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Little Park Water Company
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ORIGINAL

March 16, 2010

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

Re: Little Park Water Company Objections and Responses to Staff Report
Docket W-02192A-09-0531

To Whom It May Concern:

Attached are Little Park Water Company's ("Company") objections and responses to the Staff Report submitted by Staff on February 18, 2010. The Company was assisted by Thomas J. Bourassa, CPA in reviewing the Staff Report and the Staff work papers as well as in the preparation of its objections and responses including rebuttal schedules.

Respectfully,

Steve Gudovic
President

Arizona Corporation Commission
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MAR 16 2010
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DOCKET CONTROL

LITTLE PARK WATER COMPANY

DOCKET NO. W-02192A-09-0531

OBJECTIONS TO STAFF REPORT

March 15, 2010

Little Park Water Company ("LPWC" or "Company") respectfully provides objections to the Staff Report filed on February 18, 2010 and hereby submits rebuttal schedules which reflect certain Staff recommendations the Company adopts and additional recommendations of the Company.

Company Objections to Staff Report

The following comprises the Company objections to the Staff Report:

1. **Plant-in-service ("PIS")** – The Company does not agree to Staff's proposed disallowance of over $28,000 of PIS. The Company believes it has adequately supported its PIS and believes Staff's adjustments are either based on a misapplication of generally accepted accounting principles ("GAAP") and/or a misinterpretation of the plant documentation the Company provided. For example, based on Staff's work papers, Staff appears to have removed capital costs for invoices that Staff interpreted as more appropriately expensed because, in part, they were relatively small expenditures. However, these costs were part of larger projects and were legitimately capitalized. Per GAAP, all costs related to a capital project are capitalized regardless of the size of the individual invoices amounts. Staff is also recommending the disallowance of testing costs that are legitimately capital related. Per GAAP, capital costs include testing costs where the testing is required to verify proper operation and/or to obtain final approval before the plant can be placed into service.

   GAAP also requires that material plant related expenditures which have a benefit period of more than one year should also be capitalized. Yet, it appears that Staff has disallowed some tank resurfacing and painting costs of approximately $2,100 (2005). Tank resurfacing and painting typically has a useful life of 7 to 10 years or more..

   As another example, it appears Staff has disallowed costs which Staff has interpreted to be duplicative. In particular, Staff seeks to disallow a $615 amount related to a new booster pump motor that Staff interpreted to be included on a separate invoice from the same vendor. However, the second invoice was for a different project and related to the installation of a sand filter.

   Staff also appears to seek to disallow some labor costs. For instance, there was approximately $12,000 of capitalized labor costs in 2009 that Staff appears to recommend disallowance. While the Company had provided information of these costs in its application and prior to issuance of the Staff Report, the Company has recently provided Staff additional information in an effort to resolve this issue.

2. **Accumulated Depreciation ("A/D")** – The Company objects to Staff proposed adjustment to A/D because it believes the Staff's upward adjustment is too high - particularly when Staff's A/D adjustment presumably reflects an over $28,000 reduction

to PIS. The Company has not been able to verify Staff recomputed A/D balance through the end of the test year primarily because it is unclear what specific plant amounts as well as the specific year Staff seeks to disallow.

3. **Rate Case Expense** – The Company disagrees with Staff's proposed rate case expense. Staff reduces total rate case expense by $5,000 from the Company proposed $10,000 amount because Staff believes small utilities generally do not incur significant rate case expense. Staff also increases the amortization period from 4 to 5 years because the Company has not filed a rate case in a long time. Together, Staff reduces annual rate case expense to $1,000 from the Company proposed annual amount of $2,500. There are two reasons why the Company disagrees with Staff's recommendations. First, the amount of rate case expense incurred by a utility depends on the specific facts and circumstances of each rate case. And, while the Company does not consider $5,000 or $10,000 to be insignificant, the Company's rate consultant, Mr. Bourassa, has spent a considerable amount of time reviewing the Staff Report and Staff's work papers as well as assisting the Company in preparing a response to the Staff Report and rebuttal schedules. As in the Company's initial application, the Company expects to incur rate case expense of over $10,000 - far more than $5,000 Staff proposes in the instant case. Second, the Company expects to file another case within 3 years because the test year expenses in the instant case do not include significant annual arsenic operating expenses (arsenic media replacement) the Company will incur in the future. In fact, the Company expects annual arsenic related operating costs to exceed $20,000 annually. If a 5 year period of time is used, the Company will have unrecovered rate case expense which it understands will be forfeited based on Staff's "normalization" view of rate case expense.

4. **Depreciation Expense Computation** – The Company disagrees with Staff's approach to computing depreciation expense for two reasons. First, Staff seeks to exclude depreciation expense for specific assets that Staff deems to be fully depreciated. However, the Company uses the group depreciation method and Staff's approach is inconsistent with this method. Second, Staff overstates CIAC amortization by computing the amortization rate based upon depreciable plant only rather than upon all plant – both depreciable and non-depreciable. This results in an understatement of depreciation expense. Staff's approach to computing the amortization rate is inconsistent with the underlying concept of a composite rate. That is, since cash is fungible, all plant (both depreciable and non-depreciable) is funded, in part, by CIAC. Therefore, the composite rate should be based on all plant, not just depreciable plant.

5. **Operating Margin** – The Company disagrees with Staff's operating margin of 15% and believes the appropriate operating margin should be at least 25%. There are at least two reasons for this. First, as stated earlier, the test year expenses do not include arsenic

operating expenses which are expected to exceed $20,000 annually. At a 15% operating margin Staff only provides approximately $13,000 of operating income. The Company will experience significant annual operating losses immediately upon the implementation of new rates in the instant case. Second, compared to the Company's initial filing, cash flows are reduced by nearly $30,000 under the Staff recommendations. The reduction in cash flows will have a significant detrimental financial impact on the Company.

6. **Staff's Indicated Rate Impacts Under Company Proposed Rates** – The Company objects to Staff's portrayal that the Company's proposed rates will result in a 121% increase in the 5/8 x 3/4 inch customer bill at the median usage. The 5/8 x 3/4 inch customer bill at the median usage under the Company's proposed rates is not $69.30 as shown on Schedule DRE-5, but rather $48.71, an increase of $17.38 over the present bill of $31.33, or approximately a 55.5% increase. The Company believes that the comments in opposition from a few customers are derived from the assumption that the rates will be increased by 121% increase.

7. **Rate Design** – The Company does not agree with Staff's proposed rate design. Staff's rate design can be described as having relatively low monthly minimums combined with a low first tier commodity rate for small residential customers. In other words, it has the characteristics of low income or life-line rates. Generally, life-line rates are intended to provide a minimal or essential volume of water service to those residential customers considered to be unable to afford a minimal level of service at normal rates The Company does not believe that low income of life-line rates should be available to all customers, rather they should be only available to those that cannot afford the normal rates. There is no reason to believe that, in general, the Company's entire customer base requires a base rate design that has the characteristics of a life-line rate. The Company's customer base is largely affluent. The average price of homes in the two major subdivisions in the Company's service territory is over $1 million. Further, while the Company does not believe a low income tariff is necessary, it will not oppose the implementation of one in the event Staff or the Commission deems it is necessary.

   The Company is concerned that Staff's rate design shifts revenues away from the monthly minimums and on to the commodity rates which increases revenue instability. Under present rates approximately 40% of the revenue requirement is recovered from the monthly minimums. Under the Staff proposed rates approximately 32% of the revenues are recovered from the monthly minimum. The shift in revenue recovery from the monthly minimums to the commodity rates increases the risk that the Company will not recover the revenue requirement.

Company Rebuttal Schedules

The Company hereby submits responsive rebuttal schedules to the Staff Report. The Company believes that its rebuttal recommendations represent a compromise to the Staff recommendations and will provide for a fair and reasonable result. The following is a summary of the Company's rebuttal schedules compared to the Staff Report:

	Present Rates		Proposed Rates	
	Company Rebuttal As Adjusted	Staff As Adjusted	Company Rebuttal As Adjusted	Staff As Adjusted
Revenues				
Metered Revenues	$ 64,564	$ 64,700	$ 89,122	$ 80,273
Unmetered Water Revenue	-	-	-	-
Other Water Revenue	-	-	-	-
Tota Operating Revenue	$ 64,564	$ 64,700	$ 89,122	$ 80,273
Operating Expenses				
Operation and Maintenance	$ 27,139	$ 31,458	$ 27,139	$ 31,458
Depreciation	32,445	30,441	32,445	30,441
Property Taxes	2,049	2,270	2,049	2,270
Income Tax	613	50	5,751	3,365
Total Operating Expenses	$ 62,246	$ 64,219	$ 67,384	$ 67,534
Operating Income (Loss)	$ 2,318	$ 481	$ 21,737	$ 12,739
Rate Base O.C.L.D.	$ 167,210	$ 129,054	$ 167,210	$ 129,054
Rate of Return O.C.L.D.	1.39%	0.37%	13.00%	9.87%
Operating Margin	3.59%	0.74%	24.39%	15.87%
Revenue Increase			$ 24,558	$ 15,573
% Revenue Increase			38.04%	24.1%

Rate Base

The Company recommends an adjusted original cost rate base ("OCRB") of $169,210 as shown on Rebuttal Schedule B-2, page 1 and 2.

