of three year's of revenue	$	12,035,264
7	Average of three year's of revenue, times 2	$	24,070,529
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,070,529
14	Assessment Ratio		23.0%
15	Assessed Value		5,536,222
16	Property Tax Rate		14.0380%
17			
18	Property Tax		777,173
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	785,281
22	Property Taxes in the test year		244,451
23	Change in Property Taxes	$	540,830
24			
25			
26	Adjustment to Revenues and/or Expenses	$	540,830
27			
28			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Annualization of Management Fees		
2			
3			
4	Number of Additional Bill From Revenue Annualization		17,819
5	Contract Cost per Bill	$	17
6	Increase in Management Fees	$	302,923
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	Adjustment to Revenues and/or Expenses	$	302,923
18			
19	SUPPORTING SCHEDULES		
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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			
4			
5	Rate Case Expense	$	100,000
6			
7	Estimated Amortization Period (in Years)		3
8			
9	Annual Rate Case Expense	$	33,333
10			
11	Test Year Rate Case Expense	$	23,394
12			
13	Increase(decrease) Rate Case Expense	$	9,939
14			
15	Adjustment to Revenue and/or Expense	$	9,939
16			
17			
18			
19			
20			
21			
22			
23			
24			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Line No.			
1	Revenue Annualization		
2			
3			
4	Revenue Annualization	$	692,083
5			
6			
7			
8	Total Revenue from Annualization	$	692,083
9			
10			
11	Adjustment to Revenue and/or Expense	$	692,083
12			
13	SUPPORTING SCHEDULES		
14	C-2 pages 7.1 to 7.15		
15	H-1		
16			
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
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	$ (351,437)	6a
5	Test Year Other Income	-	6b
6	Test Year Other Expense	-	6c
7			
8	Total	$ (351,437)	
9			
10			
11	Adjustment to Revenue and/or Expense	$ (351,437)	
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Line No.							
1	Annualize power cost for APS Rate Increases						
2							
3	APS Rate Increase Approved in July 2007 - Bills Affected From January through June 2007						
4							
5				Increase			
6	Jaunary 2007 APS Invoice Totals	$	10,367	6.80%	$	705	
7	Feburary 2007 APS Invoice Totals	$	9,729	6.80%	$	662	
8	March 2007 APS Invoice Totals	$	9,847	6.80%	$	670	
9	April 2007 APS Invoice Totals	$	9,367	6.80%	$	637	
10	May 2007 APS Invoice Totals	$	11,049	6.80%	$	751	
11	June 2007 APS Invoice Totals	$	9,895	6.80%	$	673	
12							
13	Increase in Purchased Power Costs						$ 4,097
14							
15							
16							
17	Total Increase in Purchased Power Costs						$ 4,097
18							
19	Adjustment to Revenue and/or Expense						$ 4,097
20							
21							
22							

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No.							
1	Annualize power cost for SRP Rate Increases						
2							
3	SRP Rate Increase Approved in October 2007 - Bills Affected From January through September						
4							
5				Increase			
6	Jaunary 2007 SRP Invoice Totals	$	50,973	4.70%	$ 2,396		
7	Feburary 2007 SRP Invoice Totals	$	26,008	4.70%	$ 1,222		
8	March 2007 SRP Invoice Totals	$	43,756	4.70%	$ 2,057		
9	April 2007 SRP Invoice Totals	$	31,502	4.70%	$ 1,481		
10	May 2007 SRP Invoice Totals	$	43,450	4.70%	$ 2,042		
11	June 2007 SRP Invoice Totals	$	37,971	4.70%	$ 1,785		
12	July 2007 SRP Invoice Totals	$	36,252	4.70%	$ 1,704		
13	August 2007 SRP Invoice Totals	$	39,199	4.70%	$ 1,842		
14	September 2007 SRP Invoice Totals	$	40,141	4.70%	$ 1,887		
15							
16	Increase in Purchased Power Costs					$	16,415
17							
18							
19	SRP Rate Increase Scheduled for May 2008 - Bills Affected From January through December						
20							
21				Increase			
22	Jaunary 2007 SRP Invoice Totals (adjusted - see above)	$	53,368	3.90%	$ 2,081		
23	Feburary 2007 SRP Invoice Totals (adjusted - see above)	$	27,230	3.90%	$ 1,062		
24	March 2007 SRP Invoice Totals (adjusted - see above)	$	45,813	3.90%	$ 1,787		
25	April 2007 SRP Invoice Totals (adjusted - see above)	$	32,983	3.90%	$ 1,286		
26	May 2007 SRP Invoice Totals (adjusted - see above)	$	45,492	3.90%	$ 1,774		
27	June 2007 SRP Invoice Totals (adjusted - see above)	$	39,756	3.90%	$ 1,550		
28	July 2007 SRP Invoice Totals (adjusted - see above)	$	37,956	3.90%	$ 1,480		
29	August 2007 SRP Invoice Totals (adjusted - see above)	$	41,042	3.90%	$ 1,601		
30	September 2007 SRP Invoice Totals (adjusted - see above)	$	42,027	3.90%	$ 1,639		
31	October 2007 SRP Invoice Totals	$	41,750	3.90%	$ 1,628		
32	November 2007 SRP Invoice Totals	$	27,394	3.90%	$ 1,068		
33	December 2007 SRP Invoice Totals	$	36,382	3.90%	$ 1,419		
34							
35	Increase in Purchased Power Costs					$	18,377
36							
37	Total Increase in Purchased Power Costs					$	34,791
38							
39	Adjustment to Revenue and/or Expense					$	34,791
40							

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.			
1	Annualize power cost for additonal gallons from annualization of revenues		
2			
3	(1) Purchased Power Expense (includes Adjustments 7 and 8)	$	684,460
4	(2) Gallons treated in Test Year (1,000's)		1,211,500
5	(3) Cost per 1,000 gallons (1 divided by 2)		0.56497
6	(4) Additonal gallons treated from annualization (in 1,000's)*		53,376
7	(5) Additional Purchased Power Expense (3 times 4)	$	30,156
8			
9			
10	Adjustment to Revenue and/or Expense	$	30,156
11			
12	*Calculation of Additional Gallons		

Line No.	Class	Additional Monthly Bills	Flow per day (gals (ADEQ Bul. 12)	Monthly Flow Per Customer	Total Annual Flow (gals 1000's)
13					
14					
15	Residential	17,792	100	3,000	53,376
16	Commercial	27	500	15,000	405
17					
18	Totals	17,819			53,376
19					
20					
21					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.			
1	Interest Synchronization		
2			
3	Rate Base	$	19,149,173
4	Weighted cost of debt (from D-1) (short and long-term)		0.22%
5	Interest Expense	$	42,710
6	Test Year Interest Expense	$	36,750
7			
8	Increase (decrease) in Interest Expense	$	5,960
9			
10	Adjustment to Revenues and/or Expense	$	(5,960)
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.			
1	Remove Non-recurring Other Revenues		
2			
3	AUSS bulk revenues recorded During test Year	$	5,517
4	Centex bulk revenues recorded during Test Year		8,130
5			
6	Total Non-recurring Revenues	$	13,647
7			
8			
9	Adjustment to Revenues and/or Expense	$	(13,647)
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	32.74%
2		
3	State Income Taxes	4.54%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	37.28%
9		
10	Operating Income % = 100% - Tax Percentage	62.72%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.5944
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	Year Ended 12/31/2006	Year Ended 12/31/2005
1	**ASSETS**			
2	Plant In Service	$ 123,849,703	$ 99,412,899	$ 59,514,790
3	Non-Utility Plant	-	-	-
4	Construction Work in Progress	4,836,424	7,117,372	6,036,198
5	Less: Accumulated Depreciation	(7,667,856)	(4,840,879)	(2,957,353)
6	Net Plant	$ 121,018,271	$ 101,689,392	$ 62,593,635
7				
8	Debt Reserve Funds	$ -	$ -	$ -
9				
10	CURRENT ASSETS			
11	Cash and Equivalents	$ 1,151,105	$ 12,267,465	$ 7,865,909
12	Restricted Cash	-	-	-
13	Accounts Receivable, Net	1,265,300	894,205	710,411
14	Notes Receivable from Assoicated Companie	-	504,514	16,260
15	Materials and Supplies	-	-	-
16	Prepayments	-	-	13,297
17	Other Current Assets	23,992	605,179	419,178
18	Total Current Assets	$ 2,440,397	$ 14,271,363	$ 9,025,055
19				
20	Other Assets	$ 986,826	$ -	$ -
21				
22	Other Investments & Special Funds	$ -	$ -	$ -
23				
24	TOTAL ASSETS	$ 124,445,494	$ 115,960,755	$ 71,618,690
25				
26	**LIABILITIES AND STOCKHOLDERS' EQUITY**			
27	Member Equity	$ 21,082,483	$ 15,761,810	$ 5,514,226
28				
29	Long-Term Debt, less current	$ -	$ -	$ -
30				
31	CURRENT LIABILITIES			
32	Accounts Payable	$ 1,249,456	$ 620,507	$ 1,041,139
33	Current Portion of Long-Term Debt	-	-	-
34	Payables to Associated Companies	913,426	7,830,473	2,196,194
35	Customer Deposits, Current	-	-	-
36	Accrued Taxes	42,590	341,806	226,180
37	Accrued Interest	-	-	13
38	Other Current Liabilities	1,089,864	-	-
39	Total Current Liabilities	$ 3,295,336	$ 8,792,786	$ 3,463,526
40	DEFERRED CREDITS			
41	Customer Deposits, less current	$ -	$ -	$ -
42	Advances in Aid of Construction	54,440,657	53,663,310	35,516,066
43	Accumulated Deferred Income Taxes	-	-	-
44	Contributions In Aid of Construction	48,931,590	39,930,891	28,462,942
45	Accumulated Amortization CIAC	(3,304,571)	(2,188,042)	(1,338,070)
46				
47	Total Deferred Credits	$ 100,067,676	$ 91,406,159	$ 62,640,938
48				
49	Total Liabilities & Common Equity	$ 124,445,495	$ 115,960,755	$ 71,618,690
50				
51	SUPPORTING SCHEDULES:			
52	E-5			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1	**Revenues**			
2	Flat Rate Revenues	$ 10,094,374	$ 8,065,115	$ 5,379,633
3	Measured Revenues	-	-	-
4	Other Wastewater Revenues	515,853	399,045	275,876
5	**Total Revenues**	$ 10,610,227	$ 8,464,160	$ 5,655,509
6	**Operating Expenses**			
7	Salaries and Wages	$ -	$ -	$ -
8	Purchased Wastewater Treatment	-	-	-
9	Sludge Removal Expense	286,429	64,868	68,242
10	Purchased Power	619,513	474,733	267,091
11	Fuel for Power Production	-	-	-
12	Chemicals	147,196	128,625	34,592
13	Materials and Supplies	32,762	71,810	109,420
14	Contractual Services	4,523,317	3,555,287	2,686,731
15	Repairs and Maintenance	116,474	-	-
16	Rents	48,151	26,001	13,107
17	Transportation Expenses	-	-	-
18	Insurance	21,039	14,740	26,896
19	Regulatory Commission Expense - Rate Case	23,394	-	-
20	Miscellaneous Expense	231,593	403,764	89,377
21	Depreciation Expense	1,710,448	1,033,554	552,047
22	Taxes Other Than Income	6,525	1,138	6,085
23	Property Taxes	244,451	180,394	103,941
24	Income Tax	-	-	-
25				
26	**Total Operating Expenses**	$ 8,011,293	$ 5,954,914	$ 3,957,529
27	**Operating Income**	$ 2,598,933	$ 2,509,246	$ 1,697,980
28	**Other Income (Expense)**			
29	Interest Income	351,437	346,737	185,679
30	Other income (loss)	-	-	674
31	Interest Expense	(36,750)	(41,699)	(28,558)
32	Other Expense	-	-	-
33				
34	**Total Other Income (Expense)**	$ 314,687	$ 305,038	$ 157,795
35	**Net Profit (Loss)**	$ 2,913,620	$ 2,814,284	$ 1,855,775
36				
37				
38				
39	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
40			A-2	
41				
42				
43				
44				
45				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 2,913,620	$ 2,814,284	$ 1,855,775
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	1,710,448	1,033,554	552,047
8				
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	(371,095)	(183,794)	(202,944)
11	Unbilled Revenues	-	-	-
12	Materials and Supplies Inventory	-	-	-
13	Prepaid Expenses	-	13,297	(13,297)
14	Deferred Charges/Regulatory Liabilities	-	-	-
15	Accounts Payable	628,949	(420,632)	279,644
16	Payables/Receivables to Associated Companies	(6,412,533)	5,146,025	2,196,193
17	Customer Deposits	-	-	-
18	Taxes Payable	(299,216)	115,626	142,860
19	Other assets and liabilities	684,225	(186,014)	(135,532)
20	Net Cash Flow provided by Operating Activities	$ (1,145,602)	$ 8,332,346	$ 4,674,746
21	Cash Flow From Investing Activities:			
22	Capital Expenditures	(22,155,856)	(40,979,283)	(20,985,088)
23	Plant Held for Future Use	-	-	-
24	Changes in debt reserve fund	-	-	-
25	Net Cash Flows from Investing Activities	$ (22,155,856)	$ (40,979,283)	$ (20,985,088)
26	Cash Flow From Financing Activities			
27	Change in Restricted Cash	-	-	-
28	Net receipt of contributions in aid of construction	777,347	11,467,949	8,119,350
29	Net receipts of advances for construction	9,000,699	18,147,244	9,447,078
30	Repayments of Long-Term Debt	-	-	-
31	Net member capital contributions/distrbutions	2,407,052	7,433,300	2,306,156
32				
33				
34	Net Cash Flows Provided by Financing Activities	$ 12,185,098	$ 37,048,493	$ 19,872,584
35	Increase(decrease) in Cash and Cash Equivalents	(11,116,360)	4,401,556	3,562,242
36	Cash and Cash Equivalents at Beginning of Year	12,267,465	7,865,909	4,303,667
37	Cash and Cash Equivalents at End of Year	$ 1,151,105	$ 12,267,465	$ 7,865,909
38				
39	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
40				A-5

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Statement of Changes in Member's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Member's Capital	Total
1			
2			
3			
4	Balance, December 31, 2004	$ 4,042,624	$ 4,042,624
5	Capital Contributions/Distributions	(5,463,182)	(5,463,182)
6	Net Income	1,974,451	1,974,451
7	Balance, December 31, 2005	$ 553,893	$ 553,893
8	Capital Contributions/Distributions	5,746,522	5,746,522
9	Net Income	3,575,705	3,575,705
10	Balance, December 31, 2006	$ 9,876,120	$ 9,876,120
11	Capital Contributions/Distributions	(7,136,750)	(7,136,750)
12	Net Income	2,698,526	2,698,526
13	Balance, December 3, 2007	$ 5,437,896	$ 5,437,896
14			
15			
16			
17			
18			
19			
20	SUPPORTING SCHEDULES:		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/2006	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/2007
1					
2	351	Organization	$ -	$ -	$ -
3	352	Franchises	-	-	-
4	353	Land and Land Rights	4,122,800	-	4,122,800
5	354	Structures and Improvements	453,663	-	453,663
6	355	Power Generation Equipment	-	-	-
7	360	Collection Sewers - Force	18,269,861	1,866,380	20,136,241
8	361	Collection Sewers - Gravity	24,087,631	199,961	24,287,592
9	362	Special Collecting Structures	-	-	-
10	363	Services to Customers	-	-	-
11	364	Flow Measuring Devices	-	-	-
12	365	Flow Measuring Installations	-	-	-
13	370	Receiving Wells	-	-	-
14	371	Pumping Equipment	7,087,224	526,499	7,613,723
15	375	Reuse T&D	666,206	292,440	958,646
16	380	Treatment and Disposal Equipment	-	-	-
17	381	Plant Sewers	55,866,705	10,410,332	66,277,038
18	382	Outfall Sewer Lines	-	-	-
19	389	Other Plant and Misc. Equipment	-	-	-
20	390	Office Furniture and Equipment	-	-	-
21	391	Transportation Equipment	-	-	-
22	393	Tools, Shop and Garage Equipment.	-	-	-
23	394	Laboratory Equipment	-	-	-
24	395	Power Operated Equipment	-	-	-
25	398	Other TangiblePlant	-	-	-
26		Plant Held for Future Use	-	-	-
27					
28		TOTAL WATER PLANT	$ 110,554,091	$ 13,295,612	$ 123,849,703
29					
30	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
31				A-4	
32				E-1	
33					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bouras

Line No.		Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1	SEWER STATISTICS			
2				
3				
4				
5	Sewer Revenues from Customer:	$ 10,094,374	$ 8,065,115	$ 5,379,633
6				
7				
8				
9				
10	Year End Number of Customers	23,091	20,127	16,510
11				
12				
13				
14	Annual Revenue per Year End Customer	$ 437.16	$ 400.71	$ 325.84
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/2007	Prior Year Ended 12/31/2006	Prior Year Ended 12/31/2005
1	Description			
2				
3	Federal Income Taxes	$ -	$ -	$ -
4	State Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	244,451	180,394	103,941
7				
8	Totals	$ 244,451	$ 180,394	$ 103,941
9				
10				
11				
12				
13				
14				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

The Company does not conduct independent audits

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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 12/31/2008	At Proposed Rates Year Ended 12/31/2008
1	**Revenues**			
2	Metered Water Revenues	$ 10,094,374	$ 10,786,457	$ 13,026,261
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	515,853	502,206	502,206
5		$ 10,610,227	$ 11,288,663	$ 13,528,467
6	**Operating Expenses**			
7	Salaries and Wages	$ -	$ -	$ -
8	Purchased Water	-	-	-
9	Purchased Power	286,429	286,429	286,429
10	Chemicals	619,513	688,557	688,557
11	Repairs and Maintenance	-	-	-
12	Office Supplies and Expense	147,196	147,196	147,196
13	Outside Services	32,762	32,762	32,762
14	Water Testing	4,523,317	4,826,240	4,826,240
15	Rents	116,474	116,474	116,474
16	Transportation Expenses	48,151	48,151	48,151
17	Insurance - General Liability	-	-	-
18	Insurance - health and Life	21,039	21,039	21,039
19	Regulatory Commission Expense - Rate Case	23,394	33,333	33,333
20	Miscellaneous Expense	231,593	231,593	231,593
21	Depreciation Expense	1,710,448	3,142,068	3,142,068
22	Taxes Other Than Income	6,525	6,525	6,525
23	Property Taxes	244,451	785,281	785,281
24	Income Tax	-	330,522	1,165,558
25				
26	**Total Operating Expenses**	$ 8,011,293	$ 10,696,172	$ 11,531,208
27	**Operating Income**	$ 2,598,933	$ 592,491	$ 1,997,259
28	**Other Income (Expense)**			
29	Interest Income	351,437	-	-
30	Other income	-	-	-
31	Interest Expense	(36,750)	(42,710)	(42,710)
32	Other Expense	-	-	-
33	Gain/Loss Sale of Fixed Assets	-	-	-
34	**Total Other Income (Expense)**	$ 314,687	$ (42,710)	$ (42,710)
35	**Net Profit (Loss)**	$ 2,913,620	$ 549,781	$ 1,954,549
36				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2007	At Present Rates Year Ended 12/31/2008	At Proposed Rates Year Ended 12/31/2008
1				
2				
3				
4				
5	Cash Flows from Operating Activities			
6	Net Income	$ 2,913,620	$ 549,781	$ 1,954,549
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	1,710,448	1,632,458	1,632,458
10				
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	(371,095)		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	-		
16	Deferred Charges/Regulatory Liabilities	-		
17	Accounts Payable	628,949		
18	Payables/Receivables to Associated Companies	(6,412,533)		
19	Customer Deposits	-		
20	Taxes Payable	(299,216)		
21	Other assets and liabilities	684,225		
22	Net Cash Flow provided by Operating Activities	$ (1,145,602)	$ 2,182,239	$ 3,587,007
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(22,155,856)	(5,335,000)	(5,335,000)
25	Plant Held for Future Use	-		
26	Changes in debt reserve fund	-		
27	Net Cash Flows from Investing Activities	$ (22,155,856)	$ (5,335,000)	$ (5,335,000)
28	Cash Flow From Financing Activities			
29	Change in Restricted Cash	-		
30	Net receipt of contributions in aid of construction	777,347	1,500,000	1,500,000
31	Net receipts of advances for construction	9,000,699		
32	Repayments of Long-Term Debt	-	-	-
33	Net member capital contributions/distrbutions	2,407,052	(219,913)	(781,820)
34				
35	Net Cash Flows Provided by Financing Activities	$ 12,185,098	$ 1,280,087	$ 718,180
36	Increase(decrease) in Cash and Cash Equivalents	(11,116,360)	(1,872,673)	(1,029,813)
37	Cash and Cash Equivalents at Beginning of Year	12,267,465	1,151,105	1,151,105
38	Cash and Cash Equivalents at End of Year	$ 1,151,105	$ (721,568)	$ 121,293
39				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	2008	2009	2010
1					
2	Account				
3	Number	Plant Asset:	2008	2009	2010
4	351	Organization	$ -	$ -	$ -
5	352	Franchises	-	-	-
6	353	Land and Land Rights	-	-	-
7	354	Structures and Improvements	-	-	-
8	355	Power Generation Equipment	3,300,000	-	-
9	360	Collection Sewers - Force	-	-	-
10	361	Collection Sewers - Gravity	-	-	-
11	362	Special Collecting Structures	456,500	-	-
12	363	Services to Customers	-	-	-
13	364	Flow Measuring Devices	-	-	-
14	365	Flow Measuring Installations	-	-	-
15	370	Receiving Wells	-	-	-
16	371	Pumping Equipment	456,500	880,000	913,000
17	375	Reuse T&D	-	-	-
18	380	Treatment and Disposal Equipment	1,122,000	18,150,000	15,125,000
19	381	Plant Sewers	-	-	-
20	382	Outfall Sewer Lines	-	-	-
21	389	Other Plant and Misc. Equipment	-	-	-
22	390	Office Furniture and Equipment	-	-	-
23	391	Transportation Equipment	-	-	-
24	393	Tools, Shop and Garage Equipment.	-	-	-
25	394	Laboratory Equipment	-	-	-
26	395	Power Operated Equipment	-	-	-
27	398	Other TangiblePlant	-	-	-
28		Plant Held for Future Use			
29					
30					
31	Total		$ 5,335,000	$ 19,030,000	$ 16,038,000
32					
33					
34					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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 individual (not corporate) statutory state and federal income tax
12	
13	
14	
15	

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	$ 9,908,899	$ 11,973,038	$ 2,064,139	20.83%	98.18%	98.24%
2	1 Inch	Residential	45,374	54,828	9,454	20.84%	0.45%	0.45%
3	1.5 Inch	Residential	-	-	-	0.00%	0.00%	0.00%
4	2 Inch	Residential	-	-	-	0.00%	0.00%	0.00%
5	3 Inch	Residential	1,540	1,861	321	20.84%	0.02%	0.02%
6								
7		Subtotal	9,955,813	12,029,728	2,073,915	20.83%	98.65%	98.70%
8								
9	3/4 Inch	Commercial	$ 2,079	$ 2,512	433	20.83%	0.02%	0.02%
10	1 Inch	Commercial	3,087	3,730	643	20.84%	0.03%	0.03%
11	1.5 Inch	Commercial	22,428	27,102	4,674	20.84%	0.22%	0.22%
12	2 Inch	Commercial	30,856	37,289	6,433	20.85%	0.31%	0.31%
13	3 Inch	Commercial	4,620	5,583	963	20.84%	0.05%	0.05%
14	4 Inch	Commercial	17,640	21,317	3,677	20.84%	0.17%	0.17%
15								
16		Subtotal	$ 80,710	$ 97,533	$ 16,823	20.84%	0.80%	0.80%
17								
18	3/4 Inch	Public Authority	$ 462	$ 558	$ 96	20.83%	0.00%	0.00%
19	1 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
20	1.5 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
21	2 Inch	Public Authority	8,932	10,794	1,862	20.85%	0.09%	0.09%
22	3 Inch	Public Authority	4,620	5,583	963	20.84%	0.05%	0.05%
23	4 Inch	Public Authority	8,820	10,658	1,838	20.84%	0.09%	0.09%
24								
25		Subtotal	$ 22,834	$ 27,594	4,760	20.84%	0.23%	0.23%
26								
27	6 Inch	Effluent	$ 33,163	$ 33,163	-	0.00%	0.33%	0.27%
28								
29								
30								
31		Subtotal	$ 33,163	$ 33,163	-	0.00%	0.33%	0.27%
32								
33	Total Revenues Before Annualization		$ 10,092,520	$ 12,188,018	$ 2,095,498	20.76%	100.00%	100.00%
34								

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	Revenue Annualization: Proposed Revenues	Dollar Change	Percent Change	Additional Bills to be Issued	Additional Gallons to be Pumped (In 1,000's)	Schedule Number
1									
2									
3									
4									
5	3/4 Inch	Residential	$ 681,989	$ 824,055	142,066	20.83%	17,714	-	C-2, P7.1
6	1 Inch	Residential	3,430	4,145	715	20.84%	70	-	C-2, P7.2
7	1.5 Inch	Residential	-	-	-	0.00%	-	-	
8	2 Inch	Residential	-	-	-	0.00%	-	-	
9	3 Inch	Residential	3,080	3,722	642	20.84%	8	-	C-2, P7.3
10									
11		Subtotal	$ 688,499	$ 831,922	143,423	20.83%	17,792	-	
12									
13	3/4 Inch	Commercial	$ 231	$ 279	48	20.83%	6	-	C-2, P7.4
14	1 Inch	Commercial	441	533	92	20.84%	9	-	C-2, P7.5
15	1.5 Inch	Commercial	(2,772)	(3,350)	(578)	0.00%	(44)	-	C-2, P7.6
16	2 Inch	Commercial	5,684	6,869	1,185	20.85%	56	-	C-2, P7.7
17	3 Inch	Commercial	-	-	-	0.00%	-	-	C-2, P7.8
18	4 Inch	Commercial	-	-	-	0.00%	-	-	
19					-				
20		Subtotal	$ 3,584	$ 4,331	287,593	8024.36%	27	-	
21									
22	3/4 Inch	Public Authority	$ -	$ -	-	0.00%	-	-	
23	1 Inch	Public Authority	-	-	-	0.00%	-	-	
24	4 Inch	Public Authority	-	-	-	0.00%	-	-	
25									
26		Subtotal	$ -	$ -	-	0.00%	-	-	
27									
28									
29	6 Inch	Effluent	-	-	-	0.00%	-	-	
30									
31									
32									
33		Subtotal	$ -	$ -		0.00%	-	-	
34									
35	Total Revenue Annualization		$ 692,083	$ 836,253	$ 431,016	62.28%	17,819	-	
36									

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
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	$ 10,092,520	$ 12,188,018	$ 2,095,498	20.76%	100.00%	100.00%
4	Subtotal Revenue Annualization	692,083	836,253	144,170.23	20.83%	6.86%	6.86%
5	Total Metered Revenues	$ 10,784,603	$ 13,024,271	$ 2,239,668	20.77%		
6							
7	Misc. Revenues	$ 502,206	$ 502,206	-	0.00%	4.98%	4.12%
8			-	-			
9	Total Water Revenues	$ 11,286,809	$ 13,526,477	$ 2,239,668	19.84%	0.00%	0.00%
10							
11							
12	Revenue Reconciliation						
13							
14	Revenue per bill count before revenue annualization		$ 10,092,520				
15	Revenue per GL (metered water revenues)		10,094,374				
16	Difference		$ (1,854)				
17	Difference %		-0.02%				
18	Tolerance %		0.50%				
19	Tolerance Amount + or -		$ 50,472				
20							
21	Acceptable?		YES				
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Customer Summary

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2007	Monthly Bill Present Rates	Monthly Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	21,448	38.50	46.52	8.02	20.83%
2	1 Inch	Residential	77	49.00	59.21	10.21	20.84%
3	1.5 Inch	Residential	-	-	-	-	0.00%
4	2 Inch	Residential	-	-	-	-	0.00%
5	3 Inch	Residential	0	385.00	465.25	80.25	20.84%
6		Subtotal	21,525				
7							
8	3/4 Inch	Commercial	5	$ 38.50	$ 46.52	8.02	20.83%
9	1 Inch	Commercial	5	49.00	59.21	10.21	20.84%
10	1.5 Inch	Commercial	30	63.00	76.13	13.13	20.84%
11	2 Inch	Commercial	25	101.50	122.66	21.16	20.85%
12	3 Inch	Commercial	1	385.00	465.25	80.25	20.84%
13	4 Inch	Commercial	2	735.00	888.20	153.20	20.84%
14		Subtotal	68				
15							
16	3/4 Inch	Public Authority	1	$ -	$ -	-	0.00%
17	1 Inch	Public Authority	-	$ -	$ -	-	0.00%
18	1.5 Inch	Public Authority	-	$ -	$ -	-	0.00%
19	2 Inch	Public Authority	-	$ 101.50	$ 122.66	21.16	20.85%
20	3 Inch	Public Authority	1	$ 385.00	$ 465.25	80.25	20.84%
21	4 Inch	Public Authority	1	$ 735.00	$ 888.20	153.20	20.84%
22		Subtotal	3				
23							
24							
25		Total	21,596				
26							

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

Johnson Utilities - Wastewater Division
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	5/8 Inch		$	35.00	$	42.30	$	7.30	20.86%
3	3/4 Inch			38.50		46.52		8.02	20.83%
4	1 Inch			49.00		59.21		10.21	20.84%
5	1 1/2 Inch			63.00		76.13		13.13	20.84%
6	2 Inch			101.50		122.66		21.16	20.85%
7	3 Inch			385.00		465.25		80.25	20.84%
8	4 Inch			735.00		888.20		153.20	20.84%
9	6 Inch			1,015.00		1,226.57		211.57	20.84%
10	8 Inch			N/T		1,550.67			
11	10 Inch			N/T		2,481.07			
12									
13	Effluent	per 1000 gallons	$	0.62	$	0.62		-	0.00%
14		per acre foot	$	200.00	$	200.00		-	0.00%
15									

Johnson Utilities - Wastewater Division
Changes in Representative Rate Schedules
Test Year Ended December 31, 2007

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 25.00	$ 25.00
2	Establishment (After Hours)	$ 40.00	$ 40.00
3	Deposit Requirement (Residential)	(a)	(a)
4	Deposit Requirement (None Residential Meter)	(a)	(a)
5	Deposit Interest	(b)	(b)
6	Re-Establishment (With-in 12 Months)	(c)	(c)
7	Re-Establishment (After Hours)	(c)	(c)
8	NSF Check	$ 15.00	$ 25.00
9	Deferred Payment, Per Month	1.50%	1.50%
10	After hours service charge, per Rule R14-2-403D	Refer to	Refer to
11		Above	Above
12		Charges	Charges
13	Late Charge per month	1.5%	1.5%
14	Service Line Connection Charge	$ 350.00	$ 350.00
15	Main Extension Tariff, per Rule R14-2-606B	Cost	Cost
16	except refunds shall be based upon five percent (5%) of		
17	gross revenues from bonafide customers,		
18	until all advances are fully refunded to Developer.		
19	Off-site Facilities Hook-up Fee (See H-3, page 4)	(d)	(d)
20			
21			

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

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Hook-Up Fees

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Line No.			
1			
2	**Off-site Facilities Hook-up Fee**		
3			
4		Present	Proposed
5	Lateral Service	Charge	Charge
6	4 Inch	$ 1,000	$ 1,000
7	6 Inch or larger	2,000	2,000
8	8 Inch or greater	4,000	4,000
9			
10			
11			
12			
13			
14			
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36			

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 38.50	$ 46.53	$ 8.03	20.86%

Present Rates:
Monthly Minimum: $ 38.50

Proposed Rates:
Monthly Minimum: $ 46.53

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Residential

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 49.00	$ 59.23	$ 10.23	20.88%

Present Rates:
Monthly Minimum: $ 49.00

Proposed Rates:
Monthly Minimum: $ 59.23

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 63.00	$ 76.15	$ 13.15	20.87%

Present Rates:
Monthly Minimum: $ 63.00

Proposed Rates:
Monthly Minimum: $ 76.15

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Residential

Exhibit
Schedule H-4
Page 4
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 101.50	$ 122.68	$ 21.18	20.87%

Present Rates:
Monthly Minimum: $ 101.50

Proposed Rates:
Monthly Minimum: $ 122.68

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Residential

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 385.00	$ 465.35	$ 80.35	20.87%

Present Rates:
Monthly Minimum: $ 385.00

Proposed Rates:
Monthly Minimum: $ 465.35

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Commercial

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 38.50	$ 46.53	$ 8.03	20.86%

Present Rates:
Monthly Minimum: $ 38.50

Proposed Rates:
Monthly Minimum: $ 46.53

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-4
Page 7
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 49.00	$ 59.23	$ 10.23	20.88%

Present Rates:
Monthly Minimum: $ 49.00

Proposed Rates:
Monthly Minimum: $ 59.23

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-4
Page 8
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 63.00	$ 76.15	$ 13.15	20.87%

Present Rates:
Monthly Minimum: $ 63.00

Proposed Rates:
Monthly Minimum: $ 76.15

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 101.50	$ 122.66	$ 21.16	20.85%

Present Rates:
Monthly Minimum: $ 101.50

Proposed Rates:
Monthly Minimum: $ 122.66

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-4
Page 10
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 385.00	$ 465.35	$ 80.35	20.87%

Present Rates:
Monthly Minimum: $ 385.00

Proposed Rates:
Monthly Minimum: $ 465.35

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 735.00	$ 888.39	$ 153.39	20.87%

Present Rates:
Monthly Minimum: $ 735.00

Proposed Rates:
Monthly Minimum: $ 888.39

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Public Authority

Exhibit
Schedule H-4
Page 12
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 38.50	$ 46.53	$ 8.03	20.86%

Present Rates:
Monthly Minimum: $ 38.50

Proposed Rates:
Monthly Minimum: $ 46.53

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Public Authority

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 49.00	$ 59.23	$ 10.23	20.88%

Present Rates:
Monthly Minimum: $ 49.00

Proposed Rates:
Monthly Minimum: $ 59.23

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Public Authority

Exhibit
Schedule H-4
Page 14
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 63.00	$ 76.15	$ 13.15	20.87%

Present Rates:
Monthly Minimum: $ 63.00

Proposed Rates:
Monthly Minimum: $ 76.15

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Public Authority

Exhibit
Schedule H-4
Page 15
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 101.50	$ 122.68	$ 21.18	20.87%

Present Rates:
Monthly Minimum: $ 101.50

Proposed Rates:
Monthly Minimum: $ 122.68

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Public Authority

Exhibit
Schedule H-4
Page 16
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 385.00	$ 465.35	$ 80.35	20.87%

Present Rates:
Monthly Minimum: $ 385.00

Proposed Rates:
Monthly Minimum: $ 465.35

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Public Authority

Exhibit
Schedule H-4
Page 17
Witness: Bourassa

Present Bill	Proposed Bill	Dollar Increase	Percent Increase
$ 735.00	$ 888.39	$ 153.39	20.87%

Present Rates:
Monthly Minimum: $ 735.00

Proposed Rates:
Monthly Minimum: $ 888.39

Johnson Utilities - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Effluent

Exhibit
Schedule H-4
Page 18
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	0.00%
1,000	0.62	0.62	$ -	0.00%
2,000	1.24	1.24	$ -	0.00%
3,000	1.86	1.86	$ -	0.00%
4,000	2.48	2.48	$ -	0.00%
5,000	3.10	3.10	$ -	0.00%
6,000	3.72	3.72	$ -	0.00%
7,000	4.34	4.34	$ -	0.00%
8,000	4.96	4.96	$ -	0.00%
9,000	5.58	5.58	$ -	0.00%
10,000	6.20	6.20	$ -	0.00%
12,000	7.44	7.44	$ -	0.00%
14,000	8.68	8.68	$ -	0.00%
16,000	9.92	9.92	$ -	0.00%
18,000	11.16	11.16	$ -	0.00%
20,000	12.40	12.40	$ -	0.00%
25,000	15.50	15.50	$ -	0.00%
30,000	18.60	18.60	$ -	0.00%
35,000	21.70	21.70	$ -	0.00%
40,000	24.80	24.80	$ -	0.00%
45,000	27.90	27.90	$ -	0.00%
50,000	31.00	31.00	$ -	0.00%
60,000	37.20	37.20	$ -	0.00%
70,000	43.40	43.40	$ -	0.00%
80,000	49.60	49.60	$ -	0.00%
90,000	55.80	55.80	$ -	0.00%
100,000	62.00	62.00	$ -	0.00%
Average Usage				
2,674,450	$ 1,658.16	$ 1,658.16	$ -	0.00%
Median Usage				
2,014,500	$ 1,248.99	$ 1,248.99	$ -	0.00%

Present Rates:

Monthly Minimum:	$	-
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	0.62
Over -	$	0.62

Proposed Rates:

Monthly Minimum:	$	-
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to -	$	0.62
Over -	$	0.62

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
23,971	20,070	19,923	20,117	20,177	20,614	21,068	22,465	21,466	22,467	22,112	22,924	257,374	257,374
												-	257,374
												-	257,374
												-	257,374
												-	257,374
												-	257,374
												-	257,374
												-	257,374
23,971	20,070	19,923	20,117	20,177	20,614	21,068	22,465	21,466	22,467	22,112	22,924	257,374	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
71	75	74	73	73	76	76	80	80	81	84	83	926	926
												-	926
												-	926
												-	926
												-	926
												-	926
												-	926
												-	926
71	75	74	73	73	76	76	80	80	81	84	83	926	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing
								Average Usage					-
								Median Usage					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing
								Average Usage					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
3 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
-	-	-	-	-	-	-	1	1	-	1	1	4	4
												-	4
												-	4
												-	4
												-	4
												-	4
												-	4
-	-	-	-	-	-	-	1	1	-	1	1	4	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
3/4 Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
3	3	4	4	5	5	5	5	5	5	5	5	54	54
												-	54
												-	54
												-	54
												-	54
												-	54
												-	54
3	3	4	4	5	5	5	5	5	5	5	5	54	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
	4	4	4	5	5	5	6	6	6	6	6	6	63	63
Average Usage	4	4	4	5	5	5	6	6	6	6	6	6	63	63
Median Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	63

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
34	35	35	30	35	25	34	26	25	25	26	26	356	356
												-	356
												-	356
												-	356
												-	356
												-	356
												-	356
34	35	35	30	35	25	34	26	25	25	26	26	356	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
22	21	23	23	23	25	26	27	27	27	30	30	304	304
												-	304
												-	304
												-	304
												-	304
												-	304
												-	304
22	21	23	23	23	25	26	27	27	27	30	30	304	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
2	2	2	2	2	2	2	2	2	2	2	2	24	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
												-	24
2	2	2	2	2	2	2	2	2	2	2	2	24	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
3/4 Inch Public Authority

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
1 Inch Public Authority

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing

Average Usage

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
1 1/2 Inch Public Authority

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
												-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	Median Billing
								Average Usage					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
2 Inch Public Authority

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
7	7	7	7	7	7	7	7	8	8	8	8	88	88
												-	88
												-	88
												-	88
												-	88
												-	88
7	7	7	7	7	7	7	7	8	8	8	8	88	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
3 Inch Public Authority

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
4 Inch Public Authority

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing
1	1	1	1	1	1	1	1	1	1	1	1	12	12
												-	12
												-	12
												-	12
												-	12
												-	12
1	1	1	1	1	1	1	1	1	1	1	1	12	Median
								Average Usage				-	Billing

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Effluent

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	3	-	1	-	-	-	-	-	-	-	4	4	-
1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Effluent

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Effluent

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
206,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	206

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Meter Size: 6 Inch Effluent

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage To:	Month of Jan-07	Month of Feb-07	Month of Mar-07	Month of Apr-07	Month of May-07	Month of Jun-07	Month of Jul-07	Month of Aug-07	Month of Sep-07	Month of Oct-07	Month of Nov-07	Month of Dec-07	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
322,000	-	-	-	1	-	-	-	-	-	-	-	-	1	6	528
410,000	1	-	-	-	-	-	-	-	-	-	-	-	1	7	938
1,404,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	2,342
1,766,000	-	-	-	-	-	1	-	-	-	-	-	-	1	9	4,108
1,848,000	-	-	-	-	-	-	-	-	-	-	-	1	1	10	5,956
2,181,000	1	-	-	-	-	-	-	-	-	-	-	-	1	11	8,137
2,181,000	-	-	-	-	-	-	-	-	-	-		-	-	11	8,137
2,597,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12	10,734
2,823,000	-	-	-	2	-	-	-	-	-	-	-	-	2	14	16,380
3,340,000	-	-	-	-	-	-	-	1	-	-	-	-	1	15	19,720
3,832,000	-	1	-	-	-	-	-	-	-	-	-	-	1	16	23,552
4,185,000	-	-	-	-	1	-	-	-	-	-	-	-	1	17	27,737
6,495,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	34,232
8,345,000	-	-	-	-	-	-	-	-	-	-	-	1	1	19	42,577
10,912,000	1	-	-	-	-	-	-	-	-	-	-	-	1	20	53,489
-													-	20	53,489
-													-	20	53,489
-													-	20	53,489
-													-	20	53,489
Totals	3	3	3	4	2	1	1	1	-	-	-	2	20	Median	
									Average Usage				2,674,450	Billing	
									Median Usage				2,014,500	10	

EXHIBIT C

Johnson Utilities, LLC
Test Year Ended December 31, 2007
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		0.00%	0.00%	0.00%	$ -	0.00%	0.00%	0.00%
2									
3	Long-Term Debt	722,000	2.79%	8.00%	0.22%	$ 722,000	2.59%	8.00%	0.21%
4									
5	Stockholder's Equity (1)(2)(3)(4)	25,175,122	97.21%	10.50%	10.21%	27,129,671	97.41%	10.50%	10.23%
6									
7	Totals	$ 25,897,122	100.00%		10.43%	$ 27,851,671	100.00%		10.44%
8									
9									
10	(1) Decreased for CIAC amortization adjustment of	$	(397,390)	. See B-2 page 3.					
11	(2) Decreased for accumulated depreciation adjustment	$	(255,827)	. See B-2 page 2.					
12	(3) Decreased for CIAC amortization adjustment of	$	(558,824)	. See B-2 Wastewater Division page 4.					
13	(4) Decreased for accumulated depreciation adjustment	$	(133,214)	. See Wastewater B-2 page 2.					
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

Johnson Utilities, LLC
Test Year Ended December 31, 2007
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	Loan	722,000	57,760	8.00%	8.00%	722,000	57,760	8.00%	8.00%
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13	Totals	$ 722,000	57,760		8.00%	$ 722,000	57,760		8.00%
14									
15	Supporting Schdules:								
16	E-2								
17									
18									
19									
20									
21									

Johnson Utilities, LLC
Test Year Ended December 31, 2007
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						
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							

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.	
1	
2	The Company is proposing a cost of member's 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	

Johnson Utilities
Summary of Results

Exhibit
Schedule D-4.0
Witness: Bourassa

Line No.		Low	High	Midpoint
1	DCF Constant Growth	10.3%	11.9%	11.1%
2	DCF Sustainable Growth	7.4%	10.6%	9.0%
3	DCF Two-Stage	10.0%	11.3%	10.7%
4				
5	Average DCF Results	9.2%	11.3%	10.2%
6				
7	CAPM	10.8%	13.4%	12.1%
8				
9	Average DCF and CAPM Results	10.0%	12.3%	11.2%
10				
11				
12				
13				
14				
15				
16				
17				
18				

Johnson Utilities
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	78%	$ 293.7	$ 665.2	A-	A2
5	2. Aqua America	79%	$ 590.3	$ 2,349.1	AA-	NR
6	3. California Water	97%	$ 361.8	$ 877.2	NR	NR
7	4. Connecticut Water	92%	$ 64.9	$ 271.1	AAA	NR
8	5. Middlesex	89%	$ 84.0	$ 293.9	A	NR
9	6. SJW Corp.	95%	$ 203.5	$ 431.9	NR	NR
10						
11	Average	88%	$ 266.4	$ 814.7		
12						
13	Johnson Utilities	54%	$ 24.5	$ 192.0	NR	NR
14						
15	Source: AUS Utility Reports (February 2008)					

Johnson Utilities
Capital Structures of Water Utilities Septemeber 2007

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	47.3%	52.7%	32.1%	67.9%
5	2. Aqua America	55.9%	44.1%	31.9%	68.1%
6	3. California Water	43.1%	56.9%	28.4%	71.6%
7	4. Connecticut Water	44.4%	55.6%	27.4%	72.6%
8	5. Middlesex	49.0%	51.0%	34.9%	65.1%
9	6. SJW Corp.	45.4%	54.6%	26.7%	73.3%
10					
11	Average	47.5%	52.5%	30.2%	69.8%
12					
13	Johnson Utilities	2.8%	97.2%	N/A	N/A
14					
15					
16	Sources:				
17	Zacks Investment Research				
18					
19					
20					

Johnson Utilities
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	13.68%	4.35%	2.41%	6.75%	8.00%
8	2.	Aqua America	13.72%	10.58%	9.34%	6.79%	7.50%
9	3.	California Water	12.76%	7.16%	0.88%	2.73%	7.50%
10	4.	Connecticut Water	1.91%	3.64%	1.51%	1.01%	8.10%
11	5.	Middlesex	6.86%	5.81%	1.93%	2.85%	7.50%
12	6.	SJW Corp.	24.69%	8.72%	4.67%	7.70%	10.00%
15		GROUP AVERAGE	12.27%	6.71%	3.46%	4.64%	8.10%
16		GROUP MEDIAN	13.22%	6.48%	2.17%	4.80%	7.75%

18 * See Schedule D-4.5
19 Sources:
20 Value Line Data
21 Yahoo Finance

Johnson Utilities
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	12.35%	4.45%	1.68%	4.60%	8.00%
8	2.	Aqua America	13.87%	9.76%	7.62%	8.23%	7.50%
9	3.	California Water	6.33%	3.61%	0.99%	Negative	7.50%
10	4.	Connecticut Water	8.84%	3.83%	1.26%	1.66%	8.10%
11	5.	Middlesex	9.88%	3.72%	1.98%	2.29%	7.50%
12	6.	SJW Corp.	16.43%	4.74%	3.86%	3.51%	10.00%
15		GROUP AVERAGE	11.28%	5.02%	2.90%	4.06%	8.10%
16		GROUP MEDIAN	11.12%	4.14%	1.83%	3.51%	7.75%

* See Schedule D-4.5

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities
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)
			EPS GROWTH			
7	1.	American States	9.00%	5.00%	10.00%	8.00%
8	2.	Aqua America	5.00%	10.00%	7.50%	7.50%
9	3.	California Water	7.00%	8.00%	7.50%	7.50%
10	4.	Connecticut Water				8.10%
11	5.	Middlesex	7.00%		8.00%	7.50%
12	6.	SJW Corp.	10.00%	10.00%	10.00%	10.00%
15		GROUP AVERAGE	7.60%	8.25%	8.60%	8.10%
16		GROUP MEDIAN				7.75%

Sources:
Value Line Investment Analyzer February 2008
Zacks Investment Research Site February 4, 2008
S&P Earnings Guide January 2008

Johnson Utilities
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	0.46	11.50%	5.30%	2.20%	7.50%
8	2.	Aqua America	0.33	11.50%	3.83%	0.79%	4.63%
9	3.	California Water	0.44	10.00%	4.42%	1.35%	5.77%
10	4.	Connecticut Water					
11	5.	Middlesex					
12	6.	SJW Corp.					
15		GROUP AVERAGE	0.41	11.00%	4.52%	1.45%	5.97%
16		GROUP MEDIAN	0.44	11.50%	4.42%	1.35%	5.77%

Sources:
Value Line Data

Johnson Utilities
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	4.03%	2.20	0.55	2.20%
8	2.	Aqua America	1.10%	3.59	0.72	0.79%
9	3.	California Water	2.30%	2.43	0.59	1.35%
10	4.	Connecticut Water				na
11	5.	Middlesex				na
12	6.	SJW Corp.				na
15		GROUP AVERAGE	2.48%	2.74	0.62	1.45%
16		GROUP MEDIAN	2.30%	2.43	0.59	1.35%

Sources:
Value Line Data

Johnson Utilities
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	33.15	1.02	3.08%	8.00%	11.1%
8	2.	Aqua America	19.81	0.55	2.78%	7.50%	10.3%
9	3.	California Water	35.77	1.17	3.27%	7.50%	10.8%
10	4.	Connecticut Water	24.65	0.89	3.60%	8.10%	11.7%
11	5.	Middlesex	18.53	0.71	3.81%	7.50%	11.3%
12	6.	SJW Corp.	29.54	0.57	1.92%	10.00%	11.9%
15		GROUP AVERAGE			3.07%	8.10%	11.2%
16		GROUP MEDIAN					11.2%

a) See Rejoinder Schedules D-4.5

Sources:
Value Line Investment Analyzer February 2008
Yahoo Finance February 25, 2008

