

ORIGINAL



0000110071

1 Steve Wene, No. 019630
2 MOYES SELLERS & SIMS LTD.
3 1850 N. Central Avenue, Suite 1100
4 Phoenix, Arizona 85004
5 (602)-604-2189
6 swene@lawms.com
7 Attorneys for Valle Verde Water Company

RECEIVED

2010 APR 12 P 4:48

AZ CORP COMMISSION
DOCKET CONTROL

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

9 KRISTIN K. MAYES, CHAIRMAN
10 GARY PIERCE
11 PAUL NEWMAN
12 SANDRA D. KENNEDY
13 BOB STUMP

14 APPLICATION OF ESTATE OF
15 WILLIAM F. RANDALL DBA VALLE
16 VERDE WATER COMPANY FOR AN
17 INCREASE IN ITS WATER RATES

Docket No. W-01431A-09-0360
W-01431A-09-0361

**NOTICE OF FILING OF
REJOINER TESTIMONY AND
POTENTIAL EXHIBITS**

18
19 Valle Verde Water Company hereby gives notice that it is filing the rejoinder
20 testimony of Sonn Rowell, and related potential exhibits, which is set forth in
21 Attachment 1.
22

23 RESPECTFULLY SUBMITTED this 12th day of April, 2010.

24 **Moyes Sellers & Sims Ltd.**

25
26 Arizona Corporation Commission
DOCKETED

27 APR 12 2010

28 *Steve Wene*

Steve Wene
Attorneys for Valle Verde Water Company

DOCKETED BY *MM*

1 Original and 15 copies of the foregoing
2 filed this 12th day of April, 2010, with:

3 Docket Control
4 Arizona Corporation Commission
5 1200 West Washington
6 Phoenix, Arizona 85007

7 Copy of the foregoing mailed this
8 12th day of April, 2010, to:

9 Charles Hains
10 Legal Division
11 Arizona Corporation Commission
12 1200 W. Washington Street
13 Phoenix, Arizona 85007

14 Donnelly Herbert

15
16
17
18
19
20
21
22
23
24
25
26
27
28

ATTACHMENT 1

1 Steve Wene, No. 019630
2 MOYES SELLERS & SIMS LTD.
3 1850 N. Central Avenue, Suite 1100
4 Phoenix, Arizona 85004
5 (602)-604-2189
6 Attorneys for Valle Verde Water Company

7
8 **BEFORE THE ARIZONA CORPORATION COMMISSION**

9 **COMMISSIONERS**

10 KRISTIN K. MAYES, CHAIRMAN
11 GARY PIERCE
12 PAUL NEWMAN
13 SANDRA D. KENNEDY
14 BOB STUMP

15 APPLICATION OF ESTATE OF
16 WILLIAM F. RANDALL DBA VALLE
17 VERDE WATER COMPANY FOR AN
18 INCREASE IN ITS WATER RATES

Docket No. W-01431A-09-0360
W-01431A-09-0361

**REJOINDER TESTIMONY OF SONN
ROWELL**

19 **Q-1 Why is the company filing updated schedules with rejoinder testimony when**
20 **none were filed with rebuttal testimony?**

21 **A-1** Staff's surrebuttal testimony raised a number of issues for this Company that
22 needed to be addressed in rejoinder and illustrated with schedules.

23
24 **Q-2 Has the Company adopted any of Staff's rate base adjustments?**

25 **A-2** Yes. For purposes of limiting the number of differences at the hearing scheduled
26 in this matter, the Company has accepted Staff's adjustments to remove the pro
27 forma plant to be constructed with the proceeds of the WIFA loan (Surrebuttal
28

1 Schedule PMC-4), as well as Staff's adjustment to disallow the working capital
2 allowance (Surrebuttal Schedule PMC-5).
3

4 **Q-3 Is the Company proposing any other adjustments to rate base?**

5
6 **A-3** Valle Verde is proposing four additional adjustments that are interrelated, partially
7 as a result of new adjustments in Staff's surrebuttal testimony. See Exhibit 1.
8

9 **Q-4 Please explain these four adjustments.**

10 **A-4** As a result of evaluating current AIAC, CIAC, and CIAC amortization balances,
11 some reclassifications were made. The following adjustments are detailed on
12 Schedule B-2a:
13

- 14
15 1. \$1,500 was reclassified from AIAC to CIAC for a line extension partial
16 payment.
- 17 2. \$4,782 was reclassified from CIAC to utility plant in service for amounts
18 paid to contractors for amounts that should be capitalized.
- 19 3. \$93,818 was removed from CIAC due to the fact that the grant funds were
20 received at the end of the test year and had not been utilized at the end of
21 the test year.
- 22 4. CIAC amortization for the test year as well as amortization on a going
23 forward basis for assets in service was recalculated using the same
24 amortization rate as the depreciation rate of the assets placed in service with
25 the CIAC funds. The Company's direct testimony overstated this amount
26 by amortizing unused CIAC as well as utilization of an incorrect
27 amortization rate.
28

////

////

////

1 **Q-5 Are there any other changes to rate base?**

2 **A-5** There is a small change to accumulated depreciation as a result of the plant
3 reclassifications Staff made in its surrebuttal testimony per Schedule PMC-11, as
4 well as the costs Valle Verde reclassified from CIAC that were capitalized.
5

6
7 **Q-6 Please explain the reason for Adjustment A on Schedule C-1.**

8 **A-6** Initially, this adjustment added surcharge revenue for the months of the test year
9 that had not included the emergency surcharge. Based on Staff's adjustment
10 number 1 on Surrebuttal Schedule PMC-6 to remove this revenue as a "non-
11 recurring surcharge", the Company has removed surcharge revenue from the test
12 year as well, but at the amount generated during the test year per the Company
13 records.
14
15

16
17 **Q-7 Does Valle Verde agree with Staff on any adjustments to operating expenses?**

18 **A-7** Yes. Valle Verde will adopt Staff's calculation for water testing expense as
19 reflected by adjustment F on Schedule C-1. Staff and the Company are also in
20 agreement on the proposed amount for rate case expense as reflected on
21 Surrebuttal Schedule PMC-8 and Rejoinder Schedule C-1 (adjustment B).
22

23
24 **Q-8 Based on Schedule C-1, it appears as though the Company has accepted
25 Staff's removal of purchased water expense in the amount of \$187,158?**

26 **A-8** The Company understands why Staff wants to remove purchased water from test
27 year expenses for purposes of determining permanent rates as reflected by
28 Adjustment E on Schedule C-1. But Staff does not offer any alternative revenue

1 that would enable the Company to repay its debt owed to the City of Nogales
2 (“City”). In response, Valle Verde is proposing recovery of the remaining balance
3 due the City by means of a new, temporary surcharge that will only be used to
4 satisfy that financial obligation.
5

6
7 **Q-9 Staff asserts that the emergency surcharge was set to recover the difference**
8 **between the cost of the water from the City and what Valle Verde could**
9 **charge its customers. Do you agree with Staff’s position?**

10 **A-9** Partially. Commission Decision No. 70098 approved the surcharge to make
11 necessary repairs and address the ongoing monthly operating deficit. The
12 surcharge was not intended to solely recover the cost of purchased water. The
13 Decision gave the management company appointed by the Commission wide
14 latitude to correct ongoing system problems, and do whatever necessary to provide
15 water to customers of a system very much in distress. The need to purchase water
16 was merely one of the expenses necessary for the emergency surcharge to ensure
17 the customers had water. Schedule C-2c details the total amount the Company had
18 to spend on water during the time of the system outages, which began prior to the
19 test year and before implementation of the emergency surcharge.
20
21
22

23 **Q-10 It appears as though Valle Verde has repaid a substantial amount of the total**
24 **amount due the City for purchased water?**

25 **A-10** That is correct. Now that the Company is in a better position from an operational
26 standpoint, it is no longer purchasing water from the City and it has been making
27
28

1 regular payments toward the balance owed. If the surcharge is eliminated and the
2 balance due the City is not included in the revenue requirement going forward,
3 however, Valle Verde's ability to generate sufficient funds to pay the amount still
4 due would be significantly impaired.
5

6
7 **Q-11 Does Valle Verde have a proposal that will ensure it is able to pay the amount**
8 **still due the City, yet exclude purchased water from the ongoing revenue**
9 **requirement?**

10 **A-11** Yes. As detailed on Schedule C-2c, Valle Verde is proposing a flat monthly
11 surcharge per customer per month until the City is paid in full. The Company
12 would calculate the exact amount of the surcharge using the formula on Schedule
13 C-2c at the time the surcharge would go into effect using the current customer
14 count and balance still due the City at that time. This surcharge amount would
15 be collected from each customer every month for only 18 months when the
16 obligation is calculated to be fulfilled.
17

18
19 **Q-12 Is this surcharge revenue shown on Schedule C-1 as Adjustment H?**
20

21 **A-12** Yes. I have calculated what would be recovered in one year based on the
22 assumptions on Schedule C-2c. Adjustment H, however, only appears on
23 Schedule C-1 for exhibition purposes. Since it will be essentially a pass through
24 of funds from the customers to the City, and the expense is not on the income
25 statement, the \$56,667 the surcharge will generate in a year is not included in the
26 revenue requirement or any of the totals. The schedule is presented this way to
27
28

1 keep that revenue separate from the base case revenue requirement and operating
2 expenses, since it is temporary.
3

4 **Q-13 Does Valle Verde agree with Staff's calculation of proposed depreciation**
5 **expense?**

6 **A-13** Staff and the Company agree on most of the elements that make up depreciation
7 expense, now that Valle Verde has excluded depreciation expense related to the
8 proposed WIFA plant from operating expenses. Schedule C-2a and Staff
9 Surrebuttal Schedule PMC-11 show that proposed depreciation by both parties is
10 within less than \$450 (\$136,641 versus Staff's \$136,192). This difference can be
11 attributed in part to the addition of \$4,782 to plant by the Company in rejoinder
12 testimony that is not yet adopted by Staff.
13
14

15
16 **Q-14 What is the difference between Staff and the Company regarding**
17 **depreciation expense?**

18 **A-14** CIAC amortization is substantially less than Staff's calculation using a composite
19 rate of 4.9124%. Additionally, \$93,818 of the CIAC funds received had been used
20 to construct assets at the end of the test year, and has been removed from the
21 CIAC amortization calculation as reflected on Schedule B-2a. The Company is
22 able to identify which assets were constructed with the contributed funds, and
23 amortized the CIAC at the same rate the related asset is depreciated as detailed on
24 Schedule C-2a, which Valle Verde believes is more accurate.
25
26

27 ////

28 ////

1
2 ////

3 **Q-15 Did you update interest expense adjustment D on Schedule C-1 for the**
4 **additional storage tank Staff is recommending?**

5 **A-15** Yes, and I have provided support for my calculation on Schedule C-2b, which
6 results in annual interest expense of \$63,045 related to the revised WIFA loan
7 amount of \$1,278,238.
8

9
10 **Q-16 Is this the same amount that Staff used on Surrebuttal Schedule PMC-6 for**
11 **interest expense on the proposed WIFA loan?**

12 **A-16** No. Staff stated the amount is \$56,695, which is \$6,351 less than the Company's
13 calculations. Based on the documentation provided by Staff, I am unable to
14 determine why our amounts differ.
15

16 **Q-17 Do you agree with Staff's adjustment that ultimately reduces property tax**
17 **expense from \$14,129 to \$9,108 at proposed rates?**

18 **A-17** No. Although Staff utilized a composite property tax rate provided by the
19 Company on Surrebuttal Schedule PMC-12, it is unclear why Staff is reducing the
20 property tax expense. Valle Verde believes that property taxes will not decrease
21 as indicated by Staff. Valle Verde has provided Staff proof that property tax
22 expense for the test year was in fact \$14,129 for all the Company's parcels.
23
24

25 **Q-18 Was the test year amount for property taxes unusually high?**

26 **A-18** No. In fact, the amount for annual property tax expense as reflected on Schedules
27 E-2 and E-8 illustrate that the historical test year property tax expense is most
28

1 reflective of what actual property tax expense will be going forward, and seems
2 more reasonable than a reduced amount calculated by a formula.
3

4 **Q-19 So the Company is proposing to retain the historical test year property tax**
5 **expense amount of \$14,129 in lieu of basing proposed property tax expense on**
6 **the formula used by Staff, which results in a reduction of \$5,021 from actual**
7 **test year expense?**

8 **A-19** That is correct. Reducing this annual expense, which has historical support, by
9 over \$5,000 may put the Company at financial risk.

