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AZ CORP COMMISSION
DOCKET CONTROL

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, 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' NOTICE OF FILING CLOSING SCHEDULES**

Johnson Utilities Inc. hereby files its Final Post-hearing Schedules in the above-referenced matter.

RESPECTFULLY SUBMITTED this 30th day of October, 2009.

SNELL & WILMER L.L.P.

By _____
Jeffrey W. Crockett
Robert Metli
One Arizona Center
400 E. Van Buren
Phoenix, AZ 85004-2202
Attorneys for Johnson Utilities, LLC

ORIGINAL and 13 copies filed this 30th day of October 2009, with:

Docket Control
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85004

Arizona Corporation Commission
DOCKETED
OCT 30 2009
DOCKETED BY

COPIES of the foregoing hand-delivered this 30th day of October, 2009, to:

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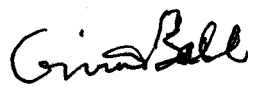

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JOHNSON UTILITIES CO.
FINAL COST OF CAPITAL
D SCHEDULES

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Summary of Cost of Capital

Exhibit D-1
Final 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:								RECAP SCHEDULES:
16	Final D-2								
17	Final D-3								
18	Final D-4								
19									
20									
21									
22									
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29									
30									
31									
32									
33									
34									
35									

Johnson Utilities, LLC
Test Year Ended December 31, 2007
Cost of Long Term Debt

Exhibit D-1
Final 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
Final 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					Final D-1		
19							
20							

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

Exhibit D-1
Final 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		Final D-1
19		
20		

Johnson Utilities, LLC
Summary of Results

Exhibit D-1
Final 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				

Johnson Utilities, LLC
Selected Characteristics of Water Utilities

Exhibit D-1
Final Schedule D-4.1
Witness: Bourassa

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
Final 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					
2					
3					
4	1. American States	47.0%	53.0%	31.4%	68.6%
5	2. Aqua America	55.4%	44.6%	32.6%	67.4%
6	3. California Water	43.0%	57.0%	25.7%	74.3%
7	4. Connecticut Water	47.9%	52.1%	33.3%	66.7%
8	5. Middlesex	49.8%	50.2%	40.8%	59.2%
9	6. SJW Corp.	47.7%	52.3%	31.6%	68.4%
10					
11	Average	48.5%	51.5%	32.6%	67.4%
12					
13	Johnson Utilities, LLC	2.8%	97.2%	N/A	N/A
14					
15					
16					
17	Source: Value Line Analyzer Data (February 20, 2009)				
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

Johnson Utilities, LLC
Comparisons of Past and Future Estimates of Growth

Exhibit D-1
Final 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[1]
7	1. American States	8.84%	5.66%	2.82%	13.51%	8.25%
8	2. Aqua America	6.73%	7.31%	7.82%	6.20%	7.75%
9	3. California Water	14.51%	5.53%	0.88%	10.46%	8.50%
10	4. Connecticut Water	0.29%	3.38%	1.19%	1.41%	9.05%
11	5. Middlesex	-0.05%	6.96%	1.52%	7.60%	8.00%
12	6. SJW Corp.	17.82%	8.91%	7.02%	7.39%	12.75%
15	GROUP AVERAGE	8.02%	6.29%	3.54%	7.76%	9.05%
16	GROUP MEDIAN	7.79%	6.31%	2.17%	7.50%	8.38%

1 See Final Schedule D-4.5

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities, LLC
Comparisons of Past and Future Estimates of Growth

Exhibit D-1
Final 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 Final Schedule D-4.5

Sources:
Value Line Data
Yahoo Finance

Johnson Utilities, LLC
Analysts Forecasts of Earnings Per Share Growth

Exhibit D-1
Final 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
Final Schedule D-4.6
Witness: Bourassa

Line No.		(1)	(2)	(3)	(4)	(5)
1						
2						
3						Average
4						Sustainable
5		Retention	Rate	br	sv	Growth
6	Company	Ratio	of Return	Growth	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.					
13						
14						
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%
17						
18	Sources:					
19	Value Line Data					
20						
21						
22						
23						