Johnson Utilities
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	33.15	1.02	3.08%	5.30%	2.20%	7.50%	10.6%	10.6%
8	2.	Aqua America	19.81	0.55	2.78%	3.83%	0.79%	4.63%	7.4%	7.4%
9	3.	California Water	35.77	1.17	3.27%	4.42%	1.35%	5.77%	9.0%	9.0%
10	4.	Connecticut Water	24.65	0.89	3.60%			5.97%	9.6%	9.6%
11	5.	Middlesex	18.53	0.71	3.81%			5.97%	9.8%	9.8%
12	6.	SJW Corp.	29.54	0.57	1.92%			5.97%	7.9%	7.9%
15		GROUP AVERAGE			3.07%			5.97%	9.0%	9.0%
16		GROUP MEDIAN							9.3%	9.3%

19 a) See Schedule D-4.6 and D-4.7
20 b) Estimate is at or near the cost of Baa investment grade bonds, which are currently at 6.5 percent. Forecasted rate are
21 6.7 percent for the 2008-2009 time period.
22 Sources:
23 Value Line Investment Analyzer February 2008
24 Yahoo Finance February 25, 2008

Johnson Utilities
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) Projected Growth Rates: Long Term (GDP)	(6) Projected Growth Rates: Average (b)	(7) Indicated Cost of Equity
1	1.	American States	33.15	1.02	3.08%	8.00%	6.80%	7.60%	10.7%
2	2.	Aqua America	19.81	0.55	2.78%	7.50%	6.80%	7.27%	10.0%
3	3.	California Water	35.77	1.17	3.27%	7.50%	6.80%	7.27%	10.5%
4	4.	Connecticut Water	24.65	0.89	3.60%	8.10%	6.80%	7.67%	11.3%
5	5.	Middlesex	18.53	0.71	3.81%	7.50%	6.80%	7.27%	11.1%
6	6.	SJW Corp.	29.54	0.57	1.92%	10.00%	6.80%	8.94%	10.9%
7		GROUP AVERAGE			3.07%			7.67%	10.7%
8		GROUP MEDIAN							10.8%

(a) See Schedule D-4.5
(b) Near term growth given weighting of .67

Johnson Utilities
Market Betas

Exhibit
Schedule D-4.11
Witness: Bourassa

Line No.		Company	
1			
2	1.	American States	1.00
3	2.	Aqua America	0.95
4	3.	California Water	1.10
5	4.	Connecticut Water	0.80
6	5.	Middlesex	0.90
7	6.	SJW Corp.	1.10
8		Average	**0.98**
9			
10	Source:		
11	Value Line Investment Analyzer Data for February 2008		
12			
13			
14			
15			
16			

Johnson Utilities
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
1										
2										
3	**Month**	Yield	+	Growth	=	Return	-	Treasury Rate	=	Premium
4										
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%
15	Jun	2.17%	+	9.71%	=	11.88%	-	5.20%	=	6.68%
16	Jul	2.27%	+	10.91%	=	13.18%	-	5.11%	=	8.07%
17	Aug 2007	2.37%	+	11.92%	=	14.29%	-	4.93%	=	9.36%
18	Sept	2.31%	+	11.16%	=	13.47%	-	4.79%	=	8.68%
19	Oct	2.45%	+	11.90%	=	14.35%	-	4.77%	=	9.58%
20	Nov	2.60%	+	13.41%	=	16.01%	-	4.52%	=	11.49%
21	Dec 2007	2.61%	+	13.51%	=	16.12%	-	4.52%	=	11.60%
22	Jan 2008	2.67%	+	15.19%	=	17.86%	-	4.33%	=	13.53%
23	Feb	2.74%	+	16.47%	=	19.21%	-	4.52%	=	14.69%
24										
25	Recent 12 Mon Avg	2.37%	+	11.89%	=	13.71%	-	4.77%	=	**8.92%**
29										
30	*Short-term Trends*									
31	Last Nine Months Avg	2.47%	+	12.69%	=	15.15%	-	4.74%	=	10.41%
32	Last Six Months Avg	2.56%	+	13.61%	=	15.35%	-	4.58%	=	10.71%
33	Last Three Months Avg	2.67%	+	15.06%	=	17.73%	-	4.46%	=	13.27%
34										
35	Sources									
36	Value Line Investment Analyzer Software Data									
37	Federal Reserve									
38										
39										

Johnson Utilities
Test Year Ended December 31, 2007
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]	3.4%	+	0.98	x	7.5% [4]	=	10.8%
4								
5	Current Market Risk Premium CAPM[2]	4.7%	+	0.98	x	8.9% [5]	=	13.4%
6								
7								
8	Average							12.1%
9								
10								
11								

12 [1] Federal Reserve February 25, 2008 average of 5, 7 and 10 year Treasury rates (Rf)
13 [2] Federal Reserve Feburary 25, 2008 30 year Treasury rate (Rf)
14 [3] Value Line Investment Analyzer data. See Schedule D-4.11
15 [4] Historical Market Risk Premium from (Rp) MoriningStar SBBI 2008 Yearbook Table A-2 Intermediate-Horizon ERP 1926-2007
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

**********USED FOR COMPARATIVE PURPOSES**********

Exhibit 1
Witness: Bourassa

Johnson Utilities
Discounted Cash Flow Analysis (Water)
Market Price

Line No.		(1) Company	(2) Projected Div	(3) 5 Year Historical Average Div. Growth	(4) Recent Price	(5) 5 Year Historical Annual Compound 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)
7	1.	American States	$ 1.00	2.47%	$ 33.15	13.68%	$ 62.93	$ (33.15)	$ 1.00	$ 1.02	$ 1.05	$ 1.08	$ 64.04	16.2%
8	2.	Aqua America	0.55	9.84%	19.81	13.72%	37.67	(19.81)	0.55	0.60	0.66	0.73	38.47	16.3%
9	3.	California Water	1.18	0.88%	35.77	12.76%	65.21	(35.77)	1.18	1.30	1.42	1.56	66.79	15.9%
10	4.	Connecticut Water	0.89	1.51%	24.65	1.91%	27.10	(24.65)	0.89	0.98	1.07	1.18	28.29	6.0%
11	5.	Middlesex	0.71	1.94%	18.53	6.86%	25.82	(18.53)	0.71	0.78	0.86	0.94	26.77	10.8%
12	6.	SJW Corp.	0.57	4.70%	29.54	24.69%	89.03	(29.54)	0.57	0.63	0.69	0.76	89.82	26.2%
15		GROUP AVERAGE		3.56%		12.27%								15.2%
16		GROUP MEDIAN		2.21%		13.22%								16.0%

Sources:
Value Line Data
Yahoo Finance - Stock Price February 1, 2008

Johnson Utilities
Historical Compound Annual Total Market Returns

Exhibit 2
Witness: Bourassa

	Company	3 Yr.** Return	5 Yr.** Return	10 Yr.*** Return
1.	American States	18.96%	16.31%	19.95%
2.	Aqua America	8.67%	15.87%	15.63%
3.	California Water	5.53%	16.07%	9.21%
4.	Connecticut Water	3.06%	5.38%	12.18%
5.	Middlesex	6.87%	10.43%	13.15%
6.	SJW Corp.	28.39%	26.46%	17.88%
	Average	11.91%	15.09%	14.67%

* 2005-2007
** 2003-2007
*** 1998-2007

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities
Historical Compound Annual Capital Appreciation Returns

Exhibit 3
Witness: Bourassa

	Company	3 Yr.* Return	5 Yr.** Return	10 Yr.*** Return
1.	American States	16.28%	13.68%	12.35%
2.	Aqua America	6.81%	13.72%	13.87%
3.	California Water	2.47%	12.76%	6.33%
4.	Connecticut Water	-0.40%	1.91%	8.84%
5.	Middlesex	3.35%	6.86%	9.88%
6.	SJW Corp.	26.63%	24.69%	16.43%
	Average	9.19%	12.27%	11.28%

* 2005-2007
** 2003-2007
*** 1998-2007

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model
Using Analyst Estimates of DPS Growth

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)	[6] Indicated Equity Cost k=Div Yld + G (Cols 1+4)
7	1.	American States	33.15	1.02	3.08%	3.25%	6.3%	*
8	2.	Aqua America	19.81	0.55	2.78%	9.25%	12.0%	12.0%
9	3.	California Water	35.77	1.17	3.27%	1.00%	4.3%	*
10	4.	Connecticut Water	24.65	0.89	3.60%	Not Available		
11	5.	Middlesex	18.53	0.71	3.81%	Not Available		
12	6.	SJW Corp.	29.54	0.57	1.92%	Not Available		
15		GROUP AVERAGE					7.5%	12.0%
16		GROUP MEDIAN					6.3%	12.0%
18		Current Baa interest rate					7.0%	
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%	

24 * Indicated equity cost below current cost of debt (Baa) or negative growth.

27 Sources:
28 Value Line Analyzer Data February, 2008
29 Yahoo Finance Stock Price February 25, 2008
30 Federal Reserve February 25, 2008
31 Blue Chip Financial Forecast June 2007

Johnson Utilities
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model - Historical
Using 5 Year Historical Dividend Growth

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)	[6] Indicated Equity Cost k=Div Yld + G (Cols 1+4)
1	1.	American States	33.15	1.02	3.08%	2.47%	5.5%	*
2	2.	Aqua America	19.81	0.55	2.78%	9.84%	12.6%	12.6%
3	3.	California Water	35.77	1.17	3.27%	0.88%	4.2%	*
4	4.	Connecticut Water	24.65	0.89	3.60%	1.51%	5.1%	*
5	5.	Middlesex	18.53	0.71	3.81%	1.94%	5.8%	*
6	6.	SJW Corp.	29.54	0.57	1.92%	4.70%	6.6%	*
7		GROUP AVERAGE				3.6%	6.6%	12.6%
8		GROUP MEDIAN				3.8%	5.7%	12.6%
9		Current Baa interest rate					7.0%	
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.

Sources:
Value Line Analyzer Data February, 2008
Yahoo Finance Stock Price February 25, 2008
Federal Reserve February 25, 2008
Blue Chip Financial Forecast June 2007

Johnson Utilities
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model - Historical
Using 5 Year Historical EPS Growth

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)	[6] Indicated Equity Cost k=Div Yld + G (Cols 1+4)
1	1.	American States	33.15	1.02	3.08%	8.37%	11.4%	11.4%
2	2.	Aqua America	19.81	0.55	2.78%	6.90%	9.7%	9.7%
3	3.	California Water	35.77	1.17	3.27%	3.26%	6.5%	*
4	4.	Connecticut Water	24.65	0.89	3.60%	1.01%	4.6%	*
5	5.	Middlesex	18.53	0.71	3.81%	3.69%	7.5%	7.5%
6	6.	SJW Corp.	29.54	0.57	1.92%	8.44%	10.4%	10.4%
7		GROUP AVERAGE				5.3%	8.4%	9.7%
8		GROUP MEDIAN				5.3%	8.6%	10.0%
9		Current Baa interest rate					7.0%	
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.

Sources:
- Value Line Analyzer Data February, 2008
- Yahoo Finance Stock Price February 25, 2008
- Federal Reserve February 25, 2008
- Blue Chip Financial Forecast June 2007

EXHIBIT D

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC, AN ARIZONA LIMITED LIABLITY COMPANY, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS WATER UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES FOR UTILITY SERVICE.	DOCKET NO. WS-02987A-08-

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

(RATE BASE, INCOME STATEMENT,

REVENUE REQUIREMENT, RATE DESIGN)

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, Johnson Utilities, LLC ("Johnson" or "the Company"). In this proceeding, Johnson is seeking a determination of (i) the fair value of its water 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 Pinal 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 water division 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 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 2.6 percent debt and 97.4 percent equity. The weighted cost of capital is 10.43 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. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.

A. The test year used by Johnson is the 12-month period ending December 31, 2007. 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 a return of 10.43 percent on its fair value rate base. The resulting decrease in revenues needed to provide that return is approximately $2,233,479, a decrease of approximately 16.95 percent compared the adjusted and annualized test year revenues.

Q. WHAT IS THE PRIMARY FOR THE RATE DECREASE OF 16.95 PERCENT?

A. The Company has proposed to exclude the fees assessed by the Central Arizona Ground Water Replenishment District totaling nearly $1.3 million from operating expenses and instead proposes these fees be recovered as a pass-through to customers similar to sales tax. If included in operating expenses, the rate decrease would be less than 7 percent as opposed to the approximately 17 percent proposed.

Q. WHY IS JOHNSON FILING FOR NEW RATES AT THIS TIME?

A. This is the first rate case filed by Johnson since its original certificate of convenience and necessity was approved (Decision 60223 – May 27, 1997). In that decision the Company was ordered to file a rate review 5 years after service started. The Company complied with the order and filed rate reviews. In Decisions 68235, 68236, and 68237 (dated October 25, 2005), the Commission instructed to Company to file water and wastewater rate application by May 1, 2007, based on Test Year, 2006. Prior to that filing date, and on several occasions thereafter, the Company filed reasoned requests that the Commission extend that filing date. Most recently, on September 18, 2007, Staff recommended that the Company be required to file the applications by March 31, 2008, utilizing a 2007

Test Year.

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 Johnson'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 the years 2005, 2006, and 2007.

Schedule E-2, page 1, contains the income statement for the years 2005, 2006, and 2007.

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, 2005, December 31, 2006, and December 31, 2007.

Schedule E-8 contains the taxes charged to operations.

The accountant's notes (if any) 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 does not typically have audited financial statements prepared, although an audit was completed in 2006. The 2006 audit report is 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 2005, 2006, and 2007.

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 and B2.

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. The Company requests that its original cost rate base be used as its fair value rate base. Accordingly, schedules B-3 and B-4 are excluded from the Company's filing.

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 4 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 REFLECT THE LAST COMMISSION RATE ORDER?

A. Yes. Plant additions and retirements since inception have been added to and deducted from total plant shown on schedule B-2. The B-2 schedules, pages 2.1

through 2.12, show the details for the recomputed accumulated depreciation through the end of the test year using half-year convention for depreciation. The Company has used a composite depreciation rate of 2.5 percent in the re-computation of accumulated depreciation. This was the depreciation rate used in the Company's CC&N filing.

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

A. Adjustment number 2 decreases the balance of accumulated amortization of contributions-in-aid of construction ("CIAC") to the computed amount.

Adjustment number 3 decreases balance of CIAC included in rate base. The Company had approximately $6,931,078 of unexpended CIAC funds on the books at the end of the test year. In other words, there is no plant-in-service amount in rate base to offset the cash balance on unexpended CIAC.

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

A. No, not at all. The adjustment for unexpended CIAC was necessary in order to properly match the amount of plant-in-service with the amount of CIAC used to fund plant-in-service. Since the unexpended CIAC has not been used to fund any on the plant-in-service amount in rate base, a mismatch would have been created had I not adjusted the CIAC.

Q. WILL THE COMPANY USE THESE FUNDS?

A. Yes. As shown on the F-3 schedule, the Company expects capital expenditures over the next two to three years to be between approximately $10 million to $16 million. The Company will also use approximately $1.9 million of these funds to pay for construction payables on the books at the end of the test year.

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 rate approved in the Company's CC&N decision was a composite rate equal to 2.5 percent for all plant. The Company requests authority to use individual rates by plant account to more realistically reflect individual plant lives. The Commission has been moving away from the use of composite depreciation rates in favor of individual rates. Uniform rates are not always appropriate because they do not reflect a realistic expected life of the plant. The Company's proposed depreciation rates are published by the ACC Staff and are considered "typical and customary".

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 percent assessment rate which will be in effective 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 2007, and revenues at proposed rates. The assessed value (23 percent of full cash value) was then multiplied by the property tax rate to determined adjusted property tax expense.

Q. IS THIS CONSISTENT WITH PRIOR COMMISSION DECISIONS?

A. Yes. It is the same methodology used by the Commission in 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 management fees and is based on the annualization of revenues in Adjustment 6.

Adjustment 4 shows the rate case expense. The Company is proposing $100,000 of rate case expense to be amortized over three years.

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

A. The $100,000 is an estimate based on my experience and I believe it is 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. THANK YOU. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE INCOME STATEMENT.

A. Adjustment 5 removes purchased water expenses from Test Year operating expenses for groundwater replenishment fees assessed by the Central Arizona Ground Water Replenishment District ("CAGRD"). The Company proposes that these fees be recovered as a pass-through to customers similar to sales tax.

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.

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 during the Test Year by Arizona Public Service ("APS").

Adjustment 9 annualizes purchased power costs based on rate increases implemented during the Test Year and expected to be implemented in 2008 by Salt River Project ("SRP").

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

Q. ISN'T THE COMPANY A LIMITED LIABILITY COMPANY AND THUS A PASS-THOUGH TAX ENTITY?

A. Yes. The taxable income is "passed-through" to the owner-members of the utility. Income taxes, while due from the owner-members of the utility rather than the utility itself are directly attributable to the taxable income generated by

the utility. It is only fair that the income taxes are recovered in rates.

Q. IS OPERATING INCOME FOR A UTILITY WHOSE LEGAL STATUS IS THAT OF A C-CORPORATION DETERMINED BY CONSIDERING THE IMPACT OF INCOME TAXES?

A. Yes. And pass-through entities like Limited Liability Companies ("LLC") or S-Corporations ("S-Corp") should be given the same treatment. Otherwise, for example, a 10 percent authorized return to an LLC or an S-Corp. does not have the same meaning as a 10 percent return to a C-Corporation - one is before tax and the other is after tax.

Q. WHAT TAX RATES HAVE YOU EMPLOYED?

A. I employed individual tax rates in the computation of income taxes. As it turns out, the overall tax is somewhat less than the tax computed using corporate tax rates.

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
5/8	$ 18.00	0
3/4	$ 27.00	0
1	$ 45.00	0
1 1 /2	$ 90.00	0
2	$ 144.00	0
3	$ 270.00	0
4	$ 450.00	0

6	$ 900.00	0
8	No Tariff	
10	No Tariff	

The commodity charges and tiers by meter size are:

Residential, Commercial, Industrial, and Irrigation Class

Meter Size	Tier (gallons)	Charge per 1,000 gallons
All	1 to 7,000	$ 2.25
	7,000 and above	$ 2.50

Standpipe

All Meter Sizes	All gallons	$3.75

Construction

All Meter Sizes	All gallons	$3.75

Non-potable Central Arizona Project Water

All Meter Sizes	All gallons	See Tariff

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
5/8	$ 14.98	0
3/4	$ 22.47	0
1	$ 37.45	0
1 1 /2	$ 74.90	0

2	$ 119.84	0
3	$ 239.68	0
4	$ 374.50	0
6	$ 749.00	0
8	$ 1,198.40	0
10	$ 1,722.70	0

The commodity charges and tiers by meter size are:

Residential, Commercial, Industrial and Irrigation Class

Meter Size	Tier (gallons)	Charge per 1,000 gallons
5/8 and 3/4 Residential	1 to 4,000	$1.485
	4,001 to 10,000	$1.935
	Over 10,000	$2.485
5/8 and 3/4 Commercial, Industrial and Irrigation		
	1 to 10,000	$1.935
	Over 10,000	$2.485
1	1 to 25,000	$1.935
	Over 25,000	$2.485
1 1/2	1 to 50,000	$1.935
	Over 50,000	$2.485
2	1 to 80,000	$1.935
	Over 80,000	$2.485
3	1 to 160,000	$1.935
	Over 160,000	$2.485
4	1 to 250,000	$1.935
	Over 250,000	$2.485

6	1 to 500,000	$1.935
	Over 500,000	$2.485
8	1 to 800,000	$1.935
	Over 800,000	$2.485
10	1 to 1,125,000	$1.935
	Over 1,125,000	$2.485
Standpipe		
All Meter Sizes	All gallons	$2.485
Construction		
All Meter Sizes	All gallons	$2.485
Non-potable Central Arizona Project Water		
All Meter Sizes	All gallons	See Tariff

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

A. Yes. As found, the current rate design is a two-tier design with one break-over point of 7,000 gallons for all meter sizes. The Company has proposed a three-tier rate design for residential 5/8 and ¾ inch meters and a two tier rate design for commercial, industrial and irrigation meters from 5/8 inch up to 10 inch. This rate design is similar to Staff recommended rate designs in recent cases.

For the 5/8 inch and ¾ inch residential meters, the first break-over point is 4,000 gallons. The second break-over point is 10,000 gallons, or 2 ½ times the first tier break-over point. The 1 inch and larger meter break-over points are scaled on the relative meter flows compared to a 5/8 inch meter using the first break-over point of 10,000 gallons for the 5/8 inch and ¾ inch commercial, industrial, and irrigation meters as the base.

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 6,931 gallons is $42.60. The proposed monthly bill for a ¾ inch metered residential customer using an average of 6,931 gallons is $34.08 a decrease of $8.51 or 19.99 percent compared to the present rates.

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

A. No.

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

A. Yes. The Company has proposed meter and service line charges based on Staff's recent memo on typical meter and service line charges.

Q. DOES THE COMPANY HAVE AN EXISTING OFF-SITE-FACILITIES HOOK-UP-FEE?

A. Yes. The existing off-site facilities hook-up fee ("HUF") is used, and has been used, for off-site facilities to provide water production, delivery, storage and pressure to new service connections. The current HUF charges are shown on H-3, page 5. As shown, the current HUF for a ¾ inch meter connection is $900. No change is proposed.

Q. THE COMPANY IS PROPOSING THAT THE CAGRD FEES BE RECOVERED AS A PASS-THROUGH TO CUSTOMERS. PLEASE EXPLAIN HOW THE PER BILL AMOUNT WILL BE COMPUTED?

A. The Company proposes that the recovery be made through a commodity based fee with an annual true-up. The commodity based fee would be computed on a per 1,000 gallon basis and billed to customers based on their usage. Using 2007

figures, for example, the commodity based fee would be $0.489 per 1,000 gallons, computed as follows:

[1] Total 2007 CAGRD fees	$1,286,148
[2] 2007 Gallons Sold (in 1,000's)	2,631,314
[3] CAGRD fee per 1,000 gallons ([1] divided by [2])	$ 0.489

The average ¾ inch residential customer using 6,931would pay $3.39 in CAGRD fees (6.931 units times $0.489).

Obviously, going forward, the base gallons sold for computation of the current years fee will be the prior year gallons sold. To prevent over or under recovery of the CAGRD fees, and annual true-up will be performed. Any over or under recovery would be included in the next years computation.

Q. WHAT WILL BE THE IMPACT OF THE PROPOSED RATES AND THE CAGRD COMMODITY FEE ABOVE ON THE AVERAGE ¾ INCH RESIDENTIAL CUSTOMER?

A. As discussed above, the present monthly bill for a ¾ inch metered residential customer using an average of 6,931 gallons is $42.60. The proposed monthly bill for a ¾ inch metered residential customer using an average of 6,931 gallons will be $37.47 ($34.08 plus $3.39) – a decrease of $5.13 or 12.04 percent compared to the present rates.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

EXHIBIT E

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC, AN ARIZONA LIMITED LIABLITY COMPANY, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS WASTEWATER UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES FOR UTILITY SERVICE.	DOCKET NO. WS-02987A-08-

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

(RATE BASE, INCOME STATEMENT,

REVENUE REQUIREMENT, RATE DESIGN)

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, Johnson Utilities, LLC ("Johnson" or "the Company"). In this proceeding, Johnson is seeking a determination of (i) the fair value of its wastewater utility properties for

ratemaking purposes, (ii) a fair and reasonable rate of return thereon, and (iii) increases in its rates and charges for wastewater utility service in its certificated service area, which is located in Pinal 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 wastewater division 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 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 2.6 percent debt and 97.4 percent equity. The weighted cost of capital is 10.43 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. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.

A. The test year used by Johnson is the 12-month period ending December 31, 2007. 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 a return of 10.43 percent on its fair value rate base. The resulting increase in revenues needed to provide that return is approximately $2,239,804, an increase of approximately 19.84 percent compared the adjusted and annualized test year revenues.

Q. WHY IS JOHNSON FILING FOR NEW RATES AT THIS TIME?

A. This is the first rate case filed by Johnson since its original certificate of convenience and necessity was approved (Decision 60223 – May 27, 1997). In that decision the Company was ordered to file a rate review 5 years after service started. The Company complied with the order and filed rate reviews on. In Decisions 68235, 68236, and 68237 (dated October 25, 2005), the Commission instructed to Company to file water and wastewater rate application by May 1, 2007, based on Test Year, 2006. Prior to that filing date, and on several occasions thereafter, the Company filed reasoned requests that the Commission extend that filing date. Most recently, on September 18, 2007, Staff recommended that the Company be required to file the applications by March 31, 2008, utilizing a 2007 Test Year.

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 Johnson'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 the years 2005, 2006, and 2007.

Schedule E-2, page 1, contains the income statement for the years 2005, 2006, and 2007.

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, 2005, December 31, 2006, and December 31, 2007.

Schedule E-8 contains the taxes charged to operations.

The accountant's notes (if any) 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 does not typically have audited financial statements prepared, although an audit was completed in 2006. The 2006 audit report is 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 wastewater construction requirements for 2005, 2006, and 2007.

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 and B2.

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. The Company requests that its original cost rate base be used as its fair value rate base. Accordingly, schedules B-3 and B-4 are excluded from the Company's filing.

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 5 are the supporting schedules. These adjustments are, in summary:

Adjustment number 1 increase plant-in-service for revenue neutral plant completed after the end of the Test Year.

Adjustment number 2 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 REFLECT THE LAST COMMISSION RATE ORDER?

A. Yes. Plant additions and retirements since inception have been added to and deducted from total plant shown on schedule B-2. The B-2 schedules, pages 2.1 through 2.12, show the details for the recomputed accumulated depreciation through the end of the test year using half-year convention for depreciation. The Company has used a composite depreciation rate of 2.5 percent in the re-computation of accumulated depreciation. This was the depreciation rate used in the Company's CC&N filing.

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

A. Adjustment number 3 decreases the balance of accumulated amortization of contributions-in-aid of construction ("CIAC") to the computed amount.

Adjustment number 4 decreases balance of CIAC included in rate base. The Company had approximately $16,505 of unexpended CIAC funds on the books at the end of the test year. In other words, there is no plant-in-service amount in rate base to offset the cash balance on unexpended CIAC.

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

A. No, not at all. The adjustment for unexpended CIAC was necessary in order to properly match the amount of plant-in-service with the amount of CIAC used to fund plant-in-service. Since the unexpended CIAC has not been used to fund any on the plant-in-service amount in rate base, a mismatch would have been created had I not adjusted the CIAC in rate base.

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 rate approved in the Company's CC&N decision was a composite rate equal to 2.5 percent for all plant. The Company requests authority to use individual rates by plant account to more realistically reflect individual plant lives. The Commission

has been moving away from the use of composite depreciation rates in favor of individual rates. Uniform rates are not always appropriate because they do not reflect a realistic expected life of the plant. The Company's proposed depreciation rates are published by the ACC Staff and are considered "typical and customary".

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 percent assessment rate which will be in effective 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 2007, and revenues at proposed rates. The assessed value (23 percent of full cash value) was then multiplied by the property tax rate to determined adjusted property tax expense.

Q. IS THIS CONSISTENT WITH PRIOR COMMISSION DECISIONS?

A. Yes. It is the same methodology used by the Commission in 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 management fees and is based on the annualization of revenues in Adjustment 5.

Adjustment 4 shows the rate case expense. The Company is proposing $100,000 of rate case expense to be amortized over three years.

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

A. The $100,000 is an estimate based on my experience and I believe it is 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. THANK YOU. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE

INCOME STATEMENT.

A. Adjustment 5 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.

Q. PLEASE CONTINUE.

A. Adjustment 6 removes non-utility revenues and expenses to eliminate the effects on income taxes.

Adjustment 7 annualizes purchased power costs based on rate increases implemented during the Test Year by Arizona Public Service ("APS").

Adjustment 8 annualizes purchased power costs based on rate increases implemented during the Test Year and expected to be implemented in 2008 by Salt River Project ("SRP").

Adjustment 9 annualizes purchased power based on additional gallons from the revenue annualization performed in adjustment 5 while taking into account the purchased power increases from SRP and APS in adjustments 7 and 8. Adjustment 9 is intended to match additional revenues from the revenue annualization.

Adjustment 10 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 11 removes non-recurring bulk wastewater fee revenues from other revenues.

Adjustment 12 reflects the change to incomes taxes at the effective tax rate under proposed revenues.

Q. ISN'T THE COMPANY A LIMITED LIABILITY COMPANY AND THUS A PASS-THOUGH TAX ENTITY?

A. Yes. The taxable income is "passed-through" to the owner-members of the utility. Income taxes, while due from the owner-members of the utility rather than the utility itself are directly attributable to the taxable income generated by the utility. It is only fair that the income taxes are recovered in rates.

Q. IS OPERATING INCOME FOR A UTILITY WHOSE LEGAL STATUS IS THAT OF A C-CORPORATION DETERMINED BY CONSIDERING THE IMPACT OF INCOME TAXES?

A. Yes. And pass-through entities like Limited Liability Companies ("LLC") or S-Corporations ("S-Corp") should be given the same treatment. Otherwise, for example, a 10 percent authorized return to an LLC or an S-Corp. does not have the same meaning as a 10 percent return to a C-Corporation - one is before tax and the other is after tax.

Q. WHAT TAX RATES HAVE YOU EMPLOYED?

A. I employed individual tax rates in the computation of income taxes. As it turns out, the overall tax is somewhat less than the tax computed using corporate tax rates.

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
5/8	$ 35.00
3/4	$ 38.50
1	$ 49.00
1 1 /2	$ 63.00
2	$ 101.50
3	$ 385.00
4	$ 735.00
6	$ 1015.00
8	No Tariff
10	No Tariff

The present effluent rate is $0.62 per 1,000 gallons or $200 per acre foot.

Q. WHAT ARE THE COMPANY'S PROPOSED RATES?

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

All Classes

Meter Size	Monthly Minimum
5/8	$ 42.30
3/4	$ 46.52

1	$ 59.21
1 1 /2	$ 76.13
2	$ 122.66
3	$ 465.25
4	$ 888.20
6	$ 1,226.57
8	$ 1,550.67
10	$ 2,481.07

The proposed effluent rate is $0.62 per 1,000 gallons or $200 per acre foot.

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

A. No.

Q. DOES THE COMPANY HAVE AN EXISTING OFF-SITE-FACILITIES HOOK-UP-FEE?

A. Yes. The existing off-site facilities hook-up fee ("HUF") is used, and has been used, for off-site facilities to provide wastewater treatment capacity, lift stations, force mains, and collection mains to serve new service connections. The current HUF charges are shown on H-3, page 3. As shown, the current HUF for a 4 inch lateral service connection is $1,000. No change is proposed.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

EXHIBIT F

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC, AN ARIZONA LIMITED LIABILITY COMPANY, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES FOR UTILITY SERVICE.	DOCKET NO. WS-02987A-08-

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

(COST OF CAPITAL)

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. BOURRASSA 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 for Johnson Utilities L.L.C. ("Johnson" or the "Company"). 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 1 through 6, which are discussed below. As noted above, I am also sponsoring direct testimony that addresses the Company's water division and wastewater division rate base, income statement (revenue and operating expenses), required increase in revenue, and 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, 2007, Johnson had adjusted total capital of $25,897,122, consisting of $772,000 long-term debt and $25,175,122 common equity, as shown in Schedule D-1. Thus, the Company's capital structure consisted of 2.8 percent debt and 97.2 percent common equity. The Company's cost of long-term debt is 8.00 percent, 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 10.43 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 CHARACTERIZSTICS?

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 cannot support the same percentage of debt in their capital structure as a large, publicly traded utility.

Johnson is a relatively large water and sewer utility by Arizona standards but is still relatively small when compared to the publicly traded water utility companies. Never-the-less, the low percentage of debt in Johnson's capital

structure implies lower financial risk. I have taken the lower financial risk together with other "firm-specific" factors into consideration in my return on equity recommendation.

Q. PLEASE SUMMARIZE THE APPROACH YOU USED TO ESTIMATE THE COST OF EQUITY FOR THE COMPANY.

A. The cost of equity for Johnson cannot be estimated directly because Johnson's common stock is not publicly traded. Therefore, there is no market data for Johnson. 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 9.2 percent to 11.3 percent is appropriate. The CAPM analysis, again using Staff's sample group, indicates that a ROE in the range of 10.8 percent to 13.4 percent is appropriate. These cost of equity analyses indicate that an ROE in the range of 10.0 percent to 12.3 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. I should note my cost of equity estimate for Johnson is 60 basis points less than the average of the mid-points (11.2 percent) of my estimates to account for lower financial risk. I believe my estimate is conservative when Johnson'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. The higher return for Johnson 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.

Q. HAVE YOU CRITICIZED STAFF'S USE OF THE CAPM IN ESTIMATING THE COST OF EQUITY IN THE PAST?

A. Yes, I have done so in testimony in prior rate cases before the Commission. The short-comings of the CAPM have been widely discussed in academic circles.[1] The DCF also has serious short-comings when the stock of a company is trading at prices substantially in excess of book value.[2] I will discuss the short-comings 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 EMPLOY THAT MODEL IN YOUR COST OF EQUITY ANALYSES?

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[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.

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.

III. OVERVIEW OF THE RELATIONSHIP BETWEEN RISK AND THE EXPECTED RETURN ON AN INVESTMENT

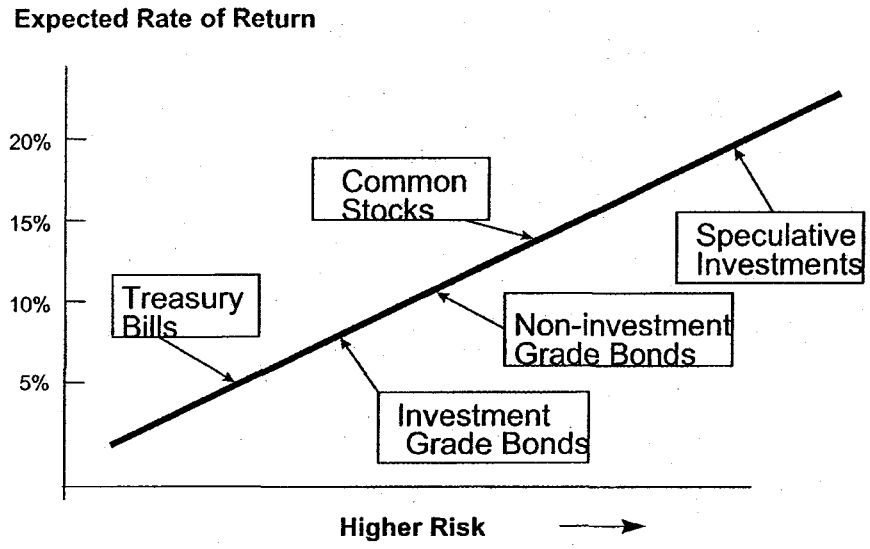
Q. HOW IS THE COST OF EQUITY TYPICALLY ANALYZED?

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.

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 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 forego 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 IS THE CURRENT OUTLOOK FOR INTEREST RATES, INFLATION, AND THE ECONOMY?

A. The U.S. economy is currently at the edge of a possible recession. Economic growth slowed to an anemic 0.6 percent in the 4th quarter of 2007 and is expected to remain week through the end of 2008. The *Blue Chip Financial Forecasts* (*Blue Chip*) (March 2008) consensus forecasts of real GDP growth for the 3rd and 4th quarters of 2008 are 2.0 and 2.1 percent, respectively. By the 2nd quarter of 2009, the consensus forecast is for modest GDP growth of 2.8 percent.

The Federal Reserve has taken a series of rate cut actions starting in September 2007 to address the weakening economy. After a series of rate cuts, the Federal Open Market Committee ("FMOC") at its March 18, 2008 meeting cut the federal funds target rate 75 basis points from 3.00 percent to 2.25 percent. This action, along with earlier actions by the FOMC, were taken in order to

promote economic growth and to mitigate risks to economic activity. There remain expectations of further easing of interest rates as forecasts for economic growth remain weak. Federal Reserve Chairman Ben Bernanke noted in recent Congressional testimony that financial markets are currently under considerable stress and that broader retrenchment in the willingness of investors to bear risk, troubles in the credit markets, and a weaker outlook of economic growth have added to that stress.

At the recent FOMC meeting, the FOMC also noted that inflation has been elevated and that uncertainty over inflation has increased. In fact, while forecasts of economic growth went down of the past few months, forecasts of inflation have gone up. The short-term expectations are for the FOMC to cut interest rates further in order to address the overall weakness in the economy, however, the FOMC is expected to eventually lift interest rates to help dampen higher inflation as the economy strengthens.

Q. WHAT ARE THE BLUE CHIP CONSENSUS FORECASTS OF INTEREST RATES?

A. The *Blue Chip* consensus forecasts of for the 5, 10 and 30 year U.S. Treasuries are 3.5 percent, 4.3 percent, and 4.8 percent, respectively, for the 2nd quarter of 2009. Long-range estimates for the 5, 10, and 30 year U.S. Treasuries (2011) are 4.5 percent, 4.6 percent, and 4.7 percent, respectively.

Q. HOW DOE THESE COMPARE TO CURRENT RATES?

A. The spot yield of the 5, 10, and 30 year U.S. Treasuries on February 25, 2008 was 2.98 percent, 3.41 percent, and 3.91 percent, respectively.

Q. IS JOHNSON AFFECTED BY THE SAME MARKET UNCERTAINTIES AND CONCERNS THAT AFFECT THE BROADER MARKET?

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 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.

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 JOHNSON.

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 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 Johnson is not publicly traded, the information required to directly estimate Johnson's cost of equity is not available. Accordingly, I used a sample group of water utilities to develop an appropriate cost of equity for Johnson. 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 JOHNSON?

A. No. However, they have enough similarity to provide a useful starting point for developing a cost of equity for Johnson. I emphasize "starting point" because Johnson is not publicly traded, nor is there market data available for smaller

utilities, like Johnson, 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 JOHNSON 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 Johnson. The average revenue of the water utility sample companies is nearly 11 times that of Johnson and the average net plant of the water utility sample companies is nearly 4 times that of Johnson. Even the smallest company in the sample, Connecticut Water, has nearly 12 times the net plant of Johnson, and over 7 times Johnson's revenues.

Second, market data for the sample water utilities do not include data for water utilities primarily serving the Arizona market and 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 JOHNSON?

A. Johnson 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 Johnson. 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 JOHNSON COMPARE TO THE SAMPLE WATER UTILITES?

A. At the end of the test year, Johnson had approximately 18,700 water utility customers and 23,000 wastewater customers. Its revenues totaled approximately $24 million, and its net plant was approximately $192 million. And Johnson is not diversified. Compared to the publicly traded water utility companies, Johnson has a relatively small service territory and no alternative sources of revenue.

Q. BASED ON WHAT YOU HAVE JUST STATED, IT DOESN'T APPEAR THAT JOHNSON IS ACTUALLY COMPARABLE TO THE SAMPLE WATER UTILITIES.

A. For the reasons I have stated, a good argument could be made that Johnson 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 Johnson. 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 Johnson 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 Johnson.

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 JOHNSON?

A. Schedule D-4.2 shows the capital structure of Johnson contains 2.8 percent debt and 97.2 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 Johnson more risky than the sample group.

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 AVILABLE 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) 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) continued to advise investors to expect mergers and acquisitions. *Value Line* (January 2008) notes that mergers and acquisition activity remains at a relatively high pace.

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 HAVE FOR 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, 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. This positive news continues to be noted in the January 2008 *Value Line*. 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 Johnson, without taking into account the additional risks that Johnson 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; P0 is the current stock price; and, CF1, CF2,...CFn 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 (P0) 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 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 February 25, 2008, 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 12.7 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 2, the average 5-year historical compound annual total market return for the water utility sample is over 15 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 13 to 15 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 influences 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 February 25, 2007 as reported by Yahoo Finance. The dividend is the expected 2008 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]

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 3, the average 5-year historical compound annual capital (price) appreciation is 12.27 percent. The average 10-year historical

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[4] Roger A. Morin, *New Regulatory Finance* (2006) 133-43.

[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.

compound annual capital (price) appreciation is 11.28 percent. This is significantly higher than the average of the analysts' estimates of growth, 8.10 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 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 (Baa bonds). This single estimate for Aqua America is 12.0 percent.

Q. HAVE YOU PERFORMED CONSTANT GROWTH DCF ESTIMATES USING ANALYSTS' ESTIMATES OF DPS GROWTH?

A. Yes. Exhibit 4, attached hereto, reflect constant growth DCF results using analysts' estimates of DPS growth. While the average result is 7.5 percent, two of the three estimates are well below the current yield on an investment grade bond (7.0 percent) – one as low as 4.3 percent.

Q. HAVE YOU PREPARED CONSTANT GROWTH DCF MODELS USING HISTORICAL DPS AND EPS GROWTH RATES?

A. Yes. Exhibit 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 6.6 percent – below

the cost of debt. Four of the six estimates are significantly below the cost of debt, with the lowest being only 4.3 percent.

Exhibit 6, attached hereto, reflects constant growth DCF results using five-year historical annual growth rates for DPS. The DCF result using five-year historical annual EPS growth rates is 8.4 percent. Two of the six estimates are less than the cost of debt – one as low as 4.6 percent.

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

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[6] Morningstar, *SBBI Valuation Edition 2006 Yearbook.*

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:

$$(5) \qquad g = br + sv$$

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; 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 5.97 percent, which is lower than the average 5-year and 10-year historical

compound annual capital appreciation return of 12.27 percent and 11.28 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. U.S. Treasury rate serve 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 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 Johnson?

A. I used the average beta of the sample water utility companies. Betas were obtained from *Value Line* Analyzer data (February 2008). *Value Line* is the 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 0.98. In the past few years, beta for the sample water utility companies has increased significantly, indicating an

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[7] Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence," *Journal of Economic Perspectives* (Summer 2004) 25-46.

upward trend. I should note that because Johnson is not publicly traded, Johnson has no beta. I believe that Johnson, 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 *SBBI Valuation Edition 2007 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 make it an excellent source for historical market risk premiums.

Prospective market risk premium estimation approach necessarily examining the returns expected from common equities and bonds. They can be extremely volatile, especially when examining very short periods of time. When such methods 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 Johnson?

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 2007 Yearbook* measure of the average premium of the market over intermediate-term treasury securities from 1926 through 2007. The average historical market risk premium over intermediate-term treasury securities is 7.5 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 12 months (March 2007 to February 2008) using *Value Line's* projections of the average dividend yield and average price appreciation (growth) on the *Value Line* 1700 stocks. 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 8.92 percent.

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 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 Johnson

Q. PLEASE DISCUSS YOUR ANALYSIS OF THE COST OF EQUITY FOR JOHNSON.

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 9.2 percent to 11.2 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 10.8 percent to 13.4 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)	10.2% - 11.9%	11.1%
DCF Constant Growth (sustainable growth)	7.4% - 10.6%	9.0%
Two-Stage Growth Model	10.0% - 11.3%	10.7%
DCF Average Results	**9.2% - 11.3%**	**10.2%**
CAPM Historical MRP		10.8%

CAPM Current MRP		13.4%
Average CAPM Results	**10.8%-13.4%**	**12.1%**
Average Overall Results	**10.0%-12.3%**	**11.2%**

Based on the DCF and CAPM results, and with consideration of current market, industry, and other factors relevant to smaller utilities like Johnson, I believe a return on equity of 10.5 percent is conservative. While Johnson has lower financial risk due to a low percentage of debt it its capital structure, the lower financial risk is somewhat offset by its smaller size and higher business and operational risks compared to the sample publicly traded water utilities. 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 – 60 basis points less than the mid-point of the range of estimates. My recommendation represents a reasonable balance between the economic forecasts of interest rates during the period in which rates will be in effect, the reduced equity costs obtained from low dividend yields using the DCF model, and my judgment about Johnson's lower financial risks and the additional business risks not captured by the market models for utility companies like Johnson.

Q. DOES THAT CONCLUDE YOUR DIRECT 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.
Baltera 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.
Ayra 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.

BEFORE THE ARIZONA CORPORATION COMMISSION

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IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC, DBA JOHNSON UTILITIES COMPANY FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA.	DOCKET NO. WS-02987A-08-0180 **JOHNSON UTILITIES, LLC'S NOTICE OF FILING REBUTTAL TESTIMONY**

Johnson Utilities, LLC, dba Johnson Utilities, through counsel undersigned, hereby files the rebuttal testimony for the following witnesses in the above-captioned matter:

- Thomas J. Bourassa (Volumes I, II and III)
- Brian Tompsett

RESPECTFULLY SUBMITTED this 10th day of March, 2009.

SNELL & WILMER L.L.P.

By [signature] For
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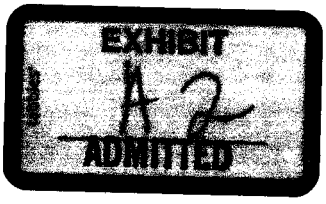

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

KRISTIN K. MAYES–Chairman
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PAUL NEWMAN
SANDRA D. KENNEDY
BOB STUMP

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, L.L.C., DBA JOHNSON UTILITIES COMPANY FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA.	DOCKET NO. WS-02987A-08-0180

PRE-FILED REBUTTAL TESTIMONY OF THOMAS J. BOURASSA

ON BEHALF OF

JOHNSON UTILITIES L.L.C.,DBA JOHNSON UTILITIES COMPANY

(VOLUME I – COST OF CAPITAL)

March 9, 2000

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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. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A. On behalf of the applicant, Johnson Utilities L.L.C., dba Johnson Utilities Company ("Johnson Utilities" or the "Company").

Q. ARE YOU THE SAME THOMAS J. BOURASSA THAT PRE-FILED DIRECT TESTIMONY ON THE COST OF CAPITAL, INCLUDING THE COST OF EQUITY, ON BEHALF OF THE COMPANY IN THIS CASE?

A. Yes, I am.

Q. DID YOU ALSO PRE-FILED DIRECT TESTIMONY ON THE WATER AND WASTEWATER DIVISION RATE BASES, INCOME STATEMENTS, REVENUE REQUIREMENTS AND RATE DESIGNS IN THIS CASE?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY SET FORTH IN THIS VOLUME I.?

A. The purpose of this rebuttal testimony is to respond as appropriate to the direct testimony of Mr. Jeffery M. Michlik on behalf of the Utilities Division ("Staff") of the Arizona Corporation Commission ("Commission"), and the direct testimony of Mr. William A. Rigsby on behalf of the Residential Utility Consumer Office

("RUCO"). I will also update my cost of capital analysis and recommended rate of return set forth in my direct testimony using recent financial data.[1]

II. SUMMARY OF REBUTTAL TESTIMONY AND THE COMPANY'S REVISED REQUESTED COST OF CAPITAL

Q. PLEASE SUMMARIZE YOUR UPDATED COST OF CAPITAL ANALYSIS.

A. Since the filing of the Company's direct testimony, the cost of equity has increased substantially, as indicated by the Discounted Cash Flow ("DCF") model and the Capital Asset Pricing Model ("CAPM"). The table below summarizes the results of my updated analysis using those models:

	Range	Midpoint
DCF Constant Growth (earnings growth)	10.6% - 15.6%	13.1%
DCF Constant Growth (sustainable growth)	8.3% - 11.9%	10.1%
Two-Stage Growth Model	10.3% - 13.6%	12.0%
DCF Average Results	**9.7% - 13.7%**	**11.7%**
CAPM Historical Market Risk Premium		9.7%
CAPM Current Market Risk Premium		23.5%
Average CAPM Results	**9.3% - 23.5%**	**16.4%**
Average Overall Results	**9.5% - 18.6%**	**14.1%**

[1] My rebuttal testimony relating to the Company's water and wastewater Division rate bases, income statements (revenue and operating expenses), required increases in revenue, and rate designs and proposed rates and charges for services are set forth in Volumes II and II, respectively.

The schedules containing my updated cost of capital analysis are attached as Exhibit D-1.

Q. PLEASE SUMMARIZE YOUR RECOMMENDED COST OF DEBT AND EQUITY, AND YOUR RECOMMENDED RATE OF RETURN ON RATE BASE AT THIS STAGE OF THE PROCEEDINGS.

A. The Company's recommended capital structure consists of 2.8 percent debt and 97.2 percent common equity as shown on Rebuttal Schedule D-1. Based on my updated cost of capital analysis, I am recommending a cost of equity of 12.0 percent for the Company. The Company's recommended cost of debt is 8.0 percent.

Based on my 12.0 percent recommended cost of equity, the Company's weighted average cost of capital ("WACC") is 11.89 percent, as shown on Rebuttal Schedule D-1. I recommend that the WACC be used as the rate of return and applied to the Company's fair value rate base ("FVRB") to compute the Company's required operating income.