10 **Q-20 Please explain the difference between Staff's proposed revenue increase**
11 **versus that proposed by the Company.**

12 **A-20** Staff is proposing an increase to revenue of \$285,070 as reflected on Surrebuttal
13 Schedule PMC-1, and Valle Verde is proposed an increase of \$389,041 on
14 Schedule A-1, a difference of \$103,971.

15
16 **Q-21 What is the source of the difference?**

17 **A-21** For the most part, it is the operating margin percent. Staff's operating margin of
18 10.20% does not generate sufficient revenue to meet all of Valle Verde's
19 operational obligations. Referring to Schedule PMC-6, Staff is recommending
20 operating income of \$57,295, and after subtracting Staff's recommended interest
21 expense of \$56,695, the Company is left with only \$600 of net income.
22

23
24 **Q-22 What does this mean for Valle Verde going forward if Staff's**
25 **recommendations are adopted by the Commission?**

26 **A-22** This would continue the ongoing uncertainty regarding the Company's ability to
27 meet its financial obligations. A \$600 net income leaves the Company no cushion
28

1 for contingencies. In reality, Valle Verde will be forced to use cash flow from
2 depreciation expense to service the principal on the WIFA loan, thereby
3 eliminating recovery of the current plant assets cost in rates.
4

5
6 **Q-23 On Schedule A-1, AIAC repayments in the amount of \$15,000 was used in the**
7 **debt service coverage ratio (“DSCR”) calculation. Did Staff use AIAC**
8 **repayments in their DSCR calculation?**

9 **A-23** Staff used \$50, however, this amount is not correct. Since Valle Verde did not
10 make any advance repayments during the test year, the amount of AIAC on the
11 books did not decrease during the year. In preparing this rejoinder testimony it
12 was discovered that due to the lack of revenue and cash flow, AIAC repayments
13 have not been made. In fact, AIAC repayments have not been made for several
14 years now.
15

16
17 **Q-24 Why has the Company not made the AIAC repayments recently?**

18 **A-24** The management company has spoken with the people who are entitled to receive
19 the AIAC payments about the Company’s financial situation, and they agreed to
20 forego payment until the Company can better afford to pay them. In addition, the
21 management company is in the process of determining who is on the lines that
22 would determine the revenue to which the AIAC payment percent would be
23 applied. Consequently, AIAC repayment amounts must be estimated for purposes
24 of this case.
25
26

27 ////

28 ////

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Q-25 Why is there so much uncertainty regarding which customers are on the line financed by AIAC?

A-25 Unfortunately, when the prior owner of Valle Verde, Frank Randall, passed, the Company lost most of its institutional knowledge and the Company devolved into turmoil. The Commission appointed an interim management company to run Valle Verde. Since being appointed, the management company has been addressing daunting tasks, including source water quality issues, major line breaks, and the need to purchase water at a higher cost than what the Company can charge its customers as well as numerous other operational and financial issues that required immediate attention and funding. If estimated AIAC repayments are not considered in setting rates for this case, it will impair the Company's ability to make those payments going forward.

Q-26 Does this conclude your testimony?

A-26 Yes.

EXHIBIT 1

Explanation:
 Schedule showing computation of increase in
 gross revenue requirements and spread of revenue
 increase by customer classification.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Special Reqmt	<input type="checkbox"/>

	Original Cost	RCND
1. Adjusted Rate Base	\$ (527,095) (a)	(a)
2. Adjusted Operating Income	\$ (243,754) (b)	(b)
3. Current Rate of Return	0.00%	
4. Required Operating Income	\$ (26,355)	
5. Required Rate of Return	5.00%	
6. Operating Income Deficiency (4 - 2)	not meaningful	
7. Gross Revenue Conversion Factor	1.0000 (c)	(c)
8. Increase in Gross Revenue Requirements (6 x 7)	not meaningful	

9. Proposed Revenue	\$ 666,192
10. Required Operating Margin	21.81%
11. Required Operating Income (9 x 10)	\$ 145,287
12. Operating Income Deficiency (11 - 2)	\$ 389,041
13. Gross Revenue Conversion Factor	1.0000
14. Increase in Gross Revenue Requirements (12 x 13)	\$ 389,041
<i>WIFA DSCR check calculation</i>	
15. Proposed Operating Income	\$ 145,287
16. Annual Proposed Debt Service Amount + AIAC repayments ¹	116,230
17. Debt Service Coverage Ratio (15 / 16)	1.25

Customer Classification	Revenue at Present Rates	Revenue at Proposed Rates	Dollar Increase	Percent Increase
Residential	\$ 288,718	\$ 406,990	\$ 118,272	40.96%
Commercial	148,669	253,169	104,500	70.29%
Other Revenue	6,033	6,033	-	0.00%
Total	\$ 443,420	\$ 666,192	\$ 222,772	50.24%

Note: For combination utilities, the above information should be presented in total and by department.

¹ \$101,230 annual debt service amount plus estimated AIAC repayments of \$15,000.

Supporting Schedules:

- (a) B-1 (c) C-3
- (b) C-1 (d) H-1

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule A-2
Title: Summary Results of Operations

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specil Reqmt	<input type="checkbox"/>

Explanation:
 Schedule showing comparative operating results for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.

Description	<u>Prior Years</u>		<u>Test Year</u>		<u>Projected Year</u>	
	Year End	Year End	Actual	Adjusted	Present	Proposed
	31-Dec-06	31-Dec-07	Rates	Rates	Rates	Rates
	(a)	(a)	(a)	(b)	(c)	(c)
1. Gross Revenues	\$ 256,206	\$ 295,555	\$ 443,420	\$ 277,151	\$ 277,151	\$ 666,192
2. Revenue Deductions & Operating Expenses	(363,868)	(537,379)	(709,638)	(520,905)	(520,905)	(520,905)
3. Operating Income	(107,662)	(241,824)	(266,218)	(243,754)	(243,754)	145,287
4. Other Income and Deductions	-	1,227				
5. Interest Expense	-	-	(1,184)	(64,229)	(64,229)	(64,229)
6. Net Income	\$ (107,662)	\$ (240,597)	\$ (267,402)	\$ (307,983)	\$ (307,983)	\$ 81,058

- 7. Earned Per Average Common Share*
- 8. Dividends Per Common Share*
- 9. Payout Ratio*
- 10. Return on Average Invested Capital
- 11. Return on Year End Capital
- 12. Return on Average Common Equity
- 13. Return on Year End Common Equity
- 14. Times Bond Interest Earned - Before Inc Tax
- 15. Times Total Interest and Preferred Dividends Earned - After Income Taxes

Ratios not meaningful due to negative equity amount.

Supporting Schedules:
 (a) E-2
 (b) C-1
 (c) F-1

*Optional for projected year

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule A-4
Title: Construction Expenditures and
Gross Utility Plant in Service

Explanation:
 Schedule showing construction expenditures, plant placed in service and gross utility plant in service for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Year	Construction Expenditures (a)	Net Plant Placed In Service (b)	Gross Utility Plant In Service
1. Prior Year 1 - 2006	\$ 5,179	\$ 5,179	\$ 2,392,226
2. Prior Year 2 - 2007	68,842	19,553	2,411,779
3. Test Year - 2008	429,955	451,611	2,863,390
4. Projected Year - 2009	244,731	263,029	3,126,419
5. Projected *			
6. Projected *			

*** Required only for Class A and B Utilities**

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) F-3

(b) E-5

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule B-1
Title: Summary of Original Cost
and RCND

Explanation:
 Schedule showing elements of adjusted original cost
 and RCND rate bases.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specl Reqmt	<input type="checkbox"/>

	<u>Original Cost</u> Rate Base*	<u>RCND</u> Rate Base*
1. Gross Utility Plant in Service	\$ 2,863,390	
2. Less: Accumulated Depreciation	<u>(1,460,213)</u>	
3. Net Utility Plant in Service	\$ 1,403,177 (a)	(b)
Less:		
4. Advances in Aid of Construction	(1,515,730) (c)	(c)
5. Contributions in Aid of Construction	(414,542) (c)	(c)
Add:		
6. Allowance for Working Capital	<u>- (d)</u>	(d)
7. Total Rate Base	\$ (527,095) (e)	(e)

* Including pro forma adjustments

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

- (a) B-2 (d) B-5
- (b) B-3
- (c) E-1, B-2a

Recap Schedules:

- (e) A-1

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule B-2
 Title: Original Cost Rate Base
 Proforma Adjustments

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec'l Reqmt	

Explanation:
 Schedule showing pro forma adjustments to gross plant
 in service and accumulated depreciation, and original
 cost rate base.

	Actual at End Of Test Year (a)	Pro forma Adjustment	1	Adjusted at End Of Test Year (b)
1. Gross Utility Plant in Service	\$ 2,858,608	\$ 4,782	1	\$ 2,863,390
2. Less: Accumulated Depreciation	(1,461,206)	993		(1,460,213)
3. Net Utility Plant in Service	\$ 1,397,402	\$ 5,775		\$ 1,403,177
LESS:				
4. Advances in Aid of Construction (AIAC)	\$ 1,517,230	\$ (1,500)	2	\$ 1,515,730
5. Contributions in Aid of Construction (CIAC)	\$ 508,922	\$ (87,536)	3	\$ 421,386
6. Less: Accumulated Amortization	(6,844)	(0)	4	(6,844)
7. Net CIAC	\$ 502,078	\$ (87,536)		\$ 414,542
ADD:				
8. Allowance for Working Capital	\$ 52,205	\$ (52,205)	5	\$ -
9. TOTAL RATE BASE	\$ (569,701)	\$ 42,606		\$ (527,095)

All pro forma adjustments should be adequately explained on this schedule or on attachments hereto.

1 Reclassify two debit amounts (checks) recorded CIAC that should have been classified as plant
 built with WQARF funding.

Check 1014 dated 12/08/08 to Jim's Electric for Invoice 6866 (to 307)	\$ 1,582
Check 1015 dated 12/08/08 to Desert Plumbing for Invoice 10501 (to 304)	3,200
Total amount of reclassifications from CIAC to Plant in Service	\$ 4,782

2 Please refer to Scheduled B-2a for detail regarding adjustments to AIAC, CIAC, and CIAC amortization.

3 Please refer to Scheduled B-2a.

4 Please refer to Scheduled B-2a.

5 Per Staff Surrebuttal Schedule PMC-2

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) E-1, B-2a

Recap Schedules:

(b) B-1

Explanation:
 Schedule detailing the adjustments to AIAC, CIAC and CIAC
 amortization.

<u>Adj #</u>		
	12/31/08 CIAC balance per Company direct testimony	\$ 502,640
1 & 3	Reclassify check to wells plant account	1,582
1 & 3	Reclassify check to structures plant account	3,200
	Reclassify amount for Santa Cruz County line extension	
2 & 3	from AIAC	1,500
	Revised 12/31/08 CIAC balance for Rejoinder	<u>\$ 508,922</u>

Detail of CIAC 12/31/08 balance:

	WQARF funds used to upgrade well and install GAC system	\$ (405,000)	
3	HB2521 Grant - received at end of test year and not spent		\$ (93,818)
	Santa Cruz County line extension	(10,104)	
	Subtotal of spent CIAC/unspent CIAC at test year end	\$ (415,104)	\$ (93,818)
	Total adjusted CIAC balance		\$ (508,922)

Calculation of CIAC Amortization 12/31/08 balance:

	Full Year	First Year
Amortization of plant installed with WQARF funds @ 3.33%	\$ (13,487)	
Half year convention to match depreciation expense		\$ (6,743)
Amortization of plant installed with HB2521 funds @ 3.33%	-	
Half year convention to match depreciation expense		\$ -
Amortization of Santa Cruz County line extension @ 2.00%	(202)	
Half year convention to match depreciation expense		(101)
	<u>\$ (13,689)</u>	<u>\$ (6,844)</u>
4 Accumulated Amortization of CIAC at 12/31/08		\$ 6,844
Amortization Expense after first year	\$ 13,689	

Supporting Schedules:

Recap Schedules:

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule B-5
Title: Computation of Working Capital

Explanation:
 Schedule showing computation of working capital allowance.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec'l Reqmt	

	<u>Amount</u>
1. Cash working capital	
1/24th Purchased Power	
1/24th Purchased Water	
1/8th Operation & Maintenance Expense	
2. Materials and Supplies Inventories	(a)
3. Prepayments	(a)
4. Total Working Capital Allowance	\$ - (b)

NOTES:

1. Adequate detail should be provided to determine the bases for the above computations.
2. Adjusted test year operating expenses should be used in computing cash working capital requirements.
3. Combination utilities should compute working capital allowances for each department.