Plant-in-Service ("PIS")

The Company proposed PIS adjustments are shown on Rebuttal Schedule B-2, page 3. There are 4 adjustments to PIS and are summarized as follows:

Adjustment A reflects a reclassification of PIS. This is primarily a housekeeping adjustment.

Adjustment B reflects a Company proposed reclassification of repairs and maintenance expense to PIS. This expense is for test year tank resurfacing and painting which has a useful life of more than 1 year. Like other costs incurred in prior years of a similar nature, the Company proposes to capitalize these costs.

Adjustment C removes certain costs from PIS based on a review of Staff's work papers. The Company agrees, at least for these items, the Company did not provide adequate support.

Adjustment D increases PIS and reflects unrecorded costs for the Verde Valley School line extension agreement.

Accumulated Depreciation ("A/D")

The Company's proposed adjustments to A/D as shown on Rebuttal Schedule B-2, page 4 are summarized as follows:

Adjustment A reclassifies A/D for certain plant accounts. This is a corresponding adjustment to the reclassification of PIS as discussed above.

Adjustment B adjusts A/D to the recomputed amounts as shown on Rebuttal Schedule B-2, page 3.5 to 3.27.

Working Capital

Like Staff, the Company is proposing a working capital component to rate base. The details of the working capital computation are shown on Rebuttal Schedule B-2, page 5.

<u>Revenues and Expenses</u>

The Company's propose revenues and expenses and shown on Rebuttal Schedule C-1, page 1 and 2. The details of the Company proposed adjustments are details on Rebuttal Schedule C-2, pages 1-7.

Revenues

The Company proposes adjusted test year revenues of $64,564. It should be noted that the Company continues to include $22,200 of pro-forma revenues from the Verde Valley School. These revenues were not actual test year revenues but revenues that are expected in the future.

The Company proposed these additional revenues in its application in order to help minimize the impact on the rate increase.

Depreciation Expense

The Company agrees with Staff's recommendation to use account specific depreciation rates rather than the Company's previously approved 5% composite rate. Accordingly, the Company's proposed depreciation expense reflects account specific rates and depreciation expense is reduced by $21,638 from $53,673 in the Company's application to $32,445. Adjustment number 1 as shown on Rebuttal Schedule C-2, page 2 reduces depreciation expense from the amount included in its initial application.

Property Taxes

The Company's proposed property taxes reflect the Company proposed revenues. For adjustment number 2, the Company has used the Arizona Department of Revenue ("ADOR") methodology – the same methodology employed in its initial application. The details are shown on Rebuttal Schedule C-2, page 3.

Water Testing Expense

Adjustment number 3, as shown on Rebuttal Schedule C-2, page 4 reflects the adoption of Staff's proposed adjustment to water testing expense.

Repairs and Maintenance

Adjustment number 4, as shown on Rebuttal Schedule C-2, page 5, removes approximately $5,200 from test year repairs and maintenance expense and capitalizes this expense to PIS. Staff has not proposed this adjustment.

Rate Case Expense

Adjustment number 5, as shown on Rebuttal Schedule C-2, page 6, reflects the Company's proposed rate case expense of $7,500 amortized over 4 years or $1,875 annually. The Company expects to incur more than $10,000 of rate case expense. The Company has reduced its rate case expense to $7,500 as a compromise to its original request of $10,000. The Company continues to propose a 4 year amortization period despite the fact that it expects to file a rate case within the next 2 to 3 years.

Income Taxes

Adjustment number 6 reflects the income tax expense based on the Company proposed revenues and expenses.

Rate Design

A summary of the Company revenues at present and proposed rates is shown on Rebuttal Schedule H-1, page 1. The average and median bills by customer class are shown on Rebuttal Schedule H-2, page 1 and 2. Rebuttal Schedule H-2, page 3 and 4 shown the proportion of revenues recovered from the monthly minimums and the commodity rates at present and proposed rates. Finally, Rebuttal Schedule H-3, page 1-3 shows the Company proposed rates.

Like Staff, the Company proposes an inverted tier rate design. However, while the Company's proposed rate design promotes water conservation, the Company believes its rate design balances the promotion of water conservation with revenue stability.

As shown on Rebuttal Schedule H-2, page 1, the average monthly bill under proposed rates for a 5/8 x 3/4 inch residential customer using an average 15,851 gallons is $61.39 – a $16.69 increase over the present monthly bill or a 37.33 percent increase.

Miscellaneous Service Charges

The Company and Staff are in agreement on the proposed miscellaneous service charges.

Meter and Service Line Installation Charges

The Company and Staff are in agreement on the proposed meter and service line installation charges.

Final Comment

The Company hopes that upon review that Staff and the Commission will agree the Company's rebuttal recommendations will provide a fair and reasonable result.

Little Park Water Company
Test Year Ended June 30, 2009
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Rebuttal Schedule A-1
Page 1

Line No.			
1	Fair Value Rate Base	$	167,213
2			
3	Adjusted Operating Income		2,318
4			
5	Current Rate of Return		1.39%
6			
7	Required Operating Income	$	21,738
8			
9	Requested Operating Margin		24.39%
10			
11	Requested Rate of Return on Fair Value Rate Base		13.00%
12			
13	Operating Income Deficiency	$	19,420
14			
15	Gross Revenue Conversion Factor		1.2646
16			
17	Increase in Gross Revenue Revenue Requirement		24,558
18			
19	Adjusted Test Year Revenues	$	64,564
20	Increase in Gross Revenue Revenue Requirement	$	24,558
21	Proposed Revenue Requirement	$	89,122
22	% Increase		38.04%

23						
24	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
25	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
26	5/8 Inch	Residential	$ 17,769	$ 24,966	$ 7,198	40.51%
27	3/4 Inch	Residential	4,532	6,029	1,497	33.03%
28	1 Inch	Residential	20,224	27,207	6,984	34.53%
29						
30						
31						
32		**Subtotal**	$ 42,524	$ 58,203	$ 15,678	36.87%
33						
34	**Revenue Annualization**					
35	4 inch	School (pro-forma)	22,200	31,095	8,895	40.07%
36						
37						
38						
39	**Total Metered Revenues**		$ 64,724	$ 89,298	$ 24,573	37.97%
40						
41	Miscellaneous Revenues		-	-	-	0.00%
42	Reconciling Amount H-1 to C-1		(160)	(176)	(16)	10.00%
43	**Total of Water Revenues (a)**		$ 64,564	$ 89,122	$ 24,557	38.03%

44
45 SUPPORTING SCHEDULES:
46 Rebuttal B-1
47 Rebuttal C-1
48 Rebuttal C-3
49 Rebuttal H-1

Little Park Water Company
Test Year Ended June 30, 2009
Summary of Rate Base

Exhibit
Rebuttal Schedule B-1
Page 1

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 1,242,815	$ 1,242,815
3	Less: Accumulated Depreciation	266,401	266,401
4			
5	Net Utility Plant in Service	$ 976,415	$ 976,415
6			
7	Less:		
8	Advances in Aid of		
9	Construction	670,997	670,997
10	Contributions in Aid of		
11	Construction	157,283	157,283
12			
13	Accumulated Amortization of CIAC	(24,206)	(24,206)
14			
15	Customer Meter Deposits	7,413	7,413
16	Deferred Income Taxes & Credits	-	-
17			
18			
19			
20	Plus:		
21	Unamortized Debt Issuance		
22	Costs	-	-
23	Deferred Reg. Assets	-	-
24	Working capital	2,286	2,286
25			
26			
27			
28			
29	Total Rate Base	$ 167,213	$ 167,213
30			
31			
32			
33	SUPPORTING SCHEDULES:		RECAP SCHEDULES:
34	Rebuttal B-2		Rebuttal A-1
35	Rebuttal B-5		