Q. IS YOUR REBUTTAL COST OF EQUITY RECOMMENDATION HIGHER THAN WHAT WAS SET FORTH IN YOUR DIRECT TESTIMONY?

A. Yes. In my direct testimony relating to the cost of capital which was filed almost one year ago, I recommended a cost of equity of 10.5 percent based on financial information from February 2008. My current recommendation, 12.0 percent, is based on current financial information. The methodologies that I have used are the same. However, key inputs into the DCF and CAPM models have changed over

the past year. For example, the current market risk premium has increased substantially reflecting the current economic environment under which all business must raise capital.

Q. WHY ARE YOU RECOMMENDING A COST OF EQUITY OF ONLY 12.0 PERCENT, WHEN YOUR FINANCIAL MODELS INDICATE THAT A HIGHER EQUITY RETURN IS APPROPRIATE?

A. The midpoint of the range of cost of equity estimates is 14.1 percent, as shown above. Given Johnson Utilities' relatively small size, the regulatory methods and policies used in this jurisdiction (which increase investment risk), and other firm-specific factors, it is my opinion that at the present time, a cost of equity of 14.1 percent is warranted and could be easily supported by the available data. Even so, I am recommending only 12.0 percent to reflect Johnson Utilities' lower financial risk compared to the publicly traded water utilities in my sample group.

Q. PLEASE SUMMARIZE THE COST OF DEBT AND EQUITY RECOMMENDED BY STAFF AND RUCO, AND THEIR RESPECTIVE RECOMMENDATIONS FOR THE RATE OF RETURN ON FAIR VALUE RATE BASE.

A. Staff is recommended an operating margin approach. This is because Staff is recommending negative rate bases for both the water and wastewater divisions. Consequently, Staff has not provided a cost of capital analysis nor has it directly responded to my direct testimony on cost of capital. Accordingly, Staff is recommending an operating margin of 10 percent.[2]

[2] *See* Direct Testimony of Jeffrey M. Michlik at 29 and 31 for Wastewater and Water Division, respectively.

On the other hand, RUCO has recommended a cost of equity of 8.31 percent, based on the average cost of equity of its DCF and CAPM results.[3] RUCO's recommended cost of debt is 8.0 percent, based on the Company's existing debt cost.[4] RUCO is proposing a hypothetical capital structure of 40 percent debt and 60 percent equity. Based on a hypothetical capital structure of 40 percent debt and 60 percent equity, RUCO computed a WACC of 8.18 percent, which is RUCO's recommended rate of return on FVRB.[5]

III. THE COMPANY'S DISAGREEMENTS WITH RUCO'S COST OF CAPITAL ANALYSIS

A. Use of Gas Utilities to Develop Cost of Equity

Q. HOW DOES THE SAMPLE OF WATER UTILITIES MR. RIGSBY USED TO ESTIMATE THE COST OF EQUITY COMPARE TO THE UTILITIES USED BY THE COMPANY AND STAFF?

A. Mr. Rigsby used three publicly traded water utilities. He used the three largest water utilities out of the six water utilities that I have used and Staff typical uses when performing its cost of capital analysis.

Q. DOES MR. RIGSBY ALSO USE SAMPLE GAS COMPANIES TO DEVELOP HIS ESTIMATE OF THE COST OF EQUITY?

A. Yes.

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[3] *See* Direct Testimony of William A. Rigsby ("Rigsby Direct") at 7.
[4] *Id.* at 5.
[5] *Id.*

Q. HOW DO THESE COMPANIES COMPARE TO THE SAMPLE WATER COMPANIES?

A. Mr. Rigsby has chosen to use ten natural gas companies. However, the sample gas utilities are less risky and therefore are not comparable to water utilities. His sample water companies, for example, have an average beta of .97, while his sample gas companies have an average beta of just 0.70.[6] That means that the equity cost for the water utility should be substantially greater than the gas companies, based on their relative riskiness.

The water utility sample has significantly more systematic risk than the gas utility sample. Mr. Rigsby erroneously assumes that the gas utilities and water utility have the same systematic risk and are directly comparable, when they are not.

Q. CAN THE GAS UTILITIES BE USED TO ESTIMATE JOHNSON UTILITIES' COST OF EQUITY?

A. Yes, if the results produced by the DCF and CAPM models are adjusted upward to reflect the water utilities' additional risk. Mr. Rigsby, however, has made no adjustment to account for the water utilities' additional risk.

Q. HAS THIS ISSUE EVER COME UP BEFORE IN COMMISSION CASES?

A. Yes it has. In several prior cases, water utilities presented evidence of the cost of equity using financial data for a similar group of publicly traded gas companies, which at that time had a higher average beta than the water utility sample. In rejecting this approach, the Commission adopted Staff's argument that because the

[6] *See* RUCO Schedule WAR-7, 1 of 2.

water utility sample had a lower average beta than the gas utility sample, the cost of equity for the water utility should be lower. For example, in Arizona Water Company's Eastern Group rate case, the water utility sample had an average beta of 0.59, while the gas utility sample had an average beta of 0.69. Staff estimated that based on the difference in the two groups' betas, the sample gas companies has an equity cost that is 100 basis points higher than the water utilities.[7]

Q. WHAT IS THE IMPACT OF RUCO'S USE OF THE GAS UTILITIES TO ESTIMATE THE COST OF EQUITY IN THIS CASE?

A. By averaging the results of his equity cost estimate for the water utility sample with his equity cost estimate for the gas utility sample, Mr. Rigsby has depressed the cost of equity estimates. For example, the average of Mr. Rigsby's CAPM estimates for the water companies and gas companies are 7.35 percent and 5.76 percent, respectively. This is a 159 basis point difference.

Q. HOW WOULD AN APPROPRIATE RISK ADJUSTMENT BE CALCULATED?

A. By using the CAPM. As I explained above, the difference between the results produced by Mr. Rigsby's CAPM model is 159 basis points. Because of the method used by Mr. Rigsby to implement the CAPM, however, 159 basis points understates the required adjustment to properly reflect the gas utilities' lower investment risk. If my method and inputs are used instead, similar to the method used in the aforementioned Arizona Water Eastern Group case, the result is 334 basis points, calculated as follows:

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[7] *See* Decision No. 66849 (March 19, 2004) at 21. *See* also *Arizona-American Water Company*, Decision No. 67093 (June 30, 2004) at 27.

	Rf		Beta		Rp		K
Historic MRP	2.3%	+	0.70	X	7.5%	=	7.55%
Current MRP	3.7%	+	0.70	X	21.3%	=	18.61%
Average Gas Utility Sample							13.06%
Average Water Utility Sample[8]							16.4%
Difference/Risk Adjustment							**3.34%**

Given this difference, it is clearly inappropriate to simply average the gas utilities' equity cost with the water utilities' equity cost, as Mr. Rigsby has done. This error assumes that a typical gas utility has the same investment risk as a typical water utility, which is not the case at the present time. As a result, Mr. Rigsby's use of gas utilities depresses the cost of equity for Johnson Utilities.

B. Disagreements with RUCO's Implementation of the CAPM

Q. WHAT OTHER CONCERNS DO YOU HAVE WITH RESPECT TO MR. RIGBY'S CAPM ANALYSIS?

A. I have four other concerns with Respect to Mr. Rigsby's CAPM analysis. First, Mr. Rigsby employs a geometric average in calculating the market risk premium in his CAPM. His choice to use geometric average depresses his cost of equity estimate downward. An arithmetic average is the correct approach to use in estimating the cost of capital, as various experts have explained.[9] In fact, the CAPM was developed on the premise of expected returns being averages and risk being measured with the standard deviation. As Dr. Morin states:

> Since the latter **[standard deviation]** is estimated around the arithmetic average, and not the geometric average, it is logical

[8] *See* Exhibit D-4.13.

[9] Richard A. Brealey and Stewart C. Myers, *Principles of Corporate Finance* 156-157 (7th ed. 2003); Roger A. Morin, *New Regulatory Finance* 156-157 (Public Utility Reports, Inc. 2006) ("*Morin*"); Ibbotson SBBI 2008 Valuation Yearbook 77-78.

> to stay with arithmetic averages to estimate the market risk premium. In fact, annual returns are uncorrelated over time, and the objective is to estimate the market risk premium for the next year, the arithmetic average is the best unbiased estimate of the premium.[10]

Attached as Exhibit D-2 is an excerpt from Dr. Roger Morin's textbook on regulatory finance, which provides a detailed discussion of this issue.[11]

Second, Mr. Rigsby uses the U. S. Treasury total returns in his computation when his should have used U.S. Treasury income returns. As I explained in my direct testimony, the market risk premium is calculated by subtracting the risk-free rate from the market return.[12] Mr. Rigsby erroneously used the average total return on a Treasury security rather than the average income return. As shown on Schedule WAR-7, at page 2, attached to Mr. Rigsby's direct testimony, the total return used to calculate the market risk premium was 5.5 percent. This was the average total return on an intermediate-term Treasury (1926-2007) ass published in the *2008 Ibbotson SBBI Valuation Edition Yearbook* (Morningstar 2008) ("*Ibbotson*").[13] By contrast, the average income return for an intermediate-term Treasury security was 4.7 percent.[14]

The reason that an average income return must be used, rather than the average total return, is quite straightforward. As I explained in my direct testimony, the CAPM is a risk premium methodology that is based on the premise that an investor expects to earn a return equal to the return on a risk-free investment plus a

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[10] *Morin, supra*, at 157-157.
[11] *Morin* at 133-43.
[12] *See* Direct Testimony of Thomas J. Bourassa (Cost of Capital) ("Bourassa Direct") at 34-36.
[13] *Ibbotson* at 28.
[14] *Id.*

premium for assuming additional risk that is proportional to the security's market risk (*i.e.*, its beta).[15] U.S. Treasuries are commonly used as a proxy for the risk-free rate because they are backed by the United States government, effectively eliminating default risk. The income return is the portion of the total return that results from the bond's periodic cash flow, *i.e.*, the interest payments. The income return provides an unbiased estimate of the riskless rate of return because an investor can hold the Treasury security to maturity and receive fixed interest payments with no capital loss or capital gain. If the total return on a Treasury security is used instead, additional risk is injected into the CAPM estimate, which is inconsistent with treating the security as a riskless asset. As explained by *Ibbotson*:

> Another point to keep in mind when calculating the equity risk premium is that the income return on the appropriate-horizon Treasury security, rather than the total return, is used in the calculation. The total return is comprised of three return components: the income return, the capital appreciation return, and the reinvestment return. The income return is defined as the portion of the total return that results from a periodic cash flow or, in this case, the bond coupon payment. The capital appreciation return results from the price change of a bond over a specific period. Bond prices generally change in reaction to unexpected fluctuations in yields. Reinvestment return is the return on a given month's investment income when reinvested into the same asset class in the subsequent months of the year. The income return is thus used in the estimation of the equity risk premium because it represents the truly riskless portion of the return.[16]

As a consequence of incorrectly using U.S. Treasury total returns and well as geometric means, RUCO's CAPM estimate dramatically understates the cost of equity for the water utility sample. If an intermediate-term Treasury security is

[15] Bourassa Direct at 34-36.
[16] *Ibbotson* at 75-76.

used as the proxy for the risk-free rate of return, the market risk premium would increase to 7.5 percent using the conceptually correct arithmetic averages. If that market risk premium is substituted for the 6.8 percent market risk premium used by Mr. Rigsby, the cost of equity for his water utility sample would increase from 8.17 percent to 8.88 percent – an increase of 71 basis points.

Third, Mr. Rigsby has ignored current market risk. This Commission has consistently approved the use of a current market risk premium in implementing the CAPM in water and wastewater utility rate cases. In the Chaparral City case[17], for example, the Commission adopted cost of capital used an historic market risk premium and a current market risk premium in its CAPM estimates.[18] RUCO, however, has ignored current market risk in its CAPM estimates and has relied instead on incorrectly calculated historic market risk premiums.

Changes in the current market risk premium have been a significant factor in the cost of equity authorized by the Commission for water and wastewater utilities. In Arizona Water Company's Eastern Group case filed in 2002, Staff computed a current market risk premium of 13.1 percent in its CAPM estimate, and relied on that market risk premium in estimating a cost of equity of 9.2 percent, using the same six sample water utilities.[19] At that time, the country was in the midst of a recession, and, according to Staff, interest rates had fallen to the lowest levels since the 1950s.[20] Moreover, the average beta of Staff's water utility sample group was

[17] Commission Decision No. 68176, September 30, 2005).
[18] *See* Direct Testimony of Alejandro Ramirez, Docket No. W-02113A-04-0616 (March 22, 2005); Surrebuttal Testimony of Alejandro Ramirez, Docket No. W-02113A-04-0616 (May 5, 2005).
[19] Direct Testimony of Joel M. Reiker, Docket No. W-01445A-02-0619, 24, 25 (July 8, 2003) at 25.
[20] *Id.* at 5.

only 0.59 at that time, indicating that investment risk for the water utility industry was low relative to the market.[21]

Two years later, Arizona Water Company filed a rate case for its Western Group systems. Interest rates had increased from the levels in 2003, and the average beta of the Staff's sample utilities had increased as well, indicating greater investment risk.[22] However, Staff's cost of equity estimate was virtually identical to the Eastern Group case, 9.1 percent.[23] The primary reason was that Staff's current market risk premium had dropped from 13.1 percent to 7.8 percent. The Commission, in adopting Staff's CAPM estimate, relied on this change, explaining that "while interest rates have gone up, the cost of equity for the market as a whole as decreased, while the cost of equity for utilities has remained relatively stable."[24]

Even more recently, in Black Mountain Sewer Corporation's rate case, the Commission relied on a further decline in the current market risk premium to support Staff's recommended 9.6 percent cost of equity.[25] In that case, interest rates and the average beta of the sample group were even higher than 2003 levels, and while the result produced by Staff's models was higher, the increase was not as large as would be expected.[26] The reason was that the current market risk premium had decreased to only 5.7 percent, reducing the result produced by the CAPM.

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[21] *Id.* at 23.
[22] Surrebuttal Testimony of Alejandro Ramirez, Docket No. W-01445A-04-0650, Sch. AXR-8 (May 25, 2005).
[23] *Id.*
[24] *Arizona Water Co. (Western Group)*, Decision No. 68302 at 38 (Nov. 14, 2005).
[25] *Black Mountain Sewer Corp.*, Decision No. 69164 at 26 (Dec. 5, 2006).
[26] In the *Black Mountain* case, the intermediate-term Treasury used by Staff in its CAPM was 4.8 percent, while the average beta of Staff's sample group was 0.74. Surrebuttal Testimony of Pedro M. Chaves, Docket No. SW-022361A-05-0657, Sch. PMC-2 (May 4, 2006). In *Arizona Water's Eastern Group* case, in contrast, the intermediate-term Treasury used by Staff in its CAPM was 3.3 percent, while the average beta of Staff's sample group was 0.59. Direct Testimony of Joel M. Reiker, Docket No. W-01445A-02-0619, Sch. JMR-7 (July 8, 2003).

Thus, while interest rates increased and the investment risk of the water utility sample had increased, Staff explained that those increases were offset by a further decline in the current market risk premium, indicating that the overall risk of the market had declined.[27]

As these decisions show, not only has the Commission consistently considered the current market risk premium, but changes in the current market risk premium have had a major impact on the cost of equity, offsetting changes in interest rates and water utility betas in recent cases. Further, RUCO's witness has acknowledged the importance of considering current market conditions in determining the cost of equity:

> Consideration of the economic environment is necessary because trends in interest rates, present and projected levels of inflation, and the overall state of the U.S. economy determine the rate of return that investors earn on their invested funds. Each of these factors represent potential risks that must be weighed when estimating the cost of equity capital for a regulated utility and are, most often, the same factors considered by individuals who are also investing in non-regulated entities.[28]

In light of the current volatility in the financial markets, the failure to consider current market risk would grossly distort the CAPM result. Consequently, RUCO's use of two <u>historic</u> market risk premiums (one of which is conceptually wrong for the reasons given previously) without considering the impact of current market risk on investor expectations invalidates RUCO's cost of equity estimate.

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[27] *Black Mountain Sewer Corp.*, Decision No. 69164 at 25-26 (Dec. 5, 2006).
[28] Rigsby Direct at 36.

Finally, and perhaps most importantly of all, Mr. Rigsby's CAPM estimates for both the water and the gas utilities as well as his overall CAPM result are below the current cost of Baa investment grade bonds.[29] The current cost of investment grade bonds in over 8.3 percent. The following are the results of Mr. Rigsby's CAPM As shown on WAR-1:

Geometric mean CAPM estimate - water companies	6.53%
Arithmetic mean CAPM estimate - water companies	8.17%
Geometric mean CAPM estimate - gas companies	5.17%
Arithmetic mean CAPM estimate - gas companies	6.36%
Average Overall CAPM results	6.56%

A simple reality check should have caused Mr. Rigsby to question his inputs to the CAPM. This clearly demonstrates that RUCO's methods are not only biased downward, but should not be used.

C. Disagreements with RUCO's Implementation of the DCF

Q. DO YOU HAVE ANY CONCERNS REGARDLING MR. RISGSBY'S DCF ESTIMATES?

A. Yes. RUCO's method of estimating his growth rates is subjective and cannot be verified or replicated, in contrast to the methods that I use. In his DCF model, Mr. Rigsby relies on projected sustainable growth in order to estimate the dividend growth rate. I also use the sustainable growth method.[30] The difference, however, is that the key inputs necessary to estimate the internal or retention growth rate are not disclosed by Mr. Rigsby.

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[29] *See* RUCO Schedule WAR-1.
[30] Bourassa Direct at 33.

Q. WHAT ARE THOSE INPUTS?

A. Internal or retention growth, I have explained, is the expected growth in dividends due to the retention of earnings. *Id.* Retention growth is dependent on the percentage of earnings retained (the retention ratio) and the expected return on common equity that is applied to the retained earnings. Thus, the internal growth rate formula is:

Retention growth rate = br

Where: b = the retention ratio (1-dividend payout ratio)

r = the expected return on common equity

The problem with Mr. Rigsby's implementation of this formula is that he does not disclose the retention ratio or the expected return on common equity used to calculate the retention growth rate. As a result, it is impossible to verify the accuracy of his calculation of internal growth (br).

Mr. Rigsby lists various sources of data, and also attaches various materials to his direct testimony.[31] But there is no explanation of how any of these materials were actually used. This approach effectively allows Mr. Rigsby to simply select a growth rate that falls somewhere within a broad range and cannot be verified.

D. <u>Disagreements with RUCO's Use of Hypothetical Capital Structure</u>

[31] *See* Rigsby Direct at 26-28.

Q. WHY DOES MR. RIGSBY PROPOSE THE USE OF A HYPOTHETICAL CAPITAL STRUCTURE?

A. According to Mr. Rigsby, his hypothetical capital structure is to account for the lower financial risk of Johnson Utilities when compared to his sample of publicly traded water companies.[32] His sample publicly traded water utilities had approximately 46 percent debt and 54 percent equity.[33] His advocates a use of a 40 percent debt and 60 percent equity rather than a 46 percent debt and 54 percent equity because he believes that the higher level of equity in his hypothetical capital structure will compensate the Company's shareholder for any perceived higher levels of company specific risk.[34]

Q. HOW MUCH ADDITIONAL RETURN FOR COMPANY SPECIFIC RISK IS PROVIDED BY USING A 40 PERCENT DEBT AND 60 PERCENT EQUITY AS OPPOSED TO A 46 PERCENT DEBT AND 54 PERCENT EQUITY USING RUCO'S MODELS?

A. Less than 5 basis points.

Q. IS THIS ADEQUATE IN YOUR VIEW OF THE ADDITIONAL RISKS JOHNSON FACES COMPARED TO THE LARGE PUBLICLY TRADED UTILITIES?

A. No. In my direct testimony I testified to why I believe Johnson is not directly the large publicly traded utilities.[35] A risk premium above the estimated cost of equity is warranted, although I have not formally quantified the risk premium. Empirical

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[32] *Id.* at 57.
[33] *Id.* at 56.
[34] *Id.* at 57-58.
[35] Bourassa Direct at 16-20.

financial data and financial literature suggest that smaller companies are more risky than larger companies. *Ibbotson* devotes an entire chapter on firm size and return alone.[36] In fact, the size premium for the market comparing larger company stock to micro-cap stocks (1926-2007) as suggested by *Ibbotson* is 365 basis points (3.65 percent).[37] Johnson Utilities would be considered a very small micro-cap. Dr. Thomas M. Zepp has found studies by others supporting a conclusion that water utility stocks are more risky than larger ones.[38] In fact, according to Dr. Zepp, the California Public Utilities Commission has found that the smaller water utilities in its study had a cost of equity ("COE") that, on average, was 99 basis points higher than the costs of equity for larger utilities.[39] The bottom line is that a risk premium as suggested by Mr. Rigsby by use of a 40 percent debt and 60 percent equity as opposed to a 46 percent debt and 54 percent equity is negligible and hardly compensates Johnson for the additional risks it faces.

Q. HOW HAS FINANCIAL RISK TYPICALLY BEEN ACCOUNTED FOR IN PRIOR WATER AND WASTEWATER RATE CASES?

A. By a direct financial risk adjustment to the cost of equity. Downward financial risk adjustments adopted by the Commission have typically been based upon the Hamada method.

Q. PLEASE BRIEFLY EXPLAIN THE HAMADA ADJUSTMENT METHOD.

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[36] *Ibbotson*, Chapter 7.
[37] *Id.* at 139.
[38] Zepp, Thomas M. (2002, August). Utility Stocks and the size effect – revisited. *The Quarterly Review of Economics and Finance*, 578-582.
[39] *Id.*

A. The methodology was developed by Professor Hamada of the University of Chicago, which incorporates the beta of a levered firm to that of its unlevered counterpart. The equation is:

$$\beta_L = \beta_U[1 + (1 - T)\varphi]$$

where β_L and β_U are the levered and unlevered betas, respectively, T is the tax rate, and φ the leverage, defined as the ratio of market value of debt and equity of the firm. In simple terms, the average beta of the utility sample is unlevered using a ratio of market values of debt and equity contained their respective capital structures. Once the unlevered beta is determined, the beta is relevered using the market value capital structure of the subject utility. The relevered beta is then used in the CAPM model, and the new CAPM result is compared to original CAPM result. The computed difference is the basis of the financial risk adjustment.

Q. ARE DOWNWARD ADJUSTMENTS TO THE COST OF EQUITY FOR FINANCIAL RISK BY THIS COMMISSION COMMON?

A. No. Downward adjustments to the cost of equity for financial risk are not adopted as often as one would think. The downward adjustment often depends on whether a reasonable return on equity is afforded to the utility based on consideration of all of the evidence in the case. In some cases, even though the Hamada indicates a higher downward adjustment, the cost of equity is adjusted downward less than what may be indicated by the Hamada adjustment. In the Bella Vista Water Company case,[40] for example, the Hamada adjustment indicated an 89 basis point reduction to the cost of equity which would have resulted in an 8.4 percent return

[40] Commission Decision No. 65350 (November 1, 2002).

on equity. However, Staff did not recommend an 8.4 percent cost of equity, but rather recommended the low end of its cost of equity range of 9.1 percent to 9.5 percent.[41] The Commission ultimately adopted Staff's recommended 9.1 percent.[42] In the Black Mountain Sewer Case[43], Staff's cost of equity analysis produced an indicated cost of equity of 9.60 percent (before adjusting for financial risk). Staff's calculated financial risk adjustment using the Hamada methodology was 50 basis points but Staff did not recommend a downward adjustment in that case.[44] Ultimately, the Commission, based on the evidence in that case, adopted a 9.6 percent return on equity.[45]

The bottom line is that downward adjustments for financial risk must be used cautiously. Final consideration must always be given to whether the result is fair and reasonable under the circumstances. One reason for this is that basis for the cost of capital analyses are often based on large publicly traded water companies which are not directly comparable to the relatively small water and sewer utilities in Arizona. There are also considerations as to the requirements set forth in the *Hope* and *Bluefield* cases.

Q. HAVE YOU PREPARED A HAMADA COMPUTATION TO QUANTIFY THE DIFFERENCE IN FINANCIAL RISK?

A. Yes. At Exhibit D-3 I prepared a financial risk computation using the Hamada methodology. While there is no beta for Johnson I have assumed the average beta of the larger publicly traded water utilities when unlevering beta. I should note that

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[41] *See* Direct Testimony of William S. Reiker, Docket No. W-02465A-01-0776 at 26-27.
[42] Commission Decision No. 65350 at 23.
[43] Commission Decision No. 69164 (December 5, 2006).
[44] *See* Staff Surrebuttal Schedule PMC-2 in Docket SW-02361A-05-0657.
[45] Commission Decision No. 69164 at 27.

I believe the beta for Johnson, if publicly traded, would be much higher than the average beta of the large publicly traded water utilities. Putting this aside, the financial risk adjustment based on my cost of equity analysis is no more than 190 basis points. So, taking my overall estimate of the cost of equity of 14.1 percent and subtracting the 190 basis points (1.9 percent) would put my adjusted cost of equity at 12.2 percent – 20 basis points more than my recommended cost of equity of 12 percent. Again, I would suggest that the financial risk adjustment would be far less than 190 basis points because Johnson's beta would be higher.

Q. IF MR. RIGSBY HAD COMPUTED A FINANCIAL RISK ADJUSTMENT USING THE HAMADA METHOD WHAT WOULD IT HAVE BEEN?

A. If Mr. Rigsby had preformed a Hamada type financial risk adjustment, his financial risk adjustment would have been about 30 basis points. Subtracting this from his overall cost of equity result of 8.31 percent would have put his final estimate at 8.01 percent. Mr. Rigsby's cost of equity estimate of 8.31 percent is about the current cost of investment grade bonds – which is absurd. Mr. Rigsby's recommendation would be even more ridiculous at 8.01 percent. In fact, it would be the same as his cost of debt of 8.0% used in computing his weighted cost of capital.

Q. WOULD THE USE A HYPOTHETICAL CAPITAL STRUCTURE HAVE MADE ANY DIFFERNCE USING A COST OF EQUITY OF 8.01 PERCENT?

A. No. Mr. Rigsby's cost of equity would be essentially the same as the Company's cost of debt of 8.0 percent.

Q. IF YOUR COST OF EQUITY ESTIMATE OF 14.1 PERCENT WAS USED IN RUCO'S PROPOSED HYPOTHERICAL CAPITAL STRCUTURE, WHAT WOULD THE WEIGHTED COST OF CAPITAL BE?

A. It would be 11.66 percent. Computed as follows:

	Percentage	Cost	Weighted Cost
Debt	40%	8.0%	3.20%
Equity	60%	14.1%	8.46%
			11.66%

E. Disagreements with RUCO's Overall Result

Q. ISN'T MR. RIGSBY'S OVERALL ESTIMATE OF THE COST OF EQUITY USING BOTH THE DCF AND CAPM AT OR BELOW THE CURRENT COST OF BAA INVESTMENT GRADE BONDS?

A. Yes. Mr. Rigsby's proposed cost of equity of 8.31 is astonishing given that current yields on investment grade bonds is over 8.3 percent.[46] In fact during the 8 week time period (12/5/2008 to 1/23/2009), Baa investment grade bond yields averaged 8.25 percent. What is further astounding is that RUCO's cost of equity is only 31 basis points above his recommended cost of debt. Clearly, Mr. Rigsby's cost of equity recommendation is unrealistic and should be rejected.

IV. SUMMARY OF THE COMPANY'S REBUTTAL CONCLUSIONS

Q. WITH RESPECT TO THE COMPANY'S COST OF CAPITAL, PLEASE SUMMARIZE THE COMPANY'S REQUEST.

[46] Baa Investment grade bond yield was at 8.34% on March 4, 2009 (www.federalreserve.gov).

A. It is clear from the discussion above, that the RUCO position for a reduced WACC is not supportable by the data and should not be adopted by the Commission. Moreover, as more fully discussed in Volumes II and III of my rebuttal testimony, Johnson Utilities can demonstrate a positive rate base sufficient to justify a WACC of 11.89 percent. Accordingly, Staff's recommendation of utilizing a 10 percent operating margin should likewise be rejected.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

9631824.1

V. EXHIBITS

EXHIBIT

D-1

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Summary of Cost of Capital

Exhibit D-1
Rebuttal 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		0.00%	0.00%	0.00%	$ -	0.00%	0.00%	0.00%
2									
3	Long-Term Debt	722,000	2.79%	8.00%	0.22%	$ 722,000	2.58%	8.00%	0.21%
4									
5	Stockholder's Equity	25,175,122	97.21%	12.00%	11.67%	27,214,476	97.42%	12.00%	11.69%
6									
7	Totals	$ 25,897,122	100.00%		11.89%	$ 27,936,476	100.00%		11.90%
8									
9									
10									
11									
12									
13									
14									
15	SUPPORTING SCHEDULES:								
16	Rebuttal D-2								
17	Rebuttal D-3								
18	Rebuttal D-4								
19									
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35									

RECAP SCHEDULES:

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Cost of Long Term Debt

Exhibit D-1
Rebuttal Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	End of Test Year Annual Interest	End of Test Year Interest Rate	End of Test Year Weighted Cost	End of Projected Year Amount Outstanding	End of Projected Year Annual Interest	End of Projected Year Interest Rate	End of Projected Year Weighted Cost
1									
2	Loan	722,000	57,760	8.00%	8.00%	722,000	57,760	8.00%	8.00%
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13	Totals	$ 722,000	57,760		8.00%	$ 722,000	57,760		8.00%
14									
15	Supporting Schedules:								
16									
17									
18									
19									
20									
21									

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Cost of Preferred Stock

Exhibit D-1
Rebuttal Schedule D-3
Page 1
Witness: Bourassa

		End of Test Year			End of Projected Year		
Line No.	Description of Issue	Shares Outstanding	Amount	Dividend Requirement	Shares Outstanding	Amount	Dividend Requirement
1							
2							
3	NOT APPLICABLE						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	SUPPORTING SCHEDULES:				RECAP SCHEDULES:		
18					Rebuttal D-1		
19							
20							

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Cost of Common Equity

Exhibit D-1
Rebuttal Schedule D-4
Page 1
Witness: Bourassa

Line No.		
1		
2	The Company is proposing a cost of member's equity of	12.00% .
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18		Rebuttal D-1
19		
20		

Johnson Utilities, LLC
Summary of Results

Exhibit D-1
Rebuttal Schedule D-4.0
Witness: Bourassa

Line No.	Method	Low	High	Midpoint
1				
2				
3				
4	Method	Low	High	Midpoint
5	DCF Constant Growth	10.6%	15.6%	13.1%
6	DCF Sustainable Growth	8.3%	11.9%	10.1%
7	DCF Two-Stage	10.3%	13.6%	12.0%
8				
9	Average DCF Results	9.7%	13.7%	11.7%
10				
11	CAPM	9.3%	23.5%	16.4%
12				
13	Average DCF and CAPM Results	9.5%	18.6%	14.1%
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

Exhibit D-1
Rebuttal Schedule D-4.1
Witness: Bourassa

Johnson Utilities, LLC
Selected Characteristics of Water Utilities

Line No.	Company	% Water Revenues	Operating Revenues (millions)	Net Plant (millions)	S&P Bond Rating	Moody's Bond Rating
1						
2						
3	Company					
4	1. American States	80%	$ 308.5	$ 714.6	NR	A2
5	2. Aqua America	85%	$ 616.2	$ 2,507.4	AA-	NR
6	3. California Water	97%	$ 396.1	$ 970.2	NR	NR
7	4. Connecticut Water	85%	$ 61.4	$ 243.7	AAA	NR
8	5. Middlesex	90%	$ 90.8	$ 312.4	A	NR
9	6. SJW Corp.	95%	$ 218.4	$ 483.7	NR	NR
10						
11	Average	89%	$ 281.9	$ 872.0		
12						
13	Johnson Utilities, LLC	100%	$ 24.5	$ 192.0	NR	NR
14						
15	Source: AUS Utility Reports (February 2009)					
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

Johnson Utilities, LLC
Capital Structures of Water Utilities

Exhibit D-1
Rebuttal Schedule D-4.2
Witness: Bourassa

No.	Company	Book Value Long-Term Debt	Book Value Common Equity	Market Value Long-Term Debt	Market Value Common Equity
1	American States	47.0%	53.0%	31.4%	68.6%
2	Aqua America	55.4%	44.6%	32.6%	67.4%
3	California Water	43.0%	57.0%	25.7%	74.3%
4	Connecticut Water	47.9%	52.1%	33.3%	66.7%
5	Middlesex	49.8%	50.2%	40.8%	59.2%
6	SJW Corp.	47.7%	52.3%	31.6%	68.4%
7					
8	Average	48.5%	51.5%	32.6%	67.4%
9					
10	Johnson Utilities, LLC	2.8%	97.2%	N/A	N/A

Source: Value Line Analyzer Data (February 20, 2009)

Exhibit D-1
Rebuttal Schedule D-4.3
Page 1
Witness: Bourassa

Johnson Utilities, LLC
Comparisons of Past and Future Estimates of Growth

Line No.	Company	Five-year historical compound annual changes: Price	Book Value	DPS	EPS	Average Future Growth[1]
1	1. American States	8.84%	5.66%	2.82%	13.51%	8.25%
2	2. Aqua America	6.73%	7.31%	7.82%	6.20%	7.75%
3	3. California Water	14.51%	5.53%	0.88%	10.46%	8.50%
4	4. Connecticut Water	0.29%	3.38%	1.19%	1.41%	9.05%
5	5. Middlesex	-0.05%	6.96%	1.52%	7.60%	8.00%
6	6. SJW Corp.	17.82%	8.91%	7.02%	7.39%	12.75%
7						
8						
9	GROUP AVERAGE	8.02%	6.29%	3.54%	7.76%	9.05%
10	GROUP MEDIAN	7.79%	6.31%	2.17%	7.50%	8.38%

[1] See Rebuttal Schedule D-4.5

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities, LLC
Comparisons of Past and Future Estimates of Growth

Exhibit D-1
Rebuttal 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[1]
7	1. American States	9.72%	4.83%	1.76%	3.13%	8.25%
8	2. Aqua America	9.75%	9.00%	6.97%	6.77%	7.75%
9	3. California Water	8.42%	3.51%	0.90%	3.22%	8.50%
10	4. Connecticut Water	6.28%	3.78%	1.22%	1.93%	9.05%
11	5. Middlesex	7.37%	4.35%	1.91%	2.17%	8.00%
12	6. SJW Corp.	14.89%	5.89%	6.11%	5.58%	12.75%
15	GROUP AVERAGE	9.40%	5.23%	3.15%	3.80%	9.05%
16	GROUP MEDIAN	9.07%	4.59%	1.84%	3.17%	8.38%

[1] See Rebuttal Schedule D-4.5

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities, LLC
Analysts Forecasts of Earnings Per Share Growth

Exhibit D-1
Rebuttal Schedule D-4.5
Witness: Bourassa

Line No.	Company	(1) Zacks	(2) Morningstar	Yahoo	(3) Value Line	(4) Average Growth (G) (Cols 1-3)
		EPS GROWTH				
7	1. American States	11.00%	7.00%	4.00%	11.00%	8.25%
8	2. Aqua America	8.00%	7.50%	7.50%	8.00%	7.75%
9	3. California Water	8.00%	8.00%	10.00%	8.00%	8.50%
10	4. Connecticut Water					9.05%
11	5. Middlesex	8.00%		8.00%	8.00%	8.00%
12	6. SJW Corp.	13.00%	15.00%	10.00%	13.00%	12.75%
15	GROUP AVERAGE	9.60%	9.38%	7.90%	9.60%	9.05%
16	GROUP MEDIAN					8.38%

Sources:
Value Line Investment Analyzer Data February 20, 2009
Zacks Investment Research Website February 20, 2009
Morningstar Website February 20, 2009
Yahoo Finance Website February 20, 2009

Johnson Utilities, LLC
Estimates of Sustainable Growth

Exhibit D-1
Rebuttal 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	0.50	12.50%	6.30%	2.23%	8.53%
8	2. Aqua America	0.40	12.00%	4.80%	0.63%	5.43%
9	3. California Water	0.51	11.00%	5.60%	1.46%	7.07%
10	4. Connecticut Water					
11	5. Middlesex					
12	6. SJW Corp.					
15	GROUP AVERAGE	0.47	11.83%	5.57%	1.44%	7.01%
16	GROUP MEDIAN	0.50	12.00%	5.60%	1.46%	7.07%

Sources:
Value Line Data

Johnson Utilities, LLC
Estimates of sv Growth

Exhibit D-1
Rebuttal Schedule D-4.7
Witness: Bourassa

Line No.	Company	(1) Stock Financing Rate	(2) Current Market to Book Ratio	(3) v	(4) sv Growth
1					
2					
3					
4					
5					
6					
7	1. American States	4.62%	1.93	0.48	2.23%
8	2. Aqua America	1.03%	2.57	0.61	0.63%
9	3. California Water	2.71%	2.18	0.54	1.46%
10	4. Connecticut Water				na
11	5. Middlesex				na
12	6. SJW Corp.				na
13					
14					
15	GROUP AVERAGE	2.79%	2.23	0.54	1.44%
16	GROUP MEDIAN	2.71%	2.18	0.54	1.46%
17					
18	Sources:				
19	Value Line Data				
20					
21					

Exhibit D-1
Rebuttal Schedule D-4.8
Witness: Bourassa

Johnson Utilities, LLC
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model
Using Projected EPS Growth

Line No.	Company	(1) Spot Price (Po)	(2) Next Year's Div (D1)	(3) Dividend Yield	(4) Growth (g)[1]	(5) Indicated Cost of Equity k=Div Yld + g (Cols 3+4)
1	1. American States	33.91	1.08	3.18%	8.25%	11.4%
2	2. Aqua America	18.79	0.54	2.87%	7.75%	10.6%
3	3. California Water	40.30	1.18	2.93%	8.50%	11.4%
4	4. Connecticut Water	22.01	0.89	4.05%	9.05%	13.1%
5	5. Middlesex	14.48	0.71	4.92%	8.00%	12.9%
6	6. SJW Corp.	25.41	0.73	2.86%	12.75%	15.6%
7						
8						
9	GROUP AVERAGE			3.47%	9.05%	12.5%
10	GROUP MEDIAN					12.2%

[1] See Rebuttal Schedules D-4.5

Sources:
Value Line Investment Analyzer Data February 20, 2009
Yahoo Finance Website February 20, 2009

Johnson Utilities, LLC
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model - Sustainable Growth

Exhibit D-1
Rebuttal Schedule D-4.9
Witness: Bourassa

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1								Indicated
2								Cost of
3								Equity
4			Next		Sustainable Growth[1]			k=Div Yld + g
5		Spot	Year's	Dividend			br+sv	
6	Company	Price (Po)	Div (D1)	Yield	br	vs	Growth (g)	(Cols 3+6)
7	1. American States	33.91	1.08	3.18%	6.30%	2.23%	8.53%	11.7%
8	2. Aqua America	18.79	0.54	2.87%	4.80%	0.63%	5.43%	8.3%
9	3. California Water	40.30	1.18	2.93%	5.60%	1.46%	7.07%	10.0%
10	4. Connecticut Water	22.01	0.89	4.05%			7.01%	11.1%
11	5. Middlesex	14.48	0.71	4.92%			7.01%	11.9%
12	6. SJW Corp.	25.41	0.73	2.86%			7.01%	9.9%
13								
14								
15	GROUP AVERAGE			3.47%			7.01%	10.5%
16	GROUP MEDIAN							10.5%
17								
18								
19	[1] See Schedule D-4.6 and D-4.7							
20								
21								
22	Sources:							
23	Value Line Investment Analyzer Data February 20, 2009							
24	Yahoo Finance Website February 20, 2009							

Johnson Utilities, LLC
Discounted Cash Flow Analysis (Water)
Two-Stage Growth - Projected

Exhibit D-1
Rebuttal Schedule D-4.10
Witness: Bourassa

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Projected Growth Rates			
	Company	Spot Price(P_0)	Next Year's Div (D_1)	Yield (D_1/P_0)	Near Term[1]	Long Term (GDP)	Average[2]	Indicated Cost of Equity
1	1. American States	33.91	1.08	3.18%	8.25%	6.80%	7.77%	11.0%
2	2. Aqua America	18.79	0.54	2.87%	7.75%	6.80%	7.44%	10.3%
3	3. California Water	40.30	1.18	2.93%	8.50%	6.80%	7.94%	10.9%
4	4. Connecticut Water	22.01	0.89	4.05%	9.05%	6.80%	8.31%	12.4%
5	5. Middlesex	14.48	0.71	4.92%	8.00%	6.80%	7.60%	12.5%
6	6. SJW Corp.	25.41	0.73	2.86%	12.75%	6.80%	10.79%	13.6%
7								
8	GROUP AVERAGE			3.47%			8.31%	11.8%
9	GROUP MEDIAN							11.7%

[1] See Rebuttal Schedule D-4.5
[2] Near term growth given weighting of .67

Johnson Utilities, LLC
Market Betas

Exhibit D-1
Rebuttal Schedule D-4.11
Witness: Bourassa

Line No.		Company	
1		Company	
2	1.	American States	0.95
3	2.	Aqua America	0.90
4	3.	California Water	1.05
5	4.	Connecticut Water	0.80
6	5.	Middlesex	0.80
7	6.	SJW Corp.	1.05
8		Average	**0.93**
9			
10	Source:		
11	Value Line Investment Analyzer Data February 20, 2009		
12			
13			
14			
15			
16			

Exhibit D-1
Rebuttal Schedule D-4.12
Witness: Bourassa

Johnson Utilities, LLC
Computation of Current Market Risk Premium

Line No.	Month	Dividend Yield	+	Growth	=	Expected Market Return	-	Monthly Average 30 Year Treasury Rate	=	Market Risk Premium
1										
2										
3	**Month**	Dividend Yield	+	Growth	=	Expected Market Return	-	Monthly Average 30 Year Treasury Rate	=	Market Risk Premium
4	Dec 2007	2.61%	+	13.51%	=	16.12%	-	4.52%	=	11.60%
5	Jan 2008	2.67%	+	15.19%	=	17.86%	-	4.33%	=	13.53%
6	Feb	2.74%	+	16.47%	=	19.21%	-	4.52%	=	14.69%
7	March	2.85%	+	17.64%	=	20.49%	-	4.39%	=	16.10%
8	April	2.69%	+	15.73%	=	18.42%	-	4.44%	=	13.98%
9	May	2.73%	+	15.51%	=	18.24%	-	4.60%	=	13.64%
10	Jun	3.13%	+	18.51%	=	21.64%	-	4.69%	=	16.95%
11	Jul	3.15%	+	18.61%	=	21.76%	-	4.57%	=	17.19%
12	Aug	3.06%	+	17.08%	=	20.14%	-	4.50%	=	15.64%
13	Sept	3.07%	+	19.30%	=	22.37%	-	4.27%	=	18.10%
14	Oct	4.31%	+	30.53%	=	34.84%	-	4.17%	=	30.67%
15	Nov	4.97%	+	35.02%	=	39.99%	-	4.00%	=	35.99%
16	Dec 2008	4.44%	+	29.62%	=	34.06%	-	2.87%	=	31.19%
17	Jan 2009	4.86%	+	30.02%	=	34.88%	-	3.13%	=	31.75%
18										
19	Recent 12 Mon Avg	3.50%	+	22.00%	=	25.50%	-	4.18%	=	21.32%
23										
24	Short-term Trends									
25	Recent Nine Months Avg	3.75%	+	23.80%	=	27.55%	-	4.09%	=	23.46%
26	Recent Six Months Avg	4.12%	+	26.93%	=	31.05%	-	3.82%	=	27.22%
27	Recent Three Months Avg	4.76%	+	31.55%	=	36.31%	-	3.33%	=	32.98%
28										
29	Sources									
30	Value Line Investment Analyzer Software Data - Value Line 1700 Stocks									
31	Federal Reserve									

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Capital Asset Pricing Model (CAPM)

Exhibit D-1
Rebuttal Schedule D-4.13
Witness: Bourassa

Line No.		Rf	+	beta[3]	x	Rp	=	k
1								
2								
3	Historical Market Risk Premium CAPM[1]	2.3%	+	0.93	x	7.5% [4]	=	9.3%
4								
5	Current Market Risk Premium CAPM[2]	3.7%	+	0.93	x	21.3% [5]	=	23.5%
6								
7								
8	Average							16.4%
9								
10								
11								

12 [1] Federal Reserve February 19, 2009 average of 5, 7 and 10 year Treasury rates (Rf)
13 [2] Federal Reserve February 19, 2009 30 year Treasury rate (Rf)
14 [3] Value Line Investment Analyzer data. See Sched. D-4.11
15 [4] Historical Market Risk Premium from (Rp) MorningStar SBBI 2008 Yearbook Table A-2 Intermediate-Horizon ERP 1926-2007
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 Sched. D-4.12.
18
19
20

EXHIBIT

D-2

NEW
REGULATORY
FINANCE

Roger A. Morin, PhD

2006
PUBLIC UTILITIES REPORTS, INC.
Vienna, Virginia

Appendix 4-A
Arithmetic versus Geometric Means in Estimating the Cost of Capital

The use of the arithmetic mean appears counter-intuitive at first glance, because we commonly use the geometric mean return to measure the average annual achieved return over some time period. For example, the long-term performance of a portfolio is frequently assessed using the geometric mean return.

But performance appraisal is one thing, and cost of capital estimation is another matter entirely. In estimating the cost of capital, the goal is to obtain the rate of return that investors expect, that is, a target rate of return. On average, investors expect to achieve their target return. This target expected return is in effect an arithmetic average. The achieved or retrospective return is the geometric average. In statistical parlance, the arithmetic average is the unbiased measure of the expected value of repeated observations of a random variable, not the geometric mean. This appendix formally illustrates that only arithmetic averages can be used as estimates of cost of capital, and that the geometric mean is not an appropriate measure of cost of capital.

The geometric mean answers the question of what constant return you would have had to achieve in each year to have your investment growth match the return achieved by the stock market. The arithmetic mean answers the question of what growth rate is the best estimate of the future amount of money that will be produced by continually reinvesting in the stock market. It is the rate of return which, compounded over multiple periods, gives the mean of the probability distribution of ending wealth.

While the geometric mean is the best estimate of performance over a long period of time, this does not contradict the statement that the arithmetic mean compounded over the number of years that an investment is held provides the best estimate of the ending wealth value of the investment. The reason is that an investment with uncertain returns will have a higher ending wealth value than an investment which simply earns (with certainty) its compound or geometric rate of return every year. In other words, more money, or terminal wealth, is gained by the occurrence of higher than expected returns than is lost by lower than expected returns.

In capital markets, where returns are a probability distribution, the answer that takes account of uncertainty, the arithmetic mean, is the correct one for estimating discount rates and the cost of capital.

While the geometric mean is appropriate when measuring performance over a long time period, it is incorrect when estimating a risk premium to compute the cost of capital.

TABLE 4A-1
GEOMETRIC VS. ARITHMETIC RETURNS

	Stock A	Stock B
1996	50.0%	11.61%
1997	−54.7%	11.61%
1998	98.5%	11.61%
1999	42.2%	11.61%
2000	−32.3%	11.61%
2001	−39.2%	11.61%
2002	153.2%	11.61%
2003	−10.0%	11.61%
2004	38.9%	11.61%
2005	20.0%	11.61%
Standard Deviation	64.9%	0.0%
Arithmetic Mean	26.7%	11.6%
Geometric Mean	11.6%	11.6%

Theory

The geometric mean measures the magnitude of the returns, as the investor starts with one portfolio and ends with another. It does not measure the variability of the journey, as does the arithmetic mean. The geometric mean is backward looking. There is no difference in the geometric mean of two stocks or portfolios, one of which is highly volatile and the other of which is absolutely stable. The arithmetic mean, on the other hand, is forward-looking in that it does impound the volatility of the stocks.

To illustrate, Table 4A-1 shows the historical returns of two stocks, the first one is highly volatile with a standard deviation of returns of 65% while the second one has a zero standard deviation. It makes no sense intuitively that the geometric mean is the correct measure of return, one that implies that both stocks are equally risky since they have the same geometric mean. No rational investor would consider the first stock equally as risky as the second stock. Every financial model to calculate the cost of capital recognizes that investors are risk-averse and avoid risk unless they are adequately compensated for undertaking it. It is more consistent to use the mean that fully impounds risk (arithmetic mean) than the one from which risk has been removed (geometric mean). In short, the arithmetic mean recognizes the uncertainty in the stock market while the geometric mean removes the uncertainty by smoothing over annual differences.

Empirical Evidence

If both the geometric and arithmetic mean returns over the 1926–2004 data are regressed against the standard deviation of returns for the firms in the

deciles, the arithmetic mean outperforms the geometric mean in this statistical regression. Moreover, the constant of arithmetic mean regression matches the average Treasury bond rate and therefore makes economic sense while the constant for the geometric mean matches nothing in particular. This is simply because the geometric mean is stripped of volatility information and, as a result, does a poor job of forecasting returns based on volatility.