Supporting Schedules:
 (a) E-1

Recap Schedules:
 (b) B-1

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule C-1
 Title: Adjusted Test Year Income Statement

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec'l Reqmt	

Explanation:
 Schedule showing statement of income for the test year,
 including pro forma adjustments.

Description	Actual for Test Year Ended (a) 31-Dec-08	Proforma Adjustments (b)	Test Year Results After Pro Forma Adjustments	Proposed Rate Increase	Adjusted Test Year With Rate Increase
Operating Revenues:					
461 Metered Water Revenue	\$ 271,118		\$ 271,118	G \$ 389,041	\$ 660,159
461 Surcharge Revenue	166,270	A \$ (166,270)	-	11 \$ 56,667	-
474 Other Water Revenue	6,033		6,033		6,033
Total Operating Revenue	\$ 443,420	\$ (166,270)	\$ 277,151	\$ 389,041	\$ 666,192
Operating Expenses:					
601 Salaries & Wages	\$ 71,814		\$ 71,814		\$ 71,814
610 Purchased Water	187,158	E (187,158)	-		-
615 Purchased Power	38,214		38,214		38,214
618 Chemicals	919		919		919
620 Repairs & Maintenance	58,561		58,561		58,561
621 Office Supplies and Expense	18,166		18,166		18,166
630 Outside Services	152,005		152,005		152,005
635 Water Testing	10,447	F (5,412)	5,035		5,035
641 Rental Expense			-		-
650 Transportation Expense	10,277		10,277		10,277
657 Insurance - General Liability	10,940		10,940		10,940
659 Insurance - Health and Life			-		-
666 Rate Case Expense		B 8,333	8,333		8,333
675 Miscellaneous Expense	1,056		1,056		1,056
403 Depreciation & Amortization	127,449	C (4,497)	122,952		122,952
408 Property Taxes	14,129		14,129		14,129
408.11 Taxes Other Than Income	8,503		8,503		8,503
409 Income Taxes			-		-
Total Operating Expenses	\$ 709,638	\$ (188,734)	\$ 520,905	\$ -	\$ 520,905
OPERATING INCOME/(LOSS)	\$ (266,218)	\$ 22,463	\$ (243,754)	(c) \$ 389,041	\$ 145,287
Other Income/(Expense):					
419 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
427 Interest Expense	(1,184)	D (63,045)	(64,229)		(64,229)
Total Other Income/(Expense)	\$ (1,184)	\$ (63,045)	\$ (64,229)	\$ -	\$ (64,229)
NET INCOME/(LOSS)	\$ (267,402)	\$ (40,581)	\$ (307,983)	\$ 389,041	\$ 81,058

Note: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:
 (a) E-2 (b) C-2

Recap Schedules:
 (c) A-1

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule C-2
 Title: Income Statement Proforma
 Adjustments

Explanation:
 Schedule itemizing pro forma adjustments to the test year
 income statement.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specl Reqmt	<input type="checkbox"/>

Adj No.	Explanation of Adjustment	Adjustment Amount
A	Decrease surcharge revenue to remove amounts billed during the test year, non-recurring revenue per Staff.	\$ (166,270)
B	Increase Rate Case Expense to include \$25,000 amortized over three years.	8,333
C	Adjust depreciation to reflect proposed depreciation rates applied to year end plant in service as calculated on Schedule C-2a.	(4,497)
D	Increase interest expense to include proforma adjustment for WIFA loan based on estimated terms per Schedule C-2b.	(63,045)
E	Remove test year purchased water expense determined by Staff to be a non-recurring expense. Please refer to Schedule C-2c for further detail regarding recovery of the unpaid balance for purchased water expense.	(187,158)
F	Decrease water testing expense to Staff calculated level.	(5,412)
G	Increase proposed meter water revenue per calculation on Schedule A-1.	389,041
H	Increase surcharge revenue for temporary recovery mechanism for balance of purchased water still owed to the City of Nogales as calculated on Schedule C-2c.	56,667

Note: All pro forma adjustments should be adequately explained on this schedule or on attachments thereto.

Supporting Schedules:
 C-2a C-2b

Recap Schedules:
 (a) C-1

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule C-2a
 Title: Income Statement Proforma
 Adjustments

Explanation:

Schedule detailing the calculations for proforma Adjustment C to depreciation expense for the projected year income statement (excluding proposed WIFA plant).

Acct No.	Description	Depreciation Rate	Plant Amount	Proposed Depr Exp
302	Franchises	0.00%	\$ 125	\$ -
303	Land & Land Rights	0.00%	86,093	-
304	Structures & Improvements	3.33%	503,314	16,760
307	Wells & Springs	3.33%	559,171	18,620
311	Pumping Equipment	12.50%	292,876	36,610
320.1	Water Treatment Plant	3.33%	4,533	-
			6,626	221
320.2	Solution Chemical Feeders	20.00%	345	69
330.1	Storage Tanks	2.22%	285,871	6,346
330.2	Pressure Tanks	5.00%	80,630	4,032
331	T&D Mains	2.00%	579,729	11,595
333	Services	3.33%	51,108	1,702
334	Meters & Meter Installations	8.33%	93,702	7,805
335	Hydrants	2.00%	35,007	700
340.0	Office Furniture & Equipment	6.67%	16,552	1,104
340.1	computers	20.00%	-	-
341	Transportation Equipment	20.00%	71,364	14,273
343	Tools, Shop, and Garage Equipment	5.00%	11,729	586
345	Power Operated Equipment	5.00%	44,869	2,243
348	Other Tangible Plant	10.00%	139,746	13,975
TOTALS			\$ 2,863,390	\$ 136,641

Proposed Amortization of CIAC per Schedule B-2a (13,689)

Proposed Depreciation Expense	\$ 122,952
Test Year Depreciation Expense	127,449

Adjustment to Depreciation Expense \$ (4,497)

Supporting Schedules:

Recap Schedules:
 C-1, C-2

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule C-2b
 Title: Income Statement Proforma
 Adjustments

Explanation:
 Schedule detailing the calculations for proforma Adjustment D to interest
 expense for the projected year income statement.

Amount Financed:	\$	1,278,238	Compounding Periods:	12
Number of years:		20	APR:	5.12%
Interest rate (r):		5.00%		

PROJECTED LOAN AMORTIZATION SCHEDULE

Period	Payment Amount (1)	Principal at Beginning of Month (2)	Interest Amount [r * (2)] (3)	Principal Amount [(1) - (3)] (4)	Principal at End of Month [(2) - (4)] (5)
1	\$ 8,435.81	\$ 1,278,238.00	\$ 5,325.99	\$ 3,109.81	\$ 1,275,128.19
2	8,435.81	1,275,128.19	5,313.03	3,122.77	1,272,005.42
3	8,435.81	1,272,005.42	5,300.02	3,135.78	1,268,869.63
4	8,435.81	1,268,869.63	5,286.96	3,148.85	1,265,720.78
5	8,435.81	1,265,720.78	5,273.84	3,161.97	1,262,558.82
6	8,435.81	1,262,558.82	5,260.66	3,175.14	1,259,383.67
7	8,435.81	1,259,383.67	5,247.43	3,188.37	1,256,195.30
8	8,435.81	1,256,195.30	5,234.15	3,201.66	1,252,993.64
9	8,435.81	1,252,993.64	5,220.81	3,215.00	1,249,778.64
10	8,435.81	1,249,778.64	5,207.41	3,228.39	1,246,550.25
11	8,435.81	1,246,550.25	5,193.96	3,241.85	1,243,308.40
12	8,435.81	1,243,308.40	5,180.45	3,255.35	1,240,053.05
TOTALS	\$ 101,229.66		\$ 63,044.71	\$ 38,184.95	

Explanation:
 Schedule detailing the calculations for proforma Adjustment H
 to the projected year income statement.

General Ledger Details of Purchased Water Expense

Type	Date	Num	Vendor	Amount	Balance
Check	02/16/2007	26749	Waters of Rio Rico	\$ 310.80	\$ 310.80
Check	03/02/2007	26787	City of Nogales	13,598.55	13,909.35
Check	03/16/2007	26812	Waters of Rio Rico	221.15	14,130.50
Check	04/06/2007	26844	City of Nogales	14,554.65	28,685.15
Check	04/13/2007	26859	Waters of Rio Rico	11.90	28,697.05
Check	05/10/2007	26908	Waters of Rio Rico	17.85	28,714.90
Check	05/10/2007	26916	City of Nogales	12,886.93	41,601.83
Check	07/18/2007	27048	Waters of Rio Rico	1,183.05	42,784.88
Check	07/23/2007	27058	City of Nogales	10,000.00	52,784.88
Bill	08/05/2007		Waters of Rio Rico	882.20	53,667.08
Bill	09/05/2007		Waters of Rio Rico	937.35	54,604.43
Bill	09/17/2007	9/10 & 9/17/07	City of Nogales	5,110.96	59,715.39
Bill	09/17/2007	9/10 & 9/17/07	City of Nogales	5,440.39	65,155.78
Bill	09/24/2007	09/24/07	City of Nogales	5,407.50	70,563.28
Bill	10/05/2007		Waters of Rio Rico	101.15	70,664.43
Bill	10/07/2007	10/01/07	City of Nogales	5,252.42	75,916.85
Bill	10/08/2007	10/08/07	City of Nogales	5,080.12	80,996.97
Bill	10/15/2007	10/15/07	City of Nogales	5,045.97	86,042.94
Bill	10/22/2007	10/22/07	City of Nogales	5,017.63	91,060.57
Bill	10/31/2007	10/29/07	City of Nogales	4,892.14	95,952.71
Bill	10/31/2007	005031	Waters of Rio Rico	119.00	96,071.71
Bill	11/05/2007	11/05/07	City of Nogales	4,840.53	100,912.24
Bill	11/13/2007	11/13/07	City of Nogales	5,553.28	106,465.52
Bill	11/19/2007	11/19/07	City of Nogales	4,284.13	110,749.65
Bill	11/26/2007	11/26/07	City of Nogales	5,623.82	116,373.47
Bill	12/15/2007	12/17/07	City of Nogales	4,558.18	120,931.65
Bill	12/17/2007	12/10/07	City of Nogales	8,664.76	129,596.41
Bill	12/21/2007	005031	Waters of Rio Rico	29.75	129,626.16
Bill	12/26/2007	12/24/07	City of Nogales	4,435.48	134,061.64
Bill	12/31/2007	34-0365-00	City of Nogales	4,394.49	138,456.13
Bill	01/09/2008	34-0365-00	City of Nogales	4,764.12	143,220.25
Bill	01/15/2008	34-0365-00	City of Nogales	5,042.93	148,263.18
Bill	01/22/2008	Purchased Water	City of Nogales	6,210.33	154,473.51
Bill	01/31/2008	005031	Waters of Rio Rico	93.15	154,566.66
Bill	02/06/2008	34-0365-00	City of Nogales	4,386.84	158,953.50
Bill	02/06/2008	34-0365-00	City of Nogales	3,960.09	162,913.59
Bill	02/13/2008	34-0365-00	City of Nogales	4,731.99	167,645.58
Bill	02/25/2008	34-0365-00	City of Nogales	5,015.85	172,661.43
Bill	02/26/2008	34-0365-00	City of Nogales	4,975.94	177,637.37
Bill	02/28/2008	34-0365-00	City of Nogales	4,088.30	181,725.67
Bill	03/10/2008	34-0365-00	City of Nogales	4,531.36	186,257.03
Bill	03/25/2008	34-0365-00	City of Nogales	3,981.34	190,238.37

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule C-2c
Title: Income Statement Proforma
Adjustments