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments

Exhibit
Rebuttal Schedule B-2
Page 1

Line No.		Actual at End of Test Year	Proforma Adjustment Amount	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 1,236,843	$ 5,972	$ 1,242,815
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	262,090	4,311	266,401
7				
8				
9	Net Utility Plant			
10	in Service	$ 974,753	$ 1,662	$ 976,415
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	670,997	-	670,997
15				
16	Contributions in Aid of			
17	Construction	157,283	-	157,283
18				
19	Accumulated Amort of CIAC	(24,206)	-	(24,206)
20				
21	Customer Meter Deposits	7,413	-	7,413
22	Deferred Income Taxes & Credits	-	-	-
23				
24				
25				
26	**Plus:**			
27	Unamortized Debt Issuance			
28	Costs	-		-
29	Deferred Reg. Assets	-	-	-
30	Working capital	-	2,286	2,286
31				
32				
33				
34				
35	Total	$ 163,266	$ 3,947	$ 167,213
36				
37				
38				
39	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
40	Rebuttal B-2, pages 2			Rebuttal B-1
41				
42				

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments

Exhibit
Rebuttal Schedule B-2
Page 2

Line No.		Actual at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 Working Capital	4 Intentionally Left Blank	Adjusted at end of Test Year
1	Gross Utility						
2	Plant in Service	$ 1,236,843	5,972				$ 1,242,815
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	262,090		4,311			266,401
7							
8							
9	Net Utility Plant						
10	in Service	$ 974,753	$ 5,972	$ (4,311)	$ -	$ -	$ 976,415
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	670,997					670,997
15							
16	Contributions in Aid of						
17	Construction (CIAC)	157,283					157,283
18							
19	Accumulated Amort of CIAC	(24,206)					(24,206)
20							
21	Customer Meter Deposits	7,413					7,413
22	Deferred Income Taxes & Credits	-					-
23							
24							
25	**Plus:**						
26	Unamortized Finance						
27	Charges	-					-
28							
29	Allowance for Working Capital	-			2,286		2,286
30							
31	Total	$ 163,266	$ 5,972	$ (4,311)	$ 2,286	$ -	$ 167,213
32							
33							
34							
35	SUPPORTING SCHEDULES:						
36	Rebuttal B-2, pages 3-4						
37	Rebuttal B-5						
38							
39							
40							

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Rebuttal Schedule B-2
Page 3

Line No.	Acct. No.	Description	Adjusted Orginal Cost	Adjustments A Plant Reclassification	B Test Year Capital Repairs	C Missing Invoices	D Reconcile Verde Valley School LXA	E Rounding	Rebuttal Adjusted Original Cost
1		Plant-in-Service							
5	301	Organization Cost	-						-
6	302	Franchise Cost	-	371		(231)			140
7	303	Land and Land Rights	6,094						6,094
8	304	Structures and Improvements	29,816			(13)			29,803
9	307	Wells and Springs	28,514						28,514
10	311	Electric Pumping Equipment	39,896			(1,557)			38,339
11	320	Water Treatment Equipment	264,559	(264,559)					-
12	320.1	Water Treatment Plants	-	264,559					264,559
13	320.2	Chemical Solution Feeders	-						-
14	330	Dist. Reservoirs & Standpipe	20,896	(20,896)					-
15	330.1	Storage Tanks	-	20,896					20,896
16	330.2	Pressure Tanks	-						-
17	331	Trans. and Dist. Mains	659,651	(371)		(325)	2,906		661,861
18	333	Services	98,454						98,454
19	334	Meters	32,908						32,908
20	335	Hydrants	52,388						52,388
21	336	BackFlow Prevention Devices	-						-
22	339	Plant Structures and Improvements	1,581						1,581
23	340	Office Furniture and Fixtures	-						-
24	340.1	Computers and Software	-						-
25	341	Transportation Equipment	-						-
26	343	Tools and Work Equipment	-						-
27	344	Laboratory Equipment	-						-
28	345	Power Operated Equipment	-						-
29	346	Communications Equipment	-						-
30	347	Miscellaneous Equipment	-						-
31	348	Other Tangible Plant	2,083		5,192				7,275
32									-
33		Rounding	3						3
34									-
35									-
36									-
37									-
38									-
39		TOTALS	$ 1,236,843	$ -	$ 5,192	$ (2,126)	$ 2,906	$ -	$ 1,242,815
40									
41		Plant-in-Service per Books							$ 1,236,843
42									
43		Increase (decrease) in Plant-in-Service							$ 5,972
44									
45		Adjustment to Plant-in-Service							$ 5,972
46									
47		SUPPORTING SCHEDULES							
48		Rebuttal B-2, pages 3.1 to 3.4							
49		Rebuttal B-2, pages 3.5 to 3.27							

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1- A

Exhibit
Rebuttal Schedule B-2
Page 3.1

Line No.			
1	Reclassify Plant		
2			
3	Acct	Description	
4	320	Water Treatment Equipment	$ (264,559)
5	320.1	Water Treatment Plants	264,559
6			
7	330	Distribution Reservoirs & Standpipe	(20,896)
8	330.1	Storage Tanks	20,896
9			
10	331	Trans. and Dist. Mains	(371)
11	302	Franchise Cost	371
12			
13	Increase (Decrease) in Plant-in-Service		$ -
14			
15			
16	Account 348 - Other Tangible Plant		$ -
17			
18			
19			
20			
21			
22			

Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1- B

Rebuttal Schedule B-2
Page 3.2

Line No.		
1	Capitalize Test Year Expense	
2		
3	Tank resurfacing and repainting	$ 5,192
4		
5		
6		
7	Increase (Decrease) in Plant-in-Service	$ 5,192
8		
9		
10	Account 348 - Other Tangible Plant	$ 5,192
11		
12		
13		
14		
15		
16		

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1- C

Exhibit
Rebuttal Schedule B-2
Page 3.3

Line No.				
1	Remove Costs for Missing Invoices			
2				
3				
4	Year	Acct	Description	Amount
5	1990	331	Trans. and Dist. Mains	$ (325)
6	1993	302	Franchise Cost	(231)
7	2009	304	Structures and Improvements	(13)
8	2009	311	Electric Pumping Equipment	(1,557)
9				
10				
11				
12	Increase (Decrease) in Plant-in-Service			$ (2,126)
13				
14				
15				
16				
17				
18				
19				
20				
21				

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1- D

Exhibit
Rebuttal Schedule B-2
Page 3.4

Line No.						
1	Reconcile Verde School LXA Costs					
2	per contract					
3				As Filed	Rebuttal	
4	Year	Acct	Description	Amount	Amount	Adjustment
5	2009	331	Trans. and Dist. Mains	$ 243,170	$ 246,076	$ 2,906
6	2009	333	Services	18,591	18,591	-
7	2009	335	Hydrants	20,520	20,520	-
8				$ 282,281	$ 285,187	$ 2,906
9						
10						
11						
12	Increase (Decrease) in Plant-in-Service					$ 2,906
13						
14						
15						
16						
17						
18						
19						
20						
21						

Little Park Water Company
Plant Additions and Retirements
Short Form Worksheet

Exhibit
Rebuttal Schedule B-2
Page 3.5

Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	Decision 57212 Plant At 5/31/1990	Decision 57212 1990 Accum. Depr. (a)	Jun-Dec 1990 Plant Additions	Jun-Dec 1990 Plant Adjustments	Jun-Dec 1990 Adjusted Plant Additions	Jun-Dec 1990 Plant Retirements	1990 Plant Balance	1990 Deprec.
301	Organization Cost	0.00%	0.00%	-				-		-	-
302	Franchise Cost	0.00%	0.00%	-				-		-	-
303	Land and Land Rights	0.00%	0.00%	6,094	-			-		6,094	-
304	Structures and Improvements	5.00%	5.00%	7,995	3,905			-		7,995	233
307	Wells and Springs	5.00%	5.00%	20,365	10,798			-		20,365	594
311	Electric Pumping Equipment	5.00%	5.00%	9,505	8,966	187		187		9,692	280
320	Water Treatment Equipment	5.00%	5.00%					-		-	-
320.1	Water Treatment Plants	5.00%	5.00%					-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%					-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%					-		-	-
330.1	Storage Tanks	5.00%	5.00%	14,013	9,170			-		14,013	409
330.2	Pressure Tanks	5.00%	5.00%					-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	1,095	425	325	(325)	-		1,095	32
333	Services	5.00%	5.00%	-		213		213		213	3
334	Meters	5.00%	5.00%	543	39	324		324		867	21
335	Hydrants	5.00%	5.00%			2,319		2,319		2,319	34
336	BackFlow Prevention Devices	5.00%	5.00%					-		-	-
339	Plant Structures and Improvements	5.00%	5.00%					-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%					-		-	-
340.1	Computers and Software	5.00%	5.00%					-		-	-
341	Transportation Equipment	5.00%	5.00%					-		-	-
343	Tools and Work Equipment	5.00%	5.00%					-		-	-
344	Laboratory Equipment	5.00%	5.00%					-		-	-
345	Power Operated Equipment	5.00%	5.00%					-		-	-
346	Communications Equipment	5.00%	5.00%					-		-	-
347	Miscellaneous Equipment	5.00%	5.00%					-		-	-
348	Other Tangible Plant	5.00%	5.00%					-		-	-
	Rounding										
	Plant Held for Future Use										
	TOTAL WATER PLANT			59,610	33,303	3,368	(325)	3,043	-	62,653	1,605