The following illustration is frequently invoked in defense of the geometric mean. Suppose that a stock's performance over a two-year period is representative of the probability distribution, doubling in one year ($r_1 = 100\%$) and halving in the next ($r_2 = -50\%$). The stock's price ends up exactly where it started, and the geometric average annual return over the two-year period, r_g, is zero:

$$
\begin{aligned}
1 + r_g &= [(1 + r_1)(1 + r_2)]^{1/2} \\
&= [(1 + 1)(1 - .50)]^{1/2} = 1 \\
r_g &= 0
\end{aligned}
$$

confirming that a zero year-by-year return would have replicated the total return earned on the stock. The expected annual future rate of return on the stock is not zero, however. It is the arithmetic average of 100% and -50%, $(100 - 50)/2 = 25\%$. There are two equally likely outcomes per dollar invested: either a gain of \$1 when $r = 100\%$ or a loss of \$0.50 when $r = -50\%$. The expected profit is $(\$1 - \$.50)/2 = \$.25$ for a 25% expected rate of return. The profit in the good year more than offsets the loss in the bad year, despite the fact that the geometric return is zero. The arithmetic average return thus provides the best guide to expected future returns.

What Academics Have to Say

Bodie, Kane, and Marcus (2005) cite:

> Which is the superior measure of investment performance, the arithmetic average or the geometric average? The geometric average has considerable appeal because it represents the constant rate of return we would have needed to earn in each year to match actual performance over some past investment period. It is an excellent measure of *past* performance. However, if our focus is on future performance, then the arithmetic average is the statistic of interest because it is an unbiased estimate of the portfolio's expected future return (assuming, of course, that the expected return does not change over time). In contrast, because the geometric return over a sample period is always less than the arithmetic mean,

> it constitutes a downward-biased estimator of the stock's expected return in any future year.
>
> Again, the arithmetic average is the better guide to future performance.

Another way of stating the Bodie, Kane, Marcus argument in favor of the arithmetic mean is that it is the best estimate of the future value of the return distribution because it represents the expected value of the distribution. It is most useful for determining the central tendency of a distribution at a particular time, that is, for cross-sectional analysis. The geometric mean, on the other hand, is best suited for measuring an investment's compound rate of return over time, that is, for time-series analysis. This is the same argument made by Ibbotson Associates (2005) where it is shown, using probability theory, that future terminal wealth is given by compounding the arithmetic mean, and not the geometric mean. In other words, if we accept the past as prologue, the best estimate of a future year's return based on a random distribution of the prior years' returns is the arithmetic average. Statistically, it is our best guess for the holding-period return in a given year.

Brigham and Ehrhardt (2005) in their widely used corporate finance text point out that the arithmetic average is more consistent with CAPM theory, as one of its key underpinning assumptions is that investors are supposed to focus, in their portfolio decisions, upon returns in the next period and the standard deviation of this return. To the extent that this next period is one year, the preference for the arithmetic mean, which derives from a set of single one year period returns, follows. It is also noteworthy that one of the crucial assumptions inherent in the CAPM is that investors are single-period expected utility of terminal wealth maximizers who choose among alternative portfolios on the basis of each portfolio's expected return and standard deviation.

Brealey, Myers, and Allen (2006) in their leading graduate textbook in corporate finance opt strongly for the arithmetic mean. The authors illustrate the distinction between arithmetic and geometric averages and conclude that arithmetic averages are appropriate when estimating the cost of capital:

> The proper uses of arithmetic and compound rates of return from past investments are often misunderstood. Therefore, we call a brief time-out for a clarifying example.
>
> Suppose that the price of Big Oil's common stock is \$100. There is an equal chance that at the end of the year the stock will be worth \$90, \$110, or \$130. Therefore, the return could be -10 percent, $+10$ percent or $+30$ percent (we assume that Big Oil does not pay a dividend). The expected return is $1/3(-10+10+30) = +10$ percent.

If we run the process in reverse and discount the expected cash flow by the expected rate of return, we obtain the value of Big Oil's stock:

$$PV = \frac{110}{1.10} = \$100$$

The expected return of 10 percent is therefore the correct rate at which to discount the expected cash flow from Big Oil's stock. It is also the opportunity cost of capital for investments which have the same degree of risk as Big Oil.

Now suppose that we observe the returns on Big Oil stock over a large number of years. If the odds are unchanged, the return will be -10 percent in a third of the years, $+10$ percent in a further third, and $+30$ percent in the remaining years. The arithmetic average of these yearly returns is

$$\frac{-10 + 10 + 30}{3} = +10\%$$

Thus the arithmetic average of the returns correctly measures the opportunity cost of capital for investments of similar risk to Big Oil stock.

The average compound annual return on Big Oil stock would be

$$(.9 \times 1.1 \times 1.3)^{1/3} - 1 = .088, \text{ or } 8.8\%$$

less than the opportunity cost of capital. Investors would not be willing to invest in a project that offered an 8.8 percent expected return if they could get an expected return of 10 percent in the capital markets. The net present value of such a project would be

$$NPV = -100 + \frac{108.8}{1.1} = -1.1$$

Moral: If the cost of capital is estimated from historical returns or risk premiums, use arithmetic averages, not compound annual rates of return (geometric averages).

(Richard A. Brealey, Stewart C. Myers, and Paul Allen, *Principles of Corporate Finance*, 8th Edition, Irwin McGraw-Hill, 2006, page 156–7.)

The widely cited Ibbotson Associates publication also contains a detailed and rigorous discussion of the impropriety of using geometric averages in estimating the cost of capital.[12]

[12] Ibbotson Associates, *Stocks, Bonds, Bills, and Inflation, 2005 Yearbook, Valuation Edition*, page 75.

> The arithmetic average equity risk premium can be demonstrated to be most appropriate when discounting future cash flows. For use as the expected equity risk premium in either the CAPM or the building block approach, the arithmetic mean or the simple difference of the arithmetic means of stock market returns and riskless rates is the relevant number. This is because both the CAPM and the building block approach are additive models, in which the cost of capital is the sum of its parts. The geometric average is more appropriate for reporting past performance, since it represents the compound average return.
>
> The argument for using the arithmetic average is quite straightforward. In looking at projected cash flows, the equity risk premium that should be employed is the equity risk premium that is expected to actually be incurred over the future time periods.
>
> The best estimate of the expected value of a variable that has behaved randomly in the past is the average (or arithmetic mean) of its past values.

In their widely publicized research on the market risk premium, Dimson, Marsh and Staunton (2002) state

> The arithmetic mean of a sequence of different returns is always larger than the geometric mean. To see this, consider equally likely returns of +25 and −20 percent. Their arithmetic mean is 2½ percent, since (25 − 20)/2 = 2½. Their geometric mean is zero, since (1 + 25/100) × (1 − 20/100) − 1 = 0. But which mean is the right one for discounting risky expected future cash flows? For forward-looking decisions, the arithmetic mean is the appropriate measure.
>
> To verify that the arithmetic mean is the correct choice, we can use the 2½ percent required return to value the investment we just described. A $1 stake would offer equal probabilities of receiving back $1.25 or $0.80. To value this, we discount the cash flows at the arithmetic mean rate of 2½ percent. The present values are respectively $1.25/1.015 = $1.22 and $0.80/1.025 = $0.78, each with equal probability, so the value is $1.22 × ½ + $0.80 × ½ = $1.00. If there were a sequence of equally likely returns of +25 and −20 percent, the geometric mean return will eventually converge on zero. The 2½ percent forward-looking arithmetic mean is required to compensate for the year-to-year volatility of returns.

Lastly, on the practical side, Bruner, Eades, Harris, and Higgins (1998) found that 71% of the texts and tradebooks in their extensive survey of practice supported use of an arithmetic mean for estimation of the cost of equity.

Mean Reversion Argument

Some academics have argued that if stock returns were expected to revert to a trend, this would suggest the use of a geometric mean since the geometric mean is, by definition, an estimate of a smoothed long-run trend increment. These same academics have argued that the historical estimate of the market risk premium (''MRP'') is upward-biased by the buoyant performance of the stock market prior to 2002, and because of the extraordinary and unusually high realized MRPs in those years, investors expect a return to lower MRPs in the future, bringing the average MPR to a more ''normal'' level.

The presence or absence of mean reversion is an empirical issue. The empirical findings are weak and highly contradictory; the empirical evidence is inconclusive and unconvincing, certainly not enough to support the ''mean reversion'' hypothesis. The weight of the empirical evidence on this issue is that the more sophisticated tests of mean reversion in the MRP demonstrate that the realized MRP over the last 75 years or so was almost perfectly free of mean reversion, and had no statistically identifiable time trend. It is also noteworthy that most of these studies were performed prior to the stock market's debacle in 2000–2002, years of extraordinary and unusually low realized MRPs. The stock market's dismal performance of 2000–2002 has certainly taken the wind out of the mean reversion school's sails.

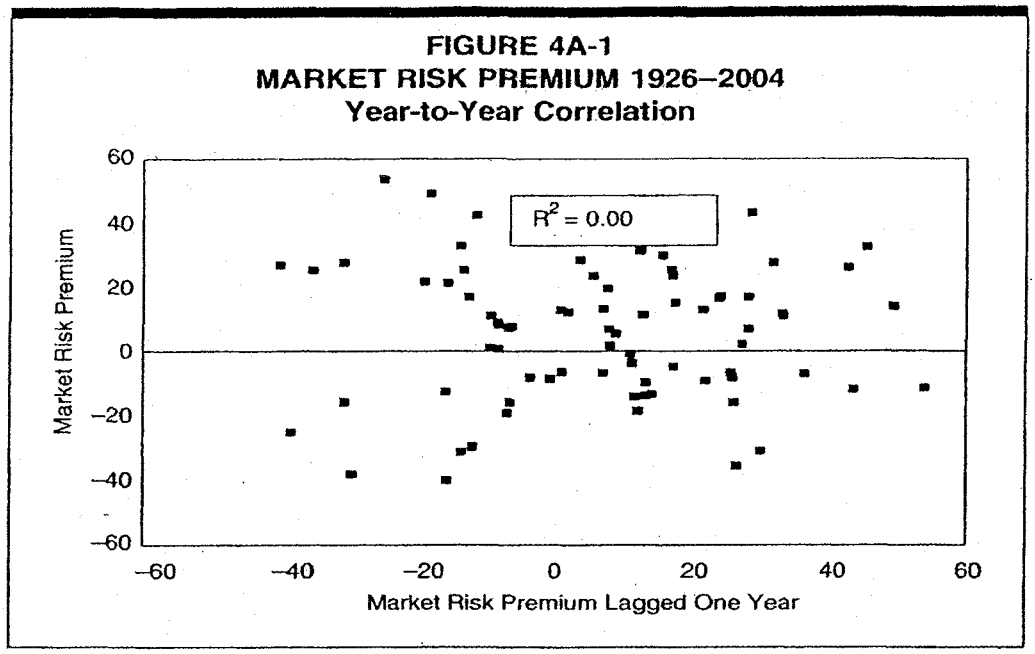
An examination of historical MRPs reveals that the MRP is random with no observable pattern. To the extent that the estimated historical equity risk premium follows what is known in statistics as a random walk, one should expect the equity risk premium to remain at its historical mean. Therefore, the best estimate of the future risk premium is the historical mean.

Ibbotson Associates (2005) find no evidence that the market price of risk or the amount of risk in common stocks has changed over time:

> Our own empirical evidence suggests that the yearly difference between the stock market total return and the U.S. Treasury bond income return in any particular year is random . . . there is no discernable pattern in the realized equity risk premium. (Ibbotson Associates, *Stocks, Bonds, Bills, and Inflation, 2005 Yearbook, Valuation Edition,* pages 74–75)

In statistical parlance, there is no significant serial correlation in successive annual market risk premiums, that is, no trend. Ibbotson Associates go on to state that it is reasonable to assume that these quantities will remain stable in the future (*Id.*):

> The best estimate of the expected value of a variable that has behaved randomly in the past is the average (or arithmetic mean)



of its past values. (Ibbotson Associates, *Stocks, Bonds, Bills, and Inflation, 2004 Yearbook, Valuation Edition*, page 75)

Nowhere is it suggested by Ibbotson Associates that the market risk premium has declined over time.

Because there is little evidence that the MRP has changed over time, it is reasonable to assume that these quantities will remain stable in the future. Figure 4A-1 shows the relationship, or the lack of relationship, between year-to-year MRPs reported in the Ibbotson Associates Valuation Yearbook, 2005 edition, for the 1926–2004 period. The relationship is virtually absent, as indicated by the low R^2 of zero between successive MRPs. In other words, there is no history in successive MRPs as indicated by the zero serial correlation coefficient.

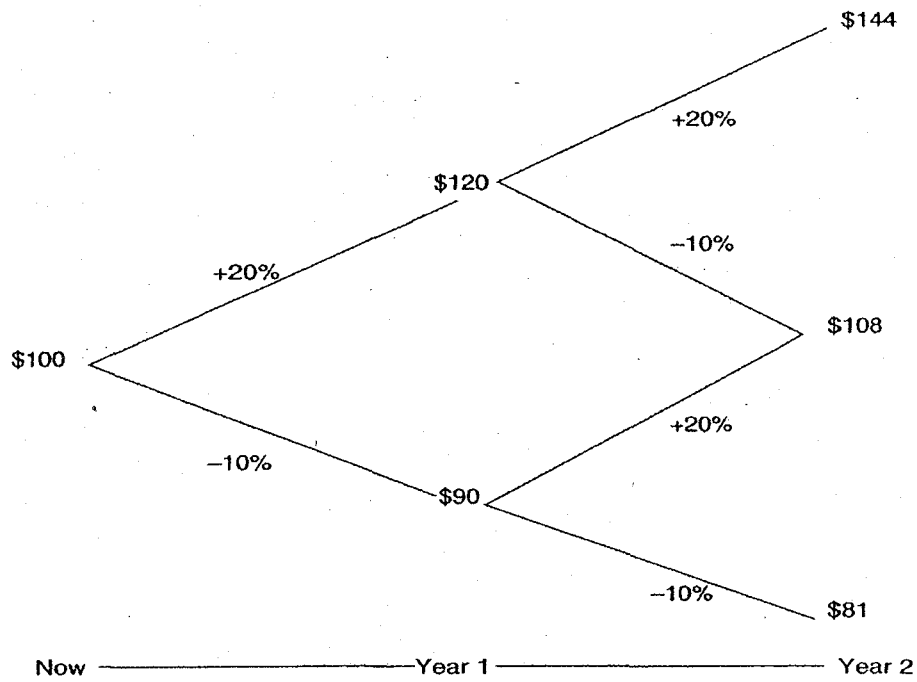
In short, the determination of the cost of capital with the CAPM requires an unbiased estimate of the expected annual return. The expected arithmetic return provides the appropriate measure for this purpose.

Formal Demonstration

This section shows why arithmetic rather than geometric means should be used for forecasting, discounting, and estimating the cost of capital.[13] By

[13] This section is adapted from a similar treatments and demonstration in Brealey, Myers, and Allen (2006) and Ibbotson Associates (2005).

FIGURE 4A-2
POSSIBLE STOCK PRICES



definition, the cost of equity capital is the annual discount rate that equates the discounted value of expected future cash flows (from dividends and the sale of the stock at the end of the investor's investment horizon) to the current market price of a share in the firm. The discount rate that equates the discounted value of future expected dividends and the end of period expected stock price to the current stock price is a prospective arithmetic, rather than a prospective geometric, mean rate of return. Since future dividends and stock prices cannot be predicted with certainty, the "expected" annual rate of return that investors require is an average "target" percentage rate around which the actual, year-by-year returns will vary. This target rate is, in effect, an arithmetic average.

A numerical illustration will clarify this important point. Consider a non-dividend paying stock trading for $100 which has, in every year, an equal chance of appreciating by 20% or declining by 10%. Thus, after one year, there is an equal chance that the stock's price will be $120 and an equal chance the price will be $90. Figure 4A-2 presents all possible eventualities after two periods have elapsed (the rates of return are presented at the end of the lines in the diagram).

The possible stock prices are shown in the following table.

TABLE 4A-2
STOCK PRICES AFTER TWO PERIODS

Price	Chance
$144	1 chance in 4
$108	2 chances in 4
$ 81	1 chance in 4

The expected future stock price after two periods is then:

$$1/4\ (\$144) + 2/4\ (\$108) + 1/4\ (\$81) = \$110.25$$

The cost of equity capital is calculated as the discount rate that equates the present value of the future expected cash flows to the current stock price. In the present simple example, the only cash flow is the gain from selling the stock after two periods have elapsed. Thus, using the expected stock price of $110.25 calculated above, the expected rate of return is that r, which solves the following equation:

$$\text{Current Stock Price} = \frac{\text{Expected Stock Price}}{(1 + r)^2}$$

The factor $(1 + r)^2$ discounts the expected stock price to the present. Substituting the numerical values, we have:

$$\$100 = \frac{\$110.25}{(1+r)^2}$$

$$r = 5\%$$

Thus, the cost of equity capital is 5%. This 5% cost of equity capital is equal to the prospective arithmetic mean rate of return, which is the probability-weighted average single period rate of return on equity. Since in every period there is an equal chance that the stock's return will be 20% or −10%, the probability-weighted average is:

$$1/2\ (20\%) + 1/2\ (-10\%) = 5\%$$

However, the 5% cost of equity capital is not equal to the prospective geometric mean rate of return, which is a probability-weighted average of the possible compounded rates of return over the two periods. Now consider the prospective geometric mean rate of return. Table 4A-3 shows the possible compounded rates of return over two periods, and the probability of each.

Thus, the prospective geometric mean rate of return is:

$$1/4\ (20\%) + 2/4\ (3.92\%) + 1/4\ (-10\%) = 4.46\%$$

TABLE 4A-3
STOCK PRICES AND RETURNS AFTER TWO PERIODS

Price	Chance	Compounded Return
$144	1 chance in 4	20.00%
$108	2 chances in 4	3.92%
$ 81	1 chance in 4	−10.00%

This return is not equal to the 5% cost of equity capital.

The example can easily be extended to include the case of a dividend-paying company and will reach the same conclusion: the implied discount rate calculated in the DCF model is an expected arithmetic rather than an expected geometric mean rate of return.

The foregoing analysis shows that it is erroneous to use a prospective multi-year geometric mean rate of return as a "target" rate of return for each year of the period. If, for example, investors currently require an expected future rate of return on an investment of 13% each year, then 13% is the appropriate annual rate of return on equity for ratemaking purposes. Consequently, in using a risk premium approach for the purposes of rate of return regulation, the single-year annual required rate of return should be estimated using arithmetic mean risk premiums.

It should be pointed out that the use of the arithmetic mean does not imply an investment holding period of one year. Rather, it is premised on the uncertainty with respect to each year's return during the holding period, however many years that may be. When computing the arithmetic average of historic annual returns in order to calculate the average return (expected value of the return), every achieved return outcome is one possible future outcome for each year the security will be held. Each historic return has an equal probability of occurring during each year of the holding period. The resulting expected value of the risk premium is the arithmetic average of all of the past premiums considered, regardless of the length of the expected holding period.

EXHIBIT

D-3

Johnson Utilities, LLC
Financial Risk Computation

Line No.									
1	**CAPM**								
2		Rf	+	β	x	(Rp)		k
3	Historical Market Risk Premium	2.3% [1]	+	0.93 [3]	x	7.5% [4]	=	9.3%
4	Current Market Risk Premium	3.7% [2]	+	0.93 [3]	x	21.3% [5]	=	23.5%
5								
6	Average							16.4%
7								
8								
9	**CAPM Relevered Beta**							
10		Rf	+	β	x	(Rp)		k
11	Historical Market Risk Premium	2.3% [1]	+	0.80 [6]	x	7.5% [4]	=	8.3%
12	Current Market Risk Premium	3.7% [2]	+	0.80 [6]	x	21.3% [5]	=	20.6%
13								
14	Average							14.5%
15								
16	Financial Risk Adjustment							-1.9%
17								

18 [1] Risk-free rate (Rf) - Federal Reserve February 19, 2009 average of 5, 7 and 10 year Treasury rates (Rf)
19 [2] Risk-free rate (Rf) - Federal Reserve February 19, 2009 30 year Treasury rate (Rf)
20 [3] Value Line Investment Analyzer data. See Sched. D-4.11
21 [4] Historical Market Risk Premium from (Rp) MorningStar SBBI 2008 Yearbook Table A-2 Intermediate-Horizon ERP 1926-2007
22 [5] Computed using DCF constant growth method to determine current market return on Value Line 1700 stocks
23 and CAPM with beta of 1.0 to compute Current Market Risk Premium (Rp). See Sched. D-4.12.
24 [6] Relevered beta see page 3.
25

Johnson Utilities, LLC
Financial Risk Computation
Unlevered Beta

Line No.		Company	VL Adjusted Beta B_L[1]	Raw Beta Raw B_L	Tax Rate t	MV Debt D	MV Equity E	Unlevered Raw Beta B_U	Adjusted Relevered Beta .35 + .67(Raw Beta)
5	1.	American States	0.95	0.90	42.6%	31.4	68.6	0.71	0.83
6	2.	Aqua America	0.90	0.82	38.9%	32.6	67.4	0.63	0.77
7	3.	California Water	1.05	1.04	37.4%	25.7	74.3	0.86	0.93
8	4.	Connecticut Water	0.80	0.67	32.3%	33.3	66.7	0.50	0.69
9	5.	Middlesex	0.80	0.67	32.6%	40.8	59.2	0.46	0.66
10	6.	SJW Corp.	1.05	1.04	39.3%	31.6	68.4	0.82	0.90
13		Sample Water Utilities	0.93	0.86	37.2%	32.6	67.4	0.66	0.79
15		Company	0.93	0.86	39.3%	32.6	67.4	0.66	0.79

[1] Value Line Investment Analyzer data. See Sched. D-4.11

Johnson Utilities, LLC
Financial Risk Computation
Relevered Beta

Line No.		Unlevered Beta B_U[1]	MV Book Debt BD	MV Equity Capital EC	Tax Rate t	Relevered Raw Beta $B_{RL}=B_U(1+(1-t)BD/EC))$ B_{RL}	Adjusted Relevered Beta .35 + .67(Raw Beta) B_{RL}
1							
2							
3							
4							
5	Company	0.66	1.4%	98.6%	38.60%	0.66	0.80
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	[1] Unlevered Beta from page 2 of 3.						
17							
18							
19							
20							
21							
22							
23							
24							
25							

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

KRISTIN K. MAYES–Chairman
GARY PIERCE
PAUL NEWMAN
SANDRA D. KENNEDY
BOB STUMP

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, L.L.C., DBA JOHNSON UTILITIES COMPANY FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA.	DOCKET NO. WS-02987A-08-0180

PRE-FILED REBUTTAL TESTIMONY OF THOMAS J. BOURASSA ON BEHALF OF JOHNSON UTILITIES L.L.C., DBA JOHNSON UTILITIES COMPANY

VOLUME II – WATER DIVISION RATE BASE, INCOME STATEMENT, REVENUE REQUIREMENT, RATE DESIGN

March 9, 2009

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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. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A. On behalf of the applicant, Johnson Utilities L.L.C., dba Jonson Utilities Company ("Johnson Utilities" or the "Company").

Q. HAVE YOU PREVIOUSLY SUBMITTED DIRECT TESTIMONY IN THE INSTANT CASE?

A. Yes. My direct testimony was submitted in support of the initial application filed in this matter. There were three volumes, one addressing the wastewater rate base, income statement and rate design, one addressing the water rate base, income statement and rate design addressing, and the third addressing cost of capital.

Q. WHAT IS THE PURPOSE OF THIS REBUTTAL TESTIMONY?

A. I will provide rebuttal testimony in response to the direct filings by Arizona Corporation Commission Utilities Division Staff ("Staff") and by the Residential Utilities Consumer Office ("RUCO") for the Water Division. More specifically, this Volume II of my rebuttal testimony relates to water rate base, income statement and rate design for Johnson Utilities, LLC ("Company" or "Johnson"). In Volume I of my rebuttal testimony, I also present an update to the Company's

requested cost of capital as well as provide responses on Staff and RUCO's testimonies related to cost of capital and rate of return as applied to the fair value rate base, and the determination of operating income.

Q. WHAT IS THE REVENUE REQUIREMENT ADJUSTMENT THAT THE COMPANY IS PROPOSING IN ITS REBUTTAL FILING?

A. The Company is requesting a decrease in revenues of $2,879,022, a decrease of 21.86 percent for a total revenue requirement of $10,293,877.

Q. HOW DOES THIS COMPARE WITH THE REVENUE REQUIREMENT PROPOSED BY THE COMPANY IN ITS DIRECT TESTIMONY?

A. In the direct filing, the Company requested a decrease in revenues of $2,232,069, a decrease of 16.94% for a total revenue requirement of $10,939,420.

Q. WHY IS THE REVENUE REQUIREMENT IN THIS REBUTTAL TESTIMONY HIGHER THAN IN THE DIRECT TESTIMONY

A. While the Company has adopted a number of adjustments recommended by Staff and RUCO, as well as proposed a number of adjustments of its own, the Company's proposed rebuttal rate of return is higher primarily due to my updated cost of capital analysis. Specifically, the Company's rebuttal filing reflects a decrease in proposed operating expenses of $183,843 to a total of $10,870,895. Similarly, due to various adjustments, Johnson's rebuttal Original Cost Rate Base ("OCRB") and Fair Value Rate Base ("FVRB") have decreased. The OCRB decreased by $3,064,280 from the direct filing of $6,607,842 to $3,539,562. The

Company continues to request that its OCRB be treated as its FVRB. So, the FVRB decreased by $3,068,280 to $3,539,562.

II. REVENUE REQUIREMENT

Q. WHAT ARE THE REVENUE REQUIREMENTS AND RATE INCREASES FOR THE COMPANY, STAFF, AND RUCO?

A. The proposed revenue requirements and proposed rate increases are as follows:

	Revenue Requirement	Revenue Incr.	% Increase
Company-Direct	$10,939,420	$(2,232,069)	-16.94%
Staff	$11,037,399	$(2,135,500)	-16.21%
RUCO	$11,219,234	$(1,953,664)	-14.83%
Company Rebuttal	$10,293,877	$(2,879,022)	-21.86%

Q. WHAT IS THE COMPANY'S PROPOSED RATE OF RETURN?

A. The Company is proposing a rate of return on equity of 11.89%. This is based on the weighted average cost of capital. I discuss the Company's proposed rate of return and my cost of capital analysis in Volume I of my rebuttal testimony.

III. RATE BASE

Q. WOULD YOU PLEASE IDENTIFY THE PARTIES' RESPECTIVE RATE BASE RECOMMENDATIONS AT THIS STAGE OF THE PROCEEDING?

A. The rate bases proposed by all parties in the case are as follows:

	OCRB	FVRB
Company-Direct	$ 6,607,842	$ 6,607,842
Staff	$(19,240,859)	$(19,240,859)
RUCO	$ 285,272	$ 285,272
Company Rebuttal	$ 3,553,562	$ 3,539,562

A. **Plant-in-Service.**

Q. WOULD YOU PLEASE DISCUSS THE COMPANY'S PROPOSED OCRB, AND IDENTIFY ANY ADJUSTMENTS THAT YOU HAVE ACCEPTED FROM STAFF AND RUCO?

A. Yes. The Company's rebuttal rate base adjustments to OCRB are shown on rebuttal schedules B-2, pages 2 through 7. Rebuttal schedule B-2, page 1, shows the rebuttal OCRB. Schedule B-2, page 2, summarizes the adjustments made to the OCRB. Rebuttal B-2 adjustment number 1, as shown on B-2, page 3, adjusts plant-in-service and reflects adoption of several recommendations by both Staff and RUCO. There are 5 proposed adjustments to plant-in-service that are reflected in columns labeled as "A", "B", "C", and "D". The first adjustment (column A) on B-2, page 3, removes affiliate profit from plant-in-service.

1. **Affiliate Profit.**

Q. WHAT WAS THE TOTAL AMOUNT OF AFFILIATE PROFIT INCLUDED IN TEST YEAR PLANT COSTS?

A. The Company recorded $469,832 of affiliate profit on affiliate constructed water plant totaling $26,847,516. The profit percentage is 1.75 percent of the actual

affiliate constructed plant. Staff proposes a similar adjustment. However, the Company and Staff disagree on the amount of affiliate profit included in plant-in-service.

Q. PLEASE COMMENT ON STAFF'S ADJUSTMENT FOR AFFILIATE PROFIT.

A. Staff removes $5,969,336 of affiliate profit based on affiliate constructed water plant of $79,591,151 – the entire cost of the Water Division's plant-in-service cost. Staff's profit percentage is 7.50 percent of Staff's affiliate constructed wastewater plant cost. Staff's proposed adjustment is over stated for two reasons. First, Staff assumed that all plant recorded on the Company's books was in fact constructed by affiliates.[1] This is simply not true. Affiliate constructed water plant costs totaled $26,847,516, not $79,591,151. The Company provided to Staff in response to Staff data request JMM 9.2 a complete listing of all the plant that was constructed by affiliates. This is information is consistent with the plant information (contracts, invoices, cancelled checks, line extension agreements, etc.) provided in response to Staff data request JMM 1.43. Surprisingly, Staff ignored this response and made the incorrect conclusion that all plant was constructed by affiliates.

Second, the profit percentage of 7.5 percent is grossly overstated. Staff asserts that it found that the affiliate profit included in the affiliate contracts ranged from 5 to 10 percent.[2] Presumably this is why Staff used 7.5 percent (average of 5 percent and 10 percent) in its analysis. However, the affiliate contracts and the

[1] Direct Testimony of Jeffery M. Michlik - Water Division ("Michlik Direct") at 14.
[2] *Id.*

responses provided to Staff by the Company in its data responses (Staff data requests JMM 1-43 and JMM 4-2) reveal that the affiliate contracts provided to Staff included a mark-up of 5 to 10 percent which included both profit and overhead, not just profit. Further, as explained by the Company in response to Staff data request JMM 9-2, the Company's affiliate added 10 percent to the base contract cost to cover overhead and profit. Profit was only estimated to be 2 percent of the base contract cost. Moreover, the Company pointed out that the total contract costs that Staff received (and ultimately used in its analysis) included not only the base contract costs, but taxes, overhead, and profit. As the Company explained, in order to calculate a 2 percent profit on the base contract, the total contract price should be multiplied by 1.75 percent.

The 1.75 percent makes sense. This is the percentage required when trying to back into the 2 percent profit amount on the base contract cost when starting from a total contract cost. Take for example, a base contract price of $100. Profit and overhead on the $100 base contract would be $10 (10 percent times $100) - profit of $2 and overhead of $8. Taxes on the base contract would be $4 (4 percent[3] times $100). The total contract cost would be $114 ($100 base contract cost plus $2 of profit plus $8 of overhead plus $4 of taxes). The profit percentage on the total contract cost is 1.75 percent ($2 divided by $114). Turning this around, if a total contract cost is $114, to calculate a profit of $2, you would have to multiply the total contract cost ($114) by 1.75 percent.

. . .

. . .

[3] Taxes on construction contracts as shown in response to JMM 1-44 were 4.29 percent.

Even if it were to be found that there was profit of 7.5 percent, it would only apply to the base contract costs. Following a similar analysis as above, the correct percentage to apply to the total contract cost would be only 6.7%.

2. **Unsupported Plant.**

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE COMPANY'S REBUTTAL B-2 ADJUSTMENTS.

A. The second adjustment (column B) on B-2, page 3, removes plant costs from plant-in-service for which the Company was unable to provide supporting documentation. Staff proposes a similar adjustment, however, as I will discuss below, Staff's proposed adjustment is unjustifiably higher and is significantly overstated.

Q. HOW MUCH PLANT COST DID THE COMPANY REMOVE FROM PLANT IS SERVICE BECAUSE IT WAS UNABLE TO PROVIDE ADEQUATE DOCUMENTATION OR BACK-UP?

A. The Company removed $885,064. This amount represents the plant costs for which, in Staff's opinion, the Company was unable to provide adequate information or back-up.

Q. FOR THE PLANT COSTS THAT JOHNSON UTILITIES BELIEVES IT DID PROVIDE SUFFICIENT DOCUMENTATION, WHAT TYPES OF DOCUMENTS WERE PROVIDED?

A. The Company provided contracts, invoices, cancelled checks, and/or line extension agreements (JMM 1-44 and JMM 9-1). In addition, the Company provided its accounting records, bank statements, plant schedules, reconciliations,

and other information surrounding plant (JMM 4-1, JMM 4-2, JMM 4-3, JMM 7-1, JMM 7-2, JMM 9-1, JMM 9-2, JMM 12-1). Despite Staff's position, the use of invoices alone to determine plant-in-service costs should not be the exclusive form of verification for plant costs. Other records, such as ledgers, reports, correspondence, memoranda, contracts and agreements, bank statements, cancelled checks, etc. are all legitimate indicators of plant costs and should be considered when analyzing the facts regarding a transaction and determination of cost. In my opinion, the Company has met its burden in this case and has provided sufficient documentation to support its plant in service costs.

Q. DID STAFF REQUEST UNDERLYING PLANT DOCUMENTATION FOR ADVANCES-IN-AID OF CONSTRUCTION ("AIAC") AGREEMENTS WITH AFFILIATED PARTIES PURSUANT TO THE AFFILIATE RULES UNDER A.A.C. R14-2-804.A?

A. Yes. However, Johnson Utilities did not become a Class A utility until 2005. In addition, Johnson Utilities did not enter into any AIAC agreements with an affiliated party from 2005 forward.

Q. HOW DID STAFF DETERMINE THE AMOUNT OF PLANT COSTS IT REMOVED FROM PLANT-IN-SERVICE AS BEING UNSUPPORTED BY SUFFICIENT DOCUMENTATION?

A. I'm not sure. Rather than identifying specific plant costs which Staff considered unsupported, Staff determined that "only a minimal 10 percent disallowance is warranted" for <u>all</u> plant-in-service.[4]

[4] Michlik Direct at 14.

Q. DO YOU AGREE WITH THIS APPROACH?

A. No. First, it is entirely subjective. Staff has given no supportable basis for its percentage other than Staff's assertion that it typically recommends disallowance in the range of 10 to 100 percent.[5] Second, because the disallowance is non-specific in nature, the Company does not have sufficient information in order to challenge the disallowance or raise a reasonable defense for the costs being disallowed. And, even though there may be some plant which Staff may have determined was fully supported, 10 percent of those costs would also be disallowed by Staff based upon this one-size fits all approach.

Q. ARE THERE ANY OTHER ISSUES YOU HAVE WITH STAFF'S PLANT ADJUSTMENT FOR UNSUPPORTED COSTS?

A. Yes. Staff's unsupported plant adjustments are one sided and fail to consider corresponding adjustments associated with AIAC and contributions-in-aid of construction ("CIAC") related to this plant. To ignore these corresponding adjustments creates a mismatch and results in an understatement of rate base.

Q. PLEASE EXPLAIN.

A. According to the Company's initial filing, AIAC funded approximately 61 percent of the net plant-in-service and CIAC funded approximately 32 percent of net plant-in-service. Yet, although Staff reduced plant, Staff did not propose an adjustment to either AIAC or CIAC associated with that plant. To properly match Staff's plant in service adjustment for unsupported plant costs totaling $7,959,115

[5] *Id.*

based on its one-size fits all approach. Accordingly, Staff should have reduced AIAC by $4,855,060 ($7,959,115 times 61 percent) and reduced CIAC by $2,546,916 ($7,959,115 times 32 percent). So, instead of a reduction to rate base of $7,959,115 as proposed by Staff, the reduction to rate base should be no more than $557,139[6] ($7,959,115 minus $4,855,060 minus $2,546,916). Similar problems exist for Staff's adjustment associated with plant determined not to be "used and useful" as well as with Staff's excess capacity adjustment. I will discuss each below.

Q. IS THE COMPANY PROPOSING AN AIAC OR CIAC ADJUSTMENT FOR THE $885,064 OF UNSUPPORTED PLANT IT PROPOSES TO REMOVE FROM PLANT-IN-SERVICE?

A. No. The Company cannot find evidence that this unsupported plant cost was funded with either AIAC or CIAC and, consequently, is not proposing an adjustment to either AIAC or CIAC. The Company's proposal results in a net reduction to rate base of $777,010 ($885,064 less the depreciation impact of $108,054).

3. Plant Not Used and Useful.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE COMPANY'S REBUTTAL B-2 ADJUSTMENTS.

A. The third adjustment (column C) on B-2, page 3, removes plant from plant-in-service determined not to be "used and useful". Staff proposes a similar

[6] Net rate base reduction will be far less if impact on accumulated depreciation is considered.

adjustment. However, the Company disagrees with the amount of Staff's proposed disallowance.

Q. PLEASE EXPLAIN.

A. The Company proposes to remove $3,395,894 of plant not used and useful from plant-in-service. The detail of the Company adjustment is shown on Schedule b-2, page 3.3. Staff proposes to remove $4,127,019 of plant not used and useful from plant-in-service.[7]

The Company agrees with Staff on the removal of $40,000 for 303- Land (Ellsworth Wells 1,2 &3), $740,536 for 307 – Wells and Springs (Anthem Well #3), $745,755 for 307 – Wells and Springs (Anthem Well #4), $526,273 for 307- Wells and Springs (Crestfield Manor Well #1), $21,858 for 331- Transmission and Distribution Mains (San Tan Well #1), $405,322 for 331- Transmission and Distribution Mains (Magma 2 subdivision), $824,322 for 331- Transmission and Distribution Mains (Quail Run Estates), and $91,828 for 331- Transmission and Distribution Mains (Circle Cross parcel 12).

The Company disagrees with the removal of $731,125 for 331- Transmission and Distribution Mains (Rickee Water plant 4 miles of 12 inch mains). The Company believes that while this plant is not serving customers it was required to build this plant in order to serve a development. The developer has since had financial trouble and the development was placed on hold. But the Company was obligated

[7] *See* Table H-1 of Exhibit MSJ to Direct Testimony of Marlin Scott ("Scott Direct") at page 11.

to construct this plant and acted prudently in order to provide service. Mr. Tompsett explains the Company's position further in his testimony.

Q. BESIDES A DISAGREEMENT AS TO THE TOTAL COSTS TO BE REMOVED FROM PLANT-IN-SERVICE, DO YOU HAVE ANY ADDITIONAL COMMENTS REGARDING STAFF'S ADJUSTMENT?

A. Yes. All of the plant costs for which the Company and Staff are in agreement were funded with either CIAC or AIAC. I will discuss the detail of the Company's proposed adjustments to AIAC and CIAC later in my testimony. For now, I wish to comment that Staff did not make any corresponding adjustments to either CIAC or AIAC for the plant disallowances as not being "used and useful" and therefore Staff's plant adjustments are one-sided and results in a rate base mismatch.

Q. PLEASE EXPLAIN.

A. First, let me address the cost reduction of the plant determined not to be "used and useful" plant for which Staff and the Company agree. Out of the $3,395,834 that the Company has agreed to remove from plant-in-service, $486,513 was funded with CIAC and $1,321,472 was funded with AIAC. As a result, a corresponding reduction to the CIAC and AIAC balances must be made in order to properly match the adjustment to plant-in-service.

Secondly, let me address the cost reduction of the plant determined not to be "used and useful" plant for which Staff and the Company disagree. Of the $731,125 of additional cost Staff proposes to remove from plant-in-service, all of this plant was

funded with CIAC and therefore a corresponding reduction of $731,125 to CIAC is necessary if the Commission were to determine that this plant should be deemed not used and useful.

Q. WHAT WOULD BE THE RATE BASE IMPACT IF STAFF'S ADJUSTMENT OF $4,127,019 WERE PROPERLY ACCOUNTED FOR?

A. Excluding the impact of depreciation and amortization, if the corresponding adjustments for AIAC and CIAC were made, the net rate base adjustment would be no more than $1,587,909 ($4,127,019 less $486,513 less $1,321,472 less 731,125) – far less than the $4,127,019 (less the depreciation impact) proposed by Staff.

4. <u>Plant Reclassification</u>.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE COMPANY'S REBUTTAL B-2 ADJUSTMENTS.

A. The fourth adjustment (column D) on B-2, page 3, adopts Staff's plant reclassification.[8] I should note that the reclassification shown in Table H-2 and reflected in the Company's schedule is different than the reclassification made by Staff witness Jeffery Michlik on his schedule JMM-W6. While the net adjustment is zero on schedule JMM-W6, as with that in the Company's schedule, Mr. Michlik appears to use figures which do not match those in Table H-2 upon which Mr. Michlik relied.[9]

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[8] *See* Table H-2 of Exhibit MSJ of Scott Direct at page 12.
[9] Michlik Direct at 9.

B. **Excess Capacity.**

Q. **HAS THE COMPANY ADOPTED STAFF'S EXCESS CAPACITY ADJUSTMENTS?**

A. No. Staff proposes an excess capacity adjustment of $433,238 for the 307- Wells and Springs (Anthem – Rancho Sandero Well #1) and $693,827 for the 330- Distribution Reservoirs and Standpipe (Anthem – Rancho Sandero WP -0.5 MG).[10] The Company disagrees with Staff's adjustment. Mr. Tompsett addresses the reasons why the Company disagrees in his testimony.

Putting aside the disagreement on whether there is excess capacity or not, Staff's adjustment is once again one-sided. If it is adopted, a corresponding adjustment to CIAC must be made or a mismatch will occur and an understatement of rate base.

Q. **PLEASE EXPLAIN.**

A. Both projects for Anthem – Rancho Sandero were fully with CIAC. The total of CIAC funds used to construct this plant was $1,127,065. A corresponding reduction of $1,127,065 must be made to CIAC in order to properly match Staff's plant-in-service adjustment. The net decrease in rate base should be zero ($433,238 plus $693,827 minus $1,127,065), not $1,127,065 as set forth in Staff's schedules.

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[10] *Id.* at 9; Scott Direct, Exhibit MSJ at 12.

C. **Accumulated Depreciation**

Q. HAS THE COMPANY PROPOSED AN ADJUSTMENT TO ACCUMULATED DEPRECIATION?

A. Yes. Rebuttal OCRB adjustment number 2, as shown on B-2, page 4, reflects changes to accumulated depreciation from the plant-in-service adjustments adopted in rebuttal OCRB adjustment number 1. There is only one proposed adjustment to accumulated depreciation that is reflected in the columns labeled as "A". The first adjustment (column A), adjusts accumulated depreciation to the recomputed amounts based on the adjustments adopted in OCRB adjustment number 1. The detail of the re-computation of accumulated depreciation is shown on Rebuttal schedule B-2, pages 4.1 to 4.12.

D. **Unexpended Hook-up Fees (CIAC)**

Q. DOES THE COMPANY AGREE WITH STAFF AND RUCO TO INCLUDE $6,931,078 OF UNEXPENDED HOOK-UP FEES (CIAC) IN RATE BASE?

A. No. The Company does not agree. Simply put, the Company collects hook-up fees ('HUF") well in advance of providing service to the customer(s) for whom the HUF is credited. The period of time between collecting the HUF, making the necessary capital improvements to have capacity to serve, and the customer connecting to the system can be a year or more. Consequently, not only is the customer who is credited with the HUF not present on the system, but the plant required to serve the future customer is also not constructed and recorded in plant. By including the unexpended HUFs in rate base not only creates a mismatch in rate base, but existing ratepayers receive a windfall. This occurs because existing rate payers get credit for HUF's paid for by or on behalf of future customers who

have not yet connected to the system. The capacity to serve those future customers has not been constructed, nor has cost of capacity been reflected in rate base. This is why the Company believes that the unexpended CIAC should not be included in rate base for purposes of setting the revenue requirement.

Q. WHY DOES THE COMPANY COLLECT HUF IN ADVANCE OF THE DEVELOPERS' PROJECT COMING ON LINE?

A. To provide funds as needed to help it pay for new capacity – just as the HUF is intended. Growth pays for growth. The alternative is to build the capacity first and then collect the HUF's as new customers connect. However, the Company approach provides the funds when it obligates itself to build new capacity thereby providing funds sufficiently in advance of the need for new capacity so that the funds are available to pay for new capacity when construction begins, not after-the-fact.

Q. SO THE ISSUE ARISES BECAUSE OF THE TIMING BETWEEN WHEN THE COLLECTION OF HUFS OCCURS AND WHEN THE ACTUAL CONSTRUCTION OF NEW CAPACITY IS MADE IN ORDER TO SERVE FUTURE GROWTH (CUSTOMERS)?

A. Yes.

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Q. DO YOU AGREE WITH STAFF THAT THE COMPANY IS ALLOWED TO EARN TWICE ON CIAC FUNDS IF UNEXPENDED CIAC IS EXCLUDED FROM RATE BASE?

A. No. The Company does not benefit from, nor are existing rate payers harmed, by excluding unexpended CIAC from rate base. To the contrary, existing ratepayers receive an unjustified windfall when the unexpended HUF's are included in rate base. This is because the Company's rate base is understated resulting in lower rates that are not justified.

Remember the Company has entered into agreements with developers and is committed to constructing the backbone facilities necessary to serve the future customers in those developments. These funds are restricted and can only be spent on new capacity for those developments. The HUFs should be credited to those future customers and their respective future capacity rather than providing existing ratepayers with the above-mentioned windfall.

Q. WHEN A NEW CUSTOMER CONNECTS TO THE COMPANY'S SYSTEM WITHIN A DEVELOPMENT THAT THE DEVELOPER HAS PAID A HUF FOR THE CONNECTION, IS THE NEW CUSTOMER ALSO RESPONSIBLE FOR AN ADDITIONAL HUF?

A. No. That customer lot is covered regardless when the customer connects. That could be one to two year out into the future depending on the collection schedule of HUFs made by agreement between the Company and the developer(s).

The Company's procedure for collecting HUF's is not typical. Under a typical approach, a utility builds capacity in advance and then collects HUF's individually upon each new connection. Under the typical approach, I would agree that if the customer pays for capacity through a HUF and connects to the system, that customer should get credit for his/her payment by recognition in rate base and rates regardless of whether the HUF has been expended for new plant. However, again this is not the case here. Mr. Tompsett more thoroughly explains the Company's policy on collecting HUFs in his testimony.

E. <u>Contributions-in-aid of Construction ("CIAC")</u>

Q. PLEASE EXPLAIN THE COMPANY'S REBUTTAL PROPOSED ADJUSTMENTS TO CIAC.

A. Rebuttal B-2 adjustment number 3, as shown on Schedule B-2, page 2, reflects the Company's proposed adjustment to CIAC. As explained earlier in my testimony, the Company has accepted plant certain adjustments from Staff for plant considered not used and useful. Some of this plant was funded with CIAC. Accordingly, the Company is proposing to adjust CIAC in order to avoid a mismatch in rate base.

F. <u>Amortization of CIAC</u>

Q. HAS THE COMPANY PROPOSED AN ADJUSTMENT TO ACCUMULATED AMORTIZATION OF CIAC?

A. Yes. Rebuttal B-2 adjustment number 4 increases accumulated amortization of CIAC based on a composite rate of 2.5 percent. The Company is in agreement

with Staff on the use of a 2.5 percent composite rate for computing past amortization of CIAC.[11]

G. Advances-in-aid of Construction ("AIAC")

Q. PLEASE EXPLAIN THE COMPANY'S REBUTTAL PROPOSED ADJUSTMENTS TO AIAC.

A. Rebuttal B-2 adjustment number 5, as shown on Schedule B-2, page 2, reflects the Company's proposed adjustment to AIAC. As explained earlier in my testimony, the Company has accepted certain adjustments from Staff for plant considered not used and useful. Some of this plant was funded with AIAC. Accordingly, the Company is proposing to adjust AIAC in order to avoid a mismatch in rate base.

H. Deferred Assets

Q. PLEASE EXPLAIN THE COMPANY'S REBUTTAL PROPOSED ADJUSTMENT TO DEFERRED ASSETS?

A. In order to help minimize disputes between the parties, the Company has accepted Staff's proposed adjustment to remove deferred assets from rate base.[12] Rebuttal B-2 adjustment number 5, as shown on Rebuttal Schedule B-2, page 2, reduces the deferred regulatory assets to zero.

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[11] Michlik Direct at 19.
[12] *Id.* at 22.

I. Materials and Supplies

Q. PLEASE EXPLAIN THE COMPANY'S REBUTTAL PROPOSED ADJUSTMENT TO DEFERRED ASSETS?

A. In order to help minimize disputes between the parties, the Company has accepted Staff's proposed adjustment to remove materials and supplies from rate base.[13] Rebuttal B-2 adjustment number 6, as shown on Rebuttal Schedule B-2, page 2, reduces the materials and supplies to zero.