Bill	03/25/2008	34-0365-00	City of Nogales	5,287.84	195,526.21
Bill	04/02/2008	34-0365-00	City of Nogales	4,389.69	199,915.90
Bill	04/07/2008	34-0365-00	City of Nogales	4,056.74	203,972.64
Bill	04/15/2008	34-0365-00	City of Nogales	4,331.75	208,304.39
Bill	04/23/2008	34-0365-00	City of Nogales	4,225.74	212,530.13
Bill	04/23/2008	34-0365-00	City of Nogales	4,318.08	216,848.21
Bill	05/12/2008	34-0365-00	City of Nogales	4,239.40	221,087.61
Bill	05/13/2008	34-0365-00	City of Nogales	4,252.05	225,339.66
Bill	05/19/2008	34-0365-00	City of Nogales	4,623.96	229,963.62
Bill	05/27/2008	34-0365-00	City of Nogales	5,538.61	235,502.23
Bill	06/10/2008	34-0365-00	City of Nogales	5,070.00	240,572.23
Bill	06/10/2008	34-0365-00	City of Nogales	4,304.37	244,876.60
Bill	06/16/2008	34-0365-00	City of Nogales	5,501.36	250,377.96
Bill	06/23/2008	34-0365-00	City of Nogales	5,626.60	256,004.56
Bill	07/14/2008	34-0365-00	City of Nogales	5,350.57	261,355.13
Bill	07/29/2008	34-0365-00	City of Nogales	4,642.43	265,997.56
Bill	07/29/2008	34-0365-00	City of Nogales	4,764.63	270,762.19
Bill	08/05/2008	34-0365-00	City of Nogales	4,116.44	274,878.63
Bill	08/07/2008	34-0365-00	City of Nogales	4,277.85	279,156.48
Bill	08/25/2008	34-0365-00	City of Nogales	4,375.77	283,532.25
Bill	08/25/2008	34-0365-00	City of Nogales	3,395.39	286,927.64
Bill	08/26/2008	34-0365-00	City of Nogales	4,162.61	291,090.25
Bill	08/29/2008		City of Nogales	822.18	291,912.43
Bill	09/09/2008	34-0365-00	City of Nogales	3,390.14	295,302.57
Bill	09/11/2008	34-0365-00	City of Nogales	2,707.68	298,010.25
Bill	09/25/2008	34-0365-00	City of Nogales	3,482.42	301,492.67
Bill	09/25/2008		City of Nogales	579.08	302,071.75
Bill	09/29/2008	34-0365-00	City of Nogales	2,803.88	304,875.63
Bill	10/15/2008	34-0365-00	City of Nogales	3,332.14	308,207.77
Bill	10/15/2008	34-0365-00	City of Nogales	3,718.98	311,926.75
Bill	10/22/2008	34-0365-00	City of Nogales	3,433.85	315,360.60
Bill	10/28/2008	34-0365-00	City of Nogales	2,620.96	317,981.56
Bill	11/03/2008	34-0365-00	City of Nogales	2,977.94	320,959.50
Bill	11/04/2008	34-0365-00	City of Nogales	3,459.15	324,418.65
Bill	11/19/2008	34-0365-00	City of Nogales	592.15	325,010.80
Bill	12/08/2008	34-0365-00	City of Nogales	603.79	325,614.59

Total Purchased Water during 2007 and 2008 service outages \$ 325,614.59

Amount paid to City of Nogales so far (240,614.59)

Balance still due to City of Nogales \$ 85,000.00

Current Number of Customers 840

Recovery billing periods 18

Bills to recover balance 15,120

Proposed temporary monthly surcharge amount to pay City of Nogales \$ 5.62

First year recovery amount \$ 56,666.67

Supporting Schedules:

Recap Schedules:
 C-1, C-2

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule C-3
Title: Computation of Gross Revenue
Conversion Factor

Explanation:
 Schedule showing incremental taxes on gross revenues and
 the development of a gross revenue conversion factor.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specil Reqmt	<input type="checkbox"/>

<u>Description</u>	<u>Percentage of Incremental Gross Revenues</u>
Federal Income Taxes	\$ -
State Income Taxes	-
Other Taxes and Expenses:	
Payroll Taxes	
Property Taxes	
Total Tax Percentage	<u>0.00%</u>
Operating Income % = 100% - Tax Percentage	100.00%
Gross Revenue Conversion Factor = 1/Operating Income %	1.0000

Note: All tax percentages shall include the effect of other taxes upon the incremental rate. The applicant may use other formulas in developing the conversion factor.

Supporting Schedules:

Recap Schedules:
 (a) A-1

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule D-1
Title: Summary Cost of Capital

Explanation:
 Schedule showing elements of capital structure
 and the related cost.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Invested Capital	End of Test Year				End of Projected Year			
	Amount	%	Cost Rate (e)	Composite Cost %	Amount	%	Cost Rate (e)	Composite Cost %
Long-Term Debt (a)	\$ 12,463	100%	10%	10%	\$ 1,290,701	100%	5.00%	5.00%
Short-Term Debt (a)	-	0%	0%	0%	-	0%	0%	0.00%
Common Equity (c)	(693,213)	0%	10%	0%	(1,048,687)	0%	10%	0.00%
Total†	\$ 12,463				\$ 1,290,701			5.00%

†Note: Negative equity is assumed to be zero for these calculations.

Supporting Schedules:

- (a) D-2
- (b) D-3
- (c) D-4
- (d) E-1

Recap Schedules:

- (e) A-3

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule E-1
 Title: Comparative Balance
 Sheet

Explanation:
 Schedule showing comparative balance sheets at the end of the
 test year and the 2 fiscal years ended prior to the test year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

	<u>Test Year At</u> <u>31-Dec-08</u>	<u>Prior Year</u> <u>31-Dec-07</u>	<u>Prior Year</u> <u>31-Dec-06</u>
ASSETS			
Property, Plant & Equipment: (a)			
101 Utility Plant In Service	\$ 2,863,390	\$ 2,411,779	\$ 2,392,226
105 Construction Work in Process		49,289	
108 Accumulated Depreciation	(1,460,213)	(1,332,872)	(1,217,309)
Total Property Plant & Equipment	<u>\$ 1,403,177</u>	<u>\$ 1,128,196</u>	<u>\$ 1,174,917</u>
Current Assts:			
131 Cash	\$ 50,714	\$ 6,435	\$ 31,609
141 Customer Accounts Receivable	112,060	47,489	37,478
174 Miscellaneous Current and Accrued Assets	-	50	3,517
Total Current Assets	<u>\$ 162,774</u>	<u>\$ 53,974</u>	<u>\$ 72,604</u>
TOTAL ASSETS	<u>\$ 1,565,951</u>	<u>\$ 1,182,170</u>	<u>\$ 1,247,521</u>
LIABILITIES and STOCKHOLDERS' EQUITY			
Capitalization: (b)			
218 Proprietary Capital	\$ (792,552)	\$ (532,179)	\$ (352,669)
Current Liabilities:			
231 Accounts Payable	\$ 294,938	\$ 172,487	\$ -
235 Customer Deposits	27,692	21,541	40,350
236 Accrued Taxes	4,102	3,091	1,421
Total Current Liabilities	<u>\$ 326,732</u>	<u>\$ 197,119</u>	<u>\$ 41,771</u>
224 Long-Term Debt (Over 12 Months)	\$ 12,463	\$ -	\$ -
Deferred Credits:			
252 Advances In Aid Of Construction	\$ 1,517,230	\$ 1,517,230	\$ 1,479,167
271 Contributions In Aid Of Construction	508,922	-	137,593
272 Less: Amortization of Contributions	(6,844)	-	(58,341)
Total Deferred Credits	<u>\$ 2,019,308</u>	<u>\$ 1,517,230</u>	<u>\$ 1,558,419</u>
Total Liabilities	<u>\$ 2,358,503</u>	<u>\$ 1,714,349</u>	<u>\$ 1,600,190</u>
TOTAL LIABILITIES and STOCKHOLDERS' EQUITY	<u>\$ 1,565,951</u>	<u>\$ 1,182,170</u>	<u>\$ 1,247,521</u>
Supporting Schedules:			
(a) E-5	Recap Schedules:		
	(b) A-3		

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule E-2
Title: Comparative Income
Statements

Explanation:
 Schedule showing comparative income statements for the test year and the 2 fiscal years ended prior to the test year.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec'l Reqmt	<input type="checkbox"/>

	Test Year	Prior Year	Prior Year
	Ended	Ended	Ended
	31-Dec-08	31-Dec-07	31-Dec-06
Revenues: (a)			
461 Metered Water Revenue	\$ 271,118	\$ 286,513	\$ 240,510
461 Surcharge Revenue	166,270	-	-
474 Other Water Revenue	6,033	9,042	15,696
Total Revenues	<u>\$ 443,420</u>	<u>\$ 295,555</u>	<u>\$ 256,206</u>
Operating Expenses (a)			
601 Salaries & Wages	\$ 71,814	\$ 82,841	\$ 93,653
610 Purchased Water	187,158	138,456	2,211
615 Purchased Power	38,214	11,589	36,789
618 Chemicals	919	695	1,248
620 Repairs and Maintenance	58,561	6,750	9,462
621 Office Supplies and Expense	18,166	37,066	17,830
630 Outside Services	152,005	80,993	23,369
635 Water Testing	10,447	13,346	10,495
641 Rents	-	-	2,380
650 Transportation Expense	10,277	15,120	17,247
657 Insurance - General liability	10,940	2,098	9,454
659 Insurance - Health and Life	-	1,812	-
666 Regulatory Commission Expense - Rate Case	-	-	-
675 Miscellaneous Expense	1,056	6,508	-
403 Depreciation Expense	127,449	115,563	114,944
408 Taxes Other Than Income	8,503	8,824	9,955
408 Property Taxes	14,129	15,718	14,831
409 Income Tax	-	-	-
Total Operating Expenses	<u>\$ 709,638</u>	<u>\$ 537,379</u>	<u>\$ 363,868</u>
OPERATING INCOME/(LOSS)	<u>\$ (266,218)</u>	<u>\$ (241,824)</u>	<u>\$ (107,662)</u>
Other Income/(Expense)			
419 Interest and Dividend Income			
421 Non-Utility Income	\$ -	\$ 1,227	\$ -
427 Interest Expense	(1,184)	-	-
Total Other Income/(Expense)	<u>\$ (1,184)</u>	<u>\$ 1,227</u>	<u>\$ -</u>
NET INCOME/(LOSS)	<u>\$ (267,402)</u>	<u>\$ (240,597)</u>	<u>\$ (107,662)</u>

Supporting Schedules:
 (a) E-6

Recap Schedules:
 A-2

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule E-5
Title: Detail of Utility Plant

Explanation:
 Schedule showing utility plant balance, by detailed account number, at the end of the test year and the end of the prior fiscal year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specl Reqmt	<input type="checkbox"/>

Account Number	Description	End of Prior Year at 31-Dec-07	Net Additions	End of Test Year at 31-Dec-08
302	Franchises	\$ 125	\$ -	\$ 125
303	Land & Land Rights	86,093	-	86,093
304	Structures & Improvements	500,114	3,200	503,314
307	Wells & Springs	145,786	413,385	559,171
311	Pumping Equipment	289,845	3,031	292,876
320	Water Treatment Equipment	-	-	-
320.1	Water Treatment Plants	11,159	-	11,159
320.2	Solution Chemical Feeders	345	-	345
330	Distribution Reservoirs & Standpipes	-	-	-
330.1	Storage Tanks	285,179	692	285,871
330.2	Pressure Tanks.	80,630	-	80,630
331	Transmission & Distribution Mains	569,390	10,339	579,729
333	Services	50,719	389	51,108
334	Meters & Meter Installations	88,008	5,694	93,702
335	Hydrants	35,007	-	35,007
339	Other Plant and Misc Equipment	-	-	-
340	Office Furniture & Equipment	16,552	-	16,552
340.1	Computers and Software	-	-	-
341	Transportation Equipment	56,483	14,881	71,364
343	Tools, Shop, and Garage Equipment	11,729	-	11,729
345	Power Operated Equipment	44,869	-	44,869
348	Other Tangible Plant	139,746	-	139,746
Total Plant In Service		\$ 2,411,779	\$ 451,611	\$ 2,863,390
Accumulated Depreciation		1,332,872	127,342	1,460,213
Net Plant In Service		<u>\$ 1,078,907</u>	<u>\$ 324,270</u>	<u>\$ 1,403,177</u>
Construction Work in Process		49,289		
Total Net Plant		<u>\$ 1,128,196</u>	<u>\$ 324,270</u>	<u>\$ 1,403,177</u>

Supporting Schedules:

Recap Schedules:
 E-1 A-4

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule E-7
Title: Operating Statistics

Explanation:
 Schedule showing key operating statistics in comparative format,
 for the test year and the 2 fiscal years ended prior to the test year.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Specl Reqmt	

Water Statistics:	Test Year Ended 31-Dec-08	Prior Year Ended 31-Dec-07	Prior Year Ended 31-Dec-06
Gallons Sold - By Class of Service:			
Residential	82,702	69,838,190	102,397,000
Commercial	-	37,698,810	*
Average Number of Customers - By Class of Service:			
Residential	772	731	848
Commercial	96	98	*
Average Annual Gallons Per Residential Customer	107	95,538	120,751
Average Annual Revenue Per Residential Customer	\$ 126.62	\$ 415.78	\$ 492.18
Pumping Cost Per 1,000 Gallons	\$ 0.8061	\$ 0.1392	\$ 0.2934

* Data available from company does not differentiate between Class of Service for 2006, commercial amounts are included with residential amounts.