Johnson Utilities, LLC
Estimates of sv Growth

Exhibit D-1
Final Schedule D-4.7
Witness: Bourassa

Line No.		(1)	(2)	(3)	(4)
1					
2					
3					
4		Stock	Current		
5		Financing	Market to Book		sv
6	Company	Rate	Ratio	v	Growth
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					

Johnson Utilities, LLC
Discounted Cash Flow Analysis (Water)
Constant Growth DCF Model
Using Projected EPS Growth

Exhibit D-1
Final Schedule D-4.8
Witness: Bourassa

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 Final 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
Final 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[1] br	(5) vs	(6) br+sv Growth (g)	(7) Indicated Cost of Equity k=Div Yld + g (Cols 3+6)
1	1. American States	33.91	1.08	3.18%	6.30%	2.23%	8.53%	11.7%
2	2. Aqua America	18.79	0.54	2.87%	4.80%	0.63%	5.43%	8.3%
3	3. California Water	40.30	1.18	2.93%	5.60%	1.46%	7.07%	10.0%
4	4. Connecticut Water	22.01	0.89	4.05%			7.01%	11.1%
5	5. Middlesex	14.48	0.71	4.92%			7.01%	11.9%
6	6. SJW Corp.	25.41	0.73	2.86%			7.01%	9.9%
7								
8								
9	GROUP AVERAGE			3.47%			7.01%	10.5%
10	GROUP MEDIAN							10.5%

[1] See Schedule D-4.6 and D-4.7

Sources:
Value Line Investment Analyzer Data February 20, 2009
Yahoo Finance Website February 20, 2009

Johnson Utilities, LLC
Discounted Cash Flow Analysis (Water)
Two-Stage Growth - Projected

Exhibit D-1
Final Schedule D-4.10
Witness: Bourassa

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1								
2								
3								
4			Next			Projected Growth Rates		Indicated
5		Spot	Year's	Yield	Near	Long		Cost of
6	Company	Price(P_0)	Div (D_1)	(D_1/P_0)	Term[1]	Term (GDP)	Average[2]	Equity
7	1. American States	33.91	1.08	3.18%	8.25%	6.80%	7.77%	11.0%
8	2. Aqua America	18.79	0.54	2.87%	7.75%	6.80%	7.44%	10.3%
9	3. California Water	40.30	1.18	2.93%	8.50%	6.80%	7.94%	10.9%
10	4. Connecticut Water	22.01	0.89	4.05%	9.05%	6.80%	8.31%	12.4%
11	5. Middlesex	14.48	0.71	4.92%	8.00%	6.80%	7.60%	12.5%
12	6. SJW Corp.	25.41	0.73	2.86%	12.75%	6.80%	10.79%	13.6%
13								
14								
15	GROUP AVERAGE			3.47%			8.31%	11.8%
16	GROUP MEDIAN							11.7%
17								
18	[1] See Final Schedule D-4.5							
19	[2] Near term growth given weighting of .67							
20								
21								
22								
23								
24								

Johnson Utilities, LLC
Market Betas

Exhibit D-1
Final 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			

Johnson Utilities, LLC
Computation of Current Market Risk Premium

Exhibit D-1
Final Schedule D-4.12
Witness: Bourassa

Line No.	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
Final 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

JOHNSON UTILITIES CO.
FINAL WATER DIVISION
SCHEDULES

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

Exhibit
Final 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		

23	Customer	Present	Proposed	Dollar	Percent
24	**Classification**	**Rates**	**Rates**	**Increase**	**Increase**
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	Final B-1				
54	Final C-1				
55	Final C-3				
56	Final H-1				
57					
58					

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

Exhibit
Final 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	Final B-2		
30	Final B-3		
31	Final B-5		
32			
33			

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

Exhibit
Final Schedule B-2
Page 1
Witness: Bourassa

Line No.		Direct Adjusted End of Test Year	Adjustments	Final 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	Final B-2, page 2			Final 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
Final 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	Final 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	Final B-2, pages 1-7									
39	Adjustment 1 - Final B-2, page 3			Adjustment 4 - Final B-2, page 6			Adjustment 7 - Testimony			
40	Adjustment 2 - Final B-2, page 4			Adjustment 5 - Final B-2, Page 7						
41	Adjustment 3 - Final 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
Final Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			Direct	Remove	Unsupported	Not			Final
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 Final B-2, page 3.1								
44	Adjustment B - See Final B-2, page 3.2								
45	Adjustment C - See Final 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
Final 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
Final Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Unsupported Plant Costs