IV. INCOME STATEMENTS

Q. WOULD YOU PLEASE DISCUSS THE COMPANY'S PROPOSED ADJUSTMENTS TO REVENUES AND EXPENSES AND IDENTIFY ANY ADJUSTMENTS YOU HAVE ACCEPTED FROM STAFF AND/OR RUCO?

A. The Company rebuttal adjustments are detailed on rebuttal schedule C-2, pages 1-13. The rebuttal income statement with adjustments is shown on rebuttal schedule C-1.

In rebuttal C-2 adjustment number one, the depreciation expense is annualized, reflecting the plant-in-service adjustments discussed above. Depreciation expense has decreased from the Company's direct filing due to the plant-in-service adjustments I discussed above.

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[13] *Id.* at 20.

Q. DO ALL PARTIES RECOMMEND THE SAME DEPRECIATION RATES?

A. Yes.

Q. PLEASE CONTINUE.

A. Rebuttal C-2 adjustment number 2 reflects the adjustment using the Company's rebuttal proposed revenues. The Company, Staff, and RUCO are all in agreement on the method of computing property taxes.[14] This is the same method that the Commission has consistently used in past cases.[15] This method includes two years of adjusted revenues plus one year of proposed revenues. Using this methodology, I computed the property taxes based on the Company's proposed revenues, and then used the property tax rate that was used in my direct testimony.

Rebuttal C-2 adjustment number 3 adjusts purchased power to reflect the Company's adoption of Staff's proposed adjustment to reduce purchased power expense by $10,620 for purchased power of an affiliate included in expense[16] and adoption of RUCO's adjustment to increase purchased power to reflect a known and measurable contractual agreement between the Company and Pinal County for purchased power.[17]

Rebuttal C-2 adjustment number 4 reduces contractual services expense by $5,799 to reflect the Company's adoption of Staff's proposed adjustment.[18]

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[14] Direct Testimony of Rodney L. Moore ("Moore Direct") at 13; *See* also Staff Schedule JMM-W23.
[15] Bourassa Direct at 8-9.
[16] Michlik Direct at 26.
[17] Moore Direct at 18.
[18] Michlik Direct 26.

Rebuttal C-2 adjustment number 5 reduces miscellaneous expense by $31,192 to reflect the adoption of Staff's proposed adjustment for lobbying, food, entertainment, and sponsorship expenses.[19] RUCO proposes a similar adjustment except it is a reduction of $1,080 to miscellaneous expense and 30,032 to contractual services for a total expense reduction of 31,112.[20]

Rebuttal C-2 adjustment 6 reflects the Company interest synchronization based upon the Company's rebuttal proposed rate base.

Rebuttal C-2 adjustment number 7 reflects income taxes calculated at the Company's proposed revenue and expense levels.

A. **Central Arizona Ground Water Replenishment District ("CAGRD") Tax**

Q. PLEASE COMMENT ON STAFF AND RUCO'S PROPOSAL TO INCLUDE CAGRD TAX IN OPERATING EXPENSES.

A. The Company does not agree with either Staff or RUCO. The Company believes that this is like a sales tax and should be passed through like sales taxes rather than included in the revenue requirement and base rates. Mr. Tompsett addresses the merits of a pass-through of CAGRD taxes in his testimony.

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[19] *Id.* at 27.
[20] Moore Direct at 17.

B. **Rate Case Expense**

Q. **PLEASE COMMENT ON STAFF AND RUCO'S PROPOSED RATE CASE EXPENSE.**

A. All the parties agree on the amount of the rate case expense requested by the Company at this stage of the proceeding for the Wastewater Division totaling $100,000. Both Staff and the Company agree on the amortization period. However, RUCO proposes an amortization period of 5 years. The Company disagrees with RUCO. While it took the Company several years to file its first rate case, it intends to file more often.

C. **Income Taxes**

Q. **PLEASE COMMENT ON THE PROPOSAL OF STAFF AND RUCO TO EXCLUDE INCOME TAXES IN THE DETERMINATION OF THE REVENUE REQUIREMENT.**

A. Both Staff and RUCO propose to exclude income taxes from the determination of the revenue requirement because Johnson is a limited liability company and is a pass-though entity for income tax purposes.[21] Both Staff's and RUCO's argument rests on the fact that Johnson itself does not pay income taxes at the company level, rather the taxable income and tax liability passes through to its member owners who must pay the tax. While it may be true that the Company itself does not pay taxes, Staff and RUCO's argument is without merit.

Let me further explain. First, the income tax liability arises from the taxable income of Johnson and it is directly attributable to Johnson. And while the tax

[21] Michlik Direct at 29; Moore Direct at 18-19.

liability flows through to the member owners, the Company still pays the tax by reimbursing the members for the tax that must be paid. In fact, there exists an agreement between Johnson and its member owners that all tax liabilities attributed and arising from Johnson must be paid by Johnson. Third, the required operating income for a tax pass-through entity such as an S-Corp or an LLC is not the same as that for a C-Corp under Staff and RUCO approach resulting in LLC's or S-Corp's being treated differently when there is no sound justification to do so. An S-Corp or LLC receives a lower revenue requirement and operating income than a C-Corp resulting in inequities because payment for the tax must come from somewhere. Ultimately the tax payment comes from the LLC or S-Corp itself because members insure their taxes are paid by the entities that generate them. In fact, the situation is analogous to a subsidiary C-Corp utility of a parent holding company whose tax return is consolidated with the parent. The individual C-Corp utility does not file a separate tax return, yet this Commission has traditionally allowed income taxes of the utility to be computed on a stand-alone basis and included in the revenue requirement. Fourth, rate payers receive an unjustified windfall from the lower revenue requirement and operating income when income taxes are excluded.

Q. ARE INCOME TAXES YOU PROPOSE HIGHER THAN IF THE COMPANY WERE NOT A PASS-THROUGH ENTITY?

A. No. In the instant case the computed taxes are lower.

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Q. WHAT THEN IS THE ADVANTAGE OF A TAX PASS-THROUGH ENTITY VERSUS A NON-TAX PASS THROUGH ENTITY?

A. Members of an LLC or shareholders in an S-Corp. avoid double taxation. A C-Corp is taxed on income and its shareholders must pay tax on the dividends received. However, the distinction does not disadvantage rate payers. To the extent member owners of LLC's or shareholders of S-Corp's avoid taxation on dividends, rate payers are not harmed. After all, it's the shareholders who pay the tax on dividends from C-Corps, not the rate payers. Taxes on dividends are not considered as part of the revenue requirement.

A second advantage of a tax pass-though entity is that losses as well as income pass-through to the owners. A tax pass though entity is a particularly attractive form for start-up companies (*e.g.*. utilities with new CC&N's) because the tax losses can be taken advantage of immediately by the owners who typically have to subsidize the company is the early years with income from other sources. This can improve the ability to raise capital from the owners for start-ups as they can then take advantage of the tax losses immediately. But, regardless, the ratepayer is not disadvantaged in anyway. Rather there is a more likely chance of a healthier "start-up" utility as a result.

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V. RATE DESIGN (H SCHEDULES)

Q. WHAT ARE THE COMPANY'S REBUTTAL PROPOSED RATES?

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

All Classes Meter Size	Monthly Minimum	Gallons included in Monthly Minimum
5/8	$ 14.14	0
3/4	$ 21.21	0
1	$ 35.35	0
1 1 /2	$ 70.70	0
2	$ 113.12	0
3	$ 226.24	0
4	$ 353.50	0
6	$ 707.00	0
8	$1,131.20	0
10	$1,626.10	0

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The commodity charges and tiers by meter size are:

Residential, Commercial, Industrial and Irrigation Class

Meter Size	Tier (gallons)	Charge per 1,000 gallons
5/8 and 3/4 Residential	1 to 4,000	$1.35
	4,001 to 10,000	$1.80
	Over 10,000	$2.35
5/8 and 3/4 Commercial, Industrial and Irrigation		
	1 to 10,000	$1.80
	Over 10,000	$2.35
1	1 to 25,000	$1.80
	Over 25,000	$2.35
1 1/2	1 to 50,000	$1.80
	Over 50,000	$2.35
2	1 to 80,000	$1.80
	Over 80,000	$2.35
3	1 to 160,000	$1.80
	Over 160,000	$2.35
4	1 to 250,000	$1.80
	Over 250,000	$2.35
6	1 to 500,000	$1.80
	Over 500,000	$2.35
8	1 to 800,000	$1.80
	Over 800,000	$2.35

10	1 to 1,125,000	$1.80
	Over 1,125,000	$2.35
Standpipe		
All Meter Sizes	All gallons	$2.35
Construction		
All Meter Sizes	All gallons	$2.35
Non-potable Central Arizona Project Water		
All Meter Sizes	All gallons	See Tariff

Q. HOW DOES THE COMPANY PROPOSED RATE DESIGN COMPARE TO STAFF AND/OR RUCO?

A. All of the parties propose similar rate designs. The 5/8 inch and ¾ residential meters have an inverted three tier rate design. The 5/8 inch and ¾ inch commercial and irrigation meters have an inverted two tier design. The 1 inch and larger meters (residential, commercial, and irrigation) have a two tier rate design.

Q. DOES THE COMPANY DISAGREE WITH STAFF'S PROPOSAL TO ELIMINATE THE HUF TARIFF?

A. Yes. For the reasons discussed in the rebuttal testimony of Mr. Tompsett, the Company disagrees with Staff's proposal to eliminate the HUF.

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Q. DO YOU AGREE WITH STAFF'S STATEMENT THAT NO MORE THAN 30 PERCENT OF EQUITY COME FROM AIAC OR CIAC?

A. Frankly, I am a bit perplexed by this statement.[22] The capitalization of a utility consists of debt, equity, CIAC and AIAC. Debt and equity are typically represented in the capital structure and used in determining the cost of capital. AIAC and CIAC are not equity as implied by Mr. Michlik. AIAC and CIAC are forms of zero cost capital and are called "deferred credits". They are components of total capitalization, just as are debt and equity. While I will leave it to Mr. Michlik to clarify his testimony, I believe Mr. Michlik means that no more that 30 percent of total capitalization should come from AIAC or CIAC.

Q. DO YOU AGREE THE NO MORE THAN 30 PERCENT OF CAPITALIZATION SHOULD COM FROM AIAC OR CIAC?

A. No. Typically half or more of the plant costs for a utility are attributed to on-site infrastructure or developer subdivision plant. This is plant within the developer's development such as distribution mains, meters, services, pump stations, etc. By setting a limit of 30 percent of AIAC or CIAC in the mix of total capitalization, the utility is forced to fund a significant portion what is traditionally developer funded plant. Consequently, the utility is forced to accept the risk of development which has traditionally been placed on the developer – where it should be. The utility is already taking risk by funding (with debt and/or equity) the construction backbone facilities to serve development. HUF's help fund backbone infrastructure and accomplishes two goals. First, it helps keep rates in check by having growth pay for growth. Second, it helps provide the utility with no-cost

[22] Michlik Direct Wastewater Division at 33.

capital to build capacity to serve growth.

Q. IF JOHNSON HAD NO MORE THAN 30 PERCENT AIAC AND CIAC IN ITS TOTAL CAPITALIZATION IN THE INSTANT CASE, WOULD THE RATE INCREASE REQUEST BE MUCH HIGHER?

A. Yes. Perhaps as high as 80-100 percent or more depending on the cost of capital. I suspect this Commission would then have an issue of the rate increase being too high and blaming the Company for not having enough zero cost capital in its rate base.

Q. DOES MR. MICHLIK SUPPORT THE 30 PERCENT WITH ANY AUTHORITATIVE REFERENCE OR ANALYSIS?

A. No.

Q. IS THE COMPANY'S PROPORTION OF ZERO COST CAPITAL TOO HIGH?

A. Not necessarily. I believe that the high capitalization from zero cost capital in the instant case is more due to timing than anything else. I do not believe the level of AIAC is too high. It is in the range of 60 percent of the net plant in service which is in the range I would expect. As I testified earlier, on-site infrastructure can be 50 percent or more of the plant costs. For water utilities it is typically well above 50 percent. As far as the level of CIAC, first, I believe it is higher than it should be but this is the result of the Company collecting a good portion of the HUF's for future customers up-front. Secondly Johnson Utilities has incurred lower costs of backbone facilities by having affiliates construct the plant for far less cost than

could have otherwise been. The HUF was originally designed to cover no more than about 50 percent of the projected backbone facility costs. The cost savings pushed the proportion of plant costs to a higher level than was originally anticipated.

Q. WILL THIS PROBLEM OF TOO MUCH CIAC FROM TOO HIGH A HUF OCCUR IN THE FUTURE?

A. Mr. Tompsett addresses this issue in his testimony. I would only add that the Company no longer has an affiliate to construct plant so the savings it achieved by having affiliates construct plant (despite any affiliate profits) will not materialize in the future. Secondly, the Company is obligated to serve developments that it has yet to construct backbone facilities for but has already used up the HUFs to construct existing plant. So, in the future the Company will have to construct those facilities with either debt or equity.

Q. DOES THAT CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

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REBUTTAL SCHEDULES

(WATER)

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Rebuttal Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 3,539,562
2		
3	Adjusted Operating Income	2,302,004
4		
5	Current Rate of Return	65.04%
6		
7	Required Operating Income	$ 420,854
8		
9	Required Rate of Return on Fair Value Rate Base	11.89%
10		
11	Operating Income Deficiency	$ (1,881,150)
12		
13	Gross Revenue Conversion Factor	1.5305
14		
15	Increase in Gross Revenue	
16	Requirement	$ (2,879,022)
17		
18	Test Year Adjusted Revenues	$ 13,172,899
19	Increase in Revenue Requirement	$ (2,879,022)
20	Prposed Revenue Requirement	$ 10,293,877
21	% Increase	-21.86%
22		

	Customer Classification	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
23					
24					
25	**Residential, Commerical, Industrial, Public Authority**				
26	3/4 Inch	$ 8,725,843	$ 6,668,434	$ (2,057,410)	-23.58%
27	1 Inch	262,671	208,599	(54,072)	-20.59%
28	1.5 Inch	38,900	31,426	(7,474)	-19.21%
29	2 Inch	206,034	173,714	(32,320)	-15.69%
30	3 Inch	29,294	25,864	(3,430)	-11.71%
31	4 Inch	29,997	24,019	(5,978)	-19.93%
32	**Irrigation**				
33	3/4 Inch	40,856	34,698	(6,158)	-15.07%
34	1 Inch	133,349	115,784	(17,565)	-13.17%
35	1.5 Inch	512,159	443,088	(69,071)	-13.49%
36	2 Inch	1,151,460	1,018,405	(133,055)	-11.56%
37	3 Inch	810	678	(132)	
38	4 Inch	35,848	29,810	(6,037)	-16.84%
39	6 Inch	14,915	11,457	(3,458)	-23.19%
40	**Construction**				
41	3 Inch	192,936	130,087	(62,849)	-32.57%
42	6 Inch	714,180	469,237	(244,943)	-34.30%
43	6 Inch CAP	34,603	32,861	(1,742)	-5.03%
44					
45					
46	**Reconciliation Amount (Tolerance)**	3,331	(709)	(4,040)	-121.28%
47	**Subtotal**	$ 12,127,186	$ 9,417,451	$ (2,709,735)	-22.34%
48	**Revenue Annualization**	716,418	547,131	(169,287)	-23.63%
49	Miscellaneous Revenues	329,295	329,295	-	0.00%
50	**Total of Water Revenues (a)**	$ 13,172,899	$ 10,293,877	$ (2,879,022)	-21.86%
51					

52 SUPPORTING SCHEDULES:
53 Rebuttal B-1
54 Rebuttal C-1
55 Rebuttal C-3
56 Rebuttal H-1
57
58

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Rebuttal Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 74,840,362	$ 74,840,362
3	Less: Accumulated Depreciation	5,662,795	5,662,795
4			
5	Net Utility Plant in Service	$ 69,177,566	$ 69,177,566
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	22,339,185	22,339,185
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	0	0
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 3,539,562	$ 3,539,562
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	Rebuttal B-2		
30	Rebuttal B-3		
31	Rebuttal B-5		
32			
33			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Rebuttal Schedule B-2
Page 1
Witness: Bourassa

Line No.		Direct Adjusted End of Test Year	Adjustments	Rebuttal Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 79,591,151	(4,750,790)	$ 74,840,362
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,199,124	(536,328)	5,662,795
7				
8				
9	Net Utility Plant			
10	in Service	$ 73,392,027	$ (4,214,461)	$ 69,177,566
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	37,840,520	(1,321,472)	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	25,004,821	(486,513)	24,518,308
18				
19	Accumulated Amortization of CIAC	(1,858,537)	(320,586)	(2,179,123)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	348,852	(348,852)	-
29	Deferred Assets	633,537	(633,537)	0
30	Working capital	-	-	-
31				
32				
33	Total	$ 6,607,842	$ (3,068,280)	$ 3,539,562
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	Rebuttal B-2, page 2			Rebuttal B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Rebuttal Schedule B-2
Page 2
Witness: Bourassa

Line No.		Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 Accum. Amort. of CIAC	5 AIAC	6 Deferred Reg. Assets	7 Materials & Supplies	Rebuttal Adjusted at end of Test Year
1	Gross Utility									
2	*Plant in Service*	$ 79,591,151	$ (4,750,790)							$ 74,840,362
3										
4	**Less:**									
5	Accumulated									
6	Depreciation	6,199,124		(536,328)						5,662,795
7										
8										
9	Net Utility Plant									
10	in Service	$ 73,392,027	$ (4,750,790)	$ 536,328						$ 69,177,566
11										
12	**Less:**									
13	Advances in Aid of									
14	Construction	37,840,520					(1,321,472)			36,519,048
15										
16	Contributions in Aid of									
17	Construction	25,004,821			(486,513)					24,518,308
18										
19	Accumulated Amortization of CIAC	(1,858,537)				(320,586)				(2,179,123)
20										
21	Meter and Service Line Advances	6,779,771								6,779,771
22	Deferred Income Taxes	-								-
23	Investment Tax Credits	-								-
24	Shared Gain on Well	-								-
25										
26	**Plus:**									
27	Prepayments	-								-
28	Materials and Supplies	348,852							(348,852)	-
29	Deferred Assets	633,537						(633,537)		0
30	Working capital	-								-
31										
32										
33	Total	$ 6,607,842	$ (4,750,790)	$ 536,328	$ 486,513	$ 320,586	$ 1,321,472	$ (633,537)	$ (348,852)	$ 3,539,562
34										
35										
36										
37	SUPPORTING SCHEDULES:									RECAP SCHEDULES:
38	Rebuttal B-2, pages 1-7									
39	Adjustment 1 - Rebuttal B-2, page 3			Adjustment 4 - Rebuttal B-2, page 6			Adjustment 7 - Testimony			
40	Adjustment 2 - Rebuttal B-2, page 4			Adjustment 5 - Rebuttal B-2, Page 7						
41	Adjustment 3 - Rebuttal B-2, page 5			Adjustment 6 - Testimony						
42										

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Rebuttal Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			Direct	Remove	Unsupported	Not			Rebuttal
3	Account		Adjusted	Affiliate	Plant	Used and	Plant	Intentionally	Adjusted
4	No.	Description	Original Cost	Profit	Costs	Useful	Reclass	Blank	Original Cost
5	301	Organization Cost	-	-	-	-			-
6	302	Franchise Cost	-	-	-	-			-
7	303	Land and Land Rights	272,438	-	-	(40,000)			232,438
8	304	Structures and Improvements	9,482,165	(124,377)	(16,640)	-	(6,657,837)		2,683,311
9	305	Collecting and Impounding Res.	-	-	-	-			-
10	306	Lake River and Other Intakes	-	-	-	-			-
11	307	Wells and Springs	5,226,030	(76,357)	-	(2,012,564)			3,137,109
12	308	Infiltration Galleries and Tunnels	-	-	-	-			-
13	309	Supply Mains	-	-	-	-			-
14	310	Power Generation Equipment	-	-	-	-			-
15	311	Electric Pumping Equipment	764,111	(772)	-	-			763,339
16	320	Water Treatment Equipment	21,856	-	-	-			21,856
17	330	Dist. Reservoirs & Standpipe	248,272	(1,610)	-	-	7,529,449		7,776,111
18	331	Trans. and Dist. Mains	53,432,585	(265,576)	(230,848)	(1,343,330)	(871,612)		50,721,220
19	333	Services	527,473	-	-	-			527,473
20	334	Meters	6,068,503	-	0	-			6,068,503
21	335	Hydrants	3,547,718	(1,140)	(637,576)	-			2,909,002
22	336	Backflow Prevention Devices	-	-	-	-			-
23	339	Other Plant and Misc Equip.	-	-	-	-			-
24	340	Office Furniture and Fixtures	-	-	-	-			-
25	341	Transportation Equipment	-	-	-	-			-
26	342	Stores Equipment	-	-	-	-			-
27	343	Tools and Work Equipment	-	-	-	-			-
28	344	Laboratory Equipment	-	-	-	-			-
29	345	Power Operated Equipment	-	-	-	-			-
30	346	Communications Equipment	-	-	-	-			-
31	347	Miscellaneous Equipment	-	-	-	-			-
32	348	Other Tangible Plant	-	-	-	-			-
33		TOTALS	$ 79,591,151	$ (469,832)	$ (885,064)	$ (3,395,894)	$ -	$ -	$ 74,840,362
34									
35									
36	Plant-in-Service per Direct Filing								$ 79,591,151
37									
38	Increase (decrease) in Plant-in-Service								$ (4,750,790)
39									
40	Adjustment to Plant-in-Service								$ (4,750,790)
41									
42	SUPPORTING SCHEDULES								
43	Adjustment A - See Rebuttal B-2, page 3.1								
44	Adjustment B - See Rebuttal B-2, page 3.2								
45	Adjustment C - See Rebuttal B-2, page 3.3								

Adjustment D - See Staff Table H-2 on page 12 of Direct Testimony of Marlin Scott Jr.
Adjustment E - Blank

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Rebuttal Schedule B-2
Page 3.1
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	Rate	Amount to be Removed from Plant-in-service
301	Organization Cost	$ -	1.75%	$ -
302	Franchise Cost	-	1.75%	-
303	Land and Land Rights	-	1.75%	-
304	Structures and Improvements	7,107,267	1.75%	(124,377)
305	Collecting and Impounding Res.	-	1.75%	-
306	Lake River and Other Intakes	-	1.75%	-
307	Wells and Springs	4,363,284	1.75%	(76,357)
308	Infiltration Galleries and Tunnels	-	1.75%	-
309	Supply Mains	-	1.75%	-
310	Power Generation Equipment	-	1.75%	-
311	Electric Pumping Equipment	44,127	1.75%	(772)
320	Water Treatment Equipment	-	1.75%	-
330	Dist. Reservoirs & Standpipe	91,973	1.75%	(1,610)
331	Trans. and Dist. Mains	15,175,749	1.75%	(265,576)
333	Services	-	1.75%	-
334	Meters	-	1.75%	-
335	Hydrants	65,116	1.75%	(1,140)
336	Backflow Prevention Devices	-	1.75%	-
339	Other Plant and Misc Equip.	-	1.75%	-
340	Office Furniture and Fixtures	-	1.75%	-
341	Transportation Equipment	-	1.75%	-
342	Stores Equipment	-	1.75%	-
343	Tools and Work Equipment	-	1.75%	-
344	Laboratory Equipment	-	1.75%	-
345	Power Operated Equipment	-	1.75%	-
346	Communications Equipment	-	1.75%	-
347	Miscellaneous Equipment	-	1.75%	-
348	Other Tangible Plant	-	1.75%	-
	TOTALS	$ 26,847,516		$ (469,832)

Increase (decrease) in Plant-in-Service $ (469,832)

Adjustment to Plant-in-Service $ (469,832)

SUPPORTING SCHEDULES

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Rebuttal Schedule B-2
Page 3.2
Witness: Bourassa

Line No. 1 Unsupported Plant Costs

Line No.	Account No.	Description	[1] Staff Audit Request	Supported Plant-in-Service By Document Type: Line Extension Agmnt	Invoices	Const. Contract/Check	GL Adjustments	[2] Total Supported	[3] = [2] - [1] Unsupported Plant-in-service
7	301	Organization Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	302	Franchise Cost	-	-	-	-	-	-	-
9	303	Land and Land Rights	271,537	-	271,537	-	-	271,537	-
10	304	Structures and Improvements	9,326,476	-	(594)	9,310,430	-	9,309,836	(16,640)
11	305	Collecting and Impounding Res.	-	-	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-	-	-
13	307	Wells and Springs	4,205,410	100,000	-	4,105,410	-	4,205,410	-
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
15	309	Supply Mains	-	-	-	-	-	-	-
16	310	Power Generation Equipment	-	-	-	-	-	-	-
17	311	Electric Pumping Equipment	-	-	-	-	-	-	-
18	320	Water Treatment Equipment	-	-	-	-	-	-	-
19	330	Dist. Reservoirs & Standpipe	248,272	-	156,299	91,973	-	248,272	-
20	331	Trans. and Dist. Mains	52,909,475	36,531,113	340,292	15,715,030	92,193	52,678,627	(230,848)
21	333	Services	317,900	317,900	-	-	-	317,900	-
22	334	Meters	4,712,102	-	4,925,925	-	(213,823)	4,712,102	0
23	335	Hydrants	2,227,691	1,580,004	10,111	-	-	1,590,115	(637,576)
24	336	Backflow Prevention Devices	-	-	-	-	-	-	-
25	339	Other Plant and Misc Equip.	-	-	-	-	-	-	-
26	340	Office Furniture and Fixtures	-	-	-	-	-	-	-
27	341	Transportation Equipment	81,087	-	-	-	81,087	81,087	-
28	342	Stores Equipment	-	-	-	-	-	-	-
29	343	Tools and Work Equipment	-	-	-	-	-	-	-
30	344	Laboratory Equipment	-	-	-	-	-	-	-
31	345	Power Operated Equipment	-	-	-	-	-	-	-
32	346	Communications Equipment	-	-	-	-	-	-	-
33	347	Miscellaneous Equipment	-	-	-	-	-	-	-
34	348	Other Tangible Plant	-	-	-	-	-	-	-
35		TOTALS	$ 74,299,950	$ 38,529,017	$ 5,703,569	$ 29,222,843	$ (40,543)	$ 73,414,886	$ (885,064)

38 Increase (decrease) in Plant-in-Service	$ (885,064)
40 Adjustment to Plant-in-Service	$ (885,064)

43 SUPPORTING SCHEDULES

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment C

Exhibit
Rebuttal Schedule B-2
Page 3.3
Witness: Bourassa

Line No.											
1	Plant Not Used and Useful										
2			2001 Land Ellsworth Wells	2006 Anthem	2006 Anthem	2006 Crestfield Manor	2002 Mains San Tan	2005 Mains Magma 2	2005 Mains Quail Run	2005 Mains Circle	
3											
4											
5	Account										
6	No.	Description	1,2, &3	Well #3	Well #4	Well #4	Well #1	Subdivision	Estates	Cross	Total
7	301	Organization Cost									$ -
8	302	Franchise Cost									-
9	303	Land and Land Rights	(40,000)								(40,000)
10	304	Structures and Improvements									-
11	305	Collecting and Impounding Res.									-
12	306	Lake River and Other Intakes									-
13	307	Wells and Springs		(740,536)	(745,755)	(526,273)					(2,012,564)
14	308	Infiltration Galleries and Tunnels									-
15	309	Supply Mains									-
16	310	Power Generation Equipment									-
17	311	Electric Pumping Equipment									-
18	320	Water Treatment Equipment									-
19	330	Dist. Reservoirs & Standpipe									-
20	331	Trans. and Dist. Mains					(21,858)	(405,322)	(824,322)	(91,828)	(1,343,330)
21	333	Services									-
22	334	Meters									-
23	335	Hydrants									-
24	336	Backflow Prevention Devices									-
25	339	Other Plant and Misc Equip.									-
26	340	Office Furniture and Fixtures									-
27	341	Transportation Equipment									-
28	342	Stores Equipment									-
29	343	Tools and Work Equipment									-
30	344	Laboratory Equipment									-
31	345	Power Operated Equipment									-
32	346	Communications Equipment									-
33	347	Miscellaneous Equipment									-
34	348	Other Tangible Plant									-
35		TOTALS	$ (40,000)	$ (740,536)	$ (745,755)	$ (526,273)	$ (21,858)	$ (405,322)	$ (824,322)	$ (91,828)	$ (3,395,894)
36											
37											
38	Increase (decrease) in Plant-in-Service										$ (3,395,894)
39											
40	Adjustment to Plant-in-Service										$ (3,395,894)
41											
42											
43	SUPPORTING SCHEDULES										
44											
45											

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Rebuttal Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Account No.	Description	Direct Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Rebuttal Adjusted Accum. Depr.
301	Organization Cost	-	-				-
302	Franchise Cost	-	-				-
303	Land and Land Rights	-	-				-
304	Structures and Improvements	351,262	(562,100)				(210,839)
305	Collecting and Impounding Res	-	-				-
306	Lake River and Other Intakes	-	-				-
307	Wells and Springs	319,106	(10,358)				308,748
308	Infiltration Galleries and Tunnel:	-	-				-
309	Supply Mains	-	-				-
310	Power Generation Equipment	-	-				-
311	Electric Pumping Equipment	92,906	(125)				92,781
320	Water Treatment Equipment	2,049	-				2,049
330	Dist. Reservoirs & Standpipe	40,344	731,719				772,063
331	Trans. and Dist. Mains	4,634,234	(637,046)				3,997,189
333	Services	93,246	-				93,246
334	Meters	418,092	-				418,092
335	Hydrants	247,885	(58,418)				189,467
336	Backflow Prevention Devices	-	-				-
339	Other Plant and Misc Equip.	-	-				-
340	Office Furniture and Fixtures	-	-				-
341	Transportation Equipment	-	-				-
342	Stores Equipment	-	-				-
343	Tools and Work Equipment	-	-				-
344	Laboratory Equipment	-	-				-
345	Power Operated Equipment	-	-				-
346	Communications Equipment	-	-				-
347	Miscellaneous Equipment	-	-				-
348	Other Tangible Plant	-	-				-
	TOTALS	$ 6,199,124	$ (536,328)	$ -	$ -	$ -	$ 5,662,795

Accumulated Depreciation per Direct Filing	$ 6,199,124
Increase (decrease) in Accumulated Depreciation	$ (536,328)
Adjustment to Accumulate Depreciation	$ (536,328)

SUPPORTING SCHEDULES
Rebuttal B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rebuttal Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		-	-
304	Structures and Improvements	2.50%			-	-			-		-	-
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	115,000		-	-			115,000		115,000	1,438
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%	43,750		-	-			43,750		43,750	547
320	Water Treatment Equipment	2.50%			-	-			-		-	-
330	Distribution Reservoirs & Standpipe	2.50%			-	-			-		-	-
331	Transmission and Distribution Mains	2.50%	282,692		-	-			282,692		282,692	3,534
333	Services	2.50%			-	-			-		-	-
334	Meters	2.50%			-	-			-		-	-
335	Hydrants	2.50%			-	-			-		-	-
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%			-	-			-		-	-
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	-	441,442	-	441,442	5,518

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

Johnson Utilities - Water Division
Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%	244,400		-	-			244,400		244,400	-
304	Structures and Improvements	2.50%	102,374		-	-			102,374		102,374	1,280
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	209,355		-	-			209,355		324,355	5,492
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%	331,299		-	-			331,299		375,049	5,235
320	Water Treatment Equipment	2.50%			-	-			-		-	-
330	Distribution Reservoirs & Standpipe	2.50%			-	-		101,837	101,837		101,837	1,273
331	Transmission and Distribution Mains	2.50%	2,537,047		(17,508)	(230,848)		(101,837)	2,186,854		2,469,546	34,403
333	Services	2.50%	155,100		-	-			155,100		155,100	1,939
334	Meters	2.50%	32,941		-	-			32,941		32,941	412
335	Hydrants	2.50%	60,225		-	-			60,225		60,225	753
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%			-	-			-		-	-
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%	16,230		-	-			16,230		16,230	203
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		3,688,971	-	(17,508)	(230,848)	-	-	3,440,616	-	3,882,058	50,989

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%	27,137		-	-			27,137		271,537	-
304	Structures and Improvements	2.50%	53,356		-	-			53,356		155,731	3,226
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	32,979		-	-			32,979		357,334	8,521
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)	-	-			(74,250)		300,799	8,448
320	Water Treatment Equipment	2.50%			-	-			-		-	-
330	Distribution Reservoirs & Standpipe	2.50%			-	-			-		101,837	2,546
331	Transmission and Distribution Mains	2.50%	1,396,832		-	-			1,396,832		3,866,379	79,199
333	Services	2.50%	317,900		-	-			317,900		473,000	7,851
334	Meters	2.50%	16,046		-	-			16,046		48,987	1,024
335	Hydrants	2.50%	221,462		-	-			221,462		281,687	4,274
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%	1,355		-	-			1,355		1,355	17
341	Transportation Equipment	2.50%	36,142		-	-			36,142		36,142	452
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		16,230	406
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	-	2,028,959	-	5,911,016	115,964

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		271,537	-
304	Structures and Improvements	2.50%	15,461		(282)	-			15,179		170,910	4,083
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(4,782)	-	(40,000)		71,392		428,725	9,826
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%	102,124		(772)	-			101,352		402,151	8,787
320	Water Treatment Equipment	2.50%			-	-			-		-	-
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300	(1,610)	-			246,662		348,499	5,629
331	Transmission and Distribution Mains	2.50%	240,418		(4,207)	-			236,211		4,102,589	99,612
333	Services	2.50%			-	-			-		473,000	11,825
334	Meters	2.50%	21,024		-	-			21,024		70,011	1,487
335	Hydrants	2.50%			-	-			-		281,687	7,042
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)	-	-			(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)	-	-			(36,142)		-	(452)
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%		(16,230)	-	-			(16,230)		-	(609)
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(11,653)	-	(40,000)	-	638,093	-	6,549,110	147,214

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		271,537	-
304	Structures and Improvements	2.50%			-	-			-		170,910	4,273
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%			-	-			-		428,725	10,718
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%	22,050		-	-			22,050		424,200	10,329
320	Water Treatment Equipment	2.50%			-	-			-		-	-
330	Distribution Reservoirs & Standpipe	2.50%			-	-		390,770	390,770		739,269	13,597
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	(57,975)	-	(21,858)	(390,770)	5,752,089		9,854,678	174,466
333	Services	2.50%			-	-			-		473,000	11,825
334	Meters	2.50%	178,075		-	-			178,075		248,086	3,976
335	Hydrants	2.50%	157,282		-	-			157,282		438,969	9,008
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%			-	-			-		-	-
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		6,122,354	457,745	(57,975)	-	(21,858)	-	6,500,266	-	13,049,376	238,193

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		271,537	-
304	Structures and Improvements	2.50%			-	-		(410,848)	(410,848)		(239,938)	(252,800)
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	319,090		-	-			319,090		747,816	14,707
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%			-	-			-		424,200	10,605
320	Water Treatment Equipment	2.50%	5,455		-	-			5,455		5,455	68
330	Distribution Reservoirs & Standpipe	2.50%			-	-		410,848	410,848	379,005	1,529,122	28,355
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885	(68,458)	-			8,054,349	(379,005)	17,530,022	342,309
333	Services	2.50%			-	-			-		473,000	11,825
334	Meters	2.50%	1,173,247		-	-			1,173,247		1,421,333	20,868
335	Hydrants	2.50%	459,546		-	(459,546)			-		438,969	10,974
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%	34,226		-	-			34,226		34,226	428
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	(68,458)	(459,546)	-	-	9,586,366	-	22,635,741	187,338

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%	901		-	-			901		272,438	-
304	Structures and Improvements	2.50%	458,157		(8,018)	-			450,139		210,201	5,627
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	80,000		-	-			80,000		827,816	19,695
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%			-	-			-		424,200	10,605
320	Water Treatment Equipment	2.50%	16,401		-	-			16,401		21,856	341
330	Distribution Reservoirs & Standpipe	2.50%			-	-			-		1,529,122	38,228
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671	(2,381)	-			8,898,375		26,428,397	549,480
333	Services	2.50%			-	-			-		473,000	11,825
334	Meters	2.50%	1,108,316		-	-			1,108,316		2,529,648	49,387
335	Hydrants	2.50%			-	-			-		438,969	10,974
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%	44,945		-	-			44,945		79,171	1,417
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	(10,399)	-	-	-	10,599,076	-	33,234,817	697,581

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		272,438	-
304	Structures and Improvements	2.50%			-	-			-		210,201	5,255
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	452,618	454,498	(15,875)	-			891,242		1,719,057	31,836
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%			-	-			-		424,200	10,605
320	Water Treatment Equipment	2.50%			-	-			-		21,856	546
330	Distribution Reservoirs & Standpipe	2.50%			-	-			-		1,529,122	38,228
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(41,803)	-	(916,150)		9,403,294		35,831,690	778,251
333	Services	2.50%			-	-			-		473,000	11,825
334	Meters	2.50%	1,602,159		-	-			1,602,159		4,131,807	83,268
335	Hydrants	2.50%	969,120		-	-			969,120		1,408,089	23,088
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%		(79,171)	-	-			(79,171)		-	(1,845)
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(57,678)	-	(916,150)		12,786,643	-	46,021,460	981,058

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

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Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		272,438	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(116,078)	(16,640)	(2,012,564)	(4,426,349)	78,023		288,224	6,230
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	2,554,632	628,261	(55,701)	-			3,127,193		4,846,250	82,066
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%	86,801		-	-			86,801		511,001	11,690
320	Water Treatment Equipment	2.50%			-	-			-		21,856	546
330	Distribution Reservoirs & Standpipe	2.50%			-	-		4,426,349	4,426,349		5,955,471	93,557
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833	(73,242)	-			13,489,447		49,321,138	1,064,410
333	Services	2.50%			-	-			-		473,000	11,825
334	Meters	2.50%	1,074,809		-	-			1,074,809		5,206,616	116,730
335	Hydrants	2.50%	1,546,683		(1,140)	(178,030)			1,367,514		2,775,603	52,296
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%			-	-			-		-	-
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(246,159)	(194,670)	(2,012,564)	-	23,650,136	-	69,671,596	1,439,352

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rebuttal Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%			-	-			-		-	-
302	Franchise Cost	0.00%			-	-			-		-	-
303	Land and Land Rights	0.00%			-	-			-		272,438	-
304	Structures and Improvements	2.50%	2,203,163		-	-		(1,820,640)	382,523		670,747	11,987
305	Collecting and Impounding Res.	2.50%			-	-			-		-	-
306	Lake River and Other Intakes	2.50%			-	-			-		-	-
307	Wells and Springs	2.50%	263,423		-	-			263,423		5,109,673	124,449
308	Infiltration Galleries and Tunnels	2.50%			-	-			-		-	-
309	Supply Mains	2.50%			-	-			-		-	-
310	Power Generation Equipment	2.50%			-	-			-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)	-	-			252,338		763,339	15,929
320	Water Treatment Equipment	2.50%			-	-			-		21,856	546
330	Distribution Reservoirs & Standpipe	2.50%			-	-		1,820,640	1,820,640		7,776,111	171,645
331	Transmission and Distribution Mains	2.50%	1,805,404		-	-	(405,322)		1,400,082		50,721,220	1,250,529
333	Services	2.50%	54,473		-	-			54,473		527,473	12,506
334	Meters	2.50%	861,887		-	-			861,887		6,068,503	140,939
335	Hydrants	2.50%	133,400		-	-			133,400		2,909,003	71,058
336	Backflow Prevention Devices	2.50%			-	-			-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%			-	-			-		-	-
340	Office Furniture and Fixtures	2.50%			-	-			-		-	-
341	Transportation Equipment	2.50%			-	-			-		-	-
342	Stores Equipment	2.50%			-	-			-		-	-
343	Tools and Work Equipment	2.50%			-	-			-		-	-
344	Laboratory Equipment	2.50%			-	-			-		-	-
345	Power Operated Equipment	2.50%			-	-			-		-	-
346	Communications Equipment	2.50%			-	-			-		-	-
347	Miscellaneous Equipment	2.50%			-	-			-		-	-
348	Other Tangible Plant	2.50%			-	-			-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	-	-	(405,322)	-	5,168,766	-	74,840,362	1,799,589

[1] Affiliate Profit
[2] Unsupported plant
[3] Plant Not Used and Useful
[4] Plant Reclassified

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rebuttal Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-	-	-	-
304	Structures and Improvements	2.50%	-	-	1,280	4,506	8,589	12,862	(239,938)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,438	6,929	15,451	25,276	35,994	50,701
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	547	5,782	14,230	23,017	33,346	43,951
320	Water Treatment Equipment	2.50%	-	-	-	-	-	-	68
330	Distribution Reservoirs & Standpipe	2.50%	-	-	1,273	3,819	9,448	23,045	430,405
331	Transmission and Distribution Mains	2.50%	-	3,534	37,937	117,136	216,748	391,214	354,517
333	Services	2.50%	-	-	1,939	9,790	21,615	33,440	45,265
334	Meters	2.50%	-	-	412	1,436	2,923	6,900	27,767
335	Hydrants	2.50%	-	-	753	5,027	12,069	21,077	32,051
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	5,518	56,507	172,471	319,685	557,878	745,216

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rebuttal Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(234,311)	(229,056)	(222,826)	(210,839)
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	70,397	102,232	184,299	308,748
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,556	65,161	76,851	92,781
320	Water Treatment Equipment	2.50%	410	956	1,502	2,049
330	Distribution Reservoirs & Standpipe	2.50%	468,633	506,861	600,419	772,063
331	Transmission and Distribution Mains	2.50%	903,998	1,682,249	2,746,659	3,997,189
333	Services	2.50%	57,090	68,915	80,740	93,246
334	Meters	2.50%	77,155	160,423	277,153	418,092
335	Hydrants	2.50%	43,026	66,114	118,410	189,467
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	-	-	-
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,442,797	2,423,855	3,863,207	5,662,795

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Rebuttal Schedule B-2
Page 5
Witness: Bourassa

Line No. 1 CIAC Adjustment (Plant indentified as not used and useful funded with CIAC)

Account No.	Description	2001 Land Ellsworth Wells 1,2, &3	2006 Anthem Well #3	2006 Anthem Well #4	2002 Mains San Tan Well #1	Intentionally Left Blank	Intentionally Left Blank	Total
301	Organization Cost							$ -
302	Franchise Cost							-
303	Land and Land Rights	(40,000)						(40,000)
304	Structures and Improvements							-
305	Collecting and Impounding Res.							-
306	Lake River and Other Intakes							-
307	Wells and Springs		(211,582)	(213,073)				(424,655)
308	Infiltration Galleries and Tunnels							-
309	Supply Mains							-
310	Power Generation Equipment							-
311	Electric Pumping Equipment							-
320	Water Treatment Equipment							-
330	Dist. Reservoirs & Standpipe							-
331	Trans. and Dist. Mains				(21,858)			(21,858)
333	Services							-
334	Meters							-
335	Hydrants							-
336	Backflow Prevention Devices							-
339	Other Plant and Misc Equip.							-
340	Office Furniture and Fixtures							-
341	Transportation Equipment							-
342	Stores Equipment							-
343	Tools and Work Equipment							-
344	Laboratory Equipment							-
345	Power Operated Equipment							-
346	Communications Equipment							-
347	Miscellaneous Equipment							-
348	Other Tangible Plant							-
	TOTALS	$ (40,000)	$ (211,582)	$ (213,073)	$ (21,858)	$ -	$ -	$ (486,513)

Increase (decrease) in Gross Contributions-in-aid of Construction $ (486,513)

Adjustment to Contributions-in-aid of Construction $ (486,513)

SUPPORTING SCHEDULES

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 2

Exhibit
Rebuttal Schedule B-2
Page 6
Witness: Bourassa

Line No.	Accumulated Amortization (A.A.)										
3	Computation of CIAC Balances	Amount Recorded	Unexpended Cash	CIAC Adjustments[1]	Amortizable Balance	Amortization Rate	Amortization[2]	Year	Total Amortization	Accumulated Amortization
5	Balance at 12/31/1997	$ -			$ -				-	-
6	Additions 1998	137,525								
7	Balance at 12/31/1998	$ 137,525	$ -		$ 137,525	2.50%	1,719	1998	1,719	1,719
8	Additions 1999	805,625								
9	Balance at 12/31/1999	$ 943,150	$ -		$ 943,150	2.50%	13,508	1999	13,508	15,228
10	Additions 2000	736,101								
11	Balance at 12/31/2000	$ 1,679,251	$ -		$ 1,679,251	2.50%	32,780	2000	32,780	48,008
12	Additions 2001	688,950								
13	Balance at 12/31/2001	$ 2,368,201	$ -	$ (40,000)	$ 2,368,201	2.50%	50,093	2001	50,093	98,101
14	Additions 2002	2,441,380								
15	Balance at 12/31/2002	$ 4,809,581	$ 277,115	$ (21,858)	$ 4,532,466	2.50%	85,985	2002	85,985	184,086
16	Additions 2003	4,420,596								
17	Balance at 12/31/2003	$ 9,230,177	$ -		$ 9,230,177	2.50%	175,497	2003	175,497	359,583
18	Additions 2004	6,597,450								
19	Balance at 12/31/2004	$ 15,827,627	$ 3,736,025		$ 12,091,602	2.50%	266,522	2004	266,522	626,105
20	Additions 2005	6,293,450								
21	Balance at 12/31/2005	$ 22,121,077	$ 8,003,719	$ -	$ 14,117,358	2.50%	374,312	2005	374,312	1,000,417
22	Additions 2006	8,814,372								
23	Balance at 12/31/2006	$ 30,935,449	$ 14,275,725	$ (424,655)	$ 16,659,724	2.50%	479,452	2006	479,452	1,479,869
24	Additions 2007	1,000,450								
25	Balance at 12/31/2007	$ 31,935,899	$ 6,931,078	$ -	$ 25,004,821	2.50%	699,253	2007	699,253	2,179,123

28	Computed A. A. Balance	$ 2,179,123
29	Balance Per Direct Filing	1,858,537
30	Increase (Decrease) in A.A. Balance	$ 320,586
32	Adjustment to A.A.	$ (320,586)

[1]See Rebuttal B-2, page 5
[2]Half-year Convention

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Rebuttal Schedule B-2
Page 7
Witness: Bourassa

Line No.

1 AIAC Adjustment (Plant indentified as not used and useful funded with AIAC)

Account No.	Description	2005 Mains Magma 2 Subdivision	2005 Mains Quail Run Estates	2005 Mains Circle Cross	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Total
301	Organization Cost							$ -
302	Franchise Cost							-
303	Land and Land Rights							-
304	Structures and Improvements							-
305	Collecting and Impounding Res.							-
306	Lake River and Other Intakes							-
307	Wells and Springs							-
308	Infiltration Galleries and Tunnels							-
309	Supply Mains							-
310	Power Generation Equipment							-
311	Electric Pumping Equipment							-
320	Water Treatment Equipment							-
330	Dist. Reservoirs & Standpipe							-
331	Trans. and Dist. Mains	(405,322)	(824,322)	(91,828)				(1,321,472)
333	Services							-
334	Meters							-
335	Hydrants							-
336	Backflow Prevention Devices							-
339	Other Plant and Misc Equip.							-
340	Office Furniture and Fixtures							-
341	Transportation Equipment							-
342	Stores Equipment							-
343	Tools and Work Equipment							-
344	Laboratory Equipment							-
345	Power Operated Equipment							-
346	Communications Equipment							-
347	Miscellaneous Equipment							-
348	Other Tangible Plant							-
	TOTALS	$ (405,322)	$ (824,322)	$ (91,828)	$ -	$ -	$ -	$ (1,321,472)

Increase (decrease) in Advances-in-aid of Construction $ (1,321,472)

Adjustment to Advances-in-aid of Construction $ (1,321,472)

SUPPORTING SCHEDULES

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Computation of Working Capital

Exhibit
Rebuttal Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	790,292
3	Pumping Power (1/24 of Pumping Power)		34,647
4	Purchased Water (1/24 of Purchased Water)		13,956
5			
6			
7			
8			
9	Total Working Capital Allowance	$	838,895
10			
11			
12	Working Capital Requested	$	-
13			
14			
15	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
16	E-1	B-1	
17			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Income Statement

Exhibit
Rebuttal Schedule C-1
Page 1
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	Adjustment	Rebuttal Adjusted Results	Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (2,879,022)	$ 9,964,582
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (2,879,022)	$ 10,293,877
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Water	334,948	-	334,948		334,948
9	Purchased Power	828,900	2,631	831,531		831,531
10	Chemicals	16,189	-	16,189		16,189
11	Repairs and Maintenance	14,333	-	14,333		14,333
12	Office Supplies and Expense	1,119	-	1,119		1,119
13	Outside Services	5,877,591	(5,799)	5,871,792		5,871,792
14	Water Testing	55,007	-	55,007		55,007
15	Rents	53,444	-	53,444		53,444
16	Transportation Expenses	-	-	-		-
17	Insurance - General Liability	21,565	-	21,565		21,565
18	Insurance - health and Life	-	-	-		-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	286,747	(31,192)	255,555		255,555
21	Depreciation Expense	1,548,515	(164,551)	1,383,964		1,383,964
22	Taxes Other Than Income	-	-	-		-
23	Property Taxes	797,368	(13,785)	783,583		783,583
24	Income Tax	1,185,679	28,853	1,214,532	(994,814)	219,718
25	**Total Operating Expenses**	$ 11,054,738	$ (183,843)	$ 10,870,895	$ (994,814)	$ 9,876,081
26	**Operating Income**	$ 2,118,161	$ 183,843	$ 2,302,004	$ (1,884,207)	$ 417,796
27	**Other Income (Expense)**					
28	Interest Income	-	-	-		-
29	Other income (loss)	-	-	-		-
30	Interest Expense	(14,738)	6,843	(7,895)		(7,895)
31	Other Expense	-	-	-		-
32				-		-
33	**Total Other Income (Expense)**	$ (14,738)	$ 6,843	$ (7,895)	$ -	$ (7,895)
34	**Net Profit (Loss)**	$ 2,103,423	$ 190,686	$ 2,294,109	$ (1,884,207)	$ 409,902
35						
36	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
37	Rebuttal C-1, page 2				Rebuttal A-1	
38						

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Income Statement

Exhibit
Rebuttal Schedule C-1
Page 2
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	1 Depreciation	2 Property Taxes	3 Purchased Power	4 Outside Services	5 Misc. Expense	6 Interest Sync.	7 Income Tax	Rebuttal Adjusted Results	Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**											
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (2,879,022)	$ 9,964,582
3	Unmetered Water Revenues	-								-		-
4	Other Water Revenues	329,295								329,295		329,295
5		$ 13,172,899	$ -	$ -						$ 13,172,899	$ (2,879,022)	$ 10,293,877
6	**Operating Expenses**											
7	Salaries and Wages	$ -								$ -		$ -
8	Purchased Water	334,948								334,948		334,948
9	Purchased Power	828,900			2,631					831,531		[illegible]
10	Chemicals	16,189								16,189		
11	Repairs and Maintenance	14,333								14,333		14,333
12	Office Supplies and Expense	1,119								1,119		1,119
13	Outside Services	5,877,591				(5,799)				5,871,792		5,871,792
14	Water Testing	55,007								55,007		55,007
15	Rents	53,444								53,444		53,444
16	Transportation Expenses	-								-		-
17	Insurance - General Liability	21,565								21,565		21,565
18	Insurance - health and Life	-								-		-
19	Reg. Commission Exp. - Rate Case	33,333								33,333		33,333
20	Miscellaneous Expense	286,747					(31,192)			255,555		255,555
21	Depreciation Expense	1,548,515	(164,551)							1,383,964		1,383,964
22	Taxes Other Than Income	-								-		-
23	Property Taxes	797,368		(13,785)						783,583		783,583
24	Income Tax	1,185,679							28,853	1,214,532	(994,814)	219,718
25	**Total Operating Expenses**	$ 11,054,738	$ (164,551)	$ (13,785)	$ 2,631	$ (5,799)	$ (31,192)	$ -	$ 28,853	$ 10,870,895	$ (994,814)	$ 9,876,081
26	**Operating Income**	$ 2,118,161	$ 164,551	$ 13,785	$ (2,631)	$ 5,799	$ 31,192	$ -	$ (28,853)	$ 2,302,004	$ (1,884,207)	$ 417,796
27	**Other Income (Expense)**											
28	Interest Income	$ -								$ -		$ -
29	Other income (loss)	-								-		-
30	Interest Expense	(14,738)						6,843		(7,895)		(7,895)
31	Other Expense	-								-		-
32		-										
33	**Total Other Income (Expense)**	$ (14,738)	$ -	$ -	$ -	$ -	$ -	$ 6,843	$ -	$ (7,895)	$ -	$ [illegible]
34	**Net Profit (Loss)**	$ 2,103,423	$ 164,551	$ 13,785	$ (2,631)	$ 5,799	$ 31,192	$ 6,843	$ (28,853)	$ 2,294,109	$ (1,884,207)	$ 4[illegible]2
35												
36	SUPPORTING SCHEDULES:										RECAP SCHEDULES:	
37	Rebuttal C-2											
38												

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Rebuttal Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1 Depreciation Expense	2 Property Taxes	3 Purchased Power	4 Outside Services	5 Misc. Expense	6 Interest Sync.	Subtotal
1	Revenues							-
2	Expenses	(164,551)	(13,785)	2,631	(5,799)	(31,192)		(212,696)
3	Operating Income	164,551	13,785	(2,631)	5,799	31,192	-	212,696
4	Interest Expense						6,843	6,843
5	Other Income / Expense							-
6	Net Income	164,551	13,785	(2,631)	5,799	31,192	6,843	219,539

Line No.		Adjustments to Revenues and Expenses						
		7 Income Tax	8 Intentionally Left Blank	9 Intentionally Left Blank	10 Intentionally Left Blank	11 Intentionally Left Blank	12 Intentionally Left Blank	Subtotal
7	Revenues							-
8	Expenses	28,853						(183,843)
9	Operating Income	(28,853)	-	-	-	-	-	183,843
10	Interest Expense							6,843
11	Other Income / Expense							-
12	Net Income	(28,853)	-	-	-	-	-	190,686

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Rebuttal Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	Account		Rebuttal Adjusted	Proposed	Rebuttal 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	232,438	0.00%	-
8	304	Structures and Improvements	2,683,311	3.33%	89,354
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	3,137,109	3.33%	104,466
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	763,339	12.50%	95,417
16	320	Water Treatment Equipment	21,856	3.33%	728
17	330	Dist. Reservoirs & Standpipe	7,776,111	2.22%	172,630
18	331	Trans. and Dist. Mains	50,721,220	2.00%	1,014,424
19	333	Services	527,473	3.33%	17,565
20	334	Meters	6,068,503	8.33%	505,506
21	335	Hydrants	2,909,002	2.00%	58,180
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Misc Equip.	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 74,840,362		$ 2,058,270
34					
35	Less: Amort. of CIAC		$ 24,518,308	2.7502%	$ (674,306)
36					
37	Total Depreciation Expense				$ 1,383,964
38					
39	Test Year Depreciation Expense				$ 1,548,515
40					
41	Increase (decrease) in Depreciation Expense				(164,551)
42					
43	Adjustment to Revenues and/or Expenses				$ (164,551)
44					
45	SUPPORTING SCHEDULE				
46	Rebuttal B-2, page 3				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Rebuttal Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		10,293,877
6	Average of three year's of revenue	$	12,213,225
7	Average of three year's of revenue, times 2	$	24,426,450
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,426,450
14	Assessment Ratio		23.0%
15	Assessed Value		5,618,083
16	Property Tax Rate		13.9264%
17			
18	Property Tax		782,399
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	783,583
22	Property Taxes in the test year		797,368
23	Change in Property Taxes	$	(13,785)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(13,785)
27			
28			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Rebuttal Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Purchased Power		
2			
3			
4	Remove Purchased Power for Oasis Golf	$	(10,620)
5	Annualize Purchased Power		13,251
6			
7	Increase (decrease) in Purchased Power	$	2,631
8			
9			
10			
11			
12	*Adjustment to Revenues and/or Expenses*	$	2,631
13			
14			
15			
16	REFERENCES		
17	Staff Adj. #2 Schedule JMM W-19		
18	RUCO Adj. # 7		
19			
20			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 4

Exhibit
Rebuttal Schedule C-2
Page 5
Witness: Bourassa

Line No.			
1	Outside Services		
2			
3			
4	Remove amortization of deferred expenses	$	(5,799)
5			
6			
7	Increase (decrease) in Purchased Power	$	(5,799)
8			
9			
10			
11			
12	Adjustment to Revenues and/or Expenses	$	(5,799)
13			
14			
15			
16	REFERENCES		
17	Staff Adj. #3 Schedule JMM W-20		
18			
19			
20			
21			
22			
23			
24			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Rebuttal Schedule C-2
Page 6
Witness: Bourassa

Line No.		
1	Miscellaneous Expense	
2		
3		
4	Remove unnecessary expenses	$ (31,192)
5		
6		
7	Increase (decrease) in Miscellaneous Expense	$ (31,192)
8		
9		
10		
11		
12	Adjustment to Revenues and/or Expenses	$ (31,192)
13		
14		
15		
16	REFERENCES	
17	Staff Adj. #4 Schedule JMM W-21	
18		
19		
20		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.				
1	Interest Synchronization			
2				
3				
4	Fair Value Rate Base	$ 3,539,562		
5	Weighted Cost of Debt (from D-1)	0.22%		
6	Interest Expense		$	7,895
7				
8	Interest Expense Per Direct Filing		$	14,738
9				
10	Increase (decrease) in Interest Expense			(6,843)
11				
12				
13				
14	Adjustment to Revenue and/or Expense		$	6,843
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.		Adjusted Test year		Adjusted With Rate Increase	
1					
2					
3					
4					
5	Taxable Income	$ 3,514,891		$ 635,869	
6					
7					
8					
9	Income Before Taxes	$ 3,514,891		$ 635,869	
10					
11	Arizona Income Before Taxes	$ 3,514,891		$ 635,869	
12					
13					
14	1 **Less Than 10,000**	-		-	
15	2 **Less Than 25,000**	-		-	
16	3 **Less Than $50,000**	-		-	
17	4 **Less Than $150,000**	-		-	
18	5 **Over $150,000**	158,537		28,868	
19	Less Arizona Income Tax	$ 158,537		$ 28,868	
20	Effective Arizona Tax Rate	4.5%		4.5%	
21					
22	Arizona Taxable Income	3,356,354		607,001	
23	Arizona Income Taxes	158,537		28,868	
24					
25	Federal Income Before Taxes	3,514,891		635,869	
26					
27	Less Arizona Income Taxes	158,537		28,868	
28					
29	Federal Taxable Income	3,356,354		607,001	
30					
31					
32					
33	FEDERAL INCOME TAXES:				
34	10% BRACKET	783		783	
35	15% BRACKET	3,604		3,604	
36	25% BRACKET	11,313		11,313	
37	28% BRACKET	23,450	Federal	23,450	Federal
38	33% BRACKET	62,321	Effective	62,321	Effective
39	35% BRACKET	1,052,329	Tax	90,055	Tax
40			Rate		Rate
41	Federal Income Taxes	$ 1,153,798	32.83%	$ 191,525	30.12%
42					
43					
44	Total Income Tax	$ 1,312,335		$ 220,393	
45					
46	Overall Tax Rate	37.34%		34.66%	
47					
48	Income Tax at Proposed Rates Effective Rate	$ 1,218,265			
49					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Computation of Gross Revenue Conversion Factor

Exhibit
Rebuttal Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	30.12%
2		
3	State Income Taxes	4.54%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	34.66%
9		
10	Operating Income % = 100% - Tax Percentage	65.34%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.5305
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Rebuttal 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	$ 8,722,597	$ 6,665,721	$ (2,056,876)	-23.58%	71.95%	70.78%
2	1 Inch	Residential	252,377	200,196	(52,180)	-20.68%	2.08%	2.13%
3	1.5 Inch	Residential	-	-	-	0.00%	0.00%	0.00%
4	2 Inch	Residential	11,454	9,977	(1,477)	-12.90%	0.09%	0.11%
5	3 Inch	Residential	270	226	(44)	-16.27%	0.00%	0.00%
6								
7		Subtotal	8,986,698	6,876,120	(2,110,578)	-23.49%	74.12%	73.01%
8								
9	3/4 Inch	Commercial	$ 3,246	$ 2,713	(533)	-16.43%	0.03%	0.03%
10	1 Inch	Commercial	10,295	8,402	(1,892)	-18.38%	0.08%	0.09%
11	1.5 Inch	Commercial	38,900	31,426	(7,474)	-19.21%	0.32%	0.33%
12	2 Inch	Commercial	171,561	145,482	(26,080)	-15.20%	1.42%	1.54%
13	3 Inch	Commercial	22,831	20,367	(2,464)	-10.79%	0.19%	0.22%
14	4 Inch	Commercial	18,291	14,806	(3,485)	-19.05%	0.15%	0.16%
15								
16		Subtotal	$ 265,124	$ 223,196	$ (41,928)	-15.81%	2.19%	2.37%
17								
18	3/4 Inch	Public Authority	$ -	$ -	$ -	0.00%	0.00%	0.00%
19	1 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
20	1.5 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
21	2 Inch	Public Authority	23,018	18,255	(4,763)	-20.69%	0.19%	0.19%
22	3 Inch	Public Authority	6,194	5,271	(922)	-14.89%	0.05%	0.06%
23	4 Inch	Public Authority	11,706	9,213	(2,492)	-21.29%	0.10%	0.10%
24								
25		Subtotal	$ 40,917	$ 32,740	(8,178)	-19.99%	0.34%	0.35%
26								
27	3/4 Inch	Irrigation	$ 40,856	$ 34,698	(6,158)	-15.07%	0.34%	0.37%
28	1 Inch	Irrigation	133,349	115,784	(17,565)	-13.17%	1.10%	1.23%
29	1.5 Inch	Irrigation	512,159	443,088	(69,071)	-13.49%	4.22%	4.70%
30	2 Inch	Irrigation	1,151,460	1,018,405	(133,055)	-11.56%	9.50%	10.81%
31	3 Inch	Irrigation	810	678	(132)	-16.27%	0.01%	0.01%
32	4 Inch	Irrigation	35,848	29,810	(6,037)	-16.84%	0.30%	0.32%
33	6 Inch	Irrigation	14,915	11,457	(3,458)	-23.19%	0.12%	0.12%
34								
35		Subtotal	1,889,397	1,653,920	(235,477)	-12.46%	15.58%	17.56%
36								
37	3/4 Inch	Construction	$ -	$ -	-	0.00%	0.00%	0.00%
38	1 Inch	Construction	-	-	-	0.00%	0.00%	0.00%
39	2 Inch	Construction	-	-	-	0.00%	0.00%	0.00%
40	3 Inch	Construction	192,936	130,087	(62,849)	-32.57%	1.59%	1.38%
41	4 Inch	Construction	-	-	-	0.00%	0.00%	0.00%
42	6 Inch	Construction	714,180	469,237	$ (244,943)	-34.30%	5.89%	4.98%
43								
44		Subtotal	$ 907,116	$ 599,324	$ (307,792)	-33.93%	7.48%	6.36%
45								
46	6 Inch	CAP	$ 34,603	$ 32,861	(1,742)	-5.03%	0.29%	0.35%
47								
48								
49		Subtotal	$ 34,603	$ 32,861	(1,742)	-5.03%	0.29%	0.35%
50								
51								
52								
53								
54								
55		Subtotal	$ -	$ -	-	0.00%	0.00%	0.00%
56								
56	Total Revenues Before Annualization		$ 12,123,854	$ 9,418,160	$ (2,705,694)	-22.32%	100.00%	100.00%
57								

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Rebuttal 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
			Revenue Annualization						
5	3/4 Inch	Residential	$ 570,220	$ 425,590	(144,630)	-25.36%	13,578	90,036	C-2, P7.1
6	1 Inch	Residential	4,478	3,498	(980)	-21.90%	65	667	C-2, P7.2
7	1.5 Inch	Residential	-	-	-	0.00%	-	-	
8	2 Inch	Residential	(1,158)	(1,024)	133	0.00%	(1)	(406)	C-2, P7.3
9	3 Inch	Residential	(270)	(226)	44	0.00%	(1)	-	C-2, P7.4
11		Subtotal	$ 573,270	$ 427,837	(145,433)	-25.37%	13,641	90,296	
13	3/4 Inch	Commercial	$ (94)	$ (80)	13	0.00%	2	(74)	C-2, P7.5
14	1 Inch	Commercial	1,080	849	(231)	-21.38%	9	276	C-2, P7.6
15	1.5 Inch	Commercial	(3,179)	(2,725)	453	0.00%	(9)	(492)	C-2, P7.7
16	2 Inch	Commercial	26,267	20,827	(5,440)	-20.71%	60	7,093	C-2, P7.8
17	3 Inch	Commercial	-	-	-	0.00%	-	-	
18	4 Inch	Commercial	-	-	-	0.00%	-	-	
20		Subtotal	$ 24,075	$ 18,871	$ (5,205)	-21.62%	62	6,804	
22	3/4 Inch	Public Authority	$ -	$ -	-	0.00%	-	-	
23	1 Inch	Public Authority	-	-	-	0.00%	-	-	
24	1.5 Inch	Public Authority	-	-	-	0.00%	-	-	
25	2 Inch	Public Authority	1,640	1,266	(374)	-22.79%	8	201	C-2, P7.9
26	3 Inch	Public Authority	-	-	-	0.00%	-	-	
27	4 Inch	Public Authority	-	-	-	0.00%	-	-	
29		Subtotal	$ 1,640	$ 1,266	(374)	-22.79%	8	201	
31	3/4 Inch	Irrigation	$ (12)	$ (85)	(73)	0.00%	9	(96)	C-2, P7.10
32	1 Inch	Irrigation	4,048	3,166	(882)	-21.78%	38	962	C-2, P7.11
33	1.5 Inch	Irrigation	34,021	27,741	(6,280)	-18.46%	112	9,655	C-2, P7.12
34	2 Inch	Irrigation	76,947	66,301	(10,645)	-13.83%	94	25,430	C-2, P7.13
35	3 Inch	Irrigation	2,430	2,035	(395)	-16.27%	9	-	C-2, P7.14
36	4 Inch	Irrigation	-	-	-	0.00%	-	-	C-2, P7.15
37	6 Inch	Irrigation	-	-	-	0.00%	-	-	
39		Subtotal	$ 117,434	$ 99,158	$ (18,275)	-15.56%	262	35,951	
41	3/4 Inch	Construction	$ -	$ -	$ -	0.00%	-	-	
42	1 Inch	Construction	-	-	-	0.00%	-	-	
43	2 Inch	Construction	-	-	-	0.00%	-	-	
44	3 Inch	Construction	-	-	-	0.00%	-	-	
45	6 Inch	Construction	-	-	-	0.00%	-	-	
47		Subtotal	$ -	$ -	$ -	0.00%	-	-	
49	6 Inch	CAP	$ -	$ -	$ -	0.00%	-	-	
50			-	-	-	0.00%	-	-	
52		Subtotal	$ -	$ -	$ -	0.00%	-	-	
58		Subtotal	$ -	$ -		0.00%	-	-	
60	Total Revenue Annualization		$ 716,418	$ 547,131	$ (169,287)	-23.63%	13,973	133,251	

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Rebuttal 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	$ 12,123,854	$ 9,418,160	$ (2,705,694)	-22.32%	100.00%	100.00%
4	Subtotal Revenue Annualization	716,418	547,131	(169,286.77)	-23.63%	5.91%	5.81%
5	Total Metered Revenues	$ 12,840,273	$ 9,965,292	$ (2,874,981)	-22.39%		
6							
7	Misc. Revenues	$ 329,295	$ 329,295	-	0.00%	2.72%	3.50%
8	Reconciliation of Revenues (Tolerance)	3,331	(709)	(4,040)	-121.28%	0.03%	-0.01%
9	Total Water Revenues	$ 13,172,899	$ 10,293,877	$ (2,879,022)	-21.86%	0.00%	0.00%
10							
11							
12	Revenue Reconciliation						
13							
14	Revenue per bill count before revenue annualization		$ 12,123,854				
15	Revenue per GL (metered water revenues)		12,127,186				
16	Difference		$ (3,331)				
17	Difference %		-0.03%				
18	Tolerance %		0.50%				
19	Tolerance Amount + or -		$ 60,636				
20							
21	Acceptable?		YES				
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Customer Summary

Exhibit
Rebuttal Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2007	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	16,848	6,931	42.60	31.89	(10.71)	-25.14%
2	1 Inch	Residential	275	13,130	76.08	58.99	(17.09)	-22.46%
3	1.5 Inch	Residential	-	-	-	-	-	0.00%
4	2 Inch	Residential	1	295,489	880.97	764.03	(116.94)	-13.27%
5	3 Inch	Residential	0	-	270.00	226.08	(43.92)	-16.27%
6		Subtotal	17,123					
7								
8	3/4 Inch	Commercial	5	11,948	$ 55.12	$ 43.80	(11.32)	-20.54%
9	1 Inch	Commercial	7	29,897	117.99	91.89	(26.10)	-22.12%
10	1.5 Inch	Commercial	20	30,044	163.36	124.79	(38.57)	-23.61%
11	2 Inch	Commercial	32	121,628	446.32	355.11	(91.21)	-20.44%
12	3 Inch	Commercial	1	653,550	1,902.13	1,675.23	(226.90)	-11.93%
13	4 Inch	Commercial	2	125,354	761.64	579.14	(182.50)	-23.96%
14		Subtotal	67					
15								
16	3/4 Inch	Public Authority	-	-	$ -	$ -	-	0.00%
17	1 Inch	Public Authority	-	-	$ -	$ -	-	0.00%
18	1.5 Inch	Public Authority	-	-	$ -	$ -	-	0.00%
19	2 Inch	Public Authority	-	35,048	$ 229.87	$ 176.20	(53.67)	-23.35%
20	3 Inch	Public Authority	1	98,917	$ 515.54	$ 404.33	(111.21)	-21.57%
21	4 Inch	Public Authority	1	210,833	$ 975.33	$ 733.17	(242.16)	-24.83%
22		Subtotal	2					
23								
24	3/4 Inch	Irrigation	46	18,981	$ 72.70	$ 58.54	(14.16)	-19.48%
25	1 Inch	Irrigation	64	52,090	$ 173.47	$ 144.09	(29.38)	-16.94%
26	1.5 Inch	Irrigation	106	126,125	$ 403.56	$ 339.80	(63.77)	-15.80%
27	2 Inch	Irrigation	103	315,028	$ 929.82	$ 809.99	(119.83)	-12.89%
28	3 Inch	Irrigation	0	-	$ 270.00	$ 226.08	(43.92)	-16.27%
29	4 Inch	Irrigation	2	417,983	$ 1,493.21	$ 1,198.85	(294.36)	-19.71%
30	6 Inch	Irrigation	1	137,750	$ 1,242.63	$ 954.73	(287.90)	-23.17%
31		Subtotal	322					
32								
33	3/4 Inch	Construction	-	-	$ 27.00	$ 21.20	(5.81)	-21.50%
34	1 Inch	Construction	-	-	$ -	$ -	-	0.00%
35	2 Inch	Construction	-	-	$ -	$ -	-	0.00%
36	3 Inch	Construction	13	249,559	$ 1,205.85	$ 813.04	(392.80)	-32.57%
37	4 Inch	Construction	-	-	$ 450.00	$ 353.25	(96.75)	-21.50%
38	6 Inch	Construction	13	1,029,653	$ 4,761.20	$ 3,128.24	(1,632.96)	-34.30%
39		Subtotal	26					
40								
41	6 Inch	CAP	1	3,557,346	$ 3,844.77	$ 3,651.27	(193.50)	-5.03%
42								
43		Subtotal	1					
44								
45								
46								
47								
48								
49								
50								
51		Total	17,541					

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

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Present and Proposed Rates

Exhibit
Rebuttal Schedule H-3
Page 1
Witness: Bourassa

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8 Inch	$ 18.00	$ 14.13	$ (3.87)	-21.50%
3	3/4 Inch	$ 27.00	$ 21.20	$ (5.81)	-21.50%
4	1 Inch	45.00	35.33	(9.68)	-21.50%
5	1 1/2 Inch	90.00	70.65	(19.35)	-21.50%
6	2 Inch	144.00	113.04	(30.96)	-21.50%
7	3 Inch	270.00	226.08	(43.92)	-16.27%
8	4 Inch	450.00	353.25	(96.75)	-21.50%
9	6 Inch	900.00	706.50	(193.50)	-21.50%
10	8 Inch	NA	1,130.40		
11	10 Inch	NA	1,624.95		
12					
13		Present	Proposed		
14		Rates	Rates		
15	Gallons In Minimum (All Zones and Classes)	-	-		
16					
17			(Per 1,000 gallons)		
18	Commodity Rates		Present	Proposed	
19	(Residential, Commercial, Industrial)	Block	Rate	Rate	
20					
21	All Meter Sizes	0 gallons to 7,000 gallons	$ 2.25	See Page 2	
22		over 7,000 gallons	$ 2.50	See Page 2	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Present and Proposed Rates

Exhibit
Rebuttal Schedule H-3
Page 2
Witness: Bourassa

Line No.				(Per 1,000 gallons) Present Rate	Proposed Rate
1					
2	**Commodity Rates**				
3	**(Residential, Commercial, Industrial)**	**Block**			
4	5/8 Inch and 3/4 Inch Meter Residential	0 gallons to 4,000 gallons		See Page1	$ 1.35
5		4,001 gallons to 10,000 gallons		See Page1	$ 1.80
6		over 10,000 gallons		See Page1	$ 2.35
7					
8	5/8 inch 3/4 Inch Meter Commercial, Industrial,	0 gallons to 10,000 gallons		See Page1	$ 1.80
9	Irrigation, and Public Authority	over 10,000 gallons		See Page1	$ 2.35
10					
11	1 Inch Meter	0 gallons to 25,000 gallons		See Page1	$ 1.80
12		over 25,000 gallons		See Page1	$ 2.35
13					
14	1.5 Inch Meter	0 gallons to 50,000 gallons		See Page1	$ 1.80
15		over 50,000 gallons		See Page1	$ 2.35
16					
17	2 Inch Meter	0 gallons to 80,000 gallons		See Page1	$ 1.80
18		over 80,000 gallons		See Page1	$ 2.35
19					
20	3 Inch Meter	0 gallons to 160,000 gallons		See Page1	$ 1.80
21		over 160,000 gallons		See Page1	$ 2.35
22					
23	4 Inch Meter	0 gallons to 250,000 gallons		See Page1	$ 1.80
24		over 250,000 gallons		See Page1	$ 2.35
25					
26	6 Inch Meter	0 gallons to 500,000 gallons		See Page1	$ 1.80
27		over 500,000 gallons		See Page1	$ 2.35
28					
29	8 Inch Meter	0 gallons to 800,000 gallons		See Page1	$ 1.80
30		over 800,000 gallons		See Page1	$ 2.35
31					
32	10 Inch Meter	0 gallons to 1,125,000 gallons		See Page1	$ 1.80
33		over 1,125,000 gallons		See Page1	$ 2.35
34					
35	**Construction/Standpipe**	All gallons		$ 3.75	$ 2.35
36					
37					
38	**Central Arizona Project Water**	All gallons		See Current Tarrif on Computation	
39		See Tariff	Currently	$ 0.8278	$ 0.8278
40					

Johnson Utilities - Water Division
Changes in Representative Rate Schedules
Test Year Ended December 31, 2007

Exhibit
Rebuttal 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)	$ 40.00	$ 40.00
3	Reconnection (Deliquent)	$ 50.00	$ 50.00
4	Reconnection (Deliquent and After Hours)	N/T	$ 75.00
5	Meter Test	$ 25.00	$ 25.00
6	Deposit Requirement (Residential)	(a)	(a)
7	Deposit Requirement (None Residential Meter)	(a)	(a)
8	Deposit Interest (b)	6%	6%
9	Re-Establishment (With-in 12 Months)	(c)	(c)
10	Re-Establishment (After Hours)	(c)	(c)
11	NSF Check	$ 15.00	$ 15.00
12	Deferred Payment, Per Month	1.5%	1.5%
13	Meter Re-Read	$ 5.00	$ 5.00
14	Charge of Moving Customer Meter -		
15	Customer Requested per Rule R14-2-405B	Cost	Cost
16	After hours service charge, per Rule R14-2-403D	Refer to	Refer to
17		Above	Above
18		Charges	Charges
19	Late Charge per month	1.5%	1.5%
20	Off-site Facilities Hook-up Fee (See H-3, page 5)	(d)	(d)
21	CAP Hook-up Fee (See H-3, page 5)	(e)	(e)
22			

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

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Meter and Service Line Charges

Exhibit
Rebuttal Schedule H-3
Page 4
Witness: Bourassa

Meter and Service Line Charges

Line No.		Total Present Charge	Proposed Service Line Charge	Proposed Meter Install-ation Charge	(a) Total Proposed Charge
9	5/8 x 3/4 Inch	$ 365.00	$ 385.00	$ 135.00	$ 520.00
10	3/4 Inch	405.00	385.00	215.00	600.00
11	1 Inch	455.00	435.00	255.00	690.00
12	1 1/2 Inch	665.00	470.00	465.00	935.00
13	2 Inch	1,080.00	N/A	N/A	N/A
14	2 Inch / Turbine	N/T	630.00	965.00	1,595.00
15	2 Inch / Compound	N/T	630.00	1,690.00	2,320.00
16	3 Inch	2,190.00	N/A	N/A	N/A
17	3 Inch / Turbine	N/T	805.00	1,470.00	2,275.00
18	3 Inch / Compound	N/T	845.00	2,265.00	3,110.00
19	4 Inch / Turbine	N/T	1,170.00	2,350.00	3,520.00
20	4 Inch / Compound	2,985.00	1,230.00	3,245.00	4,475.00
21	6 Inch / Turbine	N/T	1,730.00	4,545.00	6,275.00
22	6 Inch / Compound	5,780.00	1,770.00	6,280.00	8,050.00
23	8 Inch & Larger	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.

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Hook-Up Fees

Exhibit
Rebuttal Schedule H-3
Page 5
Witness: Bourassa

Line No.		Present Charge	Proposed Charge
1			
2	**Off-site Facilities Hook-up Fee**		
3			
4			
5			
6	5/8 x 3/4 Inch	$ 750	$ 750
7	3/4 Inch	900	900
8	1 Inch	1,500	1,500
9	1 1/2 Inch	3,000	3,000
10	2 Inch	4,800	4,800
11	3 Inch	9,000	9,000
12	4 Inch	15,000	15,000
13	6 Inch or larger	30,000	30,000
14			
15			
16			
17			
18			
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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

KRISTIN K. MAYES–Chairman
GARY PIERCE
PAUL NEWMAN
SANDRA D. KENNEDY
BOB STUMP

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, L.L.C.,DBA JOHNSON UTILITIES COMPANY FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA..	DOCKET NO. WS-02987A-08-0180

PRE-FILED REBUTTAL TESTIMONY OF THOMAS J. BOURASSA ON BEHALF OF JOHNSON UTILITIES L.L.C., DBA JOHNSON UTILITIES COMPANY

VOLUME III – WASTEWATER DIVISION RATE BASE, INCOME STATEMENT, REVENUE REQUIREMENT, RATE DESIGN

March 9, 2009

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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. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A. On behalf of the applicant, Johnson Utilities L.L.C., dba Jonson Utilities Company ("Johnson Utilities" or the "Company").

Q. HAVE YOU PREVIOUSLY SUBMITTED DIRECT TESTIMONY IN THE INSTANT CASE?

A. Yes, my direct testimony was submitted in support of the initial application filed in this matter. There were three volumes, one addressing the wastewater rate base, income statement and rate design, one addressing the water rate base, income statement and rate design addressing, and the third addressing cost of capital.

Q. WHAT IS THE PURPOSE OF THIS REBUTTAL TESTIMONY?

A. I will provide rebuttal testimony in response to the direct filings by Arizona Corporation Commission Utilities Division Staff ("Staff") and by the Residential Utilities Consumer Office ("RUCO") for the Wastewater Division. More specifically, this Volume III of my rebuttal testimony relates to rate base, income statement, revenue requirement and rate design for Johnson Utilities. In Volume I of my rebuttal testimony, I also present an update to the Company's requested cost

of capital as well as provide responses on Staff and RUCO's testimonies related to cost of capital and rate of return as applied to the fair value rate base, and the determination of operating income.

Q. WHAT IS THE REVENUE REQUIREMENT ADJUSTMENT THAT THE COMPANY IS PROPOSING IN THIS REBUTTAL TESTIMONY?

A. The Company is requesting an increase in revenues of $2,326,532, an increase of 20.49 percent for a total revenue requirement of $13,680,546.

Q. HOW DOES THIS COMPARE WITH THE REVENUE REQUIREMENT IN THE COMPANY'S DIRECT FILING?

A. In the direct filing, the Company requested an increase in revenues of $2,035,039, an increase of 19.84% for a total revenue requirement of $13,528,467.

Q. WHY IS THE REVENUE REQUIREMENT IN THIS REBUTTAL FILING HIGHER THAN IN THE DIRECT FILING?

A. While the Company has adopted a number of adjustments recommended by Staff and RUCO, as well as proposed a number of adjustments of its own, the Company's proposed rebuttal rate of return is higher primarily due to my updated cost of capital analysis. Specifically, the Company's rebuttal filing reflects an increase in proposed operating expenses of $38,010 to a total of $10,734,183. Similarly, due to various adjustments, Johnson's rebuttal Original Cost Rate Base ("OCRB") and Fair Value Rate Base ("FVRB") have decreased. The OCRB decreased by $1,669,438 from the direct filing of $19,149,173 to $17,479,735.

The Company continues to request that its OCRB be treated as its FVRB. So, the FVRB decreased by $1,669,438 to $17,479,735.

II. REVENUE REQUIREMENT

Q. WHAT ARE THE REVENUE REQUIREMENTS AND RATE INCREASES FOR THE COMPANY, STAFF, AND RUCO?

A. The proposed revenue requirements and proposed rate increases are as follows:

	Revenue Requirement	Revenue Incr.	% Increase
Company-Direct	$13,528,467	$ 2,239,804	19.84%
Staff	$ 9,886,014	$(1,468,000)	-12.93%
RUCO	$ 11,962,300	$ 608,286	5.36%
Company Rebuttal	$13,680,546	$ 2,326,532	20.49%

Q. WHAT IS THE COMPANY'S PROPOSED RATE OF RETURN?

A. The Company is proposing a rate of return on equity of 11.89%. This is based on the weighted average cost of capital. I discuss the Company's proposed rate of return and my cost of capital analysis in Volume I of my rebuttal testimony.

III. RATE BASE

Q. WOULD YOU PLEASE IDENTIFY THE PARTIES' RESPECTIVE RATE BASE RECOMMENDATIONS AT THIS STAGE OF THE PROCEEDING?

A. The rate bases proposed by all parties in the case are as follows:

	OCRB	FVRB
Company-Direct	$19,149,173	$19,149,406
Staff	$(12,663,489)	$(12,663,489)
RUCO	$19,457,670	$19,457,670
Company Rebuttal	$17,479,735	$17,479,735

A. **Plant-in-Service.**

Q. WOULD YOU PLEASE DISCUSS THE COMPANY'S PROPOSED OCRB, AND IDENTIFY ANY ADJUSTMENTS YOU HAVE ACCEPTED FROM STAFF AND RUCO?

A. The Company's rebuttal rate base adjustments to OCRB are shown on rebuttal schedules B-2, pages 2 through 6. Rebuttal schedule B-2, page 1, shows the rebuttal OCRB. Schedule B-2, page 2, summarizes the adjustments made to the OCRB.

Rebuttal B-2 adjustment number 1, as shown on B-2, page 3, adjusts plant-in-service and reflects adoption of several recommendations by both Staff and RUCO. There are 5 proposed adjustments to plant-in-service that are reflected in columns labeled as "A", "B", "C", and "D". The first adjustment (column A) on B-2, page 3, removes affiliate profit from plant-in-service.

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1. **Affiliate Profit.**

Q. WHAT WAS THE TOTAL AMOUNT OF AFFILIATE PROFIT INCLUDED IN TEST YEAR PLANT COSTS?

A. The Company recorded $800,179 of affiliate profit on affiliate constructed plant totaling $45,724,508. The profit percentage is 1.75 percent of the actual affiliate constructed plant. Staff proposes a similar adjustment. However, the Company and Staff disagree on the amount of affiliate profit included in plant-in-service.

Q. PLEASE COMMENT ON STAFF'S ADJUSTMENT FOR AFFILIATE PROFIT.

A. Staff removes $8,922,170 of affiliate profit based on affiliate constructed wastewater plant of $118,962,268 – nearly the entire cost of the Wastewater Division's plant-in-service cost of $123,849,703. Staff's profit percentage is 7.50 percent of Staff's affiliate constructed wastewater plant cost.

Staff's proposed adjustment is over stated for two reasons. First, Staff assumed that all plant recorded on the Company's books was in fact constructed by affiliates.[1] This is simply not true. Affiliate constructed wastewater plant costs totaled $45,724,508, not $118,962,268. The Company provided to Staff in response to Staff data request JMM 9.2 a complete listing of all the plant that was constructed by affiliates. This is information is consistent with the plant information (contracts, invoices, cancelled checks, line extension agreements, etc) provided in response to Staff data request JMM 1.44. Surprisingly, Staff ignored

[1] Direct Testimony of Jeffrey Michlik-Wastewater Division ("Michlik Direct") at 13.

this response and made the incorrect conclusion that all plant was constructed by affiliates.

Second, the profit percentage of 7.5 percent is grossly overstated. Staff asserts that it found that the affiliate profit included in the affiliate contracts ranged from 5 to 10 percent.[2] Presumably this is why Staff used 7.5 percent (average of 5 percent and 10 percent) in its analysis. However, the affiliate contracts and the responses provided to Staff by the Company in its data responses (Staff data requests JMM 1-44 and JMM 4-2) reveal that the affiliate contracts provided to Staff included a mark-up of 5 to 10 percent which included both profit and overhead, not just profit. Further, as explained by the Company in response to Staff data request JMM 9-2, the Company's affiliate added 10 percent to the base contract cost to cover overhead and profit. Profit was only estimated to be 2 percent of the base contract cost. Moreover, the Company pointed out that the total contract costs that Staff received (and ultimately used in its analysis) included not only the base contract costs, but taxes, overhead, and profit. As the Company explained, in order to calculate a 2 percent profit on the base contract, the total contract price should be multiplied by 1.75 percent.

The 1.75 percent makes sense. This is the percentage required when trying to back into the 2 percent profit amount on the base contract cost when starting from a total contract cost. Take for example, a base contract price of $100. Profit and overhead on the $100 base contract would be $10 (10 percent times $100) -profit of $2 and overhead of $8. Taxes on the base contract would be $4 (4 percent[3]

[2] *Id.* at 16.
[3] Taxes on construction contracts as shown in response to JMM-44 were 4.29 percent.

times $100). The total contract cost would be $114 ($100 base contract cost plus $2 of profit plus $8 of overhead plus $4 of taxes). The profit percentage on the total contract cost is 1.75 percent ($2 divided by $114). Turning this around, if a total contract cost is $114, to calculate a profit of $2, you would have to multiply the total contract cost ($114) by 1.75 percent.

Even if the Commission ruled that a profit of 7.5% is to be used, it would only apply to the base contract costs. Following a similar analysis as above, the correct percentage to apply to the total contract cost would be only 6.7%.

2. **Unsupported Plant.**

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE COMPANY'S REBUTTAL B-2 ADJUSTMENTS.

A. The second adjustment (column B) on B-2, page 3, removes plant costs from plant-in-service for which the Company was unable to provide supporting documentation. Staff proposes a similar adjustment, however, as I will discuss below, Staff's proposed adjustment is unjustifiably higher and is significantly overstated.

Q. HOW MUCH PLANT COST DID THE COMPANY REMOVE FROM PLANT IS SERVICE BECAUSE IT WAS UNABLE TO PROVIDE ADEQUATE DOCUMENTATION OR BACK-UP?

A. The Company removed $1,047,941. This amount represents the plant costs for which in Staff's opinion the Company was unable to provide adequate information or back-up.

Q. FOR THE PLANT COSTS THAT JOHNSON UTILITIES BELIEVES IT DID PROVIDE SUFFICIENT DOCUMENTATION, WHAT TYPES OF DOCUMENTS WERE PROVIDED?

A. The Company provided contracts, invoices, cancelled checks, and/or line extension agreements (JMM 1-44 and JMM 9-1). In addition, the Company provided its accounting records, bank statements, plant schedules, reconciliations, and other information surrounding plant (JMM 1-43, JMM 1-44, JMM 4-1, JMM 4-2, JMM 4-3, JMM 7-1, JMM 7-2, JMM 9-1, JMM 9-2, JMM 12-1) Despite Staff's position, the use of invoices alone to determine plant-in-service costs should not be the exclusive form of verification for plant costs. Other records, such as ledgers, reports, correspondence, memoranda, contracts and agreements, bank statements, cancelled checks, etc. are all legitimate indicators of plant costs and should be considered when analyzing the facts regarding a transaction and determination of cost. In my opinion, the Company has met its burden in this case and has provided sufficient documentation to support its plant in service costs.

Q. DID STAFF REQUEST UNDERLYING PLANT DOCUMENTATION FOR ADVANCES-IN-AID OF CONSTRUCTION ("AIAC") AGREEMENTS WITH AFFILIATED PARTIES PURSUANT TO THE AFFILIATE RULES UNDER A.A.C. R14-2-804.A?

A. Yes. However, Johnson Utilities did not become a Class A utility until 2005. In addition, Johnson Utilities did not enter into any AIAC agreements with an affiliated party from 2005 forward.

. . .

Q. HOW DID STAFF DETERMINE THE AMOUNT OF PLANT COSTS IT REMOVED FROM PLANT-IN-SERVICE AS BEING UNSUPPORTED BY SUFFICIENT DOCUMENTATION?

A. I'm not sure. Rather than identifying specific plant costs which Staff considered unsupported, Staff determined that "only a minimal 10 percent disallowance is warranted" for all plant-in-service.[4]

Q. DO YOU AGREE WITH THIS APPROACH?

A. No. First, it is entirely subjective and unsupported by the facts. Staff has given no supportable basis for its percentage other than Staff's assertion that it typically recommends disallowance in the range of 10 to 100 percent.[5] Second, because the disallowance is non-specific in nature, the Company does not have sufficient information in order to challenge the disallowance or raise a reasonable defense for the costs being disallowed. And, even though there may be some plant which Staff may have determined was fully supported, 10 percent of those costs would also be disallowed by Staff based upon this one-size fits all approach.

Q. ARE THERE ANY OTHER ISSUES YOU HAVE WITH STAFF'S PLANT ADJUSTMENT FOR UNSUPPORTED COSTS?

A. Yes. Staff's unsupported plant adjustments are one sided and fail to consider corresponding adjustments associated with AIAC and contributions-in-aid of construction ("CIAC") related to this plant. To ignore these corresponding adjustments creates a mismatch and results in an understatement of rate base.

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[4] Michlik Direct at 15.
[5] *Id.* at 15.

Q. PLEASE EXPLAIN.

A. According to the Company's initial filing, AIAC funded approximately 46 percent of the net plant-in-service and CIAC funded approximately 39 percent of net plant-in-service. Yet, although Staff reduced plant, Staff did not propose an adjustment to either AIAC or CIAC associated with that plant. To properly match Staff's plant in service adjustment for unsupported plant costs totaling $11,896,227 based on its one-size fits all approach. Accordingly, Staff should have reduced AIAC by $5,472,264 ($11,896,227 times 46 percent) and reduced CIAC by $4,674,628 ($11,896,227 times 39 percent). Staff's reduction to rate base for unsupported plant costs is $11,896,889 before considering the related accumulated depreciation impact. However, the reduction to rate base should be no more than $1,749,335[6] ($11,896,227 minus $5,472,264 minus $4,674,628). Similar problems exist for Staff's adjustment associated with plant determined not to be "used and useful" as well as with Staff's excess capacity adjustment. I will discuss each later in my testimony.

Q. IS THE COMPANY PROPOSING AN AIAC OR CIAC ADJUSTMENT FOR THE $1,047,941 OF UNSUPPORTED PLANT IT PROPOSES TO REMOVE FROM PLANT-IN-SERVICE?

A. No. The Company cannot find evidence that this unsupported plant cost was funded with either AIAC or CIAC and, consequently, is not proposing an adjustment to either AIAC or CIAC. The Company's proposal results in a net

[6] Reduction to rate base is far less when accumulated depreciation impact is considered.

reduction to rate base of $869,791 ($1,047,941 less the depreciation impact of $178,150).

3. Plant Not Used and Useful.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE COMPANY'S REBUTTAL B-2 ADJUSTMENTS.

A. The third adjustment (column C) on B-2, page 3, removes plant from plant-in-service determined not to be "used and useful". Staff proposes a similar adjustment. However, the Company disagrees with the amount of Staff's proposed disallowance.

Q. PLEASE EXPLAIN.

A. The Company proposes to remove $2,209,026 of plant not used and useful from plant-in-service. The detail of the Company adjustment is shown on Schedule b-2, page 3.3. Staff proposes to remove $4,595,298 of plant not used and useful from plant-in-service.[7]

The Company agrees with Staff on the removal of $473,527 for 381- Plant Sewers (Magma 2 Subdivision), $846,092 for 381 – Plant Sewers (Quail Run Estates), and $889,407 for 360 – Collection Sewers (Ironwood Crossing #2).

The Company disagrees with the removal of $690,186 for 360 - Collections Sewer Force (Magma approx. 4 miles of 8 inch). The Company believes that while this plant is not serving customers it was required to build this plant in order to serve a

[7] *See* Table G-1 of Exhibit MSJ of Direct Testimony of Marlin Scott ("Scott Direct") at 35.

development. The developer has since had financial trouble and the development was placed on hold. But the Company was obligated to construct this plant and acted prudently in order to provide service. Mr. Tompsett explains the Company's position further in his testimony.

The Company disagrees with the removal of $1,695,816 for the cost of the Precision WRP – Marwood plant consisting of 354 – Structures and Improvements for $14,491,381 – Plant Sewers for $5,749, and 381 – Plant Sewers for $1,675,846. The Company believes that since construction of this plant was required by ADEQ it should be considered used and useful. Mr. Tompsett explains the Company's position further in his testimony.

Q. BESIDES A DISAGREEMENT AS TO THE TOTAL COSTS TO BE REMOVED FROM PLANT-IN-SERVICE, DO YOU HAVE ANY ADDITIONAL COMMENTS REGARDING STAFF'S ADJUSTMENT?

A. Yes. All of the plant costs for which the Company and Staff are in agreement were funded with either CIAC or AIAC. I will discuss the detail of the Company's proposed adjustments to AIAC and CIAC later in my testimony. For now, I wish to comment that Staff did not make any corresponding adjustments to either CIAC or AIAC for the plant disallowances as not being "used and useful" and therefore Staff's plant adjustments are one-sided and results in a rate base mismatch.

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Q. PLEASE EXPLAIN.

A. First, let me address the cost reduction of the plant determined not to be "used and useful" plant for which Staff and the Company agree. Out of the $2,026,026 that the Company has agreed to remove from plant-in-service, $2,209,026 was funded with AIAC. As a result, a corresponding reduction to the AIAC account must be made in order to properly match the adjustment to plant-in-service.

Secondly, let me address the cost reduction of the plant determined not to be "used and useful" plant for which Staff and the Company disagree. Of the $690,186 of additional cost Staff proposes to remove from plant-in-service, all of this plant was funded with equity and therefore requires no corresponding adjustment to either AIAC or CIAC. However, of the $1,695,816 of additional cost Staff's proposes to remove from plant-in-service, $1,433,032 was funded with CIAC. As a result, a corresponding reduction to CIAC of $1,433,032 must be made in order to properly match the adjustment to plant-in-service.

Q. WHAT WOULD BE THE NET RATE BASE IMPACT IF STAFF'S ADJUSTMENT WERE PROPERLY ACCOUNTED FOR?

A. Excluding the impact of depreciation, if the corresponding adjustments for AIAC and CIAC were made, the net rate base adjustment would be no more than $952,772 ($690,186 plus $1,695,618 less $1,433,032) – far less than the $4,595,298 (less the depreciation impact) proposed by Staff.

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4. **Post test Year Plant.**

Q. **PLEASE CONTINUE WITH YOUR DISCUSSION OF THE COMPANY'S REBUTTAL B-2 ADJUSTMENTS.**

A. The fourth adjustment (column D) on B-2, page 3, corrects the Company's plant-in-service balances for plant which was proposed as post-test year plant in its direct filing but was plant that was placed into service in 2007. This plant was recorded in construction work-in-progress at the end of the test year and had not been transferred to plant-in-service. The adjustment also adjusts the final post test year plant costs to their actual costs. Thus, plant-in-service balance for the end of the test year increases by $2,201,386, and the proposed post test year plant amount is now $1,021,108. In other words, the Company's original proposed post test year plant has decreased by $1,663,780 from $2,684,888 to $1,021,108, but plant-in-service at the end of the test year has increased by $2,201,386. As proposed, the Company's rebuttal plant balance included in rate base has increased by $537,607.

Q. **DID THE COMPANY PROVIDE STAFF WITH THE INVOICES AND OTHER DOCUMENTATION ON THE PLANT COSTS OF $2,201,386 AND $1,021,108?**

A. Yes. The Company provided this information in response to Staff data request JMM 12.1.

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Q. WHAT DOES THE $1,021,108 OF POST TEST YEAR PLANT CONSIST OF?

A. Two projects: 1) Parks Lift Station project at a cost of $486,714, and; 2) Queen Creek Leach Field project at a cost of $534,394. The Company believes that these two projects are revenue neutral and are necessary for reliability purposes, to serve the test year-end level of customers.[8] Just as important is that these two projects have been funded with CIAC. If the Commission were to decide to exclude these two projects, a corresponding amount of CIAC should also be removed. Ultimately, there will be a net zero impact on rate base.

Q. WHAT IS STAFF'S POSITION REGARDING POST TEST YEAR PLANT?

A. Staff states that "post test year plant in rate base should be granted in special and unusual circumstances where failure to do so would create an inequity."[9]

Q. HAS THE COMMISSION ADOPTED A POLICY THAT POST TEST YEAR PLANT SHOULD ONLY BE GRANTED IN SPECIAL AND UNUSUAL CIRCUMSTANCES?

A. No, in fact Staff has advanced this position on prior occasions and the Commission has failed to adopt it.[10] Although we can agree that the Commission utilizes the historic test year as a starting point, the rules expressly permit, and the Commission has repeatedly allowed, pro forma adjustments, including post test year plant, in order ensure a proper matching of plant to test year customers and to more accurately reflect reality during the period the rates will be in effect.

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[8] *See* Rebuttal Testimony of Brian Tompsett.

[9] *See* Michlik at 8.

[10] *See, e.g., Rio Rico Utilities, Inc.*, Commission Decision No. 67279 (October 5, 2004); *Bella Vista Water Company*, Commission Decision No. 65350 (Nov. 1, 2002); *Chaparral City Water Company*, Commission Decision No. 68176 (September 30, 2005).

Q. PLEASE CONTINUE.

A. Staff attempts to further justify its position by stating that it recognizes post test year plant in two cases. The first situation is where the magnitude of the investment relative to the utility's total investment is such that not including the post test year plant in the cost of service would jeopardize the utility's financial health.[11]

Q. DO YOU AGREE WITH THIS CRITERION?

A. No, there are definite problems in the application of such a requirement. Investment of the magnitude of the two projects totaling over $1 million is never undertaken lightly and such investment will always have an impact on the utility's financial health. When recovery through rates on and of investments in plant is denied or delayed, regardless of size, it affects the utility's ability to attract capital. To what degree should we affect a company's financial health and its ability to attract capital before we can say we are jeopardizing its financial health? This is far too subjective a standard and will have the effect of chilling timely investment.

Q. DID STAFF PROVIDE ANY AUTHORITATIVE REFERENCE TO PRIOR COMMISSION DECISIONS SUPPORTING ITS POSITION?

A. No.

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[11] Michlik Direct at 9.

Q. IF POST TEST YEAR PLANT IS DISALLOWED IN THIS CASE, COULDN'T THE COMPANY PROPOSE RATE BASE TREATMENT IN ITS NEXT RATE CASE?

A. Sure, and it will have to. But even if the Company began preparing a case today, it would take at least 13-18 months or more to get a new decision. So, by my estimation, the plant in the instant case would have been in service for two to three years without any return on or of the Company's investment. In addition, preparing and litigating a rate case is very costly. Application of this policy is hardly equitable and would surely discourage other utilities from proactively addressing system reliability needs for fear that they will not be able to timely recover investment on plant that is necessary to serve its customers, based upon the timing that the asset goes into service.

Q. WHAT IS THE OTHER SITUATION IN WHICH STAFF BELIEVES POST TEST YEAR PLANT CAN BE INCLUDED IN RATE BASE?

A. Staff also claims that post test year plant can be included in rate base under the following conditions:

a. The cost of the post test year pant is significant and substantial;

b. The net impact on revenues and expenses for the post test year plant is known and insignificant, or is revenue neutral;

c. The post test year plant is prudent and necessary for the provision of services and reflects efficient, effective, and timely decision-making.[12]

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[12] *Id.*

Q. DO YOU AGREE WITH THESE CRITERIA?

A. To some extent. As discussed above, I do not agree that the size of the investment has any bearing on whether post test year plant is included in rate base, and if it did, it is certainly significant in this case. I do agree that the impact on revenues and expenses should be nominal, *i.e.,* revenue neutral. As supported herein, both of the post test year projects that the Company is seeking recovery for in this case meet these criteria.

I agree that the plant investment should also be prudent and necessary. As Mr. Tompsett explains in detail in his rebuttal, the Parks Lift Station provides Staff engineering witness, Marlin Scott even includes the Parks Lift Station in his used and useful determination in analyzing the Pecan system.[13]

Q. WHAT CRITERIA CAN BE FOUND, IF ANY, IN RECENT COMMISSION DECISIONS?

A. There have been several recent decisions in which post test year plant was allowed. In each of these decisions, the Commission approved the inclusion of post test year plant in rate base because the plant was revenue neutral (*i.e.,* necessary for the provision of service to customers at end of test year) and completed and placed in service a reasonable time before the hearing so that it can be inspected and audited.[14]

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[13] *See* Scott Direct Exhibit MSJ at 26.

[14] *See, e.g., Rio Rico Utilities, Inc.*, Commission Decision No. 67279 (October 5, 2004); *Arizona Water Company—Eastern Group*, Commission decision No. 66489 March 19, 2004); *Bella Vista Water Company*, Commission Decision No. 65350 (Nov. 1, 2002); *Arizona Water Company—Northern Group*, Commission Decision No. 64282 December 28, 2001); *Paradise Valley Water Company*, Commission Decision No. 61831 (July 20, 1999); *Far West Water Company*, Commission Decision No. 60437 (September 29, 1997); *Chaparral City Water Company*, Commission Decision No. 68176 (September 30, 2005).

Q. IS THE COMPANY'S POSITION ON POST TEST YEAR PLANT CONSISTENT WITH THESE RECENT DECISIONS?

A. Yes. Both the Parks Lift Station and the Queen Creek Leach Field are revenue neutral (providing service to test year customers) and were completed and placed in service a reasonable time before the hearing, allowing for audit and inspection.[15]

Q. WHAT IS RUCO'S POSITION REGARDING POST TEST YEAR PLANT?

A. RUCO has accepted the Company's post test year plant. In fact, RUCO recommended an increase to post test year plant of $689,382.[16] Thus, RUCO recommends post test year plant of $3,374,270, consisting of $2,684,888 from the Company's direct filing and an additional $689,382 based on the Company's response to Staff data request JMM 4-6.

Q. HOW DOES THE $3,374,270 RUCO RECOMMENDS COMPARE TO THE COMPANY'S REBUTTAL RECOMMENDATION?

A. As I explained earlier the $2,201,386 of plant costs recommended by the Company in its direct filing as post test year plant should have been classified as plant-in-service within the test year and not classified as post test year plant. RUCO's figure includes this amount. The difference of $1,172,884 ($3,374,270 minus $2,201,386) consists of the two post test year projects (Parks Lift Station and the Queen Creek Leach Field) totaling $1,021,108 and $151,776, which represents other plant costs that were included in the Company's response to Staff JMM 4-6

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[15] *See* Tompsett Rebuttal.
[16] See Direct Testimony of Rodney L. Moore ("Moore Direct") at 9.

which the Company has subsequently determined were not revenue neutral plant costs.

B. <u>Excess Capacity</u>

Q. HAS THE COMPANY ADOPTED STAFF'S EXCESS CAPACITY ADJUSTMENTS?

A. No. Staff proposes an excess capacity adjustment for the San Tan plant totaling $5,443,062. The Company disagrees with Staff's adjustment. Mr. Tompsett addresses the reasons why the Company disagrees in his testimony.[17]

Putting aside the disagreement on whether there is excess capacity or not, Staff's adjustment is once again one-sided. If it is adopted without a corresponding adjustment to AIAC or CIAC, the adjustment will result in a mismatch and understatement of rate base.

Q. PLEASE EXPLAIN.

A. The San Tan plant was funded partially with CIAC. The total of CIAC funds used to construct this plant was $3,697,251. A corresponding reduction of $3,697,251 must be made to CIAC in order to properly match Staff's plant-in-service adjustment. The net decrease in rate base, excluding any depreciation impact, is $1,745,811 (5,443,062 minus $3,697,251), not $5,443,062 as set forth in Staff's schedules.

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[17] *See* Tompsett Rebuttal.

C. **Accumulated Depreciation**

Q. HAS THE COMPANY PROPOSED AN ADJUSTMENT TO ACCUMULATED DEPRECIATION?

A. Yes. Rebuttal OCRB adjustment number 2, as shown on B-2, page 4, reflects changes to accumulated depreciation from the plant-in-service adjustments adopted in rebuttal OCRB adjustment number 1. There is only one proposed adjustment to accumulated depreciation that is reflected in the columns labeled as "A".

The first adjustment (column A), adjusts accumulated depreciation to the recomputed amounts based on the adjustments adopted in OCRB adjustment number 1. The detail of the re-computation of accumulated depreciation is shown on Rebuttal schedule B-2, pages 4.1 to 4.12.

D. **Unexpended Hook-up Fees (CIAC)**

Q. DOES THE COMPANY AGREE WITH STAFF AND RUCO TO INCLUDE $16,505 OF UNEXPENDED HOOK-UP FEES (CIAC) IN RATE BASE?

A. No. The Company does not agree. Simply put, the Company collects hook-up fees ('HUF") well in advance of providing service to the customer(s) for whom the HUF is credited. The period of time between collecting the HUF, making the necessary capital improvements to have capacity to serve, and the customer connecting to the system can be a year or more. Consequently, not only is the customer who is credited with the HUF not present on the system, but the plant required to serve the future customer is also not constructed and recorded in plant. By including the unexpended HUFs in rate base not only creates a mismatch in

rate base, but existing ratepayers receive a windfall. This occurs because existing rate payers get credit for HUF's paid for by or on behalf of future customers who have not yet connected to the system. The capacity to serve those future customers has not been constructed, nor has cost of the capacity been reflected in rate base. This is why the Company believes that the unexpended CIAC should not be included in rate base for purposes of setting the revenue requirement.

Q. WHY DOES THE COMPANY COLLECT HUF IN ADVANCE OF THE DEVELOPER'S PROJECT COMING ON LINE?

A. To provide funds as needed to help it pay for new capacity – just as the HUF is intended. Growth pays for growth. The alternative is to build the capacity first and then collect the HUF's as new customers connect. However, the Company approach provides the funds when it obligates itself to build new capacity thereby providing funds sufficiently in advance of the need for new capacity so that the funds are available to pay for new capacity when construction begins, not after-the-fact.

Q. SO THIS ISSUE ARISES BECAUSE OF THE TIMING BETWEEN WHEN THE COLLECTION OF HUFS OCCURS AND WHEN THE ACTUAL CONSTRUCTION OF NEW CAPACITY IS MADE IN ORDER TO SERVE FUTURE GROWTH (CUSTOMERS)?

A. Yes.

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Q. DO YOU AGREE WITH STAFF THAT THE COMPANY IS ALLOWED TO EARN TWICE ON CIAC FUNDS IF UNEXPECTED CIAC IS EXCLUDED FROM RATE BASE?

A. No. The Company does not benefit from, nor are existing rate payer harmed by, excluding unexpended CIAC from rate base. To the contrary, existing ratepayers receive an unjustified windfall when the unexpended HUF's are included in rate base. This is because the Company's rate base is understated resulting in lower rates that are not justified.

Remember, the Company has entered into agreements with developers and is committed to constructing the backbone facilities necessary to serve the future customers in those developments. These funds are restricted and can only be spent on new capacity for those developments. The HUFs should be credited to those future customers and their respective future capacity rather than providing existing ratepayers with the above-mentioned windfall.

Q. WHEN A NEW CUSTOMER CONNECTS TO THE COMPANY'S SYSTEM WITHIN A DEVELOPMENT THAT THE DEVELOPER HAS PAID THE HUF FOR THE CONNECTION, IS THE NEW CUSTOMER ALSO RESPONSIBLE FOR THE HUF?

A. No. That customer lot is covered regardless when the customer connects. That could be one to two year out into the future depending on the collection schedule of HUFs made by agreement between the Company and the developer(s).

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The Company's procedure for collecting HUF's is not typical. Under a typical approach, a utility builds capacity in advance and then collects HUF's individually upon each new connection. Under the typical approach, I would agree that if the customer pays for capacity through a HUF and connects to the system, that customer should get credit for his/her payment by recognition in rate base and rates regardless of whether the HUF has been expended for new plant. However, again this is not the case here. Mr. Tompsett more thoroughly explains the Company's policy on collecting HUFs in his testimony.[18]

E. <u>Amortization of CIAC</u>

Q. HAS THE COMPANY PROPOSED AN ADJUSTMENT TO ACCUMULATED AMORTIZATION OF CIAC?

A. Yes. Rebuttal B-2 adjustment number 3 increases accumulated amortization of CIAC based on a composite rate of 2.5 percent. The Company is in agreement with Staff on the use of a 2.5 percent composite rate for computing past amortization of CIAC.[19]

F. <u>Advances-in-aid of Construction ("AIAC")</u>

Q. PLEASE EXPLAIN THE COMPANY'S REBUTTAL PROPOSED ADJUSTMENTS TO AIAC.

A. As explained earlier in my testimony, the Company has accepted plant certain adjustments from Staff for plant considered not used and useful. Some of this plant was funded with AIAC. Accordingly, the Company is proposing to adjust AIAC in order to avoid a mismatch in rate base.

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[18] *See* Tompsett Rebuttal.
[19] Michlik Direct at 20.

G. **Deferred Assets**

Q. PLEASE EXPLAIN THE COMPANY'S REBUTTAL PROPOSED ADJUSTMENT TO DEFERRED ASSETS?

A. In order to help minimize disputes between the parties, the Company has accepted Staff's proposed adjustment to remove deferred assets from rate base.[20] Rebuttal B-2 adjustment number 5, as shown on Rebuttal Schedule B-2, page 2, reduces the deferred regulatory assets to zero.

IV. INCOME STATEMENT.

Q. WOULD YOU PLEASE DISCUSS THE COMPANY'S PROPOSED ADJUSTMENTS TO REVENUES AND EXPENSES AND IDENTIFY ANY ADJUSTMENTS YOU HAVE ACCEPTED FROM STAFF AND/OR RUCO?

A. The Company rebuttal adjustments are detailed on rebuttal schedule C-2, pages 1-13. The rebuttal income statement with adjustments is shown on rebuttal schedule C-1.

In rebuttal C-2 adjustment number one, the depreciation expense is annualized, reflecting the plant-in-service adjustments discussed above. Depreciation expense has decreased from the Company's direct filing due to the plant-in-service adjustments I discussed above.

Q. DO ALL PARTIES RECOMMEND THE SAME DEPRECIATION RATES?

A. Yes.

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[20] Michlik Direct at 21.

Q. PLEASE CONTINUE.

A. Rebuttal C-2 adjustment number 2 reflects the adjustment using the Company's rebuttal proposed revenues. The Company, Staff, and RUCO are all in agreement on the method of computing property taxes.[21] This is the same method that the Commission has consistently used in past cases.[22] This method includes two years of adjusted revenues plus one year of proposed revenues. Using this methodology, I computed the property taxes based on the Company's proposed revenues, and then used the property tax rate that was used in the direct filing.

Rebuttal adjustment number 3 increases revenues for unrecorded revenues during the test year. All of the parties are in agreement on an adjustment for unrecorded revenues.[23]

Rebuttal adjustment number 4 increases sludge removal expenses to reflect the Company' adoption of Staff proposal to remove of $7,688 of costs pertaining to 2008,[24] as well as the Company's rebuttal increase in sludge removal costs of $31,488 for December 2007 sludge removal invoices erroneously posted in January 2008.

Rebuttal C-2 adjustment number 5 increases purchased power to reflect the Company's adoption of Staff's proposed adjustment to increase purchased power expense by $26,003.[25]

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[21] Moore Direct at 13; Staff Schedule JMM-WW at 21.
[22] Bourassa Direct at 8-9.
[23] Michlik Direct at 22; Moore Direct at 15.
[24] Id. at 23.
[25] Id. at 24.

Rebuttal C-2 adjustment number 6 reduces contractual services expense by $9,022 to reflect the Company's adoption of Staff's proposed adjustment.[26]

Rebuttal C-2 adjustment number 7 reduces miscellaneous expense by $993 to reflect the adoption of Staff's proposed adjustment.[27] RUCO proposes a similar adjustment except it is a reduction of $924.[28]

Rebuttal C-2 adjustment 8 reflects the Company interest synchronization based upon the Company's rebuttal proposed rate base.

Rebuttal C-2 adjustment number 9 reflects income taxes calculated at the Company's proposed revenue and expense levels.

A. <u>Rate Case Expense</u>

Q. PLEASE COMMENT ON STAFF AND RUCO'S PROPOSED RATE CASE EXPENSE.

A. All the parties agree on the amount of the rate case expense requested by the Company at this stage of the proceeding for the Wastewater Division totaling $100,000. Both Staff and the Company agree on the amortization period. However, RUCO proposes an amortization period of 5 years. The Company disagrees with RUCO. While it took the Company several years to file its first rate case, it intends to file more often.

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[26] *Id.* at 25.
[27] *Id.*
[28] Moore Direct at 17.

B. **Income Taxes**

Q. **PLEASE COMMENT ON THE PROPOSAL OF STAFF AND RUCO TO EXCLUDE INCOME TAXES IN THE DETERMINATION OF THE REVENUE REQUIREMENT.**

A. Both Staff and RUCO propose to exclude income taxes from the determination of the revenue requirement because Johnson is a limited liability company and is a pass-though entity for income tax purposes.[29] Both Staff's and RUCO's argument rests on the fact that Johnson itself does not pay income taxes at the company level, rather the taxable income and tax liability passes through to its member owners who must pay the tax. While it may be true that the Company itself does not pay taxes, Staff and RUCO's argument is without merit.

Let me explain. First, the income tax liability arises from the taxable income of Johnson and it is directly attributable to Johnson. And while the tax liability flows through to the member owners, the Company still pays the tax by reimbursing the members for the tax that must be paid. In fact, there exists an agreement between Johnson and its member owners that all tax liabilities attributed and arising from Johnson must be paid by Johnson. Third, the required operating income for a tax pass-through entity such as an S-Corp or an LLC is not the same as that for a C-Corp under the Staff and RUCO approach resulting in LLC's or S-Corp's being treated differently when there is no sound justification to do so. An S-Corp or LLC receives a lower revenue requirement and operating income than a C-Corp resulting in inequities because payment for the tax must come from somewhere. Ultimately the tax payment comes from the LLC or S-Corp itself because

[29] Michlik Direct at 31; Moore Direct at 18-19.

members insure their taxes are paid by the entities that generate them. In fact, the situation is analogous to a subsidiary C-Corp utility of a parent holding company whose tax return is consolidated with the parent. The individual C-Corp utility does not file a separate tax return, yet this Commission has traditionally allowed income taxes of the utility to be computed on a stand-alone basis and included in the revenue requirement. Fourth, rate payers receive an unjustified windfall from the lower revenue requirement and operating income when income taxes are excluded.

Q. ARE INCOME TAXES YOU PROPOSE HIGHER THAN IF THE COMPANY WERE NOT A PASS-THROUGH ENTITY?

A. No in the instant case the computed income taxes are lower.

Q. WHAT THEN IS THE ADVANTAGE OF A TAX PASS-THROUGH ENTITY VERSUS A NON-TAX PASS THROUGH ENTITY?

A. Members of an LLC or shareholders in an S-Corp. avoid double taxation. A C-Corp is taxed on income and its shareholders must pay tax on the dividends received. However, the distinction does not disadvantage rate payers. To the extent member owners of LLC's or shareholders of S-Corp's avoid taxation on dividends, rate payers are not harmed. After all, it's the shareholders who pay the tax on dividends, not the ratepayers. Taxes on dividends are no considered as part of the revenue requirements.

A second advantage of a tax pass-though entity is that losses, as well as income, pass-through to the owners. A tax pass though entity is a particularly attractive

form for start-up companies (*e.g.* utilities with new CC&N's) because the tax losses can be taken advantage of immediately by the owners who typically have to subsidize the company is the early years with income from other sources. This can improve the ability to raise capital from the owners for start-ups as they can then take advantage of the tax losses immediately. But, regardless, the rate payer is not disadvantaged in anyway. Rather there is a more likely chance of a healthier "start-up" utility as a result.

V. RATE DESIGN (H SCHEDULES)

Q. WHAT ARE THE COMPANY'S REBUTTAL PROPOSED RATES?

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

All Classes Meter Size	Monthly Minimum
5/8	$ 42.57
3/4	$ 46.83
1	$ 59.60
1 1 /2	$ 76.63
2	$ 123.46
3	$ 468.31
4	$ 894.05
6	$1,234.65
8	$1,561.00
10	$2,497.60

The proposed effluent rate is $0.62 per 1,000 gallons or $200 per acre foot.

Q. DOES THE COMPANY AGREE WITH STAFF'S PROPOSAL TO ELIMINATE THE HUF TARIFF?

A. No. For the reasons discussed in the rebuttal testimony of Mr. Tompsett, the Company disagrees with Staff's proposal to eliminate the HUF.

Q. DO YOU AGREE WITH STAFF'S STATEMENT THAT NO MORE THAN 30 PERCENT OF EQUITY COME FROM AIAC OR CIAC?

A. Frankly, I am a bit perplexed by this statement.[30] The capitalization of a utility consists of debt, equity, CIAC and AIAC. Debt and equity are typically represented in the capital structure and used in determining the cost of capital. AIAC and CIAC are not equity as implied by Mr. Michlik. AIAC and CIAC are a form of zero cost capital and are called "deferred credits." They are components of total capitalization, just as are debt and equity. While I will leave it to Mr. Michlik to clarify his testimony, I believe Mr. Michlik mean that no more that 30 percent of total capitalization should come from AIAC or CIAC.

Q. DO YOU AGREE THE NO MORE THAN 30 PERCENT OF CAPITALIZATION SHOULD COM FROM AIAC OR CIAC?

A. No. Typically half or more of the plant costs for a utility are attributed to on-site infrastructure or developer subdivision plant. This is plant within the developer's development such as collection mains, services, manholes, lift stations, etc. By setting a limit of 30 percent of AIAC or CIAC in the mix of total capitalization,

[30] Michlik Direct at 33.

the utility is forced to fund a significant portion what is traditionally developer funded plant. Consequently, the utility is forced to accept the risk of the development which has traditionally been placed on the developer – where it should be. The utility is already taking risk by funding (debt and/or equity) the construction backbone facilities (at least in part) to serve development. HUF's help fund backbone infrastructure and accomplishes two goals. First, it helps keep rates in check by having growth pay for growth. Second, it helps provide the utility with no-cost capital to build capacity to serve growth.

Q. IF JOHNSON HAD NO MORE THAN 30 PERCENT AIAC AND CIAC IN ITS TOTAL CAPITALIZATION IN THE INSTANT CASE, WOULD THE RATE INCREASE REQUEST BE MUCH HIGHER?

A. Yes. Perhaps as high as 80-100 percent or more depending on the cost of capital. I suspect this Commission would then have an issue of the rate increase being too high and blaming the Company for not having enough zero cost capital in its rate base.

Q. DOES MR. MICHLIK SUPPORT THE 30 PERCENT WITH ANY AUTHORITATIVE REFERENCE OR ANALYSIS?

A. No.

Q. IS THE COMPANY'S PROPORTION OF ZERO COST CAPITAL TOO HIGH?

A. Not necessarily. I believe that the high capitalization from zero cost capital in the instant case is more due to timing than anything else. I do not believe the level of

AIAC is too high. It is in the range of 40-50 percent of the net plant in service which is in the range I would expect. As I testified earlier, on-site infrastructure can be 50 percent or more of the plant costs. As far as the level of CIAC, first, I believe it is higher than it should be as this is the result of the Company collecting a good portion of the HUF's for future customers up-front. Secondly, Johnson Utilities has incurred lower costs of backbone facilities by having affiliates construct plant for far less cost than could have otherwise been. The HUF was originally designed to cover no more than about 50 percent of the projected backbone facility costs. The cost savings pushed the proportion of plant costs to a higher level than was originally anticipated.

Q. WILL THIS PROBLEM OF TOO MUCH CIAC FROM TOO HIGH A HUF OCCUR IN THE FUTURE?

A. Mr. Tompsett addresses this issue in his testimony. I would only add that the Company no longer has an affiliate to construct plant so the savings it achieved by having affiliates construct plant (despite any affiliate profits) will not materialize in the future. Secondly, the Company is obligated to serve developments that it has yet to construct backbone facilities for but has already used up the HUFs to construct existing plant. So, in the future the Company will have to construct those facilities with either debt or equity.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

REBUTTAL SCHEDULES

(WASTEWATER)

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Rebuttal Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 17,479,735
2		
3	Adjusted Operating Income	619,831
4		
5	Current Rate of Return	3.55%
6		
7	Required Operating Income	$ 2,078,341
8		
9	Required Rate of Return on Fair Value Rate Base	11.89%
10		
11	Operating Income Deficiency	$ 1,458,510
12		
13	Gross Revenue Conversion Factor	1.5951
14		
15	Increase in Gross Revenue	
16	Requirement	$ 2,326,532
17		
18	Test Year Adjusted Revenues	$ 11,354,014
19	Increase in Revenue Requirement	$ 2,326,532
20	Prposed Revenue Requirement	$ 13,680,546
21	% Increase	20.49%
22		
23		
24		

25	Customer	Present	Proposed	Dollar	Percent
26	**Classification**	Rates	Rates	Increase	Increase
27	**Residential, Commerical, Industrial, Public Authority**				
28	3/4 Inch	$ 9,911,440	$ 12,055,915	$ 2,144,475	21.64%
29	1 Inch	48,461	58,944	10,483	21.63%
30	1.5 Inch	22,428	27,280	4,852	21.63%
31	2 Inch	39,788	48,396	8,608	21.64%
32	3 Inch	10,780	13,113	2,333	21.64%
33	4 Inch	26,460	32,186	5,726	21.64%
34					
35	Effluent	33,163	33,163	-	0.00%
36					
37					
38	**Reconciliation Amount (Tolerance)**	1,854	1,991	137	7.40%
39	**Subtotal**	$ 10,094,374	$ 12,270,989	$ 2,176,615	21.56%
40	**Revenue Annualization**	758,246	908,163	149,917	19.77%
41	Miscellaneous Revenues	502,206	502,206	-	0.00%
42	**Total of Water Revenues (a)**	$ 11,354,826	$ 13,681,358	$ 2,326,532	20.49%
43					

44 SUPPORTING SCHEDULES:
45 Rebuttal B-1
46 Rebuttal C-1
47 Rebuttal C-3
48 Rebuttal H-1
49
50

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Rebuttal Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 123,015,052	$ 123,015,052
3	Less: Accumulated Depreciation	7,560,886	7,560,886
4			
5	Net Utility Plant in Service	$ 115,454,166	$ 115,454,166
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	45,742,800	45,742,800
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	0	0
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 17,479,735	$ 17,479,735
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	Rebuttal B-2		
30	Rebuttal B-3		
31	Rebuttal B-5		
32			
33			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Rebuttal Schedule B-2
Page 1
Witness: Bourassa

Line No.		Direct Adjusted End of Test Year	Proforma Adjustments	Rebuttal Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 126,534,592	(3,519,539)	$ 123,015,052
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	7,923,684	(362,797)	7,560,886
7				
8				
9	Net Utility Plant			
10	in Service	$ 118,610,908	$ (3,156,742)	$ 115,454,166
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	54,440,657	(2,209,026)	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	48,915,085	(0)	48,915,085
18				
19	Accumulated Amort. of CIAC	(2,907,181)	(265,104)	(3,172,285)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	986,826	(986,826)	0
30	Working capital	-	-	-
31				
32				
33	Total	$ 19,149,173	$ (1,669,438)	$ 17,479,735
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	Rebuttal B-2, pages 2			Rebuttal B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Rebuttal Schedule B-2
Page 2
Witness: Bourassa

Line No.		Direct Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 AIAC	5 Deferred Reg. Assets	6 Intentionally Left Blank	Rebuttal Adjusted of Test Year
1	Gross Utility								
2	Plant in Service	$ 126,534,592	$ (3,519,539)						$ 123,015,052
3									
4	**Less:**								
5	*Accumulated*								
6	Depreciation	7,923,684		(362,797)					7,560,886
7									
8									
9	Net Utility Plant								
10	in Service	$ 118,610,908	$ (3,519,539)	$ 362,797	$ -	$ -	$ -	$ -	$ 115,454,166
11									
12	**Less:**								
13	Advances in Aid of								
14	Construction	54,440,657				(2,209,026)			52,231,631
15									
16	Contributions in Aid of								
17	Construction - Net	48,915,085			(0)				48,915,085
18									
19	*Accumulated Amort. of CIAC*	(2,907,181)			(265,104)				(3,172,285)
20									
21									
22	Customer Meter Deposits	-							-
23	Deferred Income Taxes	-							-
24									
25									
26									
27	**Plus:**								
28	Prepayments	-							-
29	Materials and Supplies	-							-
30	Deferred Assets	986,826					(986,826)		0
31	Working capital	-							-
32									
33									
34	Total	$ 19,149,173	$ (3,519,539)	$ 362,797	$ 265,104	$ 2,209,026	$ (986,826)	$ -	$ 17,479,735
35									
36									
37									
38	SUPPORTING SCHEDULES:								RECAP SCHEDULES:
39	Rebuttal B-2, pages 2-6								
40	Adjustment 1 - Rebuttal B-2, page 3			Adjustment 4 - Rebuttal B-2, page 6					
41	Adjustment 2 - Rebuttal B-2, page 4			Adjustment 5 - Testimony					
42	Adjustment 3 - Rebuttal B-2, page 5			Adjustment 6 - Testimony					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Rebuttal Schedule B-2
Page 3
Witness: Bourassa

Line No.				A	B	C	D	E	
1	Depreciation Expense								
2			Direct	Remove	Unsupported	Not	Post	Intentionally	Rebuttal
3	Account		Adjusted	Affiliate	Plant	Used and	Test Year	Left	Adjusted
4	No.	Description	Original Cost	Profit	Costs	Useful	Plant	Blank	Original Cost
5	351	Organization	-	-	-	-			-
6	352	Franchises	-	-	-	-			-
7	353	Land and Land Rights	4,122,800	-	-	-			4,122,800
8	354	Structures and Improvements	453,663	-	-	-			453,663
9	355	Power Generation Equipment	-	-	-	-			-
10	360	Collection Sewers - Force	20,136,241	(21,780)	-	(889,407)	1,171,939		20,396,993
11	361	Collection Sewers - Gravity	24,287,592	(22,163)	(1,047,941)	-			23,217,488
12	362	Special Collecting Structures	-	-	-	-			-
13	363	Services to Customers	-	-	-	-			-
14	364	Flow Measuring Devices	-	-	-	-			-
15	365	Flow Measuring Installations	-	-	-	-			-
16	370	Receiving Wells	-	-	-	-			-
17	371	Pumping Equipment	7,613,723	(123,822)	-	-			7,489,901
18	375	Reuse T&D	958,646	-	-	-			958,646
19	380	Treatment and Disposal Equip.	-	-	-	-	871,194		871,194
20	381	Plant Sewers	66,277,038	(632,414)	-	(1,319,619)	158,254		64,483,259
21	382	Outfall Sewer Lines	-	-	-	-			-
22	389	Other Plant and Misc. Equipment	-	-	-	-			-
23	390	Office Furniture and Equipment	-	-	-	-			-
24	391	Transportation Equipment	-	-	-	-			-
25	393	Tools, Shop and Garage Equip.	-	-	-	-			-
26	394	Laboratory Equipment	-	-	-	-			-
27	395	Power Operated Equipment	-	-	-	-			-
28	398	Other TangiblePlant	-	-	-	-			-
29		Subtotal	$ 123,849,703	$ (800,179)	$ (1,047,941)	$ (2,209,026)	$ 2,201,386	$ -	$ 121,993,943
30									
31		Post Test Year Plant	2,684,888				(2,684,888)		0
32	360	Collection Sewers - Force					-		-
33	380	Treatment and Disposal Equip.					-		-
34	381	Plant Sewers					1,021,108		1,021,108
35		TOTALS	$ 126,534,592	$ (800,179)	$ (1,047,941)	$ (2,209,026)	$ 537,607	$ -	$ 123,015,052
36									
37									
38	Plant-in-Service per Direct Filing								$ 126,534,592
39									
40	Increase (decrease) in Plant-in-Service								$ (3,519,539)
41									
42	Adjustment to Plant-in-Service								$ (3,519,539)
43									
44	SUPPORTING SCHEDULES								
45	Adjustment A - See Rebuttal B-2, page 3.1				Adjustment D - See Rebuttal B-2, page 3.4				
46	Adjustment B - See Rebuttal B-2, page 3.2				Adjustment E - Blank				
47	Adjustment C - See Rebuttal B-2, page 3.3								
48									

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	Rate	Amount to be Removed from Plant-in-service
351	Organization	$ -	1.75%	$ -
352	Franchises	-	1.75%	-
353	Land and Land Rights	-	1.75%	-
354	Structures and Improvements	-	1.75%	-
355	Power Generation Equipment	-	1.75%	-
360	Collection Sewers - Force	1,244,576	1.75%	(21,780)
361	Collection Sewers - Gravity	1,266,429	1.75%	(22,163)
362	Special Collecting Structures	-	1.75%	-
363	Services to Customers	-	1.75%	-
364	Flow Measuring Devices	-	1.75%	-
365	Flow Measuring Installations	-	1.75%	-
370	Receiving Wells	-	1.75%	-
371	Pumping Equipment	7,075,558	1.75%	(123,822)
375	Reuse T&D	-	1.75%	-
380	Treatment and Disposal Equipment	-	1.75%	-
381	Plant Sewers	36,137,945	1.75%	(632,414)
382	Outfall Sewer Lines	-	1.75%	-
389	Other Plant and Misc. Equipment	-	1.75%	-
390	Office Furniture and Equipment	-	1.75%	-
391	Transportation Equipment	-	1.75%	-
393	Tools, Shop and Garage Equipment.	-	1.75%	-
394	Laboratory Equipment	-	1.75%	-
395	Power Operated Equipment	-	1.75%	-
398	Other TangiblePlant	-	1.75%	-
	TOTALS	$ 45,724,508		$ (800,179)

Increase (decrease) in Plant-in-Service $ (800,179)

Adjustment to Plant-in-Service $ (800,179)

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Rebuttal Schedule B-2
Page 3.2
Witness: Bourassa

Unsupported Plant Costs

Account No.	Description	[1] Staff Audit Request	Supported Plant-in-Service By Document Type: Line Extension Agmnt	Invoices	Const. Contract/Check	AUSS Plant	[2] Total Supported	[3] = [2] - [1] Unsupported Plant-in-service
351	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-	-	-	-
353	Land and Land Rights	3,710,000	-	910,000	2,800,000	-	3,710,000	-
354	Structures and Improvements	257,115	-	-	257,115	-	257,115	-
355	Power Generation Equipment	-	-	-	-	-	-	-
360	Collection Sewers - Force	19,962,432	17,806,638	-	2,155,794	-	19,962,432	-
361	Collection Sewers - Gravity	29,527,923	19,704,105	1,510,019	1,236,307	6,029,551	28,479,982	(1,047,941)
362	Special Collecting Structures	-	-	-	-	-	-	-
363	Services to Customers	-	-	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-	-
371	Pumping Equipment	7,075,558	-	-	7,075,558	-	7,075,558	-
375	Reuse T&D	-	-	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	-	-	-
381	Plant Sewers	66,277,037	14,217,788	5,777,445	46,281,804	-	66,277,038	-
382	Outfall Sewer Lines	-	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-	-
	TOTALS	$ 126,810,065	$ 51,728,531	$ 8,197,464	$ 59,806,578	$ 6,029,551	$ 125,762,124	$ (1,047,941)

Increase (decrease) in Plant-in-Service $ (1,047,941)

Adjustment to Plant-in-Service $ (1,047,941)

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment C

Exhibit
Rebuttal Schedule B-2
Page 3.3
Witness: Bourassa

Line No.

1 Plant Not Used and Useful

Account No.	Description	2005 Plant Sewers Magma 2	2005 Plant Sewers Quail Run	2006 Collection Swrs Sewers Ironwood	Intentionally Left Blank	Intentionally Left Blank	Total
351	Organization						$ -
352	Franchises						-
353	Land and Land Rights						-
354	Structures and Improvements						-
355	Power Generation Equipment						-
360	Collection Sewers - Force			(889,407)			(889,407)
361	Collection Sewers - Gravity						-
362	Special Collecting Structures						-
363	Services to Customers						-
364	Flow Measuring Devices						-
365	Flow Measuring Installations						-
370	Receiving Wells						-
371	Pumping Equipment						-
375	Reuse T&D						-
380	Treatment and Disposal Equip.						-
381	Plant Sewers	(473,527)	(846,092)				(1,319,619)
382	Outfall Sewer Lines						-
389	Other Plant and Misc. Equip.						-
390	Office Furniture and Equipment						-
391	Transportation Equipment						-
393	Tools, Shop and Garage Equip.						-
394	Laboratory Equipment						-
395	Power Operated Equipment						-
398	Other TangiblePlant						-
							-
	TOTALS	$ (473,527)	$ (846,092)	$ (889,407)	$ -	$ -	$ (2,209,026)

Increase (decrease) in Plant-in-Service $ (2,209,026)

Adjustment to Plant-in-Service $ (2,209,026)

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment D

Exhibit
Rebuttal Schedule B-2
Page 3.4
Witness: Bourassa

Line No.	Project No.	Details of Post Test Year Plant Sewer Plant Improvements Projects	360 Collection Sewers- Force	380 WWTP	381 Plant Sewers	Year in Service	Comment
1							
2							
3							
4							
5							
6	65-0321r	mn sun fms-ls/fm	$ 161,080			2007	Should have been booked in 2007. Completed and placed into service in 2007
7	65-0326r	circle crs lift sta			107,005	2007	Should have been booked in 2007. Completed and placed into service in 2007
8	75-0374r	pecan wwtp phs2		258,098		2007	Should have been booked in 2007. Completed and placed into service in 2007
9	65-0335r	s/tan 1.0mgd wwtp		127,646		2007	Should have been booked in 2007. Completed and placed into service in 2007
10	65-0346r	sec 11 mn wwtp rep/upgrade		447,182		2007	Should have been booked in 2007. Completed and placed into service in 2007
11	65-0348r	pec wwtp ls rep		38,267		2007	Should have been booked in 2007. Completed and placed into service in 2007
12	65-0354r	laredo ranch ls			4,910	2007	Should have been booked in 2007. Completed and placed into service in 2007
13	76-0439r	combs rd e f/m	423,945			2007	Should have been booked in 2007. Completed and placed into service in 2007
14	26-0426r	anthem l/s-f/m	190,224			2007	Should have been booked in 2007. Completed and placed into service in 2007
15	065-0342r	hunt hwy fm repair	5,787			2007	Should have been booked in 2007. Completed and placed into service in 2007
16	065-0345r	main ls repair	6,561			2007	Should have been booked in 2007. Completed and placed into service in 2007
17	065-0321r	mn sun frms ls/fm	1,189			2007	Should have been booked in 2007. Completed and placed into service in 2007
18	028-0476r	Oasis Liftstation repair			46,340	2007	Should have been booked in 2007. Completed and placed into service in 2007
19	85-0401	hunt hiway so f/mn	383,154			2007	Forcemain connects Section 11 & Anthem WRP as described on pg25 & 32 of Staff's Report
20		Subtotal	$ 1,171,939	$ 871,194	$ 158,254		
21							
22	65-0366	parks lift station			486,714	2008	Listed as plant in service on Marlin's Report Pg 26 under Pecan system
23	46-0429	q/creek leach field			534,394	2008	Effluent for Pecan was being sent to Trilogy Encanterra in 2007 temporarily until
24		Subtotal	-	-	1,021,108		Both projects funded with contributions-in-aid of construction
25							
26		Total	$ 1,171,939	$ 871,194	$ 1,179,363		
27							
28		Summary	2007	Post Test Year			
29	360	Collection Sewers - Force	$ 1,171,939	-			
30	380	Treatment and Disposal Equip.	871,194	-			
31	381	Plant Sewers	158,254	1,021,108			
32		Total	$ 2,201,386	$ 1,021,108			
33							

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Rebuttal Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Account No.	Description	Direct Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Rebuttal Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	83,548	-				83,548
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	712,795	(19,520)				693,274
11	361	Collection Sewers - Gravity	2,070,192	(226,856)				1,843,336
12	362	Special Collecting Structures	-	-				-
13	363	Services to Customers	6,873	-				6,873
14	364	Flow Measuring Devices	350	-				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	312,796	(5,309)				307,487
18	375	Reuse T&D	32,389	-				32,389
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	4,704,741	(122,002)				4,582,738
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Subtotal	$ 7,923,684	$ (362,797)	$ -	$ -	$ -	$ 7,560,886
31		Post Test Year Plant	-					-
33		TOTALS	$ 7,923,684	$ (362,797)	$ -	$ -	$ -	$ 7,560,886

Accumulated Depreciation per Direct Filing	$ 7,923,684
Increase (decrease) in Accumulated Depreciation	$ (362,797)
Adjustment to Accumulated Depreciation	$ (362,797)

SUPPORTING SCHEDULES
Rebuttal B-2, pages 4.1 to 4.12

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%						-		-	-
352	Franchises	0.00%						-		-	-
353	Land and Land Rights	0.00%						-		-	-
354	Structures and Improvements	2.50%						-		-	-
355	Power Generation Equipment	2.50%						-		-	-
360	Collection Sewers - Force	2.50%						-		-	-
361	Collection Sewers - Gravity	2.50%						-		-	-
362	Special Collecting Structures	2.50%						-		-	-
363	Services to Customers	2.50%						-		-	-
364	Flow Measuring Devices	2.50%						-		-	-
365	Flow Measuring Installations	2.50%						-		-	-
370	Receiving Wells	2.50%						-		-	-
371	Pumping Equipment	2.50%						-		-	-
375	Reuse T&D	2.50%						-		-	-
380	Treatment and Disposal Equipment	2.50%						-		-	-
381	Plant Sewers	2.50%						-		-	-
382	Outfall Sewer Lines	2.50%						-		-	-
389	Other Plant and Misc. Equipment	2.50%						-		-	-
390	Office Furniture and Equipment	2.50%						-		-	-
391	Transportation Equipment	2.50%						-		-	-
393	Tools, Shop and Garage Equipment.	2.50%						-		-	-
394	Laboratory Equipment	2.50%						-		-	-
395	Power Operated Equipment	2.50%						-		-	-
398	Other TangiblePlant	2.50%						-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights	875,000		-	-		875,000		875,000	-
354	Structures and Improvements	196,548		-	-		196,548		196,548	2,457
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force			-	-		-		-	-
361	Collection Sewers - Gravity	3,771,466		(520)	(1,047,941)		2,723,005		2,723,005	34,038
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers	25,752		-	-		25,752		25,752	322
364	Flow Measuring Devices	7,009		-	-		7,009		7,009	88
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment	11,660		-	-		11,660		11,660	146
375	Reuse T&D			-	-		-		-	-
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers			-	-		-		-	-
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	4,887,435	-	(520)	(1,047,941)	-	3,838,974	-	3,838,974	37,050

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights	35,000		-	-		35,000		910,000	-
354	Structures and Improvements			-	-		-		196,548	4,914
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force			-	-		-		-	-
361	Collection Sewers - Gravity	1,676,637		(21,643)	-		1,654,994		4,377,999	88,763
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers	223,421		-	-		223,421		249,173	3,437
364	Flow Measuring Devices			-	-		-		7,009	175
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment	61,500		-	-		61,500		73,160	1,060
375	Reuse T&D			-	-		-		-	-
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers			-	-		-		-	-
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	1,996,558	-	(21,643)	-	-	1,974,915	-	5,813,890	98,348

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights			-	-		-		910,000	-
354	Structures and Improvements	257,115		-	-		257,115		453,663	8,128
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force			-	-		-		-	-
361	Collection Sewers - Gravity		(5,448,103)	-	-		(5,448,103)		(1,070,104)	41,349
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers		(249,173)	-	-		(249,173)		-	3,115
364	Flow Measuring Devices		(7,009)	-	-		(7,009)		-	88
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment		(73,160)	-	-		(73,160)		-	915
375	Reuse T&D			-	-		-		-	-
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers	4,126,048	5,777,445	(58,528)	-		9,844,966		9,844,966	123,062
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	4,383,163	-	(58,528)	-	-	4,324,635	-	10,138,525	176,655

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights			-	-		-		910,000	-
354	Structures and Improvements			-	-		-		453,663	11,342
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force			-	-		-		-	-
361	Collection Sewers - Gravity	1,919,454		-	-		1,919,454		849,350	(2,759)
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers			-	-		-		-	-
364	Flow Measuring Devices			-	-		-		-	-
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment			-	-		-		-	-
375	Reuse T&D			-	-		-		-	-
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers	2,177,178		(16,203)	-		2,160,975		12,005,940	273,136
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	4,096,632	-	(16,203)	-	-	4,080,429	-	14,218,954	281,718

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights			-	-		-		910,000	-
354	Structures and Improvements			-	-		-		453,663	11,342
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force			-	-		-		-	-
361	Collection Sewers - Gravity		1,387,558	-	-		1,387,558		2,236,908	38,578
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers			-	-		-		-	-
364	Flow Measuring Devices			-	-		-		-	-
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment			-	-		-		-	-
375	Reuse T&D			-	-		-		-	-
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers	5,351,569		(16,604)	-		5,334,965		17,340,905	366,836
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	5,351,569	1,387,558	(16,604)	-	-	6,722,523	-	20,941,477	416,755

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights	412,800		-	-		412,800		1,322,800	-
354	Structures and Improvements			-	-		-		453,663	11,342
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force			-	-		-		-	-
361	Collection Sewers - Gravity		11,999,101	-	-		11,999,101		14,236,009	205,911
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers			-	-		-		-	-
364	Flow Measuring Devices			-	-		-		-	-
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment	760,640		(13,311)	-		747,329		747,329	9,342
375	Reuse T&D			-	-		-		-	-
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers			-	-		-		17,340,905	433,523
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment,			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	1,173,440	11,999,101	(13,311)	-	-	13,159,230	-	34,100,706	660,117

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights	2,800,000		-	-		2,800,000		4,122,800	-
354	Structures and Improvements			-	-		-		453,663	11,342
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force		173,809	-	-		173,809		173,809	2,173
361	Collection Sewers - Gravity		1,517,976	-	-		1,517,976		15,753,985	374,875
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers			-	-		-		-	-
364	Flow Measuring Devices			-	-		-		-	-
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment		11,666	-	-		11,666		758,995	18,829
375	Reuse T&D		150,039	-	-		150,039		150,039	1,875
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers	19,921,359	4,982,159	(304,288)	-	(1,319,619)	23,279,611		40,620,517	724,518
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	22,721,359	6,835,650	(304,288)	-	(1,319,619)	27,933,102	-	62,033,809	1,133,611

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights			-	-		-		4,122,800	-
354	Structures and Improvements			-	-		-		453,663	11,342
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(21,780)	-	(889,407)	17,184,864		17,358,674	219,156
361	Collection Sewers - Gravity		7,263,542	-	-		7,263,542		23,017,527	484,644
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers			-	-		-		-	-
364	Flow Measuring Devices			-	-		-		-	-
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment	4,956,826	1,358,093	(110,511)	-		6,204,407		6,963,402	96,530
375	Reuse T&D	368,690	147,476	-	-		516,167		666,206	10,203
380	Treatment and Disposal Equipment			-	-		-		-	-
381	Plant Sewers	9,859,952	3,670,995	(236,792)	-		13,294,155		53,914,672	1,181,690
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	32,634,566	13,087,060	(369,083)	-	(889,407)	44,463,136	-	106,496,945	2,003,564

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization			-	-		-		-	-
352	Franchises			-	-		-		-	-
353	Land and Land Rights			-	-		-		4,122,800	-
354	Structures and Improvements			-	-		-		453,663	11,342
355	Power Generation Equipment			-	-		-		-	-
360	Collection Sewers - Force	1,866,380	1,171,939	-	-	-	3,038,319		20,396,993	471,946
361	Collection Sewers - Gravity	199,961		-	-		199,961		23,217,489	577,938
362	Special Collecting Structures			-	-		-		-	-
363	Services to Customers			-	-		-		-	-
364	Flow Measuring Devices			-	-		-		-	-
365	Flow Measuring Installations			-	-		-		-	-
370	Receiving Wells			-	-		-		-	-
371	Pumping Equipment	526,499		-	-		526,499		7,489,901	180,666
375	Reuse T&D	292,440		-	-		292,440		958,646	20,311
380	Treatment and Disposal Equipment		871,194	-	-		871,194		871,194	10,890
381	Plant Sewers	10,410,332	158,254	-	-		10,568,586		64,483,259	1,479,974
382	Outfall Sewer Lines			-	-		-		-	-
389	Other Plant and Misc. Equipment			-	-		-		-	-
390	Office Furniture and Equipment			-	-		-		-	-
391	Transportation Equipment			-	-		-		-	-
393	Tools, Shop and Garage Equipment.			-	-		-		-	-
394	Laboratory Equipment			-	-		-		-	-
395	Power Operated Equipment			-	-		-		-	-
398	Other TangiblePlant			-	-		-		-	-
	Plant Held for Future Use									
	TOTAL WATER PLANT	13,295,612	2,201,386	-	-	-	15,496,999	-	121,993,944	2,753,066

[1] Affiliate Profit
[2] Unsupported Plant
[3] Plant Not Used and Useful

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Year End Accumulated
Depreciation by Account

Account No.	Description	1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,371	15,498	26,840
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	-	-
361	Collection Sewers - Gravity	-	-	34,038	122,800	164,149	161,389
362	Special Collecting Structures	-	-	-	-	-	-
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	1,206	2,121	2,121
375	Reuse T&D	-	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	-	123,062	396,198
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	37,050	135,398	312,053	593,772

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	38,181	49,523	60,864	72,206	83,548
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	2,173	221,329	693,274
361	Collection Sewers - Gravity	199,968	405,879	780,754	1,265,398	1,843,336
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	6,873	6,873	6,873	6,873	6,873
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	2,121	11,462	30,291	126,821	307,487
375	Reuse T&D	-	-	1,875	12,079	32,389
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	763,034	1,196,557	1,921,074	3,102,764	4,582,738
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	1,010,527	1,670,644	2,804,256	4,807,820	7,560,886

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 3

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Rebuttal Schedule B-2
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Witness: Bourassa

Accumulated Amortization (A.A.)