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule E-8
Title: Taxes Charged to
Operations

Explanation:
 Schedule showing all significant taxes charged to operations for
 the test year and the 2 fiscal years ended prior to the test year.

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Description	Test Year Ended 31-Dec-08	Prior Year Ended 31-Dec-07	Prior Year Ended 31-Dec-06
Federal Taxes:			
Income	\$ -	\$ -	\$ -
Payroll	6,091	6,835	7,741
Total Federal Taxes	\$ 6,091	\$ 6,835	\$ 7,741
State Taxes:			
Income	\$ -	\$ -	\$ -
Payroll	2,037	1,989	2,214
Total State Taxes	\$ 2,037	\$ 1,989	\$ 2,214
Local Taxes:			
Property	\$ 14,129	\$ 15,718	\$ 14,831
Total Taxes	\$ 22,257	\$ 24,542	\$ 24,786

NOTE: For combination utilities, the above should be presented in total and by department.

Supporting Schedules:

Recap Schedules:

Valle Verde Water Company
Test Year Ended December 31, 2008

Rejoinder Schedule E-9
Title: Notes to Financial
Statements

Explanation:
Disclosure of important facts pertaining to the understanding
of the financial statements.

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec'l Reqmt

X

Disclosures should include, but not be limited to the following:

1 Accounting Method.

The books of Valle Verde are kept as accrual based, and also follow NARUC rules, including the USoA.

2 Depreciation lives and methods employed by major classification of utility property.

For years up to and including the test year 2008, depreciation rates as authorized in Decision 59553 were 5% for all plant asset categories. Proposed depreciation rates are depicted on the plant schedule as part of the financing application. These rates were taken from ACC Engineering Staff Memo regarding their recommended rates for depreciation dated April 21, 2000, and revised March 1, 2001.

3 Income tax treatment - normalization or flow through.

Valle Verde Water is currently part of the Estate of William F. Randall. Prior to Mr. Randall's passing, the utility was operated as a sole proprietor, and as a result, is now part of his estate. Income taxes for Valle Verde flow through to the income tax return of the estate, Form 1041, and as such, income taxes are not part of this case.

4 Interest rate used to charge interest during construction, if applicable.

Not Applicable.

Supporting Schedules:

Recap Schedules:

Explanation:
 Schedule showing an income statement for the projected year,
 compared with actual test year results, at present and proposed
 rates.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specl Reqmt	<input type="checkbox"/>

	Actual Test Year Ended (a) 31-Dec-08	Projected Year	
		At Present Rates Year Ended (b) 31-Dec-09	At Proposed Rates Year Ended (b) 31-Dec-09
Operating Revenues:			
461 Metered Water Revenue	\$ 271,118	\$ 271,118	\$ 660,159
461 Surcharge Revenue	166,270	-	-
474 Other Water Revenue	6,033	6,033	6,033
Total Operating Revenue	\$ 443,420	\$ 277,151	\$ 666,192
Operating Expenses:			
601 Salaries & Wages	\$ 71,814	\$ 71,814	\$ 71,814
610 Purchased Water	187,158	-	-
615 Purchased Power	38,214	38,214	38,214
618 Chemicals	919	919	919
620 Repairs & Maintenance	58,561	58,561	58,561
621 Office Supplies and Expense	18,166	18,166	18,166
630 Outside Services	152,005	152,005	152,005
635 Water Testing	10,447	5,035	5,035
641 Rental Expense	-	-	-
650 Transportation Expense	10,277	10,277	10,277
657 Insurance - General Liability	10,940	10,940	10,940
659 Insurance - Health and Life	-	-	-
666 Rate Case Expense	-	8,333	8,333
675 Miscellaneous Expense	1,056	1,056	1,056
403 Depreciation & Amortization	127,449	122,952	122,952
408 Property Taxes	14,129	14,129	14,129
408.1 Taxes Other Than Income	8,503	8,503	8,503
409 Income Taxes	-	-	-
Total Operating Expenses	\$ 709,638	\$ 520,905	\$ 520,905
OPERATING INCOME/(LOSS)	\$ (266,218)	\$ (243,754)	\$ 145,287
Other Income/(Expense):			
419 Interest Income	\$ -	\$ -	\$ -
427 Interest Expense	(1,184)	(64,229)	(64,229)
Total Other Income/(Expense)	\$ (1,184)	\$ (64,229)	\$ (64,229)
NET INCOME/(LOSS)	\$ (267,402)	\$ (307,983)	\$ 81,058
Earnings per share of average Common Stock Outstanding	N/A	N/A	N/A
% Return on Common Equity	double negative, not meaningful		
Supporting Schedules: (a) E-2	Recap Schedules: (b) A-2		

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule F-3
Title: Projected Construction
Requirements

Explanation:
 Schedule showing projected annual construction requirements, by property classification, for 1 to 3 years subsequent to the test year compared with the test year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Property Classification	Actual Test Year Ended 12/31/2008	Projected Year Ended 12/31/2009
Production Plant	\$ 419,616	\$ 62,195
Transmission Plant	10,339	182,536
Total Plant	\$ 429,955	\$ 244,731

NOTE: For combination utilities, the above should be presented by department.

Supporting Schedules:

Recap Schedules:
 (a) F-2 & A-4

Valle Verde Water Company
Test Year Ended December 31, 2008

Rejoinder Schedule F-4
Title: Assumptions Used in
Developing Projection

Explanation:
Documentation of important assumptions used in preparing
forecasts and projections

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec Reqmt

X

Important assumptions used in preparing projections should be explained.

Areas covered should include:

- 1 Customer growth
Customer levels were flat in 2008, and that is not expected to change.
- 2 Growth in consumption and customer demand
No changes are anticipated.
- 3 Changes in expenses
The company believes the test year 2008, with the limited proforma adjustments included in this application, accurately depict expense levels going forward.
- 4 Construction requirements including production reserves and changes in plant capacity
Proceeds of the WIFA loan will be used to remove and replace undersized mains, interconnect wells 4 & 2, install a PRV station, install arsenic treatment equipment, replace and/or relocate other mains and lines, and install a 175k gallons storage tank.
- 5 Capital structure changes
No changes to equity are anticipated; debt will increase if the WIFA loan is approved.
- 6 Financing costs, interest rates
Currently, a company vehicle is financed at 10% interest. Valle Verde is also requesting a WIFA loan for plant upgrades and arsenic treatment equipment. Terms of the loan are unknown at this point, but for purposes of this application, a 5% interest rate and a term of 20 years was used on the revised loan amount of \$1,278,238.

Supporting Schedules:

Recap Schedules:

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule H-1
Title: Summary of Revenues by Customer
Classification - Present and Proposed Rates

Explanation:
 Schedule comparing revenues by customer classification for
 the Test Year, at present and proposed rates.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specil Reqmt	<input type="checkbox"/>

Customer Classification	Revenues in the Test Year (a)		Proposed Increase (b)	
	Present Rates	Proposed Rates	Amount	%
Residential	\$ 288,718	\$ 406,990	\$ 118,272	40.96%
Commercial	148,669	253,169	104,500	70.29%
Other Revenue	6,033	6,033	-	0.00%
Total Revenues	\$ 443,420	\$ 666,192	\$ 222,772	50.24%

Note: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:
 (a) H-2

Recap Schedules:
 (b) A-1

Explanation:
 Schedule comparing present rate schedules with proposed
 rate schedule.

(Rates apply to both residential and commercial usage)

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec'l Reqmt	

Description	Present Rate	Proposed Rate	Percent change
MONTHLY USAGE CHARGE			
5/8" x 3/4" Meter	\$ 11.75	\$ 24.00	104%
3/4" Meter	11.90	24.00	102%
1" Meter	20.00	60.00	200%
1-1/2" Meter	31.00	120.00	287%
2" Meter	59.65	192.00	222%
3" Meter	120.00	384.00	220%
4" Meter	250.00	600.00	140%
6" Meter	500.00	1,200.00	140%
Gallons included in minimum	1,000	-	-100%
Commodity Charge (per 1,000 gallons over monthly minimum)			
1,001 to 8,000 gallons	\$ 1.30		-100%
In excess of 8,000 gallons	1.47		-100%
<u>5/8 x 3/4 and 3/4 - inch residential meters</u>			
1 - 3,000 Gallons		\$ 1.80	
3,001 to 10,000 Gallons		2.95	
Over 10,000 Gallons		4.44	
<u>5/8 x 3/4 and 3/4 - inch commercial meters</u>			
1 to 10,000 Gallons		2.95	
Over 10,000 Gallons		4.44	
<u>One - inch meter</u>			
1 to 15,000 Gallons	\$	2.95	
Over 15,000 Gallons		4.44	
<u>One and one half - inch meter</u>			
1 to 20,000 Gallons	\$	2.95	
Over 20,000 Gallons		4.44	
<u>Two - inch meter</u>			
1 to 25,000 Gallons	\$	2.95	
Over 25,000 Gallons		4.44	
<u>Three - inch meter</u>			
1 to 70,000 Gallons	\$	2.95	
Over 70,000 Gallons		4.44	
<u>Four - inch meter</u>			
1 to 150,000 Gallons	\$	2.95	
Over 150,000 Gallons		4.44	

Description	Present Rate	Proposed Rate	Percent change
-------------	--------------	---------------	----------------

Six - inch meter			
1 to 500,000 Gallons	\$	2.95	
Over 500,000 Gallons		4.44	

Emergency Interim Surcharge (per 1,000 gallons)

All gallons	\$	1.73	-	-100%
-------------	----	------	---	-------

Temporary Purchased Water Recovery Surcharge

Per Connection	\$	-	5.62	100%
----------------	----	---	------	------

SERVICE CHARGES

Establishment	\$	10.00	\$	30.00	200%
Establishment (After Hours)		20.00		40.00	100%
Reconnection (Delinquent)		20.00		40.00	100%
Reconnection (Delinquent) after hours		N/A		50.00	100%
Meter Test (If Correct)		35.00		35.00	0%
Deposit	*		*		N/A
Deposit Interest	*		*		N/A
Re-Establishment (within 12 months)	**		**		N/A
NSF Check	\$	15.00		30.00	100%
Late Fee (per month)		1.50%		1.50%	0%
Deferred Payment (per month)		1.50%		1.50%	0%
Meter Re-read (If Correct)	\$	10.00		20.00	100%

MONTHLY SERVICE CHARGE FOR FIRE SPRINKLER:

	***		***	N/A
--	-----	--	-----	-----

SERVICE LINE AND METER INSTALLATION CHARGES

Description	Present Rate	Service Line	Proposed Rate		Percent change
			Meter Charge	Total Charge	
5/8" x 3/4" Meter	\$ 320.00	\$ 445.00	\$ 155.00	\$ 600.00	88%
3/4" Meter	360.00	445.00	255.00	700.00	94%
1" Meter	420.00	495.00	315.00	810.00	93%
1-1/2" Meter	635.00	550.00	525.00	1,075.00	69%
2" Meter - Turbine	1,090.00	830.00	1,045.00	1,875.00	72%
2" Meter - Compound	N/A	830.00	1,890.00	2,720.00	100%
3" Meter - Turbine	1,505.00	1,045.00	1,670.00	2,715.00	80%
3" Meter - Compound	N/A	1,165.00	2,545.00	3,710.00	100%
4" Meter - Turbine	2,380.00	1,490.00	2,670.00	4,160.00	75%
4" Meter - Compound	N/A	1,670.00	3,645.00	5,315.00	100%
6" Meter - Turbine	4,655.00	2,210.00	5,025.00	7,235.00	55%
6" Meter - Compound	N/A	2,330.00	6,920.00	9,250.00	100%

- * Per Commission Rule AAC R14-2-403(B)
- ** Number of months off system times the monthly minimum, per Commission Rule AAC R14-2-403(D).
- *** 1% of monthly minimum for a comparable sized meter connection, but no less than \$5.00 per month. The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.

Supporting Schedules:

Valle Verde Water Company
 Test Year Ended December 31, 2008

Rejoinder Schedule H-4

**Title: Typical Bill
 Analysis
 Page 1 of 8**

Explanation:
 Schedule(s) comparing typical customer bills at varying
 consumption levels at present and proposed rates.