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
301	Organization Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-	-	-	-
303	Land and Land Rights	271,537	-	271,537	-	-	271,537	-
304	Structures and Improvements	9,326,476	-	(594)	9,310,430	-	9,309,836	(16,640)
305	Collecting and Impounding Res.	-	-	-	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	4,205,410	100,000	-	4,105,410	-	4,205,410	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-	-	-
311	Electric Pumping Equipment	-	-	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-	-	-
330	Dist. Reservoirs & Standpipe	248,272	-	156,299	91,973	-	248,272	-
331	Trans. and Dist. Mains	52,909,475	36,531,113	340,292	15,715,030	92,193	52,678,627	(230,848)
333	Services	317,900	317,900	-	-	-	317,900	-
334	Meters	4,712,102	-	4,925,925	-	(213,823)	4,712,102	0
335	Hydrants	2,227,691	1,580,004	10,111	-	-	1,590,115	(637,576)
336	Backflow Prevention Devices	-	-	-	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-	-	-	-
341	Transportation Equipment	81,087	-	-	-	81,087	81,087	-
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	$ 74,299,950	$ 38,529,017	$ 5,703,569	$ 29,222,843	$ (40,543)	$ 73,414,886	$ (885,064)

Increase (decrease) in Plant-in-Service $ (885,064)

Adjustment to Plant-in-Service $ (885,064)

SUPPORTING SCHEDULES

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

Exhibit
Final Schedule B-2
Page 3.3
Witness: Bourassa

Plant Not Used and Useful

Line No.	Account No.	Description	2001 Land Ellsworth Wells 1,2, &3	2006 Anthem Well #3	2006 Anthem Well #4	2006 Crestfield Manor Well #4	2002 Mains San Tan Well #1	2005 Mains Magma 2 Subdivision	2005 Mains Quail Run Estates	2005 Mains Circle 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)

38	Increase (decrease) in Plant-in-Service	$ (3,395,894)
40	Adjustment to Plant-in-Service	$ (3,395,894)

43 SUPPORTING SCHEDULES

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

Exhibit
Final Schedule B-2
Page 4
Witness: Bourassa

Line No.

1 Accumulated Depreciation

Account No.	Description	Direct Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Final 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
Final B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division
Plant Additions and Retirements

Exhibit
Final 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

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

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

Johnson Utilities - Water Division
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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Plant Additions and Retirements

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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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Plant Additions and Retirements

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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
Final 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
Final 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
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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
Final 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
Final Schedule B-2
Page 6
Witness: Bourassa

Line No.

1 Accumulated Amortization (A.A.)

Line No.	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 Final 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
Final Schedule B-2
Page 7
Witness: Bourassa

AIAC Adjustment (Plant indentified as not used and useful funded with AIAC)

Line No.	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
7	301	Organization Cost							$ -
8	302	Franchise Cost							-
9	303	Land and Land Rights							-
10	304	Structures and Improvements							-
11	305	Collecting and Impounding Res.							-
12	306	Lake River and Other Intakes							-
13	307	Wells and Springs							-
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	(405,322)	(824,322)	(91,828)				(1,321,472)
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	$ (405,322)	$ (824,322)	$ (91,828)	$ -	$ -	$ -	$ (1,321,472)

38 Increase (decrease) in Advances-in-aid of Construction $ (1,321,472)

40 Adjustment to Advances-in-aid of Construction $ (1,321,472)

43 SUPPORTING SCHEDULES

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Computation of Working Capital

Exhibit
Final 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	Final C-1	Final B-1	
17			

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

Exhibit
Final Schedule C-1
Page 1
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	Adjustment	Final Adjusted Results	Proposed Rate Increase	Final 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	Final C-1, page 2				Final A-1	
38						

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

Exhibit
Final 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	Final Adjusted Results	Proposed Rate Increase	Final 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	$ (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)	$ -	$ (7,895)
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)	$ 409,902
35												
36	SUPPORTING SCHEDULES:										RECAP SCHEDULES:	
37	Final C-2											
38												

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

Exhibit
Final 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
3	Revenues							-
5	Expenses	(164,551)	(13,785)	2,631	(5,799)	(31,192)		(212,696)
7	Operating							
8	Income	164,551	13,785	(2,631)	5,799	31,192	-	212,696
10	Interest							
11	Expense						6,843	6,843
12	Other							
13	Income /							-
14	Expense							
16	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
22	Revenues							-
24	Expenses	28,853						(183,843)
26	Operating							
27	Income	(28,853)	-	-	-	-	-	183,843
29	Interest							
30	Expense							6,843
31	Other							
32	Income /							-
33	Expense							
35	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
Final Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**		**Final Adjusted**	**Proposed**		**Final 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	Final B-2, page 3					

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Final 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
Final 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
Final 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
Final 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
Final 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
Final Schedule C-2
Page 7
Witness: Bourassa

Line No.			Adjusted Test year		Adjusted With Rate Increase	
5	Taxable Income		$ 3,514,891		$ 635,869	
9	Income Before Taxes		$ 3,514,891		$ 635,869	
11	Arizona Income Before Taxes		$ 3,514,891		$ 635,869	
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%	
22	Arizona Taxable Income		3,356,354		607,001	
23	Arizona Income Taxes		158,537		28,868	
25	Federal Income Before Taxes		3,514,891		635,869	
27	Less Arizona Income Taxes		158,537		28,868	
29	Federal Taxable Income		3,356,354		607,001	
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%
44	Total Income Tax		$ 1,312,335		$ 220,393	
46	Overall Tax Rate		37.34%		34.66%	
48	Income Tax at Proposed Rates Effective Rate		$ 1,218,265			

Johnson Utilities - Water Division
Test Year Ended December 31, 2007
Computation of Gross Revenue Conversion Factor

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

Exhibit
Final 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
Final 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
Final 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
Final 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
Final 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
Final Schedule H-3
Page 5
Witness: Bourassa

Line No.			Present Charge		Proposed Charge
1					
2	**Off-site Facilities Hook-up Fee**				
3					
4			Present		Proposed
5			Charge		Charge
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					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					

JOHNSON UTILITIES CO.
FINAL WASTEWATER DIVISION
SCHEDULES

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

Exhibit
Final 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	1,179	(675)	-36.40%
39	**Subtotal**	$ 10,094,374	$ 12,270,177	$ 2,175,803	21.55%
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	$ 13,680,546	$ 2,325,720	20.48%
43					
44	SUPPORTING SCHEDULES:				
45	Final B-1				
46	Final C-1				
47	Final C-3				
48	Final H-1				
49					
50					

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

Exhibit
Final 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	Final B-2		
30	Final B-3		
31	Final B-5		
32			
33			

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

Exhibit
Final Schedule B-2
Page 1
Witness: Bourassa

Line No.		Direct Adjusted End of Test Year	Proforma Adjustments	Final 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	Final B-2, pages 2			Final 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
Final 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	Final 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	Final B-2, pages 2-6								
40	Adjustment 1 - Final B-2, page 3			Adjustment 4 - Final B-2, page 6					
41	Adjustment 2 - Final B-2, page 4			Adjustment 5 - Testimony					
42	Adjustment 3 - Final 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
Final Schedule B-2
Page 3
Witness: Bourassa

Line No.				A	B	C	D	E	
1	Depreciation Expense								
2			Direct	Remove	Unsupported	Not	Post	Intentionally	Final
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 Final B-2, page 3.1			Adjustment D - See Final B-2, page 3.4					
46	Adjustment B - See Final B-2, page 3.2			Adjustment E - Blank					
47	Adjustment C - See Final B-2, page 3.3								
48									

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

Exhibit
Final 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
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
Final Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 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

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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

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Witness: Bourassa

Details of Post Test Year Plant

Line No.	Project No.	Sewer Plant Improvements Projects	360 Collection Sewers- Force	380 WWTP	381 Plant Sewers	Year in Service	Comment
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		
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
26		Total	$ 1,171,939	$ 871,194	$ 1,179,363		