Computation of CIAC Balances

	Amount Recorded	Unexpended Cash	CIAC Adjustments[1]	Amortizable Balance	Amortization Rate	Amortization[2]	Year	Total Amortization	Accumulated Amortization
Balance at 12/31/1997	$ -	$ -		$ -				-	-
Additions 1998	35,000								
Balance at 12/31/1998	$ 35,000	$ -		$ 35,000	2.50%	438	1998	438	438
Additions 1999	303,000								
Balance at 12/31/1999	$ 338,000	$ -		$ 338,000	2.50%	4,663	1999	4,663	5,100
Additions 2000	1,067,352								
Balance at 12/31/2000	$ 1,405,352	$ -		$ 1,405,352	2.50%	21,792	2000	21,792	26,892
Additions 2001	893,800								
Balance at 12/31/2001	$ 2,299,152	$ -		$ 2,299,152	2.50%	46,306	2001	46,306	73,198
Additions 2002	2,909,170								
Balance at 12/31/2002	$ 5,208,322	$ (1,565,914)		$ 3,642,408	2.50%	74,270	2002	74,270	147,468
Additions 2003	6,455,300								
Balance at 12/31/2003	$ 11,663,622	$ (1,957,166)		$ 9,706,456	2.50%	186,435	2003	186,435	333,902
Additions 2004	8,679,970								
Balance at 12/31/2004	$ 20,343,592	$ (5,054,436)		$ 15,289,156	2.50%	336,910	2004	336,910	670,812
Additions 2005	8,119,350								
Balance at 12/31/2005	$ 28,462,942	$ (3,479,372)		$ 24,983,570	2.50%	566,590	2005	566,590	1,237,402
Additions 2006	11,467,949								
Balance at 12/31/2006	$ 39,930,891	$ (2,449,164)		$ 37,481,727	2.50%	824,308	2006	824,308	2,061,710
Additions 2007	9,000,699								
Balance at 12/31/2007	$ 48,931,590	$ (16,505)		$ 48,915,085	2.50%	1,110,575	2007	1,110,575	3,172,285

Computed Balances	$ 48,915,085	$ 3,172,285
Balance per Direct Filing	48,915,085	2,907,181
Increase (Decrease) in Balance	$ (0)	$ 265,104
Adjustment to Balances	$ (0)	$ (265,104)
	3a	3b

[1] None
[2] Half-year Convention

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment 4

Exhibit
Rebuttal Schedule B-2
Page 6
Witness: Bourassa

Line No. 1 AIAC Adjustment (Plant indentified as not used and useful funded with AIAC)

Account No.	Description	2005 Plant Sewers Magma 2	2005 Plant Sewers Quail Run	2006 Collection Swrs Sewers Ironwood	Intentionally Left Blank	Intentionally Left Blank	Total
351	Organization						$ -
352	Franchises						-
353	Land and Land Rights						-
354	Structures and Improvements						-
355	Power Generation Equipment						-
360	Collection Sewers - Force			(889,407)			(889,407)
361	Collection Sewers - Gravity						-
362	Special Collecting Structures						-
363	Services to Customers						-
364	Flow Measuring Devices						-
365	Flow Measuring Installations						-
370	Receiving Wells						-
371	Pumping Equipment						-
375	Reuse T&D						-
380	Treatment and Disposal Equip.						-
381	Plant Sewers	(473,527)	(846,092)				(1,319,619)
382	Outfall Sewer Lines						-
389	Other Plant and Misc. Equip.						-
390	Office Furniture and Equipment						-
391	Transportation Equipment						-
393	Tools, Shop and Garage Equip.						-
394	Laboratory Equipment						-
395	Power Operated Equipment						-
398	Other TangiblePlant						-
							-
							-
							-
							-
	TOTALS	$ (473,527)	$ (846,092)	$ (889,407)	$ -	$ -	$ (2,209,026)

Increase (decrease) in Advances-in-aid of Construction $ (2,209,026)

Adjustment to Advances-in-aid of Construction $ (2,209,026)

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Computation of Working Capital

Exhibit
Rebuttal Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	770,982
3	Pumping Power (1/24 of Pumping Power)		12,926
4	Purchased Water (1/24 of Purchased Water)		-
5			
6			
7			
8			
9	Total Working Capital Allowance	$	783,909
10			
11			
12	Working Capital Requested	$	-
13			
14			
15	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
16	E-1	B-1	
17			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Income Statement

Exhibit
Rebuttal Schedule C-1
Page 1
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	Proforma Adjustments	Rebuttal Adjusted Results	Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,786,457	$ 65,351	$ 10,851,808	$ 2,326,532	$ 13,178,340
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,288,663	$ 65,351	$ 11,354,014	$ 2,326,532	$ 13,680,546
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	286,429	23,800	310,229		310,229
10	Purchased Power	688,557	26,003	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,826,240	(9,022)	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	231,593	(993)	230,600		230,600
21	Depreciation Expense	3,142,068	(26,746)	3,115,322		3,115,322
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	785,281	6,087	791,368		791,368
24	Income Tax	330,522	18,883	349,405	868,022	1,217,427
25	**Total Operating Expenses**	$ 10,696,172	$ 38,011	$ 10,734,183	$ 868,022	$ 11,602,206
26	**Operating Income**	$ 592,491	$ 27,340	$ 619,831	$ 1,458,510	$ 2,078,341
27	**Other Income (Expense)**					
28	Interest Income	-	-	-		-
29	Other income (loss)	-	-	-		-
30	Interest Expense	(42,710)	3,723	(38,986)		(38,986)
31	Other Expense	-	-	-		-
32				-		-
33	**Total Other Income (Expense)**	$ (42,710)	$ 3,723	$ (38,986)	$ -	$ (38,986)
34	**Net Profit (Loss)**	$ 549,781	$ 31,063	$ 580,845	$ 1,458,510	$ 2,039,354
35						
36	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
37	Rebuttal C-2				Rebuttal A-1	
38						

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Income Statement

Exhibit
Rebuttal Schedule C-1
Page 2
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	Proforma Adjustments 1 Depreciation	2 Property Taxes	3 Unrecorded Revenues	4 Sludge Removal	5 Purchased Power	6 Deferred Expense	7 Misc. Expense	8 Interest Sync.	9 Income Taxes	Rebuttal Adjusted Results	Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**											$ 10,851,808	$ 2,326,532	$ 13,178,340
2	Flat Rate Revenues	$ 10,786,457			65,351							-		-
3	Misc. Service Revenues	-										502,206		502,206
4	Other Wastewater Revenues	502,206												
5		$ 11,288,663	$ -	$ -	$ 65,351	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ 2,326,532	$ 13,680,546
6	**Operating Expenses**											$ -		$ -
7	Salaries and Wages	$ -										-		-
8	Purchased Wastewater Treatme	-										310,229		310,229
9	Sludge Removal Expense	286,429				23,800						714,560		714,560
10	Purchased Power	688,557					26,003					-		-
11	Fuel for Power Production	-										147,196		147,196
12	Chemicals	147,196										32,762		32,762
13	Materials and Supplies	32,762										4,817,218		4,817,218
14	Contractual Services	4,826,240						(9,022)				116,474		116,474
15	Repairs and Maintenance	116,474										48,151		48,151
16	Rents	48,151										-		-
17	Transportation Expenses	-										21,039		21,039
18	Insurance	21,039										33,333		33,333
19	Reg. Comm. Exp. - Rate Case	33,333										230,600		230,600
20	Miscellaneous Expense	231,593							(993)			3,115,322		3,115,322
21	Depreciation Expense	3,142,068	(26,746)									6,525		6,525
22	Taxes Other Than Income	6,525										791,368		791,368
23	Property Taxes	785,281		6,087							18,883	349,405	868,022	1,217,427
24	Income Tax	330,522												
25	*Total Operating Expenses*	$ 10,696,172	$ (26,746)	$ 6,087	$ -	$ 23,800	$ 26,003	$ (9,022)	$ (993)	$ -	$ 18,883	$ 10,734,183	$ 868,022	$ 11,602,206
26	**Operating Income**	$ 592,491	$ 26,746	$ (6,087)	$ 65,351	$ (23,800)	$ (26,003)	$ 9,022	$ 993	$ -	$ (18,883)	$ 619,831	$ 1,458,510	$ 2,078,341
27	**Other Income (Expense)**											-		-
28	Interest Income	-										-		-
29	Other income (loss)	-								3,723		(38,986)		(38,986)
30	Interest Expense	(42,710)										-		-
31	Other Expense	-										-		-
32		-												
33	Total Other Income (Expense)	$ (42,710)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,723	$ -	$ (38,986)	$ -	$ (38,986)
34	Net Profit (Loss)	$ 549,781	$ 26,746	$ (6,087)	$ 65,351	$ (23,800)	$ (26,003)	$ 9,022	$ 993	$ 3,723	$ (18,883)	$ 580,845	$ 1,458,510	$ 2,039,354
35														
36	SUPPORTING SCHEDULES:												RECAP SCHEDULES:	
37	*Rebuttal C-2*													
38														

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Rebuttal Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Unrecorded	Sludge	Purchased	Deferred	
2		Expense	Taxes	Revenues	Removal	Power	Expense	
3	Revenues			65,351				65,351
4								
5	Expenses	(26,746)	6,087		23,800	26,003	(9,022)	20,121
6								
7	Operating							
8	Income	26,746	(6,087)	65,351	(23,800)	(26,003)	9,022	45,230
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	26,746	(6,087)	65,351	(23,800)	(26,003)	9,022	45,230
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Misc.	Interest	Income	Intentionally	Intentionally	Intentionally	
21		Expense	Sync.	Taxes	Left Blank	Left Blank	Left Blank	
22	Revenues							65,351
23								
24	Expenses	(993)		18,883				38,011
25								
26	Operating							
27	Income	993	-	(18,883)	-	-	-	27,340
28								
29	Interest							
30	Expense		3,723					3,723
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	993	3,723	(18,883)	-	-	-	31,063
36								

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Rebuttal Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	**Account**		**Rebuttal Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,122,800	0.00%	-
8	354	Structures and Improvements	453,663	3.33%	15,107
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	20,396,993	2.00%	407,940
11	361	Collection Sewers - Gravity	23,217,488	2.00%	464,350
12	362	Special Collecting Structures	-	2.00%	-
13	363	Services to Customers	-	2.00%	-
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	7,489,901	12.50%	936,238
18	375	Reuse T&D	958,646	2.50%	23,966
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	64,483,259	5.00%	3,224,163
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 121,993,943		$ 5,115,323
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	1,021,108	5.00%	51,055
35			$ 1,021,108		$ 51,055
36					
37	Less: Amort. of CIAC		$ 48,915,085	4.1931%	$ (2,051,056)
38					
39	Total Depreciation Expense				$ 3,115,322
40					
41	Test Year Depreciation Expense				$ 3,142,068
42					
43	Increase (decrease) in Depreciation Expense				(26,746)
44					
45	Adjustment to Revenues and/or Expenses				$ (26,746)
46					
47	SUPPORTING SCHEDULES				
48	Rebuttal B-2, page 3				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Rebuttal Schedule C-2
Page 3
Witness: Bourassa

Line No.		
1	Property Taxes:	
2		
3	Adjusted Revenues in year ended 12/31/07	$ 11,354,014
4	Adjusted Revenues in year ended 12/31/07	11,354,014
5	Proposed Revenues	13,680,546
6	Average of three year's of revenue	$ 12,129,525
7	Average of three year's of revenue, times 2	$ 24,259,050
8	Add:	
9	Construction Work in Progess at 10%	$ -
10	Deduct:	
11	Book Value of Transportation Equipment	-
12		
13	Full Cash Value	$ 24,259,050
14	Assessment Ratio	23.0%
15	Assessed Value	5,579,581
16	Property Tax Rate	14.0380%
17		
18	Property Tax	783,260
19	Tax on Parcels	8,108
20		
21	Total Property Tax at Proposed Rates	$ 791,368
22	Property Taxes in the test year	785,281
23	Change in Property Taxes	$ 6,087
24		
25		
26	Adjustment to Revenues and/or Expenses	$ 6,087
27		
28		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Rebuttal Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Unrecorded Revenues (Oasis Golf Course)		
2			
3			
4	Unrecorded Revenues (Oasis Golf Course)	$	65,351
5			
6	Increase (decrease) in Metered Revenues	$	65,351
7			
8			
9	Adjustment to Revenues and/or Expenses	$	65,351
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	REFERENCE		
20	Staff Adj. #1 Schedule JMM WW-15 ; RUCO Adj #3 Schedule RLM-8		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 4

Exhibit
Rebuttal Schedule C-2
Page 5
Witness: Bourassa

Line No.			
1	Sludge Removal Expense		
2			
3			
4	Remove 2008 Sludge Removal Expense recorded in 2007	$	(7,688)
5	Add 2007 Sludge Removal Expense recorded in 2008		31,488
6			
7	Increase (decrease) in Sludge Removal Expense	$	23,800
8			
9			
10			
11			
12			
13			
14			
15	Adjustment to Revenue and/or Expense	$	23,800
16			
17			
18			
19	REFERENCE		
20	Staff Adj. # 2 Schedule JMM WW-16		
21			
22	SUPPORTING SCHEDULE		
23	Rebuttal C-2, page 5.1		
24			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 4

Exhibit
Rebuttal Schedule C-2
Page 5.1
Witness: Bourassa

Line No.					
1	2007 Sludge Removal Expense Recorded in 2008				
2					
3	**Date**	**Reference**	**Journa**	**Vendor/Description**	**Amount**
4	1/1/2008	67668	PJ	CT ENVIRONMENTAL SERVICES - Bin spotting 11/6/07	$ 576.61
5	1/1/2008	67669	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 11/26/07	681.96
6	1/1/2008	113007	PJ	CT ENVIRONMENTAL SERVICES - Transprot of bin	553.56
7	1/1/2008	67671	PJ	CT ENVIRONMENTAL SERVICES - Transport of Bin	553.56
8	1/1/2008	67672	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	430.85
9	1/1/2008	67673	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 11/29/07	410.85
10	1/1/2008	67674	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	330.79
11	1/1/2008	67675	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	456.53
12	1/1/2008	67676	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 11/29/07	702.21
13	1/1/2008	67677	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 11/30/07	727.89
14	1/1/2008	007925	PJ	APACHE JUNCTION LANDFILL - Sludge removal 12/7/07-12/31/07	4,807.48
15	1/1/2008	63100	PJ	LIQUID ENVIRONMENTAL SOLUTIONS - Sludge removal	310.00
16	1/1/2008	68074	PJ	CT ENVIRONMENTAL SERVICES - Onsite shuttling 12/26/07	437.23
17	1/1/2008	68073	PJ	CT ENVIRONMENTAL SERVICES - Bin service 12/5/07-12/31/07	316.00
18	1/1/2008	68072	PJ	CT ENVIRONMENTAL SERVICES - Bin Service 11/12/07- 12/31/07	796.61
19	1/1/2008	68071	PJ	CT ENVIRONMENTAL SERVICES - Bin spotting 12/26/07	362.05
20	1/1/2008	68070	PJ	CT ENVIRONMENTAL SERVICES - transport of bin 12/28/07	576.28
21	1/1/2008	68069	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/31/07	628.42
22	1/1/2008	68068	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/31/07	452.93
23	1/1/2008	68067	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/29/07	846.75
24	1/1/2008	68066	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/28/07	452.93
25	1/1/2008	68065	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/27/07	472.93
26	1/1/2008	68064	PJ	CT ENVIRONMENTAL SERVICES - transport of bin 12/27/07	402.60
27	1/1/2008	68063	PJ	CT ENVIRONMENTAL SERVICES - transport of bin 12/26/07	578.75
28	1/1/2008	68062	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/24/07	427.77
29	1/1/2008	68061	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/22/07	626.38
30	1/1/2008	68060	PJ	CT ENVIRONMENTAL SERVICES - transport of bin 12/21/07	540.06
31	1/1/2008	68059	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	514.79
32	1/1/2008	68058	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/20/07	480.06
33	1/1/2008	68057	PJ	CT ENVIRONMENTAL SERVICES - transport of bin	353.72
34	1/1/2008	68056	PJ	CT ENVIRONMENTAL SERVICES - transport of bin 12/19/07	656.91
35	1/1/2008	68055	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	379.00
36	1/1/2008	68054	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/18/07	497.72
37	1/1/2008	68053	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/18/07	863.25
38	1/1/2008	68052	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/17/07	635.85
39	1/1/2008	68051	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	631.33
40	1/1/2008	68050	PJ	CT ENVIRONMENTAL SERVICES - transport of bin	636.81
41	1/1/2008	68049	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	594.92
42	1/1/2008	68048	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/13/07	483.98
43	1/1/2008	68047	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	662.27
44	1/1/2008	68046	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/11/07	447.55
45	1/1/2008	68045	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/10/07	518.50
46	1/1/2008	68044	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/7/07	557.09
47	1/1/2008	68043	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/07/07	434.79
48	1/1/2008	68042	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/6/07	557.09
49	1/1/2008	68041	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/6/07	511.50
50	1/1/2008	68040	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/5/07	537.09
51	1/1/2008	68039	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/4/07	505.94
52	1/1/2008	68038	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin	485.94
53	1/1/2008	68037	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/3/07	602.65
54	1/1/2008	68036	PJ	CT ENVIRONMENTAL SERVICES - Transport of bin 12/3/07	478.79
55					$ 31,488
56					
57					

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Rebuttal Schedule C-2
Page 6
Witness: Bourassa

Line No.		
1	Purchased Power Expense	
2		
3		
4	Credit refunds from SRP recorded in test year	$ 26,003
5		
6		
7	Increase (decrease) in Purchased Power	$ 26,003
8		
9		
10		
11	Adjustment to Revenue and/or Expense	$ 26,003
12		
13		
14		
15		
16	REFERENCE	
17	Staff Adj. #34 Schedule JMM WW-17	
18		
19		
20		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Rebuttal Schedule C-2
Page 7
Witness: Bourassa

Line No.			
1	Outside Services		
2			
3			
4	Remove outside services expense	$	(9,022)
5			
6			
7	Increase (decrease) in Outside Services	$	(9,022)
8			
9			
10			
11	Adjustment to Revenue and/or Expense	$	(9,022)
12			
13			
14			
15			
16	REFERENCE		
17	Staff Adj. # 4 Schedule JMM WW-18		
18			
19			
20			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Rebuttal Schedule C-2
Page 8
Witness: Bourassa

Line No.		
1	Miscellaneous Expenses	
2		
3		
4	Remove unncessary expenses	$ (993)
5		
6		
7	Increase (decrease) in Misc. Expense	$ (993)
8		
9		
10		
11	Adjustment to Revenue and/or Expense	$ (993)
12		
13		
14		
15		
16	REFERENCE	
17	Staff Adj. # 5 Schedule JMM WW-19	
18		
19		
20		
21		
22		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No.				
1	Interest Synchronization			
2				
3				
4	Fair Value Rate Base	$ 17,479,735		
5	Weighted Cost of Debt (from D-1)	0.22%		
6	Interest Expense		$	38,986
7				
8	Interest Expense Per Direct Filing		$	42,710
9				
10	Increase (decrease) in Interest Expense			(3,723)
11				
12				
13				
14	Adjustment to Revenue and/or Expense		$	3,723
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.		Adjusted Test year		Adjusted With Rate Increase	
5	Taxable Income	$ 936,500		$ 3,263,032	
9	Income Before Taxes	$ 936,500		$ 3,263,032	
11	Arizona Income Before Taxes	$ 936,500		$ 3,263,032	
14	1 **Less Than 10,000**	-		-	
15	2 **Less Than 25,000**	-		-	
16	3 **Less Than $50,000**	-		-	
17	4 **Less Than $150,000**	-		-	
18	5 **Over $150,000**	41,478		148,142	
19	Less Arizona Income Tax	$ 41,478		$ 148,142	
20	Effective Arizona Tax Rate	4.4%		4.5%	
22	Arizona Taxable Income	895,022		3,114,890	
23	Arizona Income Taxes	41,478		148,142	
25	Federal Income Before Taxes	936,500		3,263,032	
27	Less Arizona Income Taxes	41,478		148,142	
29	Federal Taxable Income	895,022		3,114,890	
33	FEDERAL INCOME TAXES:				
34	10% BRACKET	783		783	
35	15% BRACKET	3,604		3,604	
36	25% BRACKET	11,313		11,313	
37	28% BRACKET	23,450	Federal	23,450	Federal
38	33% BRACKET	62,321	Effective	62,321	Effective
39	35% BRACKET	190,863	Tax	967,817	Tax
40			Rate		Rate
41	Federal Income Taxes	$ 292,332	31.22%	$ 1,069,286	32.77%
44	Total Income Tax	$ 333,810		$ 1,217,427	
46	Overall Tax Rate	35.64%		37.31%	
48	Income Tax at Proposed Rates Effective Rate	$ 349,405			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Computation of Gross Revenue Conversion Factor

Exhibit
Rebuttal Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	32.77%
2		
3	State Income Taxes	4.54%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	37.31%
9		
10	Operating Income % = 100% - Tax Percentage	62.69%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.5951
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Rebuttal 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	$ 9,908,899	$ 12,052,824	$ 2,143,925	21.64%	98.18%	98.24%
2	1 Inch	Residential	45,374	55,190	9,816	21.63%	0.45%	0.45%
3	1.5 Inch	Residential	-	-	-	0.00%	0.00%	0.00%
4	2 Inch	Residential	-	-	-	0.00%	0.00%	0.00%
5	3 Inch	Residential	1,540	1,873	333	21.64%	0.02%	0.02%
6								
7		Subtotal	9,955,813	12,109,887	2,154,074	21.64%	98.65%	98.70%
8								
9	3/4 Inch	Commercial	$ 2,079	$ 2,529	450	21.64%	0.02%	0.02%
10	1 Inch	Commercial	3,087	3,755	668	21.63%	0.03%	0.03%
11	1.5 Inch	Commercial	22,428	27,280	4,852	21.63%	0.22%	0.22%
12	2 Inch	Commercial	30,856	37,532	6,676	21.64%	0.31%	0.31%
13	3 Inch	Commercial	4,620	5,620	1,000	21.64%	0.05%	0.05%
14	4 Inch	Commercial	17,640	21,457	3,817	21.64%	0.17%	0.17%
15								
16		Subtotal	$ 80,710	$ 98,173	$ 17,463	21.64%	0.80%	0.80%
17								
18	3/4 Inch	Public Authority	$ 462	$ 562	$ 100	21.64%	0.00%	0.00%
19	1 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
20	1.5 Inch	Public Authority	-	-	-	0.00%	0.00%	0.00%
21	2 Inch	Public Authority	8,932	10,864	1,932	21.64%	0.09%	0.09%
22	3 Inch	Public Authority	4,620	5,620	1,000	21.64%	0.05%	0.05%
23	4 Inch	Public Authority	8,820	10,729	1,909	21.64%	0.09%	0.09%
24								
25		Subtotal	$ 22,834	$ 27,775	4,941	21.64%	0.23%	0.23%
26								
27	6 Inch	Effluent	$ 33,163	$ 33,163	-	0.00%	0.33%	0.27%
28								
29								
30								
31		Subtotal	$ 33,163	$ 33,163	-	0.00%	0.33%	0.27%
32								
33	Total Revenues Before Annualization		$ 10,092,520	$ 12,268,998	$ 2,176,478	21.57%	100.00%	100.00%
34								

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Rebuttal 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		Schedule Number
1				Revenue Annualization					
2									
5	3/4 Inch	Residential	$ 681,989	$ 829,547	147,558	21.64%	17,714		C-2, P7.1
6	1 Inch	Residential	3,430	4,172	742	21.63%	70		C-2, P7.2
7	1.5 Inch	Residential	-	-	-	0.00%	-		-
8	2 Inch	Residential	-	-	-	0.00%	-		C-2, P7.3
9	3 Inch	Residential	3,080	3,746	666	21.64%	8		C-2, P7.4
10									
11		Subtotal	$ 688,499	$ 837,465	148,966	21.64%	17,792		
12									
13	3/4 Inch	Commercial	$ 231	$ 281	50	21.64%	6		C-2, P7.5
14	1 Inch	Commercial	441	536	95	21.63%	9		C-2, P7.6
15	1.5 Inch	Commercial	(2,772)	(3,372)	(600)	0.00%	(44)		C-2, P7.7
16	2 Inch	Commercial	5,684	6,914	1,230	21.64%	56		C-2, P7.8
17	3 Inch	Commercial	-	-	-	0.00%	-		C-2, P7.9
18	4 Inch	Commercial	-	-	-	0.00%	-		C-2, P7.10
19					-				
20		Subtotal	$ 3,584	$ 4,359	298,708	8334.48%	27		
21									
22	3/4 Inch	Public Authority	$ -	$ -	-	0.00%	-		C-2, P7.11
23	1 Inch	Public Authority	$ -	$ -	-	0.00%	-		C-2, P7.12
24	1.5 Inch	Public Authority	$ -	$ -	-	0.00%	-		C-2, P7.13
25	2 Inch	Public Authority	$ 812	$ 988	176	21.64%	-		C-2, P7.14
26	3 Inch	Public Authority	$ -	$ -	-	0.00%	-		C-2, P7.15
27	4 Inch	Public Authority	$ -	$ -	-	0.00%	-		
28									
29		Subtotal	$ 812	$ 988	176	21.64%	-		
30									
31									
32	6 Inch	Effluent	65,351	65,351	-	0.00%	-	C-2 Adj. #3	
33									
34									
35									
36		Subtotal	$ 65,351	$ 65,351		0.00%	-		
37									
38	Total Revenue Annualization		$ 758,246	$ 908,163	$ 447,674	59.04%	17,819		
39									

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Customer Summary

Exhibit
Rebuttal Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2007	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	21,448	$ 38.50	$ 46.83	$ 8.33	21.64%
2	1 Inch	Residential	77	49.00	59.60	10.60	21.63%
3	1.5 Inch	Residential	-	-	-	-	0.00%
4	2 Inch	Residential	-	-	-	-	0.00%
5	3 Inch	Residential	0	385.00	468.31	83.31	21.64%
6		Subtotal	21,525				
7							
8	3/4 Inch	Commercial	5	$ 38.50	$ 46.83	8.33	21.64%
9	1 Inch	Commercial	5	49.00	59.60	10.60	21.63%
10	1.5 Inch	Commercial	30	63.00	76.63	13.63	21.63%
11	2 Inch	Commercial	25	101.50	123.46	21.96	21.64%
12	3 Inch	Commercial	1	385.00	468.31	83.31	21.64%
13	4 Inch	Commercial	2	735.00	894.05	159.05	21.64%
14		Subtotal	68				
15							
16	3/4 Inch	Public Authority	1	$ -	$ -	$ -	0.00%
17	1 Inch	Public Authority	-	-	-	-	0.00%
18	1.5 Inch	Public Authority	-	-	-	-	0.00%
19	2 Inch	Public Authority	-	102	123	21.96	21.64%
20	3 Inch	Public Authority	1	385	468	83.31	21.64%
21	4 Inch	Public Authority	1	735	894	159.05	21.64%
22		Subtotal	3				
23							
24							
25		Total	21,596				
26							

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

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Customer Summary

Exhibit
Rebuttal Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2007	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	21,448	$ 38.50	$ 46.83	$ 8.33	21.64%
2	1 Inch	Residential	77	49.00	59.60	10.60	21.63%
3	1.5 Inch	Residential	-	-	-	-	0.00%
4	2 Inch	Residential	-	-	-	-	0.00%
5	3 Inch	Residential	0	385.00	468.31	83.31	21.64%
6		Subtotal	21,525				
7							
8	3/4 Inch	Commercial	5	$ 38.50	$ 46.83	8.33	21.64%
9	1 Inch	Commercial	5	49.00	59.60	10.60	21.63%
10	1.5 Inch	Commercial	30	63.00	76.63	13.63	21.63%
11	2 Inch	Commercial	25	101.50	123.46	21.96	21.64%
12	3 Inch	Commercial	1	385.00	468.31	83.31	21.64%
13	4 Inch	Commercial	2	735.00	894.05	159.05	21.64%
14		Subtotal	68				
15							
16	3/4 Inch	Public Authority	1	$ -	$ -	$ -	0.00%
17	1 Inch	Public Authority	-	-	-	-	0.00%
18	1.5 Inch	Public Authority	-	-	-	-	0.00%
19	2 Inch	Public Authority	-	102	123	21.96	21.64%
20	3 Inch	Public Authority	1	385	468	83.31	21.64%
21	4 Inch	Public Authority	1	735	894	159.05	21.64%
22		Subtotal	3				
23							
24							
25		Total	21,596				
26							

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

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2006
Present and Proposed Rates

Exhibit
Rebuttal 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	5/8 Inch		$	35.00	$	42.57	$	7.57	21.63%
3	3/4 Inch			38.50		46.83		8.33	21.64%
4	1 Inch			49.00		59.60		10.60	21.63%
5	1 1/2 Inch			63.00		76.63		13.63	21.63%
6	2 Inch			101.50		123.46		21.96	21.64%
7	3 Inch			385.00		468.31		83.31	21.64%
8	4 Inch			735.00		894.05		159.05	21.64%
9	6 Inch			1,015.00		1,234.65		219.65	21.64%
10	8 Inch			N/T		1,561.00			
11	10 Inch			N/T		2,497.60			
12									
13	Effluent	per 1000 gallons	$	0.62	$	0.62		-	0.00%
14		per acre foot	$	200.00	$	200.00		-	0.00%
15									

Johnson Utilities - Wastewater Division
Changes in Representative Rate Schedules
Test Year Ended December 31, 2007

Exhibit
Schedule H-3
Page 2
Witness: Bourassa
REVISED

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 25.00	$ 25.00
2	Establishment (After Hours)	$ 40.00	$ 40.00
3	Deposit Requirement (Residential)	(a)	(a)
4	Deposit Requirement (Non Residential Meter)	(a)	(a)
5	Deposit Interest	(b)	(b)
6	Re-Establishment (With-in 12 Months)	(c)	(c)
7	Re-Establishment (After Hours)	(c)	(c)
8	NSF Check	$ 15.00	$ 25.00
9	Deferred Payment, Per Month	1.50%	1.50%
10	After hours service charge, per Rule R14-2-603D	Refer to	Refer to
11		Above	Above
12		Charges	Charges
13	Late Charge per month	1.5%	1.5%
14	Service Line Connection Charge	$ 350.00	$ 350.00
15	Main Extension Tariff, per Rule R14-2-606B	Cost	Cost
16	except refunds shall be based upon five percent (5%) of		
17	gross revenues from bonafide customers,		
18	until all advances are fully refunded to Developer.		
19	Off-site Facilities Hook-up Fee (See H-3, page 3)	(d)	(d)
20			
21			

22 (a) Residential - two times the estimated average monthly bill. Non-residential - two and one-half times the estimated
23 maximum monthly bill.
24 (b) Interest per Rule R14-2-603(B).
25 (c) Minimum charge times number of full months off the system. per Rule R14-2-603(B).
26 (d) New water installations. May be assessed only once per parcel, service connection, or lot within a sub-
27 division. Purpose is to equitably apportion the costs of constructing additional off-site facilities to provide
28 water production, delivery, storage, and presssure among all new service connections.
29 (e) New wastewater installations. May be assessed only once per parcel, service connection, or lot within a sub-
30 division.
31
32
33 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM
34 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE
35 TAX. PER COMMISSION RULE 14-2-608D(5).
36 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,
37 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.
38
39 All advances and/or contributions are to include labor, materials and parts, overheads and all applicable taxes.
40 including all gross-up taxes, if applicable.

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Hook-Up Fees

Exhibit
Rebuttal Schedule H-3
Page 3
Witness: Bourassa

Line No.		Present Charge	Proposed Charge
1			
2	**Off-site Facilities Hook-up Fee**		
3			
4			
5	Lateral Service		
6	4 Inch	$ 1,000	$ 1,000
7	6 Inch	2,000	2,000
8	8 Inch or greater	4,000	4,000
9			
10			
11			
12			
13			
14			
15			
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BEFORE THE ARIZONA CORPORATION COMMISSION

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AZ CORP COMMISSION
DOCKET CONTROL

COMMISSIONERS

KRISTIN K. MAYES, Chairman
GARY PIERCE
PAUL NEWMAN
SANDRA D. KENNEDY
BOB STUMP

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC, DBA JOHNSON UTILITIES COMPANY FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA.	DOCKET NO. WS-02987A-08-0180 **JOHNSON UTILITIES, LLC'S NOTICE OF FILING SUPPLEMENTAL REBUTTAL TESTIMONY**

Johnson Utilities, LLC hereby files the Supplemental Rebuttal Testimony of Thomas J. Bourassa.

RESPECTFULLY SUBMITTED this 24th day of March, 2009.

SNELL & WILMER L.L.P.

By Jeffrey W. Crockett

Jeffrey W. Crockett
Bradley S. Carroll
One Arizona Center
400 E. Van Buren
Phoenix, AZ 85004-2202
Attorneys for Johnson Utilities, LLC

...

...

Snell & Wilmer L.L.P.
LAW OFFICES
One Arizona Center, 400 E. Van Buren
Phoenix, Arizona 85004-2202
(602) 382-6000

EXHIBIT A3 ADMITTED

Snell & Wilmer
L.L.P.
LAW OFFICES
One Arizona Center, 400 E. Van Buren
Phoenix, Arizona 85004-2202
(602) 382-6000

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II. THERE IS NO BASIS TO REQUIRE JOHNSON UTILITIES TO IMMEDIATELY REDUCE ITS RATES AND MAKE REFUNDS. 2

III. JOHNSON UTILITIES HAS NOT ILLEGALLY COLLECTED SUPERFUND TAXES 5

IV. THERE IS NO BASIS FOR EXCLUDING JOHNSON UTILITIES' PECAN WASTEWATER TREATMENT PLANT FROM RATE BASE 6

V. THERE IS NO BASIS OR PRECEDENT TO PENALIZE JOHNSON UTILITIES WITH A REDUCED RETURN ON EQUITY 7

Snell & Wilmer
L.L.P.
LAW OFFICES
One Arizona Center, 400 E. Van Buren
Phoenix, Arizona 85004-2202
(602) 382-6000

EXHIBITS

Exhibit A: **Response to Johnson Utilities Data Request No. JU 4.22**

Snell & Wilmer
L.L.P.
LAW OFFICES
One Arizona Center, 400 E. Van Buren
Phoenix, Arizona 85004-2202
(602) 382-6000

I. INTRODUCTION.

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. HAVE YOU PREVIOUSLY SUBMITTED PRE-FILED TESTIMONY IN THIS CASE?

A. Yes. I submitted direct testimony in support of the initial application of Johnson Utilities, L.L.C., ("Johnson Utilities" or the "Company") in this docket filed March 31, 2008, and rebuttal testimony (Volumes I-III) dated March 9, 2009.

Q. WHAT IS THE PURPOSE OF THIS SUPPLEMENTAL REBUTTAL TESTIMONY?

A. The purpose of my supplemental rebuttal testimony is to address specific issues raised by Revised Direct Testimony of Swing First Golf ("SFG") witness Sonn Rowell dated March 2, 2009 (the "Rowell Revised Direct Testimony"). In particular, I will address the following recommendations made by Ms. Rowell:[1]

(1) Johnson Utilities should be required to immediately reduce its water rates and make refunds;

(2) Johnson Utilities should be required to refund, in cash not credits, its Superfund tax collections;

(3) Johnson Utilities' Pecan Wastewater Treatment Plant ("Pecan WWTP") should not be included in rate base; and

(4) Johnson Utilities should be "penalized" with a reduced return on equity.

. . . .

. . . .

. . . .

[1] *See* Rowell Revised Direct Testimony at 9.

II. THERE IS NO BASIS TO REQUIRE JOHNSON UTILITIES TO IMMEDIATELY REDUCE ITS RATES AND MAKE REFUNDS.

Q. DO YOU AGREE WITH MS. ROWELL'S RECOMMENDATION THAT JOHNSON UTILITIES SHOULD BE REQUIRED TO IMMEDIATELY REDUCE ITS WATERS RATES AND MAKE REFUNDS TO CUSTOMERS?

A. No. Ms. Rowell bases her recommendation on a claim that Johnson Utilities should have filed a general rate case by May 1, 2007, using a 2006 test year, as originally ordered by the Commission in Decision 68235. Ms. Rowell concludes that the Company's alleged delay in filing a rate case resulted in the Company "substantially over-earning."[2] Ms. Rowell argues that the alleged "unauthorized" delay in the Company's filing must have benefited the Company to the detriment of its customers.[3]

Ms. Rowell's recommendation is flawed for several reasons. First, Johnson Utilities received authorization to file its rate case by March 31, 2008, using a 2007 test year in a letter from the Arizona Corporation Commission's Chief Counsel to the Company dated September 18, 2008. Moreover, the Commission's Utilities Division accepted the filing and found the rate case application sufficient in a letter dated August 1, 2008. This case has proceeded forward with the 2007 test year.

Second, Ms. Rowell bases her claim that Johnson Utilities is "over-earning" on the Company's initial application using a 2007 test year.[4] However, Johnson Utilities' initial application actually shows that the Company is not over-earning. Per the initial application,[5] Johnson Utilities requested a decrease in water

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[2] *Id.* at 12.
[3] *Id.*
[4] *Id.*
[5] Direct Schedule A-1 for water division and wastewater division.

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revenues of approximately $2.23 million[6] and an increase in wastewater revenues of approximately $2.24 million, for a net increase in combined revenues of approximately $10,000 ($2.24 million increase for wastewater division minus $2.23 million decrease for water division). In other words, the Company's application showed that the wastewater division was "under-earning" and the water division was "over-earning." Overall, however, the Company was not over-earning but was slightly under-earning.

Q. WAS THE BULK OF THE DECREASE IN WATER RENENUES BASED UPON THE COMPANY'S PROPOSAL THAT THE CENTRAL ARIZONA GROUNDWATER REPLENISHMENT DISTRICT TAX BE EXCLUDED FROM OPERATING EXPENSES AND INSTEAD RECOVERED AS A PASS-THROUGH TAX ON CUSTOMER BILLS?

A. Yes. Johnson Utilities proposed to remove nearly $1.3 million of Central Arizona Ground Water Replenishment District ("CAGRD") tax from operating expenses, thereby lowering the revenue requirement.[7] However, the Company proposed that the $1.3 million in CAGRD taxes be collected like a sales tax, as a pass-though on customer bills. In other words, the customer bill would have remained the same for this particular cost. In reality, the net water revenue decrease was really less than $1 million ($2.23 million minus $1.3 million). Thus, based on the Company's initial filing, and considering the proposed CAGRD tax pass-through, Johnson Utilities was under-earning (not over-earning) by over $1.29 million ($2.39 million increase for wastewater division less $1 million net decrease for water division).

[6] The water application proposed removal of nearly $1.3 million for Central Arizona Ground Water District Tax which the Company proposed to be recovered as a pass-though. The actual proposed decrease in water rates was less than $1 million.

[7] See Direct Testimony of Thomas J. Bourassa at 10 and Direct Schedule C-1 for the water division.

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Q. BASED ON THE COMPANY'S REBUTTAL FILING IN MARCH 2009, WAS JOHNSON UTILITIES STILL UNDER-EARNING IN 2007?

A. Yes. Johnson Utilities was under-earning by approximately $750,000 based on its rebuttal filing. Per the Company's rebuttal filing, the proposed wastewater revenue increase is approximately $2.33 million and the proposed water revenue decrease is approximately $2.88 million.[8] The Company is continuing to propose the CAGRD tax pass-through of approximately $1.3 million, so the net water division decrease proposed in the rebuttal filing is approximately $1.58 million ($2.88 million minus $1.3 million). Thus, the overall increase in revenues the Company is seeking is approximately $750,000 ($2.33 million increase for the wastewater division less $1.58 million net decrease for the water division).

A third problem with Ms. Rowell's recommendation is that it constitutes retroactive ratemaking which is not part any regulatory framework of which I am aware. If we are to take Ms. Rowell's refund recommendation to its logical conclusion, the Commission should first calculate a refund of approximately $1.58 million to water customers and charge wastewater customers an additional $2.33 million for 2007. The analysis should also be extended out to 2008 and part of 2009 to make sure the Company and/or ratepayers are made whole. And, to carry this logic out to its full conclusion, the Commission should also need to go back to 1998 and perform the same analysis. This, of course, would be nonsense.

Q. PLEASE EXPLAIN WHY RETROACTIVE RATE MAKING IS NOT APPROPRIATE.

A. In Arizona, utilities are authorized the opportunity to earn a fair rate of return on the fair value of property plant and equipment used to provide service to its customers. The return and the value to which it is applied are set <u>at the time of inquiry</u>. The authorized return is not guaranteed. Because the authorized return is not guaranteed there is no basis to retroactively go back and allow a utility to

[8] See Rebuttal Schedule A-1 for water division and wastewater division.

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recover shortfalls in earnings, and conversely, take back earnings above the authorized return. This is how rate regulation works. As a former member of the Commission's Utilities Division Staff, Ms. Rowell should know this well.

Fourth, besides engaging in retroactive ratemaking, Ms. Rowell has no basis to make any claim of over-earning (or under-earning for that matter) because she did not perform any analysis of any prior year, including 2006, to provide a basis for such a claim. (*See*, Response to Johnson Utilities Data Request No. JU 4.22, attached hereto as Exhibit A). While Ms. Rowell's summary assessment that Johnson Utilities over-earned in 2007 is clearly erroneous, as I discussed above, she cannot make any valid assertions about over-earning or under-earning in a prior year without analyzing the Company's rate base, revenue and expenses, and the required return on equity for each of the previous years. Based upon her own admission as set forth in the data response cited above, Ms. Rowell never conducted such an analysis.

III. JOHNSON UTILITIES HAS NOT ILLEGALLY COLLECTED SUPERFUND TAXES.

Q. DO YOU AGREE WITH MS. ROWELL'S RECOMMENDATION THAT THE JOHNSON UTILITIES BE REQUIRED TO REFUND SUPERFUND TAX COLLECTIONS?

A. No. The Superfund tax to which Ms. Rowell refers[9] is a municipal water delivery system tax and it applies to businesses distributing or selling potable water. The Superfund tax is levied at the rate of 0.65% of one cent for each 1,000 gallons of water delivered. For example, the tax on 100,000 gallons of water is $0.65. The tax on municipal water delivery is reported on the Arizona Transaction Privilege Tax Form TPT-1 under Business Class Code 041. The statutes governing municipal water delivery systems are found at A.R.S., Title 42, Chapter 5, Article 7. Additional guidance on this tax can be found in the Arizona Department of

[9] Rowell Revised Direct Testimony at 12.

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Revenue Transaction Privilege Tax Ruling TPR 93-20. In short, the Superfund Tax is a transaction privilege sales tax and it's recovery and treatment is covered under Arizona Administrative Code R14-2-209(D)(5). This rule allows a utility to collect from its customers a proportionate share of <u>any</u> privilege, sales or use tax.

In my experience, all water utilities collect this tax as a pass-through tax on customer bills, just like all other sales taxes. In fact, this is the first time I have encountered any party to a rate case challenging the collection of this tax from customers. This tax has been in effect for as long as I can remember, and Ms. Rowell, being a former Staff member, should know this.

IV. THERE IS NO BASIS OR PRECEDENT FOR EXCLUDING JOHNSON UTILITIES' PECAN WASTEWATER TREATMENT PLANT FROM RATE BASE BECAUSE OF OUTSTANDING NOVS.

Q. DO YOU AGREE WITH MS. ROWELL'S RECOMMENDATION THAT THE PECAN WWTP SHOULD NOT BE INCLUDED IN RATE BASE?

A. No. The basis for Ms. Rowell's recommendation is that Johnson Utilities has outstanding Notices of Violation ("NOV") from the Arizona Department of Environmental Quality ("ADEQ") pertaining to the Pecan WWTP.[10] However, this is not the standard for exclusion or inclusion of plant in rate base. The standard is whether the plant is "used and useful." In this case, Utilities Division Staff has clearly found the Pecan WWTP to be used and useful.[11] In my experience, outstanding NOVs have resulted in delays in implementing new rates, but have never been used as the basis for excluding plant from rate base, particularly when the plant was found to be used and useful. As I understand the status of the NOVs on the Pecan WWTP, Johnson Utilities has completed all required action items and submitted all required confirming information to ADEQ and is only awaiting formal closure of the NOVs.[12]

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[10] *Id.*
[11] *See* Direct Testimony of Marlin Scott Jr. at 32.
[12] *See* Pre-Filed Supplemental Rebuttal Testimony of Brian Tompsett at 6.

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V. THERE IS NO BASIS OR PRECEDENT FOR PENALIZING A UTILITY WITH A REDUCED RETURN ON EQUITY.

Q. DO YOU AGREE WITH MS. ROWELL'S RECOMMENDATION THAT THE COMMISION SHOULD PENALIZE JOHNSON UTILITIES WITH A REDUCED RETURN ON EQUITY.

A. No. Ms. Rowell recommends that the Commission should penalize Johnson Utilities by reducing its return on equity.[13] In my experience, I have never seen the Commission lower a return on equity to punish a utility. Nor, for that matter, have I ever seen the Commission increase a return on equity to reward a utility for good behavior. Such practices would be highly subjective, impossible to quantify, and would lead to inconsistent treatment of both investors and ratepayers. While I am not an attorney, I believe that lowering a utility's return on equity as a penalty would violate the longstanding standards set forth in *Bluefield Water Works* and *Hope Natural Gas*. Those landmark Supreme Court rulings established the basic criteria applicable to determining a fair and reasonable rate of return. In short, a utility's authorized rate of return should satisfy the following:

(1) The rate of return should be commensurate with returns on investments in other enterprises having corresponding risk;

(2) The return should be sufficient to ensure confidence in the financial integrity of the utility and to maintain and support the utility's credit; and

(3) The return should enable the utility to attract capital necessary for the proper discharge of its duties.

As I stated above, Ms. Rowell has not conducted any financial analysis of any kind and therefore has no basis to opine on what rate the Commission should authorize for a return on equity for Johnson Utilities.

[13] Rowell Revised Direct Testimony at 14.

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Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

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EXHIBIT A

SWING FIRST GOLF, LLC
RESPONSES TO
JOHNSON UTILITIES' FOURTH SET OF DATA REQUESTS
DOCKET WS-02987A-08-0180
MARCH 11, 2009
(RATE CASE)

JU 4.22 On page 8 of her Revised Direct Testimony (lines 10-11), Ms. Rowell testifies that "Utility's water business was significantly overearning." With regard to this testimony, please answer the following questions:

(a) What is the authorized rate of return for Johnson Utilities?

(b) Provide the Commission decision number which established the authorized rate of return for Johnson Utilities.

(c) Has Ms. Rowell performed an earnings analysis for Johnson Utilities? If so, provide a copy of the earnings analysis and any work papers which support the analysis.

Response Provided by Sonn Rowell

(a) I do not believe JU has a Commission authorized (set) rate of return. JU is still charging rates set in the granting of the original CC&N, and back then, the ACC did not set a rate of return during the CC&N process.
(b) Not applicable.
(c) No.