5/8" x 3/4" and 3/4" Meters - Residential

Required for: All Utilities

Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	11.75 \$	24.00	104.26%
1,000	11.75	25.80	119.57%
2,000	13.05	27.60	111.49%
3,000	14.35	29.40	104.88%
4,000	15.65	32.35	106.71%
5,000	16.95	35.30	108.26%
6,000	18.25	38.25	109.59%
7,000	19.55	41.20	110.74%
8,000	20.85	44.15	111.75%
9,000	22.32	47.10	111.02%
10,000	23.79	50.05	110.38%
15,000	31.14	72.25	132.02%
20,000	38.49	94.45	145.39%
25,000	45.84	116.65	154.47%
50,000	82.59	227.65	175.64%
75,000	119.34	338.65	183.77%
100,000	156.09	449.65	188.07%
125,000	192.84	560.65	190.73%
150,000	229.59	671.65	192.54%
175,000	266.34	782.65	193.85%
200,000	303.09	893.65	194.85%

Supporting Schedules:

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates. 5/8" x 3/4" and 3/4" Meters - Commercial	Required for: All Utilities Class A Class B Class C Class D Specl Reqmt	<table border="1" style="border-collapse: collapse; width: 40px;"> <tr><td style="text-align: center;">X</td></tr> <tr><td style="text-align: center;"> </td></tr> </table>	X					
X								

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	11.90 \$	24.00	101.68%
1,000	11.90	26.95	126.47%
2,000	13.20	29.90	126.52%
3,000	14.50	32.85	126.55%
4,000	15.80	35.80	126.58%
5,000	17.10	38.75	126.61%
6,000	18.40	41.70	126.63%
7,000	19.70	44.65	126.65%
8,000	21.00	47.60	126.67%
9,000	22.47	50.55	124.97%
10,000	23.94	53.50	123.48%
15,000	31.29	75.70	141.93%
20,000	38.64	97.90	153.36%
25,000	45.99	120.10	161.14%
50,000	82.74	231.10	179.31%
75,000	119.49	342.10	186.30%
100,000	156.24	453.10	190.00%
125,000	192.99	564.10	192.29%
150,000	229.74	675.10	193.85%
175,000	266.49	786.10	194.98%
200,000	303.24	897.10	195.84%

Supporting Schedules:

Explanation:
 Schedule(s) comparing typical customer bills at varying
 consumption levels at present and proposed rates.

1" meter - all

Required for: All Utilities

Class A

Class B

Class C

Class D

Specd Reqmt

X

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 20.00	\$ 60.00	200.00%
1,000	20.00	62.95	214.75%
2,000	21.30	65.90	209.39%
3,000	22.60	68.85	204.65%
4,000	23.90	71.80	200.42%
5,000	25.20	74.75	196.63%
6,000	26.50	77.70	193.21%
7,000	27.80	80.65	190.11%
8,000	29.10	83.60	187.29%
9,000	30.57	86.55	183.12%
10,000	32.04	89.50	179.34%
15,000	39.39	104.25	164.66%
20,000	46.74	126.45	170.54%
25,000	54.09	148.65	174.82%
50,000	90.84	259.65	185.83%
75,000	127.59	370.65	190.50%
100,000	164.34	481.65	193.08%
125,000	201.09	592.65	194.72%
150,000	237.84	703.65	195.85%
175,000	274.59	814.65	196.68%
200,000	311.34	925.65	197.31%

Supporting Schedules:

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates. 1 1/2" meter - all	Required for: All Utilities	X
	Class A	
	Class B	
	Class C	
	Class D	
	Spec'l Reqmt	

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	31.00	\$ 120.00	287.10%
1,000	31.00	122.95	296.61%
2,000	32.30	125.90	289.78%
3,000	33.60	128.85	283.48%
4,000	34.90	131.80	277.65%
5,000	36.20	134.75	272.24%
6,000	37.50	137.70	267.20%
7,000	38.80	140.65	262.50%
8,000	40.10	143.60	258.10%
9,000	41.57	146.55	252.54%
10,000	43.04	149.50	247.35%
15,000	50.39	164.25	225.96%
20,000	57.74	179.00	210.01%
25,000	65.09	201.20	209.11%
50,000	101.84	312.20	206.56%
75,000	138.59	423.20	205.36%
100,000	175.34	534.20	204.67%
125,000	212.09	645.20	204.21%
150,000	248.84	756.20	203.89%
175,000	285.59	867.20	203.65%
200,000	322.34	978.20	203.47%

Supporting Schedules:

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates. 2" meter - residential/commercial	Required for: All Utilities	X
	Class A	
	Class B	
	Class C	
	Class D	
	Spec'l Reqmt	

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	59.65	\$ 192.00	221.88%
1,000	59.65	194.95	226.82%
2,000	60.95	197.90	224.69%
3,000	62.25	200.85	222.65%
4,000	63.55	203.80	220.69%
5,000	64.85	206.75	218.81%
6,000	66.15	209.70	217.01%
7,000	67.45	212.65	215.27%
8,000	68.75	215.60	213.60%
9,000	70.22	218.55	211.24%
10,000	71.69	221.50	208.97%
15,000	79.04	236.25	198.90%
20,000	86.39	251.00	190.54%
25,000	93.74	265.75	183.50%
50,000	130.49	376.75	188.72%
75,000	167.24	487.75	191.65%
100,000	203.99	598.75	193.52%
125,000	240.74	709.75	194.82%
150,000	277.49	820.75	195.78%
175,000	314.24	931.75	196.51%
200,000	350.99	1,042.75	197.09%

Supporting Schedules:

Explanation:
 Schedule(s) comparing typical customer bills at varying
 consumption levels at present and proposed rates.

3" meter - all

Required for: All Utilities

Class A

Class B

Class C

Class D

Speci Reqmt

X

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 120.00	\$ 384.00	220.00%
1,000	120.00	386.95	222.46%
2,000	121.30	389.90	221.43%
3,000	122.60	392.85	220.43%
4,000	123.90	395.80	219.45%
5,000	125.20	398.75	218.49%
6,000	126.50	401.70	217.55%
7,000	127.80	404.65	216.63%
8,000	129.10	407.60	215.72%
9,000	130.57	410.55	214.43%
10,000	132.04	413.50	213.16%
15,000	139.39	428.25	207.23%
20,000	146.74	443.00	201.89%
25,000	154.09	457.75	197.07%
50,000	190.84	531.50	178.51%
75,000	227.59	612.70	169.21%
100,000	264.34	723.70	173.78%
125,000	301.09	834.70	177.23%
150,000	337.84	945.70	179.93%
175,000	374.59	1,056.70	182.10%
200,000	411.34	1,167.70	183.88%

Supporting Schedules:

Explanation:
 Schedule(s) comparing typical customer bills at varying
 consumption levels at present and proposed rates.

Required for: All Utilities

X

Class A

Class B

Class C

Class D

Spec Reqmt

4" meter - all

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 250.00	\$ 600.00	140.00%
1,000	250.00	602.95	141.18%
2,000	251.30	605.90	141.11%
3,000	252.60	608.85	141.03%
4,000	253.90	611.80	140.96%
5,000	255.20	614.75	140.89%
6,000	256.50	617.70	140.82%
7,000	257.80	620.65	140.75%
8,000	259.10	623.60	140.68%
9,000	260.57	626.55	140.45%
10,000	262.04	629.50	140.23%
15,000	269.39	644.25	139.15%
20,000	276.74	659.00	138.13%
25,000	284.09	673.75	137.16%
50,000	320.84	747.50	132.98%
75,000	357.59	821.25	129.66%
100,000	394.34	895.00	126.96%
125,000	431.09	968.75	124.72%
150,000	467.84	1,042.50	122.83%
175,000	504.59	1,153.50	128.60%
200,000	541.34	1,264.50	133.59%

Supporting Schedules:

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates. Emergency Surcharge - all meter sizes/residential and commercial	Required for: All Utilities Class A Class B Class C Class D Specl Reqmt	<table border="1" style="border-collapse: collapse;"> <tr><td style="padding: 2px;">X</td></tr> <tr><td style="padding: 2px;"> </td></tr> </table>	X					
X								

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	- \$	-	0.00%
1,000	1.73	-	-100.00%
2,000	3.46	-	-100.00%
3,000	5.19	-	-100.00%
4,000	6.92	-	-100.00%
5,000	8.65	-	-100.00%
6,000	10.38	-	-100.00%
7,000	12.11	-	-100.00%
8,000	13.84	-	-100.00%
9,000	15.57	-	-100.00%
10,000	17.30	-	-100.00%
15,000	25.95	-	-100.00%
20,000	34.60	-	-100.00%
25,000	43.25	-	-100.00%
50,000	86.50	-	-100.00%
75,000	129.75	-	-100.00%
100,000	173.00	-	-100.00%
125,000	216.25	-	-100.00%
150,000	259.50	-	-100.00%
175,000	302.75	-	-100.00%
200,000	346.00	-	-100.00%

Supporting Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

5/8 x 3/4 inch meter - residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	140	-	140	3.34%	-	0.00%
1,000	249	249,000	389	9.28%	249,000	0.79%
2,000	290	580,000	679	16.19%	829,000	2.62%
3,000	335	1,005,000	1,014	24.18%	1,834,000	5.79%
4,000	412	1,648,000	1,426	34.01%	3,482,000	11.00%
5,000	423	2,115,000	1,849	44.10%	5,597,000	17.68%
6,000	376	2,256,000	2,225	53.06%	7,853,000	24.81%
7,000	372	2,604,000	2,597	61.94%	10,457,000	33.03%
8,000	294	2,352,000	2,891	68.95%	12,809,000	40.46%
9,000	218	1,962,000	3,109	74.15%	14,771,000	46.66%
10,000	211	2,110,000	3,320	79.18%	16,881,000	53.33%
10,001 to 12,000	283	3,113,000	3,603	85.93%	19,994,000	63.16%
12,001 to 14,000	168	2,184,000	3,771	89.94%	22,178,000	70.06%
14,001 to 16,000	118	1,770,000	3,889	92.75%	23,948,000	75.65%
16,001 to 18,000	80	1,360,000	3,969	94.66%	25,308,000	79.95%
18,001 to 20,000	44	836,000	4,013	95.71%	26,144,000	82.59%
20,001 to 25,000	73	1,642,500	4,086	97.45%	27,786,500	87.78%
25,001 to 30,000	35	962,500	4,121	98.28%	28,749,000	90.82%
30,001 to 35,000	28	910,000	4,149	98.95%	29,659,000	93.69%
35,001 to 40,000	19	712,500	4,168	99.40%	30,371,500	95.94%
40,001 to 50,000	12	540,000	4,180	99.69%	30,911,500	97.65%
50,001 to 60,000	11	605,000	4,191	99.95%	31,516,500	99.56%
60,001 to 70,000	1	65,000	4,192	99.98%	31,581,500	99.76%
70,001 to 80,000	1	75,000	4,193	100.00%	31,656,500	100.00%
80,001 to 90,000	-	-	4,193	100.00%	31,656,500	100.00%
90,001 to 100,000	-	-	4,193	100.00%	31,656,500	100.00%
Over 100,000	-	-	4,193	100.00%	31,656,500	100.00%
	<u>4,193</u>	<u>31,656,500</u>				

Average Number of Customers 349
 Average Consumption 7,550
 Median Consumption 5,658

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate schedule.