Little Park Water Company
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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1991 Plant Additions	1991 Plant Adjustments	1991 Adjusted Plant Additions	1991 Plant Retirements	1991 Plant Balance	1991 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		-	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		7,995	400
307	Wells and Springs	5.00%	5.00%			-		20,365	1,018
311	Electric Pumping Equipment	5.00%	5.00%		(225)	(225)		9,467	221
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%	434		434		14,447	712
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	6,256		6,256		7,351	211
333	Services	5.00%	5.00%	408		408		621	21
334	Meters	5.00%	5.00%	336		336		1,203	52
335	Hydrants	5.00%	5.00%	1,126		1,126		3,445	144
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			8,560	(225)	8,335	-	70,988	2,778

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1992 Plant Additions	1992 Plant Adjustments	1992 Adjusted Plant Additions	1992 Plant Retirements	1992 Plant Balance	1992 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		-	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%	5,140		5,140		13,135	528
307	Wells and Springs	5.00%	5.00%			-		20,365	1,018
311	Electric Pumping Equipment	5.00%	5.00%			-		9,467	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		14,447	722
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-		7,351	368
333	Services	5.00%	5.00%			-		621	31
334	Meters	5.00%	5.00%			-		1,203	60
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			5,140	-	5,140	-	76,128	2,900

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1993 Plant Additions	1993 Plant Adjustments	1993 Adjusted Plant Additions	1993 Plant Retirements	1993 Plant Balance	1993 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%		140	140		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		13,135	657
307	Wells and Springs	5.00%	5.00%			-		20,365	1,018
311	Electric Pumping Equipment	5.00%	5.00%			-		9,467	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		14,447	722
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	371	(371)	-		7,351	368
333	Services	5.00%	5.00%			-		621	31
334	Meters	5.00%	5.00%			-		1,203	60
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			371	(231)	140	-	76,268	3,028

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1994 Plant Additions	1994 Plant Adjustments	1994 Adjusted Plant Additions	1994 Plant Retirements	1994 Plant Balance	1994 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%	3,069		3,069		16,204	733
307	Wells and Springs	5.00%	5.00%			-		20,365	1,018
311	Electric Pumping Equipment	5.00%	5.00%			-		9,467	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%	6,450		6,450		20,897	884
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	597		597		7,948	382
333	Services	5.00%	5.00%	249		249		870	37
334	Meters	5.00%	5.00%	296		296		1,499	68
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			10,661	-	10,661	-	86,929	3,295

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1995 Plant Additions	1995 Plant Adjustments	1995 Adjusted Plant Additions	1995 Plant Retirements	1995 Plant Balance	1995 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%			-		20,365	1,018
311	Electric Pumping Equipment	5.00%	5.00%			-		9,467	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	4,693		4,693		12,641	515
333	Services	5.00%	5.00%	16		16		886	44
334	Meters	5.00%	5.00%			-		1,499	75
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			4,709	-	4,709	-	91,638	3,679

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1996 Plant Additions	1996 Plant Adjustments	1996 Adjusted Plant Additions	1996 Plant Retirements	1996 Plant Balance	1996 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%			-		20,365	1,018
311	Electric Pumping Equipment	5.00%	5.00%			-		9,467	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	761	(761)	-		12,641	632
333	Services	5.00%	5.00%			-		886	44
334	Meters	5.00%	5.00%			-		1,499	75
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			761	(761)	-	-	91,638	3,797

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1997 Plant Additions	1997 Plant Adjustments	1997 Adjusted Plant Additions	1997 Plant Retirements	1997 Plant Balance	1997 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%	5,299		5,299		25,664	1,151
311	Electric Pumping Equipment	5.00%	5.00%			-		9,467	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-		12,641	632
333	Services	5.00%	5.00%	817		817		1,703	65
334	Meters	5.00%	5.00%	1,737		1,737		3,236	118
335	Hydrants	5.00%	5.00%	-		-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			7,853	-	7,853	-	99,491	3,993

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1998 Plant Additions	1998 Plant Adjustments	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%	2,053		2,053		27,717	1,335
311	Electric Pumping Equipment	5.00%	5.00%	138		138		9,605	138
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-		12,641	632
333	Services	5.00%	5.00%	313		313		2,016	93
334	Meters	5.00%	5.00%	96		96		3,332	164
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			2,600	-	2,600	-	102,091	4,389

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1999 Plant Additions	1999 Plant Adjustments	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%	755		755		28,472	1,405
311	Electric Pumping Equipment	5.00%	5.00%			-		9,605	-
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-		12,641	632
333	Services	5.00%	5.00%	32		32		2,048	102
334	Meters	5.00%	5.00%	1,298		1,298		4,630	199
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			2,085	-	2,085	-	104,176	4,365

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2000 Plant Additions	2000 Plant Adjustments	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%			-		28,472	1,424
311	Electric Pumping Equipment	5.00%	5.00%	1,135		1,135		10,740	509
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-		12,641	632
333	Services	5.00%	5.00%	159		159		2,207	106
334	Meters	5.00%	5.00%	262		262		4,892	238
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			1,556	-	1,556	-	105,732	4,936

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2001 Plant Additions	2001 Plant Adjustments	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		16,204	810
307	Wells and Springs	5.00%	5.00%			-		28,472	1,424
311	Electric Pumping Equipment	5.00%	5.00%			-		10,740	537
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	1,045
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-		12,641	632
333	Services	5.00%	5.00%			-		2,207	110
334	Meters	5.00%	5.00%	452		452		5,344	256
335	Hydrants	5.00%	5.00%			-		3,445	172
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			452	-	452	-	106,184	4,986

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2002 Plant Additions	2002 Plant Adjustments	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%	10,996		10,996		27,200	1,085
307	Wells and Springs	5.00%	5.00%			-		28,472	1,424
311	Electric Pumping Equipment	5.00%	5.00%	2,757		2,757		13,497	606
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%	-		-		20,897	965
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	224,640		224,640		237,281	6,248
333	Services	5.00%	5.00%	31,324		31,324		33,531	893
334	Meters	5.00%	5.00%	353		353		5,697	276
335	Hydrants	5.00%	5.00%	15,614		15,614		19,059	563
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			285,683	-	285,683	-	391,867	12,059

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2003 Plant Additions	2003 Plant Adjustments	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		27,200	1,360
307	Wells and Springs	5.00%	5.00%			-		28,472	1,424
311	Electric Pumping Equipment	5.00%	5.00%	905		905		14,402	697
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	-
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	92,755		92,755		330,036	14,183
333	Services	5.00%	5.00%	11,779		11,779		45,310	1,971
334	Meters	5.00%	5.00%	516		516		6,213	298
335	Hydrants	5.00%	5.00%	5,000		5,000		24,059	1,078
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			110,955	-	110,955	-	502,822	21,011

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2004 Plant Additions	2004 Plant Adjustments	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		27,200	1,360
307	Wells and Springs	5.00%	5.00%			-		28,472	1,386
311	Electric Pumping Equipment	5.00%	5.00%	265		265		14,667	727
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	-
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	60		60		330,096	16,503
333	Services	5.00%	5.00%			-		45,310	2,265
334	Meters	5.00%	5.00%			-		6,213	311
335	Hydrants	5.00%	5.00%			-		24,059	1,203
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		-	-
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			325	-	325	-	503,147	23,755

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2005 Plant Additions	2005 Plant Adjustments	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		27,200	1,360
307	Wells and Springs	5.00%	5.00%			-		28,472	-
311	Electric Pumping Equipment	5.00%	5.00%	23,022		23,022		37,689	1,309
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	-
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	-		-		330,096	16,505
333	Services	5.00%	5.00%	54		54		45,364	2,267
334	Meters	5.00%	5.00%	286		286		6,499	318
335	Hydrants	5.00%	5.00%			-		24,059	1,203
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%	2,083		2,083		2,083	52
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			25,445	-	25,445	-	528,592	23,013

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2006 Plant Additions	2006 Plant Adjustments	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		27,200	1,360
307	Wells and Springs	5.00%	5.00%			-		28,472	-
311	Electric Pumping Equipment	5.00%	5.00%			-		37,689	1,884
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	-
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	85,813		85,813		415,908	18,650
333	Services	5.00%	5.00%	21,698		21,698		67,062	2,811
334	Meters	5.00%	5.00%			-		6,499	325
335	Hydrants	5.00%	5.00%	7,810		7,808		31,867	1,398
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		-	-
348	Other Tangible Plant	5.00%	5.00%			-		2,083	104
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			115,321	-	115,319	-	643,911	26,532

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2007 Plant Additions	2007 Plant Adjustments	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%	2,604		2,604		29,803	1,425
307	Wells and Springs	5.00%	5.00%			-		28,472	-
311	Electric Pumping Equipment	5.00%	5.00%	17		17		37,706	1,885
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	-
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%			-	(121)	415,787	20,792
333	Services	5.00%	5.00%			-		67,062	3,353
334	Meters	5.00%	5.00%			-		6,499	325
335	Hydrants	5.00%	5.00%			-		31,867	1,593
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%	1,581		1,581		1,581	40
348	Other Tangible Plant	5.00%	5.00%			-		2,083	104
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			4,202	-	4,202	(121)	647,992	29,517

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Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2008 Plant Additions	2008 Plant Adjustments	2008 Adjusted Plant Additions	2008 Plant Retirements	2008 Plant Balance	2008 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%			-		29,803	1,490
307	Wells and Springs	5.00%	5.00%			-		28,472	-
311	Electric Pumping Equipment	5.00%	5.00%			-		37,706	1,885
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%			-		-	-
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	-
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	-		-		415,787	20,789
333	Services	5.00%	5.00%	12,802		12,802		79,864	3,673
334	Meters	5.00%	5.00%			-		6,499	325
335	Hydrants	5.00%	5.00%			-		31,867	1,593
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		1,581	79
348	Other Tangible Plant	5.00%	5.00%			-		2,083	104
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			12,802	-	12,802	-	660,794	29,939

Little Park Water Company
Plant Additions and Retirements
Short Form Worksheet

Exhibit
Rebuttal Schedule B-2
Page 3.24

Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	Jan-Jun 2009 Plant Additions	Jan-Jun 2009 Plant Adjustments	Jan-Jun 2009 Adjusted Plant Additions	Jan-Jun 2009 Plant Retirements	June, 30 2009 Plant Balance	2009 Deprec.
301	Organization Cost	0.00%	0.00%			-		-	-
302	Franchise Cost	0.00%	0.00%			-		140	-
303	Land and Land Rights	0.00%	0.00%			-		6,094	-
304	Structures and Improvements	5.00%	5.00%	13	(13)	-		29,803	745
307	Wells and Springs	5.00%	5.00%	41		41		28,513	712
311	Electric Pumping Equipment	5.00%	5.00%	2,190	(1,557)	633		38,339	951
320	Water Treatment Equipment	5.00%	5.00%			-		-	-
320.1	Water Treatment Plants	5.00%	5.00%	264,559		264,559		264,559	3,307
320.2	Chemical Solution Feeders	5.00%	5.00%			-		-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%			-		-	-
330.1	Storage Tanks	5.00%	5.00%			-		20,897	522
330.2	Pressure Tanks	5.00%	5.00%			-		-	-
331	Transmission and Distribution Mains	5.00%	5.00%	243,170	2,906	246,076		661,863	13,471
333	Services	5.00%	5.00%	18,591		18,591		98,455	2,229
334	Meters	5.00%	5.00%	26,409		26,409		32,908	493
335	Hydrants	5.00%	5.00%	20,520		20,520		52,387	1,053
336	BackFlow Prevention Devices	5.00%	5.00%			-		-	-
339	Plant Structures and Improvements	5.00%	5.00%			-		-	-
340	Office Furniture and Fixtures	5.00%	5.00%			-		-	-
340.1	Computers and Software	5.00%	5.00%			-		-	-
341	Transportation Equipment	5.00%	5.00%			-		-	-
343	Tools and Work Equipment	5.00%	5.00%			-		-	-
344	Laboratory Equipment	5.00%	5.00%			-		-	-
345	Power Operated Equipment	5.00%	5.00%			-		-	-
346	Communications Equipment	5.00%	5.00%			-		-	-
347	Miscellaneous Equipment	5.00%	5.00%			-		1,581	40
348	Other Tangible Plant	5.00%	5.00%		5,192	5,192		7,275	117
						-		-	
	Rounding				1	1		1	
	Plant Held for Future Use								
	TOTAL WATER PLANT			575,493	6,529	582,021	-	1,242,815	23,639

Little Park Water Company
Plant Additions and Retirements
Short Form Worksheet

Exhibit
Rebuttal Schedule B-2
Page 3.25

Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	Year End Accumulated Depreciation by Account May 31, 1990	Dec 31, 1990	1991	1992	1993	1994	1995	1996
301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-
304	Structures and Improvements	5.00%	5.00%	3,905	4,138	4,538	5,066	5,723	6,456	7,266	8,077
307	Wells and Springs	5.00%	5.00%	10,798	11,392	12,410	13,428	14,447	15,465	16,483	17,501
311	Electric Pumping Equipment	5.00%	5.00%	8,966	9,246	9,467	9,467	9,467	9,467	9,467	9,467
320	Water Treatment Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
320.1	Water Treatment Plants	5.00%	5.00%	-	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	5.00%	5.00%	-	-	-	-	-	-	-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%	-	-	-	-	-	-	-	-
330.1	Storage Tanks	5.00%	5.00%	9,170	9,579	10,290	11,013	11,735	12,619	13,663	14,708
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-
331	Transmission and Distribution Mains	5.00%	5.00%	425	457	668	1,036	1,403	1,786	2,300	2,932
333	Services	5.00%	5.00%	-	3	24	55	86	123	167	212
334	Meters	5.00%	5.00%	39	60	111	171	232	299	374	449
335	Hydrants	5.00%	5.00%	-	34	178	350	522	695	867	1,039
336	BackFlow Prevention Devices	5.00%	5.00%	-	-	-	-	-	-	-	-
339	Plant Structures and Improvements	5.00%	5.00%	-	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	5.00%	5.00%	-	-	-	-	-	-	-	-
340.1	Computers and Software	5.00%	5.00%	-	-	-	-	-	-	-	-
341	Transportation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
344	Laboratory Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
346	Communications Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
347	Miscellaneous Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
348	Other Tangible Plant	5.00%	5.00%	-	-	-	-	-	-	-	-
	Rounding										
	Plant Held for Future Use			-							
	TOTAL WATER PLANT			33,303	34,908	37,686	40,586	43,615	46,909	50,589	54,385

Little Park Water Company
Plant Additions and Retirements
Short Form Worksheet

Exhibit
Rebuttal Schedule B-2
Page 3.26

Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-
304	Structures and Improvements	5.00%	5.00%	8,887	9,697	10,507	11,317	12,128	13,213	14,573
307	Wells and Springs	5.00%	5.00%	18,652	19,987	21,391	22,815	24,239	25,662	27,086
311	Electric Pumping Equipment	5.00%	5.00%	9,467	9,605	9,605	10,114	10,651	11,257	11,954
320	Water Treatment Equipment	5.00%	5.00%	-	-	-	-	-	-	-
320.1	Water Treatment Plants	5.00%	5.00%	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	5.00%	5.00%	-	-	-	-	-	-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%	-	-	-	-	-	-	-
330.1	Storage Tanks	5.00%	5.00%	15,753	16,798	17,843	18,888	19,932	20,897	20,897
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-
331	Transmission and Distribution Mains	5.00%	5.00%	3,564	4,197	4,829	5,461	6,093	12,341	26,524
333	Services	5.00%	5.00%	276	369	471	577	688	1,581	3,552
334	Meters	5.00%	5.00%	567	732	931	1,169	1,425	1,701	1,998
335	Hydrants	5.00%	5.00%	1,211	1,384	1,556	1,728	1,900	2,463	3,541
336	BackFlow Prevention Devices	5.00%	5.00%	-	-	-	-	-	-	-
339	Plant Structures and Improvements	5.00%	5.00%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	5.00%	5.00%	-	-	-	-	-	-	-
340.1	Computers and Software	5.00%	5.00%	-	-	-	-	-	-	-
341	Transportation Equipment	5.00%	5.00%	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	-	-	-	-	-	-	-
344	Laboratory Equipment	5.00%	5.00%	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-
346	Communications Equipment	5.00%	5.00%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	5.00%	5.00%	-	-	-	-	-	-	-
348	Other Tangible Plant	5.00%	5.00%	-	-	-	-	-	-	-
	Rounding									
	Plant Held for Future Use									
	TOTAL WATER PLANT			58,379	62,768	67,132	72,068	77,055	89,114	110,125

Little Park Water Company
Plant Additions and Retirements
Short Form Worksheet

Exhibit
Rebuttal Schedule B-2
Page 3.27

Account No.	Description	Deprec. Rate Before Jan-91	Deprec. Rate After Jan-91	2004	2005	2006	2007	2008	June 30 2009
301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-
304	Structures and Improvements	5.00%	5.00%	15,933	17,293	18,653	20,078	21,568	22,313
307	Wells and Springs	5.00%	5.00%	28,472	28,472	28,472	28,472	28,472	29,184
311	Electric Pumping Equipment	5.00%	5.00%	12,681	13,990	15,874	17,759	19,644	20,595
320	Water Treatment Equipment	5.00%	5.00%	-	-	-	-	-	-
320.1	Water Treatment Plants	5.00%	5.00%	-	-	-	-	-	3,307
320.2	Chemical Solution Feeders	5.00%	5.00%	-	-	-	-	-	-
330	Distribution Reservoirs & Standpipe	5.00%	5.00%	-	-	-	-	-	-
330.1	Storage Tanks	5.00%	5.00%	20,897	20,897	20,897	20,897	20,897	21,419
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-
331	Transmission and Distribution Mains	5.00%	5.00%	43,027	59,532	78,182	98,853	119,643	133,113
333	Services	5.00%	5.00%	5,818	8,084	10,895	14,248	17,921	20,150
334	Meters	5.00%	5.00%	2,309	2,627	2,952	3,277	3,602	4,094
335	Hydrants	5.00%	5.00%	4,744	5,947	7,345	8,938	10,532	11,585
336	BackFlow Prevention Devices	5.00%	5.00%	-	-	-	-	-	-
339	Plant Structures and Improvements	5.00%	5.00%	-	-	-	-	-	-
340	Office Furniture and Fixtures	5.00%	5.00%	-	-	-	-	-	-
340.1	Computers and Software	5.00%	5.00%	-	-	-	-	-	-
341	Transportation Equipment	5.00%	5.00%	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	-	-	-	-	-	-
344	Laboratory Equipment	5.00%	5.00%	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-
346	Communications Equipment	5.00%	5.00%	-	-	-	-	-	-
347	Miscellaneous Equipment	5.00%	5.00%	-	-	-	40	119	158
348	Other Tangible Plant	5.00%	5.00%	-	52	156	260	365	481
	Rounding								
	Plant Held for Future Use								
	TOTAL WATER PLANT			133,880	156,893	183,425	212,822	242,761	266,401

Little Park Water Company
Test Year Ended June 30, 2009
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Rebuttal Schedule B-2
Page 4

Line No.	Plant-in-Service		Adjusted Test Year Accum. Depr.	A Reclassify Plant	B Difference to Computed Balance[1]	C Intentionally Left Blank	D Intentionally Left Blank	E Intentionally Left Blank	Rebuttal Adjusted Accum. Depr.
1									
2									
3	Acct.								
4	No.	Description							
5	301	Organization Cost	-		-				-
6	302	Franchise Cost	-		-				-
7	303	Land and Land Rights	-		-				-
8	304	Structures and Improvements	17,749		4,564				22,313
9	307	Wells and Springs	24,956		4,228				29,184
10	311	Electric Pumping Equipment	16,310		4,285				20,595
11	320	Water Treatment Equipment	6,614	(6,614)	-				-
12	320.1	Water Treatment Plants	-	6,614	(3,307)				3,307
13	320.2	Chemical Solution Feeders	-		-				-
14	330	Dist. Reservoirs & Standpipe	19,655	(19,655)	-				-
15	330.1	Storage Tanks	-	19,655	1,764				21,419
16	330.2	Pressure Tanks	-		-				-
17	331	Trans. and Dist. Mains	138,832		(5,719)				133,113
18	333	Services	21,756		(1,606)				20,150
19	334	Meters	4,605		(511)				4,094
20	335	Hydrants	11,455		130				11,585
21	336	BackFlow Prevention Devices	-		-				-
22	339	Plant Structures and Improvements	-		-				-
23	340	Office Furniture and Fixtures	-		-				-
24	340.1	Computers and Software	-		-				-
25	341	Transportation Equipment	-		-				-
26	343	Tools and Work Equipment	-		-				-
27	344	Laboratory Equipment	-		-				-
28	345	Power Operated Equipment	-		-				-
29	346	Communications Equipment	-		-				-
30	347	Miscellaneous Equipment	158		0				158
31	348	Other Tangible Plant	-		481				481
32					-				-
33									
34									
35									
36									
37									
38			-						-
39		TOTALS	$ 262,090	$ -	$ 4,311	$ -	$ -	$ -	$ 266,401
40									
41	Accumulated Depreciation per Direct								$ 262,090
42									
43	Increase (decrease) in Accumulated Depreciation								$ 4,311
44									
45	Adjustment to Accumulated Depreciation								$ 4,311
46									
47	SUPPORTING SCHEDULES								
48	Rebuttal B-2, pages 3.5 to 3.27								
49									

[1] Computed Balance as shown on B-2, page 3.27

Little Park Water Company
Test Year Ended June 30, 2009
Income Statement

Exhibit
Rebuttal Schedule C-1
Page 1

Line No.		Test Year Adjusted Results	Adjustment	Rejoinder Adjusted Results	Proposed Rate Increase	Rejoinder Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 64,564	$ -	$ 64,564	$ 24,558	$ 89,122
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	-	-	-		-
5		$ 64,564	$ -	$ 64,564	$ 24,558	$ 89,122
6	**Operating Expenses**					
7	Salaries and Wages	$ 6,191	-	$ 6,191		$ 6,191
8	Purchased Water	5,162	-	5,162		5,162
9	Purchased Power	8,116	-	8,116		8,116
10	Chemicals Water Testing	-	-	-		-
11	Water Treatment	-	-	-		-
12	Repairs and Maintenance	7,942	(5,192)	2,750		2,750
13	Office Supplies and Expense	1,636	-	1,636		1,636
14	Outside Services	(189)	-	(189)		(189)
15	Water Testing	918	(97)	821		821
16	Rents	-	-	-		-
17	Transportation Expenses	-	-	-		-
18	Insurance - General Liability	604	-	604		604
19	Insurance - Health & Life	-	-	-		-
20	Reg. Commission Expense	2,500	(625)	1,875		1,875
21	Miscellaneous Expense	173	-	173		173
22	Sales Tax	-	-	-		-
23	Depreciation	53,673	(21,228)	32,445		32,445
24	Taxes Other Than Income	-	-	-		-
25	Property Taxes	2,270	(221)	2,049		2,049
26	Bad Debt Expense	-	-	-		-
27	Income Tax	(5,112)	5,725	613	5,138	5,751
28	**Total Operating Expenses**	$ 83,884	$ (21,638)	$ 62,246	$ 5,138	$ 67,384
29	**Operating Income**	$ (19,320)	$ 21,638	$ 2,318	$ 19,419	$ 21,737
30	**Other Income (Expense)**					
31	Interest Income	-	-	-		-
32	Other income (loss)	-	-	-		-
33	Interest Expense	-	-	-		-
34	Other Expense	-	-	-		-
35		-	-	-		-
36	**Total Other Income (Expense)**	$ -	$ -	$ -	$ -	$ -
37	**Net Profit (Loss)**	$ (19,320)	$ 21,638	$ 2,318	$ 19,419	$ 21,737
38						
39	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
40	Rebuttal C-1, page 2				Rebuttal A-1	
41						

Little Park Water Company
Test Year Ended June 30, 2009
Income Statement

Exhibit
Rebuttal Schedule C-1
Page 2

Line No.		Test Year Adjusted Results	1 Depreciation Expense	2 Property Taxes	3 Rate Case Expense	4 Water Testing	5 Capital Repairs	6 Income Tax	Rebuttal Adjusted Results	Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues	$ 64,564							$ 64,564	$ 22,423	$ 86,987
3	Unmetered Water Revenues	-							-		-
4	Other Water Revenues	-							-		-
5		$ 64,564	$ -	$ -	$ -	$ -	$ -	$ -	$ 64,564	$ 22,423	$ 86,987
6	**Operating Expenses**										
7	Salaries and Wages	$ 6,191							$ 6,191		$ 6,191
8	Purchased Water	5,162							5,162		5,162
9	Purchased Power	8,116							8,116		8,116
10	Chemicals Water Testing	-							-		-
11	Water Treatment	-							-		-
12	Repairs and Maintenance	7,942					(5,192)		2,750		2,750
13	Office Supplies and Expense	1,636							1,636		1,636
14	Outside Services	(189)							(189)		(189)
15	Water Testing	918				(97)			821		821
16	Rents	-							-		-
17	Transportation Expenses	-							-		-
18	Insurance - General Liability	604							604		604
19	Insurance - Health & Life	-							-		-
20	Reg. Commission Expense	2,500			(625)				1,875		1,875
21	Miscellaneous Expense	173							173		173
22	Sales Tax	-							-		-
23	Depreciation	53,673	(21,228)						32,445		32,445
24	Taxes Other Than Income								-		-
25	Property Taxes	2,270		(221)					2,049		2,049
26	Bad Debt Expense	-							-		-
27	Income Tax	(5,112)						5,725	613	4,692	5,305
28	**Total Operating Expenses**	$ 83,884	$ (21,228)	$ (221)	$ (625)	$ (97)	$ (5,192)	$ 5,725	$ 62,246	$ 4,692	$ 66,938
29	**Operating Income**	$ (19,320)	$ 21,228	$ 221	$ 625	$ 97	$ 5,192	$ (5,725)	$ 2,318	$ 17,731	$ 20,049
30	**Other Income (Expense)**										
31	Interest Income	-							-		-
32	Other income (loss)	-							-		-
33	Interest Expense	-							-		-
34	Other Expense	-							-		-
35		-							-		-
36	**Total Other Income (Expense)**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	**Net Profit (Loss)**	$ (19,320)	$ 21,228	$ 221	$ 625	$ 97	$ 5,192	$ (5,725)	$ 2,318	$ 17,731	$ 20,049
38											
39	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
40	Rebuttal C-2									Rebuttal C-1	
41											

Line No.		Adjustments to Revenues and Expenses						
		1 Depreciation Expense	2 Property Taxes	3 Rate Case Expense	4 Water Testing	5 Income Tax	6	Subtotal
1								
2								
3	Revenues							-
4								
5	Expenses	(21,228)	(221)	(625)	(97)	(5,192)	-	(27,363)
6								
7	Operating							
8	Income	21,228	221	625	97	5,192	-	27,363
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	21,228	221	625	97	5,192	-	27,363
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20								
21		Blank	Blank	Blank	Blank	Blank	Blank	
22	Revenues							-
23								
24	Expenses							(27,363)
25								
26	Operating							
27	Income	-	-	-	-	-	-	27,363
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	27,363

Little Park Water Company
Test Year Ended June 30, 2009
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Rebuttal Schedule C-2
Page 2

Line No.					
1	Depreciation Expense				
2					
3	**Acct.**		**Adjusted**		
4	**No.**	**Description**	**Original Cost**	**Proposed Rates**	**Depreciation Expense**
5	301	Organization Cost	-	0.00%	-
6	302	Franchise Cost	140	0.00%	-
7	303	Land and Land Rights	6,094	0.00%	-
8	304	Structures and Improvements	29,803	3.33%	992
9	307	Wells and Springs	28,514	3.33%	950
10	311	Electric Pumping Equipment	38,339	12.50%	4,792
11	320	Water Treatment Equipment	-		-
12	320.1	Water Treatment Plants	264,559	3.33%	8,810
13	320.2	Chemical Solution Feeders	-	20.00%	-
14	330	Distribution Reservoirs & Standpipe	-		-
15	330.1	Storage Tanks	20,896	2.22%	464
16	330.2	Pressure Tanks	-	5.00%	-
17	331	Transmission and Distribution Mains	661,861	2.00%	13,237
18	333	Services	98,454	3.33%	3,279
19	334	Meters	32,908	8.33%	2,741
20	335	Hydrants	52,388	2.00%	1,048
21	336	BackFlow Prevention Devices	-	6.67%	-
22	339	Plant Structures and Improvements	1,581	6.67%	105
23	340	Office Furniture and Fixtures	-	6.67%	-
24	340.1	Computers and Software	-	20.00%	-
25	341	Transportation Equipment	-	20.00%	-
26	343	Tools and Work Equipment	-	5.00%	-
27	344	Laboratory Equipment	-	10.00%	-
28	345	Power Operated Equipment	-	5.00%	-
29	346	Communications Equipment	-	10.00%	-
30	347	Miscellaneous Equipment	-	10.00%	-
31	348	Other Tangible Plant	7,275	10.00%	727
32			-		-
33		Rounding	3		-
34					
35					
36					
37					
38					
39		TOTALS	$ 1,242,815		$ 37,146
40					
41					
42	Less: Amortization of Contributions		$ 157,283	2.9888%	$ (4,701)
43					
44					
45					
46	Total Depreciation Expense				$ 32,445
47					
48	Adjusted Test Year Depreciation Expense				53,673
49					
50	Increase (decrease) in Depreciation Expense				(21,228)
51					
52	Adjustment to Revenues and/or Expenses				$ (21,228)
53					
54	SUPPORTING SCHEDULE				
55	Rebuttal B-2, page 3		* Fully Depreciated		
56					

Little Park Water Company
Test Year Ended June 30, 2009
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Rebuttal Schedule C-2
Page 3

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/08	$	64,564
4	Adjusted Revenues in year ended 12/31/08		64,564
5	Proposed Revenues		89,122
6	Average of three year's of revenue	$	72,750
7	Average of three year's of revenue, times 2	$	145,500
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	145,500
14	Assessment Ratio		21%
15	Assessed Value		30,555
16	Property Tax Rate		6.7053%
17			
18	Property Tax	$	2,049
19			
20	Plus: Tax on Parcels		0
21			
22	Total Property Tax at Proposed Rates	$	2,049
23	Adjusted Property Taxes		2,270
24	Change in Property Taxes	$	(221)
25			
26			
27	Adjustment to Revenues and/or Expenses	$	(221)
28			
29			

Little Park Water Company
Test Year Ended June 30, 2009
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 3

Exhibit
Rebuttal Schedule C-2
Page 4

Line No.			
1	Rate Case Expense		
2			
3			
4	Requested Rate Case Expense	$	7,500
5			
6	Amortization period (years)		4
7			
8	Annual Rate Case Expense	$	1,875
9			
10			
11	Rate Case Expense per Direct Filing	$	2,500
12			
13			
14	Adjustment to Rate Case Expense	$	(625)
15			
16			
17	Adjustment to Revenues and/or Expenses	$	(625)
18			
19			
20			
21			
22			
23			
24			

Little Park Water Company
Test Year Ended June 30, 2009
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Rebuttal Schedule C-2
Page 5

Line No.			
1	Water Testing		
2			
3			
4	Staff Adjustment to Water Testing Expense	$	(97)
5			
6			
7			
8			
9	Adjustment to Revenues and/or Expenses	$	(97)
10			
11			
12			
13			
14	SUPPORTING SCHEDULE		
15	Staff DRE-3		
16			
17			
18			
19			
20			

Little Park Water Company
Test Year Ended June 30, 2009
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Rebuttal Schedule C-2
Page 6

Line No.			
1	Capitalize Repairs		
2			
3			
4	Refurbish Water Tank (recoating of inside of tank)	$	(5,192)
5			
6			
7			
8	Adjustment to Repairs and Maintenance	$	(5,192)
9			
10			
11	Adjustment to Revenues and/or Expenses	$	(5,192)
12			
13			
14			
15			
16			
17			
18			
19			
20			

Little Park Water Company
Test Year Ended June 30, 2009
Adjustment to Revenues and/or Expenses
Adjustment Number 6

Exhibit
Rebuttal Schedule C-2
Page 7

Line No.			Test Year Adjusted Results	Adjusted with Rate Increase	
1	Income Tax Computation				
2					
3					
4					
5					
6					
7	Taxable Income		$ 2,931	$ 27,489	
8					
9	Taxable Income		$ 2,931	$ 27,489	
10					
11					
12					
13	Income Before Taxes			$ 27,489	
14					
15	Arizona Income Before Taxes			$ 27,489	
16					
17	Less Arizona Income Tax			$ 1,915	
18	Rate =	6.97%			
19	Arizona Taxable Income			$ 25,573	
20					
21	Arizona Income Taxes			$ 1,915	
22					
23	Federal Income Before Taxes			$ 27,489	
24					
25	Less Arizona Income Taxes			$ 1,915	
26					
27	Federal Taxable Income			$ 25,573	
28					
29					
30					
31	FEDERAL INCOME TAXES:				
32	15% BRACKET			$ 3,836	
33	25% BRACKET			$ -	
34	34% BRACKET			$ -	Federal
35	39% BRACKET			$ -	Effective
36	34% BRACKET			$ -	Tax
37					Rate
38	Federal Income Taxes			$ 3,836	13.95%
39					
40					
41	Total Income Tax			$ 5,751	
42					
43	Overall Tax Rate			20.92%	
44					
45	Income Tax at Proposed Rates Effective Rate		$ 613		
46					
47					

Little Park Water Company
Test Year Ended June 30, 2009
Computation of Gross Revenue Conversion Factor

Exhibit
Rebuttal Schedule C-3
Page 1

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	13.95%
2		
3	State Income Taxes	6.97%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	20.92%
9		
10	Operating Income % = 100% - Tax Percentage	79.08%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.2646
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		Rebuttal A-1
20		

Little Park Water Company
Revenue Summary
Test Year Ended June 30, 2009

Exhibit
Rebuttal Schedule H-1
Page 1

Line No.	Meter Size	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8 x 3/4 Inch	Residential	$ 17,769	$ 24,966	$ 7,198	40.51%	27.52%	28.01%
2	3/4 Inch	Residential	4,532	6,029	1,497	33.03%	7.02%	6.76%
3	1 Inch	Residential	20,224	27,207	6,984	34.53%	31.32%	30.53%
4								
5								
6								
7	**Total Water Revenues**		$ 42,524	$ 58,203	$ 15,678	36.87%	65.86%	65.31%
8								
9	**Revenue Annualization**							
10	4 inch	School (pro-forma)	$ 22,200	$ 31,095	8,895	40.07%	34.38%	34.89%
11								
12								
13								
14								
15								
16								
17	**Total Water Revenues with**							
18	**Revenue Annualization**		$ 64,724	$ 89,298	$ 24,573	37.97%	100.25%	100.20%
19								
20	**Miscellaneous Revenues**		$ -	$ -	$ -	0.00%	0.00%	0.00%
21	**Reconciling Amount to C-1**		(160)	(176)	(16)	10.00%	-0.25%	-0.20%
22	**Total Revenues**		$ 64,564	$ 89,122	$ 24,573	38.06%	100.00%	100.00%
23								
24								
25								

Little Park Water Company
Analysis of Revenue by Detailed Class
Test Year Ended June 30, 2009

Exhibit
Rebuttal Schedule H-2
Page 1

Line No.		Customer Classification and/or Meter Size	(a) Average Number of Customers at 6/30/2009	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8 x 3/4 Inch	Residential	33	15,851	$ 44.70	$ 61.39	16.69	37.33%
2	3/4 Inch	Residential	10	8,505	37.51	48.74	11.23	29.95%
3	1 Inch	Residential	27	13,307	62.11	81.63	19.52	31.42%
4							-	0.00%
5							-	0.00%
6							-	0.00%
7							-	0.00%
8							-	0.00%
9							-	0.00%
10							-	0.00%
11							-	0.00%
12								
13								
14								
15		Totals	70					
16								
17		Actuall Year End Number						
18		of Customers:	69					
19								
20		**(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.						
21								
22								

Little Park Water Company
Analysis of Revenue by Detailed Class
Test Year Ended June 30, 2009

Exhibit
Rebuttal Schedule H-2
Page 2

Line No.		Customer Classification and/or Meter Size	(a) Average Number of Customers at 6/30/2009	Average Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8 x 3/4 Inch	Residential	33	9,500	$ 32.00	$ 41.95	9.95	31.09%
2	3/4 Inch	Residential	10	5,500	31.50	40.93	9.43	29.94%
3	1 Inch	Residential	27	6,500	48.50	62.28	13.78	28.41%
4							-	0.00%
5							-	0.00%
6							-	0.00%
7							-	0.00%
8							-	0.00%
9							-	0.00%
10							-	0.00%
11							-	0.00%
12								
13								
14								
15		Totals	70					
16								
17		Actuall Year End Number						
18		of Customers:	69					
19								
20		**(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.						
21								
22								

Little Park Water Company
Revenue Breakdown Summary
Present Rates

Exhibit
Rebuttal Schedule H-2
Page 3

Line No.	Meter Size/Customer Class		Monthly Mins	Commodity First Tier	Commodity Second Tier	Commodity Third Tier	Total
1							
2							
3							
4	5/8 x 3/4 Inch	Residential	$ 5,955	$ 11,814			$ 17,769
5	3/4 Inch	Residential	$ 2,700	$ 1,832			$ 4,532
6	1 Inch	Residential	$ 12,188	$ 8,036			$ 20,224
7							
8							
9							
10							
11							
12	4 Inch	School (pro-forma)	$ 4,800	$ 17,400	$ -		$ 22,200
13							
14							
15							
16		TOTALS	$ 25,643	$ 39,082	$ -	$ -	$ 64,724
17		Percent of Total	39.62%	60.38%	0.00%	0.00%	100.00%
18		Cummulative %	39.62%	100.00%	100.00%	100.00%	
19							
20							

Little Park Water Company
Revenue Breakdown Summary
Company Proposed Rates

Exhibit
Rebuttal Schedule H-2
Page 4

Line No.	Meter Size/Customer Class		Monthly Mins	Commodity First Tier	Commodity Second Tier	Commodity Third Tier	Total
1							
2							
3							
4	5/8 x 3/4 Inch	Residential	$ 7,444	$ 214	$ 2,139	$ 15,169	$ 24,966
5	3/4 Inch	Residential	$ 3,376	$ 38	$ 666	$ 1,950	$ 6,029
6	1 Inch	Residential	$ 15,236	$ 325	$ 1,583	$ 10,064	$ 27,207
7							
8							
9							
10							
11							
12	4 Inch	School (pro-forma)	$ 5,625	$ 7,800	$ 17,670		$ 31,095
13							
14							
15							
16		TOTALS	$ 31,680	$ 8,377	$ 22,058	$ 27,182	$ 89,298
17		Percent of Total	35.48%	9.38%	24.70%	30.44%	100.00%
18		Cummulative %	35.48%	44.86%	69.56%	100.00%	
19							
20							

Little Park Water Company
Present and Proposed Rates
Test Year Ended June 30, 2009

Exhibit
Rebuttal Schedule H-3
Page 1

Line No.	Customer Classification and Meter Size	Present Rates	Proposed Rates	Percent Change
1				
2				
3				
4				
5	**Monthly Usage Charge for:**			
6	Residential,Commercial			
7	5/8 x 3/4 Inch	$ 15.00	$ 18.75	25.00%
8	3/4 Inch	22.50	28.13	25.02%
9	1 Inch	37.50	46.88	25.01%
10	1 1/2 Inch	75.00	93.75	25.00%
11	2 Inch	100.00	150.00	50.00%
12	3 Inch	200.00	300.00	50.00%
13	4 Inch	400.00	468.75	17.19%
14	6 Inch	600.00	937.50	56.25%
15	8 Inch	N/A	1,500.00	
16				
17				
18				
19				
20		**Present**	**Proposed**	
21		**Rates**	**Rates**	
22				
23	Gallons In Minimum			
24	All meter sizes	1,000	-	
25				
26				
27				
28				
29				
30	**Tier 1:** Gallons upper limit (over 1,000 gallons (Present), 1,000 **Gallons Proposed**, but not over stated amount			
31	1 Inch and smaller Residential and Commercial	9,999,999,999	3,000	
32	1 1/2 Inch	9,999,999,999	50,000	
33	2 Inch	9,999,999,999	80,000	
34	3 Inch	9,999,999,999	160,000	
35	4 Inch	9,999,999,999	250,000	
36	6 Inch	9,999,999,999	500,000	
37	8 Inch	9,999,999,999	800,000	
38				
39				
40				
41				

Little Park Water Company
Present and Proposed Rates
Test Year Ended June 30, 2009

Exhibit
Rebuttal Schedule H-3
Page 2

Line No.	Customer Classification and Meter Size		Present Rates		Proposed Rates	
1						
2						
3	Tier 2: (Gallon upper limit, up to, but not exceeding)					
4	1 Inch and smaller Residential and Commercial		9,999,999,999		10,000	
5	1 1/2 Inch		9,999,999,999		999,999,999	
6	2 Inch		9,999,999,999		999,999,999	
7	3 Inch		9,999,999,999		999,999,999	
8	4 Inch		9,999,999,999		999,999,999	
9	6 Inch		9,999,999,999		999,999,999	
10	8 Inch		9,999,999,999		999,999,999	
11						
12	Tier 3: (Gallon over)					
13	1 Inch and smaller Residential and Commercial		9,999,999,999		999,999,999	
14	1 1/2 Inch		9,999,999,999		999,999,999	
15	2 Inch		9,999,999,999		999,999,999	
16	3 Inch		9,999,999,999		999,999,999	
17	4 Inch		9,999,999,999		999,999,999	
18	6 Inch		9,999,999,999		999,999,999	
19	8 Inch		9,999,999,999		999,999,999	
20						
21			Present		Proposed	
22			Rates		Rates	% Increase
23						
24	Commodity Rates (per 1,000 gallons over minimum and per Tier) (A)					
25	All Meter Sizes Residential and Commercial	Tier 1	$ 2.00	$	2.10	5.00%
26	All Meter Sizes Residential and Commercial	Tier 2	$ 2.00	$	2.60	30.00%
27	All Meter Sizes Residential and Commercial	Tier 3	$ 2.00	$	3.10	55.00%
28	All Meter Sizes Residential and Commercial	Tier 4	$ 2.00	$	3.10	55.00%
29						
30	Bulk Rate (hydrant/construction)		-	$	3.10	
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						