		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

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

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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	Final 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
30								
31		Post Test Year Plant	-					-
32								
33		TOTALS	$ 7,923,684	$ (362,797)	$ -	$ -	$ -	$ 7,560,886
34								
35								
36	Accumulated Depreciation per Direct Filing							$ 7,923,684
37								
38	Increase (decrease) in Accumulated Depreciation							$ (362,797)
39								
40	Adjustment to Accumulated Depreciation							$ (362,797)
41								
42	SUPPORTING SCHEDULES							
43	Final B-2, pages 4.1 to 4.12							
44								
45								

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Final 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
Final 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
Final 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
Final 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
Final 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
Final 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

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Final 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

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Final Schedule B-2
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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
Final Schedule B-2
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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

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Final 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
Final Schedule B-2
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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
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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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Final Schedule B-2
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Witness: Bourassa

Line No.		Amount Recorded	Unexpended Cash	CIAC Adjustments[1]	Amortizable Balance	Amortization Rate	Amortization[2]	Year	Total Amortization	Accumulated Amortization
1	Accumulated Amortization (A.A.)									
2										
3	Computation of CIAC Balances									
6	Balance at 12/31/1997	$ -	$ -		$ -				-	-
7	Additions 1998	35,000								
8	Balance at 12/31/1998	$ 35,000	$ -		$ 35,000	2.50%	438	1998	438	438
9	Additions 1999	303,000								
10	Balance at 12/31/1999	$ 338,000	$ -		$ 338,000	2.50%	4,663	1999	4,663	5,100
11	Additions 2000	1,067,352								
12	Balance at 12/31/2000	$ 1,405,352	$ -		$ 1,405,352	2.50%	21,792	2000	21,792	26,892
13	Additions 2001	893,800								
14	Balance at 12/31/2001	$ 2,299,152	$ -		$ 2,299,152	2.50%	46,306	2001	46,306	73,198
15	Additions 2002	2,909,170								
16	Balance at 12/31/2002	$ 5,208,322	$ (1,565,914)		$ 3,642,408	2.50%	74,270	2002	74,270	147,468
17	Additions 2003	6,455,300								
18	Balance at 12/31/2003	$ 11,663,622	$ (1,957,166)		$ 9,706,456	2.50%	186,435	2003	186,435	333,902
19	Additions 2004	8,679,970								
20	Balance at 12/31/2004	$ 20,343,592	$ (5,054,436)		$ 15,289,156	2.50%	336,910	2004	336,910	670,812
21	Additions 2005	8,119,350								
22	Balance at 12/31/2005	$ 28,462,942	$ (3,479,372)		$ 24,983,570	2.50%	566,590	2005	566,590	1,237,402
23	Additions 2006	11,467,949								
24	Balance at 12/31/2006	$ 39,930,891	$ (2,449,164)		$ 37,481,727	2.50%	824,308	2006	824,308	2,061,710
25	Additions 2007	9,000,699								
26	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
27										
28										
29	Computed Balances				$ 48,915,085					$ 3,172,285
30	Balance per Direct Filing				48,915,085					2,907,181
31	Increase (Decrease) in Balance				$ (0)					$ 265,104
32										
33	Adjustment to Balances				$ (0)					$ (265,104)
34					3a					3b
35	[1] None									
36	[2] Half-year Convention									
37										

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

Exhibit
Final Schedule B-2
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Witness: Bourassa

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
Final Schedule B-5
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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	Final C-1	Final B-1	
17			

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

Exhibit
Final Schedule C-1
Page 1
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	Proforma Adjustments	Final Adjusted Results	Proposed Rate Increase	Final 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	Final C-2				Final A-1	
38						

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

Exhibit
Final 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	Final Adjusted Results	Proposed Rate Increase	Final 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 Treatme	-										-		-
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	Reg. 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	$ (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)	-										-		-
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	$ 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	Final C-2													
38														

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

Exhibit
Final Schedule C-2
Page 1
Witness: Bourassa

Adjustments to Revenues and Expenses

Line No.		1 Depreciation Expense	2 Property Taxes	3 Unrecorded Revenues	4 Sludge Removal	5 Purchased Power	6 Deferred Expense	Subtotal
3	Revenues			65,351				65,351
5	Expenses	(26,746)	6,087		23,800	26,003	(9,022)	20,121
7	Operating							
8	Income	26,746	(6,087)	65,351	(23,800)	(26,003)	9,022	45,230
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
16	Net Income	26,746	(6,087)	65,351	(23,800)	(26,003)	9,022	45,230

Adjustments to Revenues and Expenses

		7 Misc. Expense	8 Interest Sync.	9 Income Taxes	10 Intentionally Left Blank	11 Intentionally Left Blank	12 Intentionally Left Blank	Subtotal
22	Revenues							65,351
24	Expenses	(993)		18,883				38,011
26	Operating							
27	Income	993	-	(18,883)	-	-	-	27,340
29	Interest							
30	Expense		3,723					3,723
31	Other							
32	Income /							-
33	Expense							
35	Net Income	993	3,723	(18,883)	-	-	-	31,063

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Final Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	**Account**		**Final 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	Final B-2, page 3				

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Final 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
Final 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
Final 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	Final 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
Final Schedule C-2
Page 5.1
Witness: Bourassa

Line No.

1 2007 Sludge Removal Expense Recorded in 2008

Line No.	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

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

Exhibit
Final 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
Final 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
Final 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
Final 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
Final Schedule C-2
Page 10
Witness: Bourassa

Line No.		Adjusted Test year	Adjusted With Rate Increase
1			
2			
3			
4			
5	Taxable Income	$ 936,500	$ 3,263,032
6			
7			
8			
9	Income Before Taxes	$ 936,500	$ 3,263,032
10			
11	Arizona Income Before Taxes	$ 936,500	$ 3,263,032
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**	41,478	148,142
19	Less Arizona Income Tax	$ 41,478	$ 148,142
20	Effective Arizona Tax Rate	4.4%	4.5%
21			
22	Arizona Taxable Income	895,022	3,114,890
23	Arizona Income Taxes	41,478	148,142
24			
25	Federal Income Before Taxes	936,500	3,263,032
26			
27	Less Arizona Income Taxes	41,478	148,142
28			
29	Federal Taxable Income	895,022	3,114,890
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	190,863 Tax	967,817 Tax
40		Rate	Rate
41	Federal Income Taxes	$ 292,332 31.22%	$ 1,069,286 32.77%
42			
43			
44	Total Income Tax	$ 333,810	$ 1,217,427
45			
46	Overall Tax Rate	35.64%	37.31%
47			
48	Income Tax at Proposed Rates Effective Rate	$ 349,405	
49			

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Computation of Gross Revenue Conversion Factor

Exhibit
Final 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		Final 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
Final 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
Final Schedule H-1
Page 2
Witness: Bourassa

Revenue Annualization

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills to be Issued		Schedule Number
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
11		Subtotal	$ 688,499	$ 837,465	148,966	21.64%	17,792		
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		
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%	-		
29		Subtotal	$ 812	$ 988	176	21.64%	-		
32	6 Inch	Effluent	65,351	65,351	-	0.00%	-	C-2 Adj. #3	
36		Subtotal	$ 65,351	$ 65,351		0.00%	-		
38	Total Revenue Annualization		$ 758,246	$ 908,163	$ 447,674	59.04%	17,819		

Johnson Utilities - Wastewater Division
Test Year Ended December 31, 2007
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Final 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	$ 12,268,998	$ 2,176,478	21.57%	100.00%	100.00%
4	Subtotal Revenue Annualization	758,246	908,163	149,917	19.77%	7.51%	7.40%
5	Total Metered Revenues	$ 10,850,766	$ 13,177,161	$ 2,326,395	21.44%		
6							
7	Misc. Revenues	$ 502,206	$ 502,206	-	0.00%	4.98%	4.09%
8	Reconciling Amount (Tolerance)	1,854	1,179	(675)	-36.40%	0.02%	0.01%
9	Total Water Revenues	$ 11,354,826	$ 13,680,546	$ 2,325,720	20.48%	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
Final 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
Final 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
Final 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 (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
Final 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	2,000	2,000
8	8 Inch or greater	4,000	4,000
9			
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