5/8 x 3/4 inch meter - commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	13	-	13	6.99%	-	0.00%
1,000	20	20,000	33	17.74%	20,000	1.38%
2,000	22	44,000	55	29.57%	64,000	4.43%
3,000	16	48,000	71	38.17%	112,000	7.75%
4,000	9	36,000	80	43.01%	148,000	10.24%
5,000	12	60,000	92	49.46%	208,000	14.39%
6,000	14	84,000	106	56.99%	292,000	20.21%
7,000	9	63,000	115	61.83%	355,000	24.57%
8,000	12	96,000	127	68.28%	451,000	31.21%
9,000	15	135,000	142	76.34%	586,000	40.55%
10,000	11	110,000	153	82.26%	696,000	48.16%
10,001 to 12,000	13	143,000	166	89.25%	839,000	58.06%
12,001 to 14,000	7	91,000	173	93.01%	930,000	64.36%
14,001 to 16,000	1	15,000	174	93.55%	945,000	65.39%
16,001 to 18,000	3	51,000	177	95.16%	996,000	68.92%
18,001 to 20,000	1	19,000	178	95.70%	1,015,000	70.24%
20,001 to 25,000	2	45,000	180	96.77%	1,060,000	73.35%
25,001 to 30,000	-	-	180	96.77%	1,060,000	73.35%
30,001 to 35,000	2	65,000	182	97.85%	1,125,000	77.85%
35,001 to 40,000	1	37,500	183	98.39%	1,162,500	80.45%
40,001 to 50,000	-	-	183	98.39%	1,162,500	80.45%
50,001 to 60,000	1	55,000	184	98.92%	1,217,500	84.25%
60,001 to 70,000	-	-	184	98.92%	1,217,500	84.25%
70,001 to 80,000	1	75,000	185	99.46%	1,292,500	89.44%
80,001 to 90,000	-	-	185	99.46%	1,292,500	89.44%
90,001 to 100,000	-	-	185	99.46%	1,292,500	89.44%
Over 100,000	1	152,580	186	100.00%	1,445,080	100.00%
	186	1,445,080				

Average Number of Customers 16
 Average Consumption 7,769
 Median Consumption 5,071

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

3/4 inch meter - residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	214	-	214	4.80%	-	0.00%
1,000	245	245,000	459	10.30%	245,000	0.74%
2,000	294	588,000	753	16.90%	833,000	2.52%
3,000	422	1,266,000	1,175	26.37%	2,099,000	6.34%
4,000	417	1,668,000	1,592	35.73%	3,767,000	11.37%
5,000	449	2,245,000	2,041	45.80%	6,012,000	18.15%
6,000	386	2,316,000	2,427	54.47%	8,328,000	25.14%
7,000	330	2,310,000	2,757	61.87%	10,638,000	32.12%
8,000	316	2,528,000	3,073	68.96%	13,166,000	39.75%
9,000	243	2,187,000	3,316	74.42%	15,353,000	46.36%
10,000	226	2,260,000	3,542	79.49%	17,613,000	53.18%
10,001 to 12,000	299	3,289,000	3,841	86.20%	20,902,000	63.11%
12,001 to 14,000	194	2,522,000	4,035	90.55%	23,424,000	70.72%
14,001 to 16,000	129	1,935,000	4,164	93.45%	25,359,000	76.57%
16,001 to 18,000	93	1,581,000	4,257	95.53%	26,940,000	81.34%
18,001 to 20,000	45	855,000	4,302	96.54%	27,795,000	83.92%
20,001 to 25,000	71	1,597,500	4,373	98.14%	29,392,500	88.74%
25,001 to 30,000	30	825,000	4,403	98.81%	30,217,500	91.24%
30,001 to 35,000	18	585,000	4,421	99.21%	30,802,500	93.00%
35,001 to 40,000	11	412,500	4,432	99.46%	31,215,000	94.25%
40,001 to 50,000	8	360,000	4,440	99.64%	31,575,000	95.33%
50,001 to 60,000	4	220,000	4,444	99.73%	31,795,000	96.00%
60,001 to 70,000	3	195,000	4,447	99.80%	31,990,000	96.59%
70,001 to 80,000	4	300,000	4,451	99.89%	32,290,000	97.49%
80,001 to 90,000	2	170,000	4,453	99.93%	32,460,000	98.01%
90,001 to 100,000	1	95,000	4,454	99.96%	32,555,000	98.29%
Over 100,000	2	565,370	4,456	100.00%	33,120,370	100.00%
	<u>4,456</u>	<u>33,120,370</u>				

Average Number of Customers 371
 Average Consumption 7,433
 Median Consumption 5,480

Supporting Schedules:

Recap Schedules:

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

3/4 inch meter - commercial

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	16	-	16	6.11%	-	0.00%
1,000	72	72,000	88	33.59%	72,000	4.10%
2,000	40	80,000	128	48.85%	152,000	8.66%
3,000	16	48,000	144	54.96%	200,000	11.39%
4,000	14	56,000	158	60.31%	256,000	14.58%
5,000	5	25,000	163	62.21%	281,000	16.00%
6,000	15	90,000	178	67.94%	371,000	21.13%
7,000	15	105,000	193	73.66%	476,000	27.11%
8,000	7	56,000	200	76.34%	532,000	30.30%
9,000	4	36,000	204	77.86%	568,000	32.35%
10,000	6	60,000	210	80.15%	628,000	35.76%
10,001 to 12,000	12	132,000	222	84.73%	760,000	43.28%
12,001 to 14,000	8	104,000	230	87.79%	864,000	49.20%
14,001 to 16,000	5	75,000	235	89.69%	939,000	53.47%
16,001 to 18,000	3	51,000	238	90.84%	990,000	56.38%
18,001 to 20,000	4	76,000	242	92.37%	1,066,000	60.71%
20,001 to 25,000	6	135,000	248	94.66%	1,201,000	68.39%
25,001 to 30,000	3	82,500	251	95.80%	1,283,500	73.09%
30,001 to 35,000	3	97,500	254	96.95%	1,381,000	78.64%
35,001 to 40,000	2	75,000	256	97.71%	1,456,000	82.92%
40,001 to 50,000	4	180,000	260	99.24%	1,636,000	93.17%
50,001 to 60,000	1	55,000	261	99.62%	1,691,000	96.30%
60,001 to 70,000	1	65,000	262	100.00%	1,756,000	100.00%
70,001 to 80,000	-	-	262	100.00%	1,756,000	100.00%
80,001 to 90,000	-	-	262	100.00%	1,756,000	100.00%
90,001 to 100,000	-	-	262	100.00%	1,756,000	100.00%
Over 100,000	-	-	262	100.00%	1,756,000	100.00%
	<u>262</u>	<u>1,756,000</u>				

Average Number of Customers 22
 Average Consumption 6,702
 Median Consumption 2,188

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

1 inch meter - residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	15	-	15	11.81%	-	0.00%
1,000	8	8,000	23	18.11%	8,000	0.33%
2,000	6	12,000	29	22.83%	20,000	0.83%
3,000	6	18,000	35	27.56%	38,000	1.58%
4,000	2	8,000	37	29.13%	46,000	1.92%
5,000	1	5,000	38	29.92%	51,000	2.13%
6,000	3	18,000	41	32.28%	69,000	2.88%
7,000	6	42,000	47	37.01%	111,000	4.63%
8,000	3	24,000	50	39.37%	135,000	5.63%
9,000	4	36,000	54	42.52%	171,000	7.13%
10,000	14	140,000	68	53.54%	311,000	12.97%
10,001 to 12,000	8	88,000	76	59.84%	399,000	16.64%
12,001 to 14,000	7	91,000	83	65.35%	490,000	20.44%
14,001 to 16,000	3	45,000	86	67.72%	535,000	22.31%
16,001 to 18,000	3	51,000	89	70.08%	586,000	24.44%
18,001 to 20,000	2	38,000	91	71.65%	624,000	26.03%
20,001 to 25,000	9	202,500	100	78.74%	826,500	34.47%
25,001 to 30,000	8	220,000	108	85.04%	1,046,500	43.65%
30,001 to 35,000	3	97,500	111	87.40%	1,144,000	47.71%
35,001 to 40,000	3	112,500	114	89.76%	1,256,500	52.40%
40,001 to 50,000	5	225,000	119	93.70%	1,481,500	61.79%
50,001 to 60,000	2	110,000	121	95.28%	1,591,500	66.38%
60,001 to 70,000	2	130,000	123	96.85%	1,721,500	71.80%
70,001 to 80,000	1	75,000	124	97.64%	1,796,500	74.93%
80,001 to 90,000	1	85,000	125	98.43%	1,881,500	78.47%
90,001 to 100,000	-	-	125	98.43%	1,881,500	78.47%
Over 100,000	2	516,190	127	100.00%	2,397,690	100.00%
	127	2,397,690				

Average Number of Customers 11
 Average Consumption 18,879
 Median Consumption 9,679

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

1 inch meter - commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	40	-	40	10.39%	-	0.00%
1,000	31	31,000	71	18.44%	31,000	0.66%
2,000	27	54,000	98	25.45%	85,000	1.81%
3,000	33	99,000	131	34.03%	184,000	3.91%
4,000	28	112,000	159	41.30%	296,000	6.29%
5,000	18	90,000	177	45.97%	386,000	8.21%
6,000	17	102,000	194	50.39%	488,000	10.38%
7,000	17	119,000	211	54.81%	607,000	12.91%
8,000	15	120,000	226	58.70%	727,000	15.46%
9,000	12	108,000	238	61.82%	835,000	17.75%
10,000	15	150,000	253	65.71%	985,000	20.94%
10,001 to 12,000	23	253,000	276	71.69%	1,238,000	26.32%
12,001 to 14,000	15	195,000	291	75.58%	1,433,000	30.47%
14,001 to 16,000	18	270,000	309	80.26%	1,703,000	36.21%
16,001 to 18,000	7	119,000	316	82.08%	1,822,000	38.74%
18,001 to 20,000	6	114,000	322	83.64%	1,936,000	41.16%
20,001 to 25,000	16	360,000	338	87.79%	2,296,000	48.82%
25,001 to 30,000	10	275,000	348	90.39%	2,571,000	54.66%
30,001 to 35,000	9	292,500	357	92.73%	2,863,500	60.88%
35,001 to 40,000	6	225,000	363	94.29%	3,088,500	65.66%
40,001 to 50,000	7	315,000	370	96.10%	3,403,500	72.36%
50,001 to 60,000	4	220,000	374	97.14%	3,623,500	77.04%
60,001 to 70,000	3	195,000	377	97.92%	3,818,500	81.19%
70,001 to 80,000	1	75,000	378	98.18%	3,893,500	82.78%
80,001 to 90,000	1	85,000	379	98.44%	3,978,500	84.59%
90,001 to 100,000	2	190,000	381	98.96%	4,168,500	88.63%
Over 100,000	4	534,920	385	100.00%	4,703,420	100.00%
	385	4,703,420				

Average Number of Customers 32
 Average Consumption 12,217
 Median Consumption 5,912

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate schedule.

1 1/2" meter - commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	-	-	-	0.00%	-	0.00%
1,000	1	1,000	1	2.78%	1,000	0.05%
2,000	2	4,000	3	8.33%	5,000	0.25%
3,000	-	-	3	8.33%	5,000	0.25%
4,000	-	-	3	8.33%	5,000	0.25%
5,000	-	-	3	8.33%	5,000	0.25%
6,000	-	-	3	8.33%	5,000	0.25%
7,000	1	7,000	4	11.11%	12,000	0.61%
8,000	-	-	4	11.11%	12,000	0.61%
9,000	4	36,000	8	22.22%	48,000	2.45%
10,000	1	10,000	9	25.00%	58,000	2.96%
10,001 to 12,000	2	22,000	11	30.56%	80,000	4.08%
12,001 to 14,000	3	39,000	14	38.89%	119,000	6.07%
14,001 to 16,000	4	60,000	18	50.00%	179,000	9.13%
16,001 to 18,000	-	-	18	50.00%	179,000	9.13%
18,001 to 20,000	2	38,000	20	55.56%	217,000	11.06%
20,001 to 25,000	6	135,000	26	72.22%	352,000	17.95%
25,001 to 30,000	-	-	26	72.22%	352,000	17.95%
30,001 to 35,000	1	32,500	27	75.00%	384,500	19.60%
35,001 to 40,000	-	-	27	75.00%	384,500	19.60%
40,001 to 50,000	1	45,000	28	77.78%	429,500	21.90%
50,001 to 60,000	1	55,000	29	80.56%	484,500	24.70%
60,001 to 70,000	-	-	29	80.56%	484,500	24.70%
70,001 to 80,000	-	-	29	80.56%	484,500	24.70%
80,001 to 90,000	-	-	29	80.56%	484,500	24.70%
90,001 to 100,000	-	-	29	80.56%	484,500	24.70%
Over 100,000	7	1,477,000	36	100.00%	1,961,500	100.00%
	<u>36</u>	<u>1,961,500</u>				

Average Number of Customers 3
 Average Consumption 54,486
 Median Consumption 16,000

Supporting Schedules:

Recap Schedules:

Required for: All Utilities

X

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

Class A
 Class B
 Class C
 Class D
 Specl Reqmt

2 inch meter - residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	-	-	-	0.00%	-	0.00%
1,000	-	-	-	0.00%	-	0.00%
2,000	-	-	-	0.00%	-	0.00%
3,000	-	-	-	0.00%	-	0.00%
4,000	-	-	-	0.00%	-	0.00%
5,000	-	-	-	0.00%	-	0.00%
6,000	-	-	-	0.00%	-	0.00%
7,000	-	-	-	0.00%	-	0.00%
8,000	-	-	-	0.00%	-	0.00%
9,000	-	-	-	0.00%	-	0.00%
10,000	-	-	-	0.00%	-	0.00%
10,001 to 12,000	-	-	-	0.00%	-	0.00%
12,001 to 14,000	-	-	-	0.00%	-	0.00%
14,001 to 16,000	-	-	-	0.00%	-	0.00%
16,001 to 18,000	-	-	-	0.00%	-	0.00%
18,001 to 20,000	-	-	-	0.00%	-	0.00%
20,001 to 25,000	-	-	-	0.00%	-	0.00%
25,001 to 30,000	-	-	-	0.00%	-	0.00%
30,001 to 35,000	-	-	-	0.00%	-	0.00%
35,001 to 40,000	-	-	-	0.00%	-	0.00%
40,001 to 50,000	-	-	-	0.00%	-	0.00%
50,001 to 60,000	-	-	-	0.00%	-	0.00%
60,001 to 70,000	-	-	-	0.00%	-	0.00%
70,001 to 80,000	-	-	-	0.00%	-	0.00%
80,001 to 90,000	-	-	-	0.00%	-	0.00%
90,001 to 100,000	2	190,000	2	16.67%	190,000	12.42%
Over 100,000	10	1,339,600	12	100.00%	1,529,600	100.00%
	<u>12</u>	<u>1,529,600</u>				

Average Number of Customers 1
 Average Consumption 127,467
 Median Consumption 114,800

Supporting Schedules:

Recap Schedules:

Required for: All Utilities

X

Explanation:
 Schedule(s) showing billing activity by block for each rate
 schedule.

2 inch meter - commercial

Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	32	-	32	13.85%	-	0.00%
1,000	2	2,000	34	14.72%	2,000	0.01%
2,000	-	-	34	14.72%	2,000	0.01%
3,000	2	6,000	36	15.58%	8,000	0.03%
4,000	5	20,000	41	17.75%	28,000	0.11%
5,000	6	30,000	47	20.35%	58,000	0.23%
6,000	3	18,000	50	21.65%	76,000	0.31%
7,000	10	70,000	60	25.97%	146,000	0.59%
8,000	1	8,000	61	26.41%	154,000	0.62%
9,000	5	45,000	66	28.57%	199,000	0.80%
10,000	3	30,000	69	29.87%	229,000	0.92%
10,001 to 12,000	6	66,000	75	32.47%	295,000	1.18%
12,001 to 14,000	5	65,000	80	34.63%	360,000	1.45%
14,001 to 16,000	5	75,000	85	36.80%	435,000	1.75%
16,001 to 18,000	5	85,000	90	38.96%	520,000	2.09%
18,001 to 20,000	6	114,000	96	41.56%	634,000	2.54%
20,001 to 25,000	9	202,500	105	45.45%	836,500	3.36%
25,001 to 30,000	7	192,500	112	48.48%	1,029,000	4.13%
30,001 to 35,000	9	292,500	121	52.38%	1,321,500	5.30%
35,001 to 40,000	6	225,000	127	54.98%	1,546,500	6.21%
40,001 to 50,000	7	315,000	134	58.01%	1,861,500	7.47%
50,001 to 60,000	6	330,000	140	60.61%	2,191,500	8.80%
60,001 to 70,000	5	325,000	145	62.77%	2,516,500	10.10%
70,001 to 80,000	4	300,000	149	64.50%	2,816,500	11.31%
80,001 to 90,000	6	510,000	155	67.10%	3,326,500	13.35%
90,001 to 100,000	3	285,000	158	68.40%	3,611,500	14.50%
Over 100,000	73	21,301,270	231	100.00%	24,912,770	100.00%
	231	24,912,770				

Average Number of Customers 19
 Average Consumption 107,847
 Median Consumption 31,944

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate schedule.

3 inch meter - commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	2	-	2	6.25%	-	0.00%
1,000	2	2,000	4	12.50%	2,000	0.08%
2,000	1	2,000	5	15.63%	4,000	0.16%
3,000	-	-	5	15.63%	4,000	0.16%
4,000	-	-	5	15.63%	4,000	0.16%
5,000	-	-	5	15.63%	4,000	0.16%
6,000	-	-	5	15.63%	4,000	0.16%
7,000	-	-	5	15.63%	4,000	0.16%
8,000	4	32,000	9	28.13%	36,000	1.40%
9,000	-	-	9	28.13%	36,000	1.40%
10,000	1	10,000	10	31.25%	46,000	1.79%
10,001 to 12,000	-	-	10	31.25%	46,000	1.79%
12,001 to 14,000	2	26,000	12	37.50%	72,000	2.80%
14,001 to 16,000	1	15,000	13	40.63%	87,000	3.39%
16,001 to 18,000	4	68,000	17	53.13%	155,000	6.04%
18,001 to 20,000	2	38,000	19	59.38%	193,000	7.52%
20,001 to 25,000	-	-	19	59.38%	193,000	7.52%
25,001 to 30,000	2	55,000	21	65.63%	248,000	9.66%
30,001 to 35,000	1	32,500	22	68.75%	280,500	10.93%
35,001 to 40,000	1	37,500	23	71.88%	318,000	12.39%
40,001 to 50,000	-	-	23	71.88%	318,000	12.39%
50,001 to 60,000	2	110,000	25	78.13%	428,000	16.67%
60,001 to 70,000	-	-	25	78.13%	428,000	16.67%
70,001 to 80,000	1	75,000	26	81.25%	503,000	19.59%
80,001 to 90,000	-	-	26	81.25%	503,000	19.59%
90,001 to 100,000	-	-	26	81.25%	503,000	19.59%
Over 100,000	6	2,064,400	32	100.00%	2,567,400	100.00%
	32	2,567,400				

Average Number of Customers 3
 Average Consumption 80,231
 Median Consumption 17,500

Supporting Schedules:

Recap Schedules:

Required for: All Utilities

X

Explanation:
 Schedule(s) showing billing activity by block for each rate schedule.

4 inch meter - commercial

Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	-	-	-	0.00%	-	0.00%
1,000	-	-	-	0.00%	-	0.00%
2,000	-	-	-	0.00%	-	0.00%
3,000	-	-	-	0.00%	-	0.00%
4,000	-	-	-	0.00%	-	0.00%
5,000	-	-	-	0.00%	-	0.00%
6,000	-	-	-	0.00%	-	0.00%
7,000	-	-	-	0.00%	-	0.00%
8,000	2	16,000	2	16.67%	16,000	2.80%
9,000	-	-	2	16.67%	16,000	2.80%
10,000	-	-	2	16.67%	16,000	2.80%
10,001 to 12,000	-	-	2	16.67%	16,000	2.80%
12,001 to 14,000	-	-	2	16.67%	16,000	2.80%
14,001 to 16,000	-	-	2	16.67%	16,000	2.80%
16,001 to 18,000	-	-	2	16.67%	16,000	2.80%
18,001 to 20,000	-	-	2	16.67%	16,000	2.80%
20,001 to 25,000	1	22,500	3	25.00%	38,500	6.74%
25,001 to 30,000	-	-	3	25.00%	38,500	6.74%
30,001 to 35,000	1	32,500	4	33.33%	71,000	12.43%
35,001 to 40,000	-	-	4	33.33%	71,000	12.43%
40,001 to 50,000	3	135,000	7	58.33%	206,000	36.08%
50,001 to 60,000	-	-	7	58.33%	206,000	36.08%
60,001 to 70,000	3	195,000	10	83.33%	401,000	70.23%
70,001 to 80,000	1	75,000	11	91.67%	476,000	83.36%
80,001 to 90,000	-	-	11	91.67%	476,000	83.36%
90,001 to 100,000	1	95,000	12	100.00%	571,000	100.00%
Over 100,000	-	-	12	100.00%	571,000	100.00%
	12	571,000				

Average Number of Customers 1
 Average Consumption 47,583
 Median Consumption 46,667

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate schedule.

Emergency Surcharge - residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	343	-	343	4.25%	-	0.00%
1,000	456	456,000	799	9.91%	456,000	0.71%
2,000	535	1,070,000	1,334	16.55%	1,526,000	2.39%
3,000	697	2,091,000	2,031	25.19%	3,617,000	5.66%
4,000	750	3,000,000	2,781	34.50%	6,617,000	10.35%
5,000	780	3,900,000	3,561	44.17%	10,517,000	16.46%
6,000	691	4,146,000	4,252	52.74%	14,663,000	22.95%
7,000	662	4,634,000	4,914	60.95%	19,297,000	30.20%
8,000	556	4,448,000	5,470	67.85%	23,745,000	37.16%
9,000	433	3,897,000	5,903	73.22%	27,642,000	43.26%
10,000	421	4,210,000	6,324	78.44%	31,852,000	49.84%
10,001 to 12,000	550	6,050,000	6,874	85.26%	37,902,000	59.31%
12,001 to 14,000	347	4,511,000	7,221	89.57%	42,413,000	66.37%
14,001 to 16,000	234	3,510,000	7,455	92.47%	45,923,000	71.86%
16,001 to 18,000	165	2,805,000	7,620	94.52%	48,728,000	76.25%
18,001 to 20,000	83	1,577,000	7,703	95.55%	50,305,000	78.72%
20,001 to 25,000	144	3,240,000	7,847	97.33%	53,545,000	83.79%
25,001 to 30,000	68	1,870,000	7,915	98.18%	55,415,000	86.72%
30,001 to 35,000	47	1,527,500	7,962	98.76%	56,942,500	89.11%
35,001 to 40,000	30	1,125,000	7,992	99.13%	58,067,500	90.87%
40,001 to 50,000	23	1,035,000	8,015	99.42%	59,102,500	92.49%
50,001 to 60,000	17	935,000	8,032	99.63%	60,037,500	93.95%
60,001 to 70,000	5	325,000	8,037	99.69%	60,362,500	94.46%
70,001 to 80,000	5	375,000	8,042	99.75%	60,737,500	95.05%
80,001 to 90,000	3	255,000	8,045	99.79%	60,992,500	95.44%
90,001 to 100,000	3	285,000	8,048	99.83%	61,277,500	95.89%
Over 100,000	14	2,626,360	8,062	100.00%	63,903,860	100.00%
	8,062	63,903,860				

Average Number of Customers 672
 Average Consumption 7,927
 Median Consumption 5,680

Supporting Schedules:

Recap Schedules:

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X

Explanation:
 Schedule(s) showing billing activity by block for each rate schedule.

Emergency Surcharge - commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	96	-	96	9.13%	-	0.00%
1,000	116	116,000	212	20.17%	116,000	0.33%
2,000	84	168,000	296	28.16%	284,000	0.80%
3,000	60	180,000	356	33.87%	464,000	1.31%
4,000	53	212,000	409	38.92%	676,000	1.91%
5,000	39	195,000	448	42.63%	871,000	2.46%
6,000	46	276,000	494	47.00%	1,147,000	3.23%
7,000	45	315,000	539	51.28%	1,462,000	4.12%
8,000	38	304,000	577	54.90%	1,766,000	4.98%
9,000	37	333,000	614	58.42%	2,099,000	5.92%
10,000	33	330,000	647	61.56%	2,429,000	6.85%
10,001 to 12,000	55	605,000	702	66.79%	3,034,000	8.55%
12,001 to 14,000	36	468,000	738	70.22%	3,502,000	9.87%
14,001 to 16,000	29	435,000	767	72.98%	3,937,000	11.10%
16,001 to 18,000	19	323,000	786	74.79%	4,260,000	12.01%
18,001 to 20,000	19	361,000	805	76.59%	4,621,000	13.03%
20,001 to 25,000	39	877,500	844	80.30%	5,498,500	15.50%
25,001 to 30,000	20	550,000	864	82.21%	6,048,500	17.05%
30,001 to 35,000	23	747,500	887	84.40%	6,796,000	19.16%
35,001 to 40,000	13	487,500	900	85.63%	7,283,500	20.53%
40,001 to 50,000	21	945,000	921	87.63%	8,228,500	23.20%
50,001 to 60,000	14	770,000	935	88.96%	8,998,500	25.37%
60,001 to 70,000	11	715,000	946	90.01%	9,713,500	27.38%
70,001 to 80,000	7	525,000	953	90.68%	10,238,500	28.86%
80,001 to 90,000	7	595,000	960	91.34%	10,833,500	30.54%
90,001 to 100,000	6	570,000	966	91.91%	11,403,500	32.15%
Over 100,000	85	24,068,200	1,051	100.00%	35,471,700	100.00%
	1,051	35,471,700				

Average Number of Customers 88
 Average Consumption 33,750
 Median Consumption 6,700

Supporting Schedules:

Recap Schedules: