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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

KRISTIN K. MAYES, Chairman
GARY PIERCE
PAUL NEWMAN
SANDRA D. KENNEDY
BOB STUMP

IN THE MATTER OF THE APPLICATION OF JOHNSON UTILITIES, LLC, DBA JOHNSON UTILITIES COMPANY FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN PINAL COUNTY, ARIZONA

DOCKET NO. WS-02987A-08-0180

JOHNSON UTILITIES' ANALYSIS OF POSITIVE RATE BASE ALTERNATIVES

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I. INTRODUCTION.

On May 7, 2010, the Administrative Law Judge ("ALJ") issued a Recommended Opinion and Order ("ROO") in the above-captioned docket and the ROO was scheduled for consideration by the Arizona Corporation Commission ("Commission") at its regular Open Meeting on May 26, 2010. On May 17, 2010, Johnson Utilities, LLC, dba Johnson Utilities Company ("Johnson Utilities" or the "Company") filed exceptions to the ROO.

At the Open Meeting, the Commissioners discussed the ROO, and specifically, the fact that the ROO recommends an operating margin for Johnson Utilities, a class A utility. Among other things, the ROO adopts the Utilities Division Staff ("Staff") recommendations to: (i) impose a blanket 10% reduction to plant-in-service for alleged inadequately supported plant costs, for a disallowance of $7,433,707 for the water division and $10,892,381 for the wastewater division; (ii) impose a 7.5% reduction to plant-in-service to remove alleged affiliate profit, for a disallowance of $5,017,752 for the water division and $7,352,364 for the wastewater division; and (iii) to include

unexpended hook-up fees ("HUFs") in rate base in the amount of $6,931,078 for the water division and $16,505 for the wastewater division. Largely as a result of these three Staff reductions to plant-in-service totaling $37,643,787, the ROO finds that the Company has a negative rate base for its water division of $13,682,831 and a barely positive rate base for its wastewater division of $136,562. Because the ROO finds that the Company's rate base for its water division is negative and for its wastewater division is only $136,562, the ROO adopts Staff's recommendation of a 10% operating margin for both divisions.

After much discussion at the Open Meeting, the Commissioners deferred a decision on the ROO until the June 29, 2010, Open Meeting, and Chairman Mayes requested that the parties supplement the record under affidavit with the following information:

> I would like the parties to compare results under various scenarios for using the operating margin as a rate-setting tool. I'm interested in a 3, 5, and 7 percent operating margin as compared to the suggested 8 and 10 percent we've discussed already.
>
> As an alternative, the company could come in also and say that it would like to argue for a rate base and that, for instance it should be the same as RUCO's weighed average cost of capital if it believes that would result in just and reasonable rates and if it wants to continue to argue for a rate base.[1]

The Commission has always encouraged utilities to make necessary and prudent equity investments to establish a positive rate base. In addition, the Commission has typically utilized a rate of return analysis to ensure that a utility earns a fair and reasonable return on its equity investment. In contrast, the Commission would likely agree that a negative rate base is a detriment to a public utility and its ratepayers, and

[1] Reporter's Transcript of Proceedings, Agenda item No. U-11 (Vol. I) (May 26,2010) at 67, lines 4-14.

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should be avoided if at all possible. In this case, the rate base adjustments proposed by Staff and adopted in the ROO will virtually ensure that Johnson Utilities will have a negative rate base for many years to come, thereby requiring the Commission to adopt operating margins in future rate cases.

As discussed more fully below, there are several major drawbacks to a negative rate base. First, it will make it difficult or likely impossible for Johnson Utilities to attract additional equity in the future. Future investors would be required to invest significant capital just to eliminate the negative equity, with no opportunity to ever earn a return on this additional investment. In addition, a negative rate base will make it difficult or impossible for Johnson Utilities to borrow money because lenders are generally unwilling to loan money to a utility with negative equity. Further, the elimination of current equity would substantially reduce depreciation expense, thereby decreasing operating cash flow. The reduction of operating case flow will make it much more difficult for Johnson Utilities to fund plant replacements in the future.

For these reasons, and consistent with the Chairman's request, Johnson Utilities submits two alternatives to the ROO, as detailed in the Affidavit of Thomas J. Bourassa attached hereto as Attachment 2, which produce a positive rate base, with each alternative presented at 8.18%, 10.0% and 11.89% rates of return. Alternative 1 is preferable to Alternative 2, but either alternative is far superior to a negative rate base and operating margin. Notwithstanding, Johnson Utilities continues to urge the adoption of the Company's recommended test-year plant, return on equity and revenue requirement as set forth in the Company's final post-hearing rate case schedules, as filed in this docket on October 30, 2009, and as discussed in the Company's Closing Brief filed November 20, 2009.[2] Johnson Utilities submits that the evidentiary record in this

[2] For its water division, Johnson Utilities requested a decrease in its revenue requirement of $2,879,022, or a decrease of 21.86%. (Exhibit A-4, Volume II at 3). Staff

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case fully supports the Company's position, which will result in rates and charges that are just and reasonable. Accordingly, without waiving this position, Johnson Utilities submits the two alternatives included with this filing, as requested by Chairman Mayes.

This filing is supported by the Affidavit of Brian P. Tompsett dated June 4, 2010, (including exhibits) attached hereto as Attachment 1 and the Affidavit of Thomas J. Bourassa dated June 4, 2010, (including exhibits) attached hereto as Attachment 2.

II. JOHNSON UTILITIES HAS INVESTED EQUITY OF ALMOST $29,000,000 IN ITS FIRST TEN YEARS OF OPERATION.

Each year, Johnson Utilities submits a copy of its balance sheet and statement of income to the Commission as part of its annual report. A copy of the Company's balance sheet for test-year 2007 prepared by Ullman & Company, P.C., Certified Public Accounts, and filed with the 2007 annual report is attached as Exhibit A to the Affidavit of Brian P. Tompsett (Attachment 1). The Company's balance sheet shows Member's Capital (*i.e.*, equity) of $28,608,166 on total assets of $210,299,166 at the end of the 2007 test year. Johnson Utilities obtained its initial Certificate of Convenience and Necessity ("CC&N') in Decision No. 60223 on May 27, 1997. Thus, in the first 10 years of operations following issuance of a CC&N, the Company invested equity approaching $29,000,000.[3] Yet, Staff recommends–and the ROO adopts—reductions to plant-in-service which wipe out 100% of the Company's equity plus an additional $9,035,621, as summarized in the following table:

---

recommended a decrease in the revenue requirement of $3,018,800, or a decrease of 22.9%. (Staff's Notice of Filing Final Schedules, Final Schedule JMM-W1). RUCO recommended a decrease in the revenue requirement of $73,718, or a decrease of .56%.

For its wastewater division, Johnson Utilities requested an increase in its revenue requirement of $2,326,532, or an increase of 20.49%. (Exhibit A-4, Volume III at 3). Staff recommended a decrease in the revenue requirement of $895,100, or a decrease of 7.88%. (Staff's Final Schedule JMM-WW1.) RUCO recommended a decrease in the revenue requirement of $515,397, or a decrease of 4.54%.

[3] Affidavit of Brian P. Tompsett and Affidavit of Thomas J. Bourassa.

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STAFF REDUCTIONS TO PLANT-IN-SERVICE[4]			
	WATER DIVISION	WASTEWATER DIVISION	COMBINED WATER & WASTEWATER
INADEQUATELY SUPPORTED PLANT (10% BLANKET REDUCTION)	$7,433,707	$10,892,381	$18,326,088
AFFILIATE PROFIT (7.5% BLANKET REDUCTION)	$5,017,752	$7,352,364	$12,370,116
UNEXPENDED HOOK-UP FEES (INCLUDED IN RATE BASE)	$6,931,078	$16,505	$6,947,583
GRAND TOTAL	**$19,382,537**	**$18,261,250**	**$37,643,787**
EFFECT ON EQUITY			**($37,643,787)**
JOHNSON UTILITIES' EQUITY AT DECEMBER 31, 2007			**$28,608,166**
NEW EFFECTIVE NEGATIVE EQUITY BALANCE			**($9,035,621)**

The Staff witness in this case testified that "only a minimal 10 percent disallowance is warranted in this case" for inadequately supported plant. However, this so-called "minimal" adjustment of a staggering $18,326,088 (water and wastewater combined) obliterated roughly 65% of the Company's equity, despite the fact that Staff admittedly failed to identify a single item of inadequately supported plant in this case:

> Q. (BY MR. CROCKETT) Mr. Michlik, have you identified in your testimony anywhere any item of plant that was specifically not documented by the company?

[4] The three reductions to plant-in-service shown in this table are not all of Staff's reductions, but only the reductions for alleged inadequately supported plant and alleged capitalized affiliate profit, and the inclusion of unexpended HUFs in rate base.

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A. (BY MR. MICKLIK) No.

Q. You just made a blanket disallowance?

A. Yes.[5]

With its additional 7.5% disallowance for alleged affiliate profit, Staff removed another $12,370,116 from plant-in-service, thereby wiping out the remaining equity in the Company and then some. This adjustment is particularly unfair to Johnson Utilities because it applies to all of the Company's plant, not just the $26,847,516 in water plant and $45,724,508 in wastewater plant that was constructed by Company affiliates (combined affiliate-constructed plant of $72,572,024). Thus, Staff removed "affiliate profit" from tens of millions of dollars of plant that was not constructed by any entity affiliated with Johnson Utilities, including (as one example), $6,312,601 in plant that was constructed by Arizona Utility Supply & Services and acquired by the Company out of bankruptcy.[6] Neither Staff nor any other party presented evidence contradicting the Company's figures on non-affiliate-constructed plant, and the Staff witness acknowledged—what is intuitively obvious—that the Company's plant was not all constructed by affiliates:

> Q. (BY MR. CROCKETT) So the company -- is it your testimony, Mr. Michlik, that 100 percent of Johnson Utilities' plant was constructed by affiliates.
>
> A. (BY MR. MICHLIK) No. But we can't put a valuation on what was -- what the IACC amount was by developers.[7]

Staff's final blow to the Company's positive rate base came by adding back $6,931,078 in unexpended water hook-up fees and $16,505 in unexpended wastewater hook-up fees. Without constructed plant to offset against these contributions-in-aid-of-

[5] Hearing Transcript Vol. XI at 1660-1661 [Michlik].
[6] Affidavit of Brian P. Tompsett.
[7] Hearing Transcript Vol. X at 1576 [Michlik].

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construction, the effect is to reduce rate base by $6,947,583.

The combination of these three Staff adjustments was largely responsible for the negative $13,682,831 rate base for the Company's water division and the barely positive $136,562 rate base for the Company's wastewater division.

III. NEGATIVE EFFECTS OF A NEGATIVE RATE BASE.

In recommending an operating margin for Johnson Utilities, the ALJ states that "there is insufficient investment upon which to grant the Company a return."[8] The ALJ continues, "[a]uthorizing an operating margin for a utility the size of the Company is problematic."[9] Mr. Bourassa agrees that authorizing an operating margin for Johnson Utilities based upon a negative rate base is problematic. However, he strongly disagrees that the members/shareholders of Johnson Utilities have made an "insufficient investment" in the utility to grant a rate of return.[10]

As discussed in the Affidavit of Brian P. Tompsett (Attachment 1), Johnson Utilities' balance sheet shows Member's Capital (*i.e.*, members' equity) of $28,608,439 at the end of the 2007 test year. Thus, in the first 10 years of operations following issuance of its CC&N, the Company invested equity approaching $29,000,000. Mr. Bourassa states in his affidavit that "[b]ased upon my many years of experience working with water and wastewater companies in Arizona, this is a remarkable achievement."[11] The evidentiary record shows that Johnson Utilities has significant equity, and the only reason the parties are discussing a negative rate base is because Staff has made unreasonable, inequitable and arbitrary reductions to the Company's plant-in-service.

Mr. Bourassa states in his affidavit that a negative rate base is a tremendous detriment to a public utility and its ratepayers, and should be avoided if at all possible.

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[8] ROO at 50, lines 13-14.
[9] ROO at 50, lines 14-15.
[10] Affidavit of Thomas J. Bourassa.
[11] Affidavit of Thomas J. Bourassa.

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In this case, the three Staff adjustments identified above (if adopted) will virtually ensure that Johnson Utilities will have a negative rate base for many years to come, thereby binding the Commission to operating margins in future rate cases. Mr. Bourassa stated that there are several reasons for this.

First, a negative rate base will make it difficult or likely impossible for Johnson Utilities to attract additional equity in the future—either from current members/shareholders or from future outside investors. If the three Staff adjustments are adopted, the members/shareholders will lose 100% of the $28,608,166 in equity which existed at the end of the test year, together with the opportunity to earn a return on that investment. Further, the current members/shareholders or any future outside investors would be required to invest an additional $9,035,621 just to eliminate the negative equity, with no opportunity to ever earn a return on this additional investment. Mr. Bourassa states in his affidavit that under these circumstances, it is difficult to imagine a scenario in which anyone would be willing to invest additional capital in Johnson Utilities. Such a lack of access to additional equity would relegate the Company to reliance upon advances-in-aid-of-construction and/or contributions-in-aid-of-construction to fund future growth, which would do little to increase equity in Johnson Utilities.

Second, a negative rate base will make it difficult or impossible for Johnson Utilities to borrow money because lenders are generally unwilling to loan money to a utility with negative equity. Mr. Bourassa states in his affidavit that even if the Company could find a willing lender, it is virtually certain that such a lender would require a higher interest rate to cover the substantial risk associated with lending to a company with negative equity. Again, the lack of ready access to debt capital would relegate the Company to reliance upon advances-in-aid-of-construction and/or contributions-in-aid-of-construction to fund future growth, which would do little to

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increase equity in Johnson Utilities.

Third, the elimination of $37,643,787 in rate base substantially reduces depreciation expense, thereby decreasing operating cash flow. The reduction of operating case flow will make it much more difficult for Johnson Utilities to fund plant replacement in the future.

Mr. Bourassa concludes in his affidavit that adopting the Staff adjustments for (i) alleged inadequately supported plant, (ii) overstated affiliate profit, and (iii) unexpended HUFs will almost certainly guarantee that Johnson Utilities will have a negative rate base far into the future, thereby locking the Company into operating margins. For the reasons discussed above, Mr. Bourassa states that it is not good policy for this Commission to adopt a ROO which establishes a negative rate base and operating margin for a water and wastewater company the size of Johnson Utilities. Moreover, as discussed herein, the evidentiary record in this case does not support a negative rate base, but in fact, supports a positive rate base. Each of the two alternative rate base calculations that are attached to the Affidavit of Thomas J. Bourassa (Attachment 2) and summarized in Exhibit A to the affidavit result in a positive rate base for both water and wastewater divisions.

IV. ALTERNATIVES WHICH PRODUCE A POSITIVE RATE BASE.

If the Commission determines that the public interest will best be served by a ruling producing positive water and wastewater rate bases for Johnson Utilities, then there are supportable alternatives to the ROO which will produce a positive rate base, as discussed in subsections A and B below.

In this case, Johnson Utilities and the Residential Utility Consumer Office ("RUCO") each presented testimony on cost of capital and rate of return, but Staff did not present such testimony because Staff recommended an operating margin. Mr. Bourassa presented testimony and evidence on behalf of Johnson Utilities that a

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weighted cost of capital ("WACC") of 11.89% is just and reasonable under the facts and circumstances of this case. The RUCO witness argued for a WACC of 8.18%. Thus, in presenting the alternatives below, Johnson Utilities has shown each alternative using WACCs of 8.18% and 11.89%. In addition, the Company shows each alternative using a WACC of 10%, which is effectively the midpoint between the Company's recommended WACC and RUCO's recommended WACC.

A. <u>Alternative 1</u>.

Johnson Utilities' Alternative 1 is based upon the ROO,[12] assumes the adoption of Mayes Proposed Amendment #2 regarding an adjuster mechanism to pass through the costs of the Central Arizona Groundwater Replenishment District, and makes the following modifications:

- Adds back into rate base Staff's 10% blanket disallowances for inadequately supported plant in the amount of $7,433,707 for the water division and $10,892,391 for the wastewater division.

- Deducts from rate base the amount of $2,860,844, which represents a reduction of 10% of the $28,608,166 in Members Capital (*i.e.*, members equity) in Johnson Utilities for alleged inadequately supported plant.

- Adds back into rate base Staff's 7.5% overstated disallowance for affiliate profit in the amount of $5,017,752 for the water division and $7,352,364 for the wastewater division.

- Deducts from rate base the amount of $1,270,011, which represents a reduction of 1.75% on the $72,572,024 in affiliate-constructed plant.

- Removes from rate base unexpended hook-up fees in the amount of $6,931,078 for the water division and $16,505 for the wastewater

[12] For purposes of this alternative, Johnson Utilities is accepting Staff's reductions of plant-in-service for excess capacity, plant not used and useful, and post test-year plant. However, the Company does not waive its arguments that these Staff adjustments are not appropriate for the reasons set forth in the Company's Exceptions.

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division.

- Adds $2,201,386 to wastewater test-year plant-in-service which was inadvertently misclassified as post test-year plant in the Company's initial filing.

- Makes adjustments to depreciation expense and property taxes to account for the changes in plant-in-service described above.

The adjustments outlined above produce a positive water division rate base of $3,725,208 and a positive wastewater division rate base of $16,572,869, for total plant in service of $20,298,077, as shown on Exhibit A to the Affidavit of Thomas J. Bourassa (Attachment 2). Applying rates of return of 8.18%, 10.00% and 11.89% produces the following revenue requirements and rate decreases/increases:

ALTERNATIVE 1—REVENUE REQUIREMENT AND RATE DECREASE/INCREASE UNDER DIFFERENT RATES OF RETURN								
8.18% RATE OF RETURN			10.00% RATE OF RETURN			11.89% RATE OF RETURN		
WATER	SEWER	COMB.	WATER	SEWER	COMB.	WATER	SEWER	COMB.
$9,951,439	$11,504,652	$21,456,091	$10,020,717	$11,812,913	$21,833,630	$10,092,660	$12,133,031	$22,225,691
-24.46%	1.33%	-12.52%	-23.93%	4.04%	-10.98%	-23.38%	6.86%	-9.38%

Alternative 1 addresses the problem of a negative rate base, producing positive rate bases for both the water and sewer divisions. The Company believes that its cost of capital testimony supports a rate of return of 11.89%. Adopting Alternative 1 with an 11.89% rate of return will still produce a significant reduction in water rates (24.46%) and only a small increase in wastewater rates (1.33%), for a combined rate reduction of 12.52% on a combined water/wastewater bill.

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B. Alternative 2.

Johnson Utilities' Alternative 2 is the virtually identical to Alternative 1, but with the following modification:

- Deducts from rate base the amount of $5,442,902, which represents a reduction of 7.50% on the $72,572,024 in affiliate-constructed plant.

The adjustments under Alternative 2 produce a positive water division rate base of $2,548,471 and a positive wastewater division rate base of $14,206,626, for total plant in service of $16,755,098, as shown on Exhibit A to the Affidavit of Thomas J. Bourassa (Attachment 2). Applying rates of return of 8.18%, 10.00% and 11.89% produces the following revenue requirements and rate increases/decreases:

ALTERNATIVE 2—REVENUE REQUIREMENT AND RATE DECREASE/INCREASE UNDER DIFFERENT RATES OF RETURN								
8.18% RATE OF RETURN			10.00% RATE OF RETURN			11.89% RATE OF RETURN		
WATER	SEWER	COMB.	WATER	SEWER	COMB.	WATER	SEWER	COMB.
$9,811,477	$11,163,245	$20,974,722	$9,858,872	$11,427,494	$21,286,494	$9,908,089	$11,701,905	$21,609,994
-25.52%	-1.68%	-14.48%	-25.16%	0.65%	-13.21%	-24.78%	3.06%	-11.89%

Alternative 2 also addresses the problem of a negative rate base, producing positive rate bases for both the water and sewer divisions. Again, the Company believes that its cost of capital testimony supports a rate of return of 11.89%. Adopting Alternative 2 with an 11.89% rate of return will still produce a significant reduction in water rates (24.78%) and only a relatively small increase in wastewater rates (3.06%), for a combined rate reduction of 11.89%.

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As set forth in its Exceptions, the Company discovered that $2,201,386 of plant originally classified at post test-year plant and booked to plant in 2008 was actually placed into service in 2007. (Exhibit A-2, Volume III at 14; *see also* Johnson's Final Schedules, Wastewater Division, Schedule B-2 at 3.4). While the Company believes that the adjustment to test-year plant in service is appropriate under the facts of this case, the ROO does not adopt this adjustment to plant.

Despite the fact that Johnson Utilities had identified this test-year plant in its rebuttal testimony, the Staff engineer did not further evaluate whether the plant was, in fact, placed in service in 2007 and instead "left it up to the accounting section to figure that out." (Tr. Vol. X at 1497 [Scott]). The Staff's accounting witness, in turn, testified that it was the engineer who could not determine when the plant went into service. (Tr. Vol. X at 1593 [Michlik]). However, the Staff engineer testified that there was <u>no question in his mind</u> that the plant was placed in service in 2007. (Tr. Vol. X at 1498 [Scott]). At the hearing, the Staff engineering witness admitted that he had not looked at or analyzed the $2,201,386 of plant that the Company had re-identified as test-year plant. Rather, he testified (which turned out to be inaccurate) that that analysis was done by the Commission's accounting section:

> Q. (BY MR. CROCKETT) You understood that that was the company's position, that this plant was not, in fact, post-test-year plant, but was actually plant-in-service in the test year?
>
> A. (BY MR. SCOTT) I'm getting a little confused here because what the company filed, a $3.3 million post-test-year plant item, and there was some discussion between Staff and the company that it was actually -- was not post-test-year plant that it was built during the test year. So I didn't follow that discussion with the company or Staff accounting section. So I'm not clear on these -- all of these lift stations, so I would have to defer that question to our Staff accountant.

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Q. To Mr. Michlik?

A. Yes.

Q. Wouldn't Mr. Michlik come to you and say, Mr. Scott, the company asserts that this plant on lines 6 through 19 was actually in place during the test year? Wouldn't he come to you to corroborate that?

A. He could, but I don't remember him doing that. All we talked about was my concern was the other three main post-test-year plant items on this sheet.

Q. We will get to that in a minute. But in terms of the plant that the company alleges was in place in 2007, I'm trying to understand, when you saw this exhibit -- and you testified that you did see this exhibit -- did you understand that the company was asserting that that plant was, in fact, in place during the test year?

A. Yes.

Q. And understanding that, then what steps did you take after that to either confirm or disapprove that this plant was, in fact, in place during the test year?

A. I did not further evaluate this listing on these lift stations.

Q. Is there a reason you didn't further evaluate it?

A. My understanding was there was discussion between the company and Staff on post-test-year plants, should it be post-test-year plant or was it built at the end of the test year. I just left it up to our accounting section to figure that out and let me just resolve or work on these other three main post-test-year plant items.[13]

However, the Staff accounting witness testified that the basis of the disallowance of the post test-year plant was the Staff engineer's conclusion that he was not able to determine when the plant was, in fact, placed in service:

[13] Hearing Transcript Vol. X at 1495-1497 [Michlik].

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Q. (BY MR. CROCKETT) I'm going to shift gears here for a minute. Mr. Michlik, do you have in front of you a copy of Exhibit A-53 or can you put your hands on that?

A. (BY MR. MICHLIK) I have it.

Q. You have that. Okay. Were you here earlier today when I discussed this exhibit with Mr. Scott?

A. Yes.

Q. And have you seen this exhibit before?

A. Yes.

Q. Did you look at this exhibit in the process of reviewing the company's rate case filing?

A. Yes.

Q. Now, do you understand the company's position that line items 6 through 19 were plant that was actually constructed and placed in service in the year 2007?

A. I believe the company originally had all this amount as post-test-year plant, and then they looked back and there was some type of error in their accounting records. And so the time between their direct and surrebuttal -- or rebuttal and rejoinder testimony you changed or moved some of the post-test-year plant into current test year, is my understanding.

Q. And I think that is correct. Did you hear Mr. Scott testify that he did not try to ascertain whether -- or did you hear him testify that he did not address this adjustment to rate base?

A. I think he testified that he was unable to tell when this plant went into service.

Q. Well, that wasn't my recollection of his testimony. I recall that he said that he had spoken to you about this; is that correct? Do you recall him saying that you were dealing with the company on this adjustment?

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A. That I was?

Q. Yes. Do you recall that?

A. No.

Q. Is that a true statement?

A. We talked about this, and I think he said he didn't know when the plant was placed in service and he hadn't -- he had been out to look, but he didn't know whether it was in service or not.

Q. Okay. Well, he did not -- he testified, I believe, and the record will speak for itself, that he did not address this adjustment that the company had proposed and that you had addressed it. Is that not accurate?

A. Yeah, I think we addressed this one.

Q. We being -- who are you referring to?

A. Staff. Staff.

Q. Does that include Mr. Scott?

A. It may have. I believe at one point it did.

Q. Okay. What did you do to address this adjustment?

A. Well, we asked the company for supporting documentation for post-test-year plant, and they provided us with invoices from an affiliate. And then we wanted to actually look at the affiliates' general ledger and supporting documentations and the company confused [sic] to.

Q. That wasn't my question. My question was with respect to the plant that was moved into the test year, not post-test-year plant. How did you deal with the company's statement in this exhibit that the plant identified in lines 6 through 19 was actually plant that was completed and booked -- or was completed and placed into service in 2007?

A. We -- it was just the company's presentation. We didn't do an

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adjustment for it or anything. Is that your question?

Q. Yeah. Did you analyze this exhibit?

A. Did I analyze it, yeah. We analyzed it, and the company first wanted it as post-test-year plant and now it's -- two-thirds of it is in test-year plant. Our engineer was unable to determine when it was placed in service.

Q. And was that –

A. That was his testimony.

Q. That was his testimony today?

A. I think so.

Q. That he was unable to determine that?

A. Yes.[14]

In addition, even though the Staff engineer testified that there was no question in his mind that the plant was placed in service in the test year, Staff still disallowed the plant as post test-year plant:

Q. (BY MR. CROCKETT) Now, Mr. Scott, the line 19, do you see what Mr. -- do you see what Mr. Bourassa's note or comment says on that item, the Hunt Highway force main?

A. (BY MR. SCOTT) Yes.

Q. And does it say that that force main connects the Section 11 and Anthem Wastewater Treatment Plant?

A. Yes.

Q. And it says there year in service was 2007. Do you see that?

A. Yes.

[14] Hearing Transcript Vol. X at 1592-1595 [Michlik].

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Q. Do you have any reason -- let me back up. Did you actually confirm that there is a force main that connects to the Section 11 and Anthem plant?

A. Yes.

Q. Do you know what year that force main was placed in service?

A. During the test year.

Q. During the test year?

A. Yes.

Q. Is there any question in your mind about that?

A. No.

Q. Then this would not be an item of post-test-year plant, would it?

A. Well, there is also that accounting side as how to show it on the books and records. I'm not going to get into that or how it was reported. I will leave it at that.

Q. That is an accounting issue for Mr. Michlik. But as far as your engineering analysis goes you confirmed that that force main connecting Section 11 and Anthem Treatment Plant was in place and in service in 2007?

A. Yes.[15]

Johnson Utilities submits that the evidentiary record in this case fully supports the reclassification of the $2,201,386 of wastewater plant as test year plant.

V. JOHNSON UTILITIES PROVIDED ALL INFORMATION REQUESTED OF STAFF TO ANALYZE THE RATE APPLICATION.

Contrary to the assertions of Staff, Johnson Utilities provided substantial evidence at hearing to support the removal of only $885,064 from its water division plant-in-service account, which as shown below, represented the amount for which the Company

[15] Hearing Transcript Vol. X at 1498-1499 [Scott].

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was unable to provide supporting documentation. (Exhibit A-2, Volume II at 7). In addition, Johnson Utilities provided substantial evidence at hearing to support the removal of only $1,047,941 from its wastewater division plant-in-service account, which as shown below, represented the amount for which the Company was unable to provide adequate supporting documentation. (Exhibit A-2, Volume III at 7). As discussed below, the remainder of the Company's water and wastewater plant-in-service costs were supported by contracts, invoices, cancelled checks, and/or line extension agreements, together with accounting records, bank statements, plant schedules, reconciliations, and other documentation.

The ROO erroneously adopts Staff's recommendation to impose an arbitrary across-the-board disallowance of 10% to plant-in service, resulting in staggering decreases to water division plant-in-service of $7,433,707 and to wastewater division plant-in-service of $10,892,391. (ROO at 5, lines 2-4, and page 9, lines 18-19). While this 10% disallowance was characterized by the Staff witness as minimal, it is simply beyond reason that *any* disallowance exceeding $18,000,000 could be characterized as "minimal." For the reasons discussed below, Johnson Utilities urges the Commission to reject this disallowance to plant-in-service and adopt the Company's proposed plant-in-service numbers.

At the hearing, Johnson Utilities provided evidence that in response to Staff Data Requests JMM 1-44 and JMM 9-1, the Company provided copies of contracts, invoices, cancelled checks, and/or line extension agreements to support its water and wastewater plant costs. (Exhibit A-2, Volume II at 7). In addition, in responses to Staff Data Requests JMM 1-43, JMM 1-44, JMM 4-1, JMM 4-2, JMM 4-3, JMM 7-1, JMM 7-2, JMM 9-1, JMM 9-2 and JMM 12-1, Johnson Utilities provided its accounting records, bank statements, plant schedules, reconciliations and other information supporting plant costs. (Exhibit A-2, Volume II at 7-8).

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Set forth below is a summary of the plant costs and the supporting documentation provided by Johnson Utilities to Staff for the water division:

Type of Documentation	Cost Booked
LXA only	$23,126,031
LXA plus back-up	$15,402,986
Invoices	$ 5,703,569
Contracts, cancelled checks, bank statements	$29,222,823
Plant costs booked in an earlier year but subsequently removed and not in test year rate base	$ 81,087
Total	**$73,536,516**
Total requested by Staff	**$74,421,579**
Missing documentation	**$ 885,064**

(Exhibit A-4, Volume II at 13-14).

Set forth below is a summary of the plant costs and the supporting documentation provided by Johnson Utilities to Staff for the wastewater division:

Type of Documentation	Cost Booked
LXA only	$ 31,275,040
LXA plus back-up	$ 20,453,490
Invoices	$ 8,197,464
Contracts, cancelled checks, bank statements	$ 59,806,578
Total	**$126,810,065**
Total requested by Staff	**$126,810,065**
Missing documentation	**$ 1,047,941**

(Exhibit A-4, Volume III at 12).

Despite the acknowledgment of Staff's witness that Johnson Utilities "submitted voluminous documents" to support its plant costs, the ROO nevertheless adopts Staff's arbitrary 10% disallowance and decreases water division plant-in-service by $7,433,707 and wastewater division plant-in-service by $10,892,391 (ROO at 6, line 13, and page 9, lines 18-19). The Staff witness decided upon these enormous disallowances not by identifying and removing specific plant costs which were found to be unsupported or

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inadequately supported, but rather by assessing a blanket 10% disallowance for all plant-in-service. (Exhibit S-38 at 14; Exhibit S-44 at 15; and Tr. Vol. XI at 1661 [Michlik]). Even though on cross-examination regarding whether copies of line extension agreements, construction agreements, invoices, receipts, and other supporting documentation is the type of documentation that a utility would submit to substantiate plant costs, Staff witness Michlik responded: "Yes." (Tr. Vol. IX at 1643 [Michlik]). In some cases, the Company provided estimates of plant costs, which the Staff witness admitted on cross-examination may be used for plant cost accounting if actual costs are not known under NARUC accounting. (Tr. Vol. XI at 1648 [Michlik]).[16]

The ROO's adoption of Staff's disallowance is arbitrary as the record contains no supportable basis for a 10% reduction to plant-in-service other than a statement by Staff that sometimes Staff recommends disallowances in the range of 10% to 100%. (Exhibit S-38 at 14; *see also* Exhibit A-2, Volume II at 9). The ROO incredibly states that there is no basis in the record to support the Company's allegation that the 10 percent disallowance proposed by Staff is arbitrary (ROO at 8 lines 12-13). Yet, the ROO's arbitrary deduction is nearly impossible to reconcile given Staff's oral testimony that line extension agreements, construction agreements, invoices, receipts and other supporting documentation are the types of documentation that a utility would traditionally submit to substantiate plant costs. (Tr. Vol. XI at 1643 [Michlik]). These types of documentation are exactly the types of documentation that Johnson Utilities provided to Staff in this case. The Staff witness admitted on cross-examination that he did not identify any specific item of plant that was inadequately documented or unsupported by Johnson

[16] According to the Uniform System of Accounts for Class A Water Utilities, Subsection D: "Utility plant account shall be charged with construction costs estimated, if not known, of the utility plant contributed by others or constructed by the utility using contributed cash or its equivalent." (Exhibit A-55).

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Utilities. (Tr. Vol. XI at 1660-1661 [Michlik]). In addition, because Staff's disallowance did not apply to any specific item of plant, the Company never received sufficient information to challenge the disallowance or raise a reasonable defense regarding the plant costs that were disallowed. (Exhibit A-2, Volume II at 9).

While the Staff witness testified that "only a minimal 10 percent disallowance is warranted in this case," that was small consolation to Johnson Utilities which suffered a nearly $20,000,000 reduction to its rate base for this so-called "minimal" disallowance:

> Q. (BY MR. CROCKETT) And starting at the bottom of page 13 there is a question that says, "Is Staff recommending disallowance of all substantiated plant?" Your answer starting at line 25 is, "No. Rather than disallowing the entire plant cost, Staff decreased plant cost by 10 percent." And then continuing on the page 14, the question you are asking is: "How did Staff arrive at 10 percent disallowance?" And your answer is, "Staff's typical range of unsubstantiated plant ranges from 10 to 100 percent. Staff determined that only a minimal 10 percent disallowance is warranted in this case." Is that your testimony?
>
> A. (BY MR. MICHLIK) Yes.
>
> Q. And in your opinion is a disallowance of $19,855,342 in plant a minimal disallowance?
>
> A. Well, correct for the double counting, but, yes, because we recommended 80 or 90 percent or even 100 percent except for the very few plant invoices that were provided to Staff on the wastewater side.

(Transcript Vol. XI at 1633-1634 [Michlik]).

In this case, Johnson Utilities continually sought to provide plant documentation that would satisfy Staff, but Staff's requirements kept changing and it became very clear to the Company that the Staff witness was not going to be satisfied. The following sequence of excerpts from the cross-examination of the Staff witness at the hearing will illustrate the point.

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In pre-filed testimony, the Staff accounting witnessed testified as follows:

> Q. What constitutes "complete and authentic" information?
>
> A. For independent third party transactions, complete and authentic information is source documentation that includes but is not limited to vendor invoices for materials, supplies, and labor, contracts, canceled checks, time sheets, and reliable accounting records. This information would allow Staff to identify what was purchased and whether the item is allowable. Further, this documentation would allow Staff to identify the amount of the purchase and to determine whether the amount was reasonable.
>
> In the case of transactions with affiliates, Staff would request source document in addition to fair competitive bids. The competitive bids should be such that the public perceives the bidding process as fair and therefore is willing to go through the cost of putting in a bid. Further, for Class A companies, the Commission affiliate interest rules require that the affiliate provide all source documentation.

(Exhibit S-38 at 11 [Michlik]). Although the Staff witness identified a variety of documentation that would constitute "complete and authentic information," later in his testimony he inexplicably narrows the scope of documents that would suffice for such documentation:

> Q. What costs should be included in plant and subsequently in rate base values?
>
> A. Only the actual cost of materials, labor and overhead of the affiliate (exclusive of any profit) should be recognized in rate base. Johnson Water should be required to provide invoices as evidence to support the actual costs of the affiliate.

(Exhibit S-38 at 15 [Michlik]). Throughout his surrebuttal testimony, the Staff witness continued to maintain that the only appropriate source documentation to support plant costs are invoices:

> Q. Are there any adjustments to plant in service that Staff did not make in direct testimony, but would like to make now for the water

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division?

A. Yes, for the plant that Staff determined to be: 1) not used and useful, or 2) having excess capacity. Staff had not made a corresponding adjustment to Advances-in-Aid of Construction ("AIAC") or Contributions-in-Aid of Construction ("CIAC") for these plant adjustments. These amounts are temporary adjustments to the Company's rate base, as the Company will receive a return on the plant investments in the next rate case **if it can provide Staff with adequate supporting source documentation (*i.e.*, invoices)** to substantiate these plant amounts, as well as providing evidence that the plant is then used and useful or no longer excess capacity.

(Exhibit S-39 at 3) (emphasis added).

One of the justifications in the ROO for the 10% disallowance of plant costs was that Johnson Utilities Company failed to timely provide the requested documentation to Staff. (ROO at 9, lines 17-22, and page 10, lines 1-2). To the contrary, the record supports the fact that throughout the case, Johnson Utilities went to great lengths to provide the documentation requested by Staff, and that documentation was often voluminous. As set forth in Exhibit A-69, responses to Staff data requests JMM 1-43 and JMM 1-44 were provided to Staff on September 22, 2008. Staff had requested documentation for plant additions for both the water division (JMM 1-43) and the wastewater division (JMM 1-44). In response, the Johnson Utilities provided four volumes of documents by year as requested. In addition, the Company provided the following response to each data request:

Response to JMM 1-43:

Attached, by year, are copies of line extension agreements, construction agreements, invoices, receipts and other supporting documentation for the water plant additions listed in this data request. Johnson Utilities has not attached complete copies of the line extension agreements and construction agreements due to the volume of paper that would create. Rather, the company has attached the first page of the agreement and the attachments

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which describe the water plant constructed and the costs. If the Utilities Division Staff requires a complete copy of any agreement, Johnson Utilities will provide a copy upon request. Also, please note that the plant costs for fire hydrants are, in some cases, included in line extension and/or construction agreements. Where the company has separate invoices or other documentation for fire hydrants, it is tabbed separately from the other water plant. Johnson Utilities has a small number of additional invoices to provide in response to this data request. These invoices will be provided shortly.

Response to JMM 1-44:

Attached, by year, are copies of line extension agreements, invoices, receipts and other supporting documentation for the sewer plant additions listed in this data request. Johnson Utilities has not attached complete copies of the line extension agreements due to the volume of paper that would create. Rather, the company has attached the first page of the agreement and the attachments which describe the sewer plant constructed and the costs. If the Utilities Division Staff requires a complete copy of any agreement, Johnson Utilities will provide a copy upon request. Johnson Utilities has a small number of additional invoices to provide in response to this data request. These invoices will be provided shortly.

(Exhibit A-69).

The Staff witness admitted under cross-examination that not only did Staff thank Johnson Utilities for its supplemental responses, at no time did Staff raise any objection as to the form of the submitted documentation in a supplemental data request:

Q. (BY MR. CROCKETT) Mr. Michlik, I just asked you if you would read the data request JMM 7-1.

A. (BY MR. MICHLIK) Sure. This is a follow-up to JMM 1-43 and JMM 1-44. "Thank you for the plant costs documentation provided. However, the cost of the plant per documentation provided does not equal the plant" – it should be plant additions -- "i.e., the cost shown on the documentation sums to more and sometimes less than your reported cost of the plant addition. For example, in documentation provided for the sewer division's 1999 plant additions for account No. 361 was approximately $949,000 less than the actual cost reported $3,771,477. Please reconcile the differences by providing

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additional information where needed and indicated on each advance agreement the account numbers to which the costs were recorded."

Q. And would you read the response to your request?

A. "See the schedules attached to this data request which contain accounting details for the years 1998 through 2007."

Q. I notice that you thank the company for providing the plant cost documentation. I don't see in there where you indicated that the material was submitted to you in a form that wasn't acceptable. How was that communicated to the company?

A. Again, I think we had two separate meetings with the company on that issue.

Q. So you don't have a data request that specifically references that issue?

A. No.

(Tr. Vol. XI at 1654-1655 [Michlik]).

Under cross-examination, Staff's witness again testified that the only proper documentation to support plant costs was the underlying construction invoices:

Q. (BY MR. CROCKETT) Mr. Michlik, in the context of evaluating a rate application and conducting an audit on a utility, what sort of documents does Staff need to conduct a proper evaluation?

A. (BY MR. MICHLIK) First we look at the application. In this case we sent out data requests. We wanted plant additions by year and by line item. They should match to the company's general ledger, and supporting documentation, we are looking under those for actual invoices.

(Tr. Vol. X at 1529-1530 [Michlik]). The cross-examination of the Staff witness continued:

Q. Why did Staff recommend a 10 percent disallowance of plant in this case?

A. Based on the lack of underlying supporting documentation. What I

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mean by that is actual invoices.

(Tr. Vol. X at 1534 [Michlik]).

On cross-examination related to affiliate-constructed plant costs, the Staff witness first testified that Johnson Utilities did not provide necessary supporting documentation. However, when pressed, the Staff witness acknowledged that the documentation may have been provided, but then testified that it was not verifiable:

> Q. (BY MR. CROCKETT) And do you have any sense for whether these numbers that you see on this spreadsheet are in line with what other utilities might allocate for overhead?
>
> A. (BY MR. MICHLIK) No, we don't, because you never gave us the underlying supporting documentation. So for the automotive expense of $79.04, the data request clearly asks for your underlying supporting documentation for that. Legal and accounting expense of $2,292.08, you should have been able to provide us with some documentation for that. Insurance -- I can go on and on. Basically we asked for it; you didn't give it to us; all you did was give us a spreadsheet. I don't know how you created this spreadsheet.
>
> Q. Well, I guess I'm just asking, you acknowledge, though, the company did provide this spreadsheet to you?
>
> A. Right, and we can't verify any of the numbers or evaluate any of the numbers that are presented in this spreadsheet.
>
> Q. Does that mean that you didn't do anything to try to evaluate these numbers?
>
> A. Well, we asked the company. They didn't supply us with the underlying supporting documentation.

(Tr. Vol. XI at 1626-1627 [Michlik]). This, however, was not true. On cross-examination, the Staff witness conceded that the information, including supporting invoices, <u>was in fact provided</u>, but then argued that the information was not provided specifically by year or by account number:

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Q. (BY MR. CROCKETT) But if you had the underlying support for this construction, you could have compared that to the stated overhead and profit rate of 5 percent for the contract to determine whether these numbers are accurate; is that correct?

A. (BY MR. MICHLIK) Right, and we would also need the contract piece, too.

Q. And you are saying that you didn't receive that piece of it? Is that your testimony?

A. The Company may have provided it in a big box full of -- a shoebox full of invoices at that point but didn't adequately identify it.

Q. Well –

A. It actually should be on here. So, Johnson Ranch, you should have an extra column here; here is the contract amount. And you should have highlighted that to Staff so we could actually see where that contract was.

Q. So now your testimony is, I think, that we -- the company may have provided it but it was provided in a shoebox; is that correct?

A. I believe it was a -- not a shoebox, a Xerox box with just a cover sheet, nothing to indicate where each of these projects lined up to plant additions by year and by account number.

Q. Well, we will go through that with a couple of shoeboxes and see if we can corroborate that.

(Tr. Vol. XI at 1629-1630 [Michlik]). Finally, when confronted with the fact that Johnson Utilities did provide the requested information by account number and project, the Staff witness then argued that while a spreadsheet and the underlying information was provided, a lead sheet was not provided so Staff could not trace the spreadsheet to the underlying documentation:

Q. (BY MR. CROCKETT) Mr. Michlik, one more question before I move on from A-63. If you would turn to the back of that exhibit and if you would look at Attachment 13-1b that starts on the page at

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the bottom that is identified as JU-8023. Do you see that?

A. (BY MR. MICHLIK) Yes.

Q. And has the company provided in this spreadsheet overhead by plant account number and project?

A. Yes, but they still haven't provided – they should have provided this as a lead sheet and not actually underlying documentation so we could trace it back to this.

(Tr. Vol. XI at 1630 [Michlik]).

However, one more time, when pressed on the sufficiency of the documentation, the Staff witness <u>had to again admit that the appropriate documentation was in fact provided</u>:

Q. (BY MR. CROCKETT) Would you turn with me to the attachment 7.1. Would you identify for me what this is?

A. (BY MR. MICHLIK) That is a spreadsheet.

Q. And what does it do?

A. It separates Johnson projects by date and account number.

Q. And you testified a moment ago that the information that was provided in 1-43 and 1-44 by the company wasn't completely helpful to you because there was nothing to tie that data back to account numbers, and you testified that the company didn't provide anything to you to help you do that. Did this documentation here not address that concern that you had raised?

A. Again, it is a spreadsheet, but the underlying supporting documentation was not there.

Q. Isn't that the underlying supporting documentation that was provided to you in response to 1-43 and 1-44?

A. Well, that is all the company had. I assume they gave it to us.

(Transcript Vol. XI at 1656 [Michlik]). The Staff witness further testified that one of the reasons the Company's documentation was not accepted was that it did not correlate

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to the spreadsheets that were provided to explain the documentation. Yet, under cross-examination, the Staff witness admitted that he could not currently identify <u>any</u> instance when such documentation did not correlate to the spreadsheets. Further, he confirmed that Staff never identified any such instances in its written testimony; and he admitted that Staff simply opted to made a blanket disallowance:

> Q. (BY MR. CROCKETT) Can you tell me what is wrong with the documentation that we did supply in the four volumes that comprise responses to 1-43 and 1-44 when read with the spreadsheet that was provided as attachment to JMM 7-1?
>
> A. (BY MR. MICHLIK) This again -- I mean, I have to go back through and -- I didn't do the analysis of the actual invoice and what matched to the spreadsheet and what did not.
>
> THE WITNESS: Would you read that back?
>
> (Requested portion was read.)
>
> THE WITNESS: Again, I think there was some difficulties with what the company had previously supplied us as supporting documentation that may have not correlated to the number on the spreadsheet.
>
> Q. (BY MR. CROCKETT) Now, you said may have not correlated.
>
> Did or didn't it correlate?
>
> A. In some cases I believe it did not.
>
> Q. Can you identify a case where it did not?
>
> A. Not here and now.
>
> Q. Can you -- have you identified in your testimony a case where it did or did not?
>
> A. No.
>
> Q. <u>Mr. Michlik, have you identified in your testimony anywhere any item of plant that was specifically not documented by the company</u>?
>
> A. <u>No</u>.

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Q. You just made a blanket disallowance?

A. Yes.

(Tr. Vol. XI at 1660-1661 [Michlik]) (emphasis added). Thus, the uncontroverted evidence in this rate case is that Staff did not identify one single item of plant that was properly documented by Johnson Utilities. Rather, Staff simply opted to make a "minimal" $20,000,000 disallowance.

Finally, when questioned about the invoices that were provided to Staff by Johnson Utilities, the Staff witness found those unacceptable as well:

> Q. (BY MR. CROCKETT) Did you not testify -- well, you have been critical of the company for not providing invoices in certain instances; is that correct?
>
> A. (BY MR. MICHLIK) Correct.
>
> Q. And here they have provided an invoice and yet this is deficient in your mind; is that correct?
>
> A. We are skeptical at this point, yes.

(Tr. Vol. X at 1596-1597 [Michlik]). However, the Staff witness did not deny that invoices were provided by Johnson Utilities:

> Q. (BY MR. CROCKETT) Okay. If you turn to the next page, JU-2154, what is that document?
>
> A. (BY MR. MICHLIK) An invoice.
>
> Q. And that is from Clear Creek Associates?
> A. Yes.
>
> Q. Is this sufficient documentation to support plant costs in your mind?
>
> A. I don't know. I would have to total the amounts up.
>
> Q. But the question is: You indicated that invoices are adequate documentation to support plant costs, have you not?

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A. Yes.

Q. And you agree with me that these are invoices?

A. Yes.

(Tr. Vol. XI. at 1649-1650 [Michlik]).

What this extended sequence of excerpts from the hearing shows is that the Staff witness was not going to be satisfied with any level of documentation supplied by Johnson Utilities. Moreover, it shows that the Company was facing an ever-moving target regarding the documentation required to satisfy the Staff witness. The evidence in this case demonstrates that Johnson Utilities submitted ample plant documentation to support its rate application. There is simply no basis for imposing what amounts to a $18,326,088 penalty against the Company based upon Staff's arbitrary 10% blanket disallowance of plant-in-service.

VI. STAFF'S 7.5% DISALLOWANCE FOR AFFILIATE-CONSTRUCTED PLANT IS LARGELY OVERSTATED BECAUSE IT APPLIES TO ALL PLANT OF JOHNSON UTILITIES AND NOT JUST AFFILIATE-CONSTRUCTED PLANT.

In its response to Staff Data Request JMM 9.2, Johnson Utilities provided Staff with a complete listing of all water plant that was constructed by affiliates of the Company. (Exhibit A-2, Volume II at 5). Based upon this information, affiliate-constructed water plant totaled $26,847,516, which is fully consistent with the plant documentation (*i.e.*, contracts, invoices, cancelled checks, line extension agreements, etc.) provided by the Company in response to Staff Data Request JMM 1.43. (*Id.*). In addition, the Company provided evidence and testimony that affiliate-constructed wastewater plant totaled only $45,724,508. (Exhibit A-2, Volume III at 5).

Although the ROO cited inadequate documentation to justify removing affiliate profit of 7.5% on all plant-in-service, Johnson Utilities provided uncontroverted evidence that the 7.5% disallowance is grossly overstated. For example, the affiliate

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contracts and the responses provided to Staff by the Company in its data responses (Staff data requests JMM 1-43 and JMM 4-2) clearly show that the affiliate contracts included a mark-up of 5-10% for affiliate profit and overhead—not just affiliate profit. (Exhibit A-2, Volume II at 5-6). Further, as explained by the Company in its response to Staff Data Request JMM 9-2, the Company's affiliates added 10% to the base contract cost to cover overhead and profit, and the affiliate profit represented only 2% of the base contract cost. (Exhibit A-2, Volume II at 6).

The Company does not dispute the Commission's authority to exclude affiliate profit from plant-in-service. To this end, the Company provided uncontroverted evidence that for the water division, an adjustment of $469,832 was made to plant-in-service to remove affiliate profit on affiliate-constructed water plant totaling $26,847,516 (Exhibit A-2, Volume II at 4); and for the wastewater division, an adjustment of $800,179 was made to plant-in-service to remove affiliate profit on affiliate-constructed sewer plant totaling $45,724,508. (Exhibit A-2, Volume III at 5). The Company has also provided uncontroverted evidence that the appropriate affiliate profit percentage on affiliate contracts is 1.75% not 7.5%. (Exhibit A-2, Volume II at 4-5).

Although the ROO disputes the Company's contention that there was a lack of consistency between Staff's pre-filed testimony and its testimony at hearing regarding what percentage of plant was constructed by affiliates, (ROO at p 25 line 21, 26 lines: 1-2), the evidence provided by the Company was uncontroverted. Staff's pre-filed testimony stated:

> Q. Based on all of the documentation that the Company provided, what are Staff's conclusions?
>
> A. The Company used affiliates to construct approximately all plant after 1998.

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(602) 382-6000

(Exhibit S-41 at 10). Yet at the hearing, the Staff witness testified as follows:

> Q. (BY MR. CROCKETT) So the company -- is it your testimony, Mr. Michlik, that 100 percent of Johnson Utilities' plant was constructed by affiliates.
>
> A. (BY MR. MICHLIK) No. But we can't put a valuation on what was -- what the IACC amount was by developers.

(Tr. Vol. X at 1576 [Michlik].

On the issue of allocation of overhead, Staff once again raised the same refrain that Johnson Utilities failed to provide documentation as to how the Company allocates overhead to its affiliate contracts. The ROO supports Staff's adjustment. (ROO at 31, lines 24-26). Yet when pressed on cross-examination, the Staff witness again had to admit that such documentation was in fact provided:

> Q. (BY MR. CROCKETT) Okay. And I'm sorry. I keep going back to A-63, but one more thing. Since this references it, 13-1d, you ask for the company to explain how they allocate their overhead. And would you agree that the company provided a response under 13-1d regarding how it applies—how it allocates overhead? Mr. Michlik, I'm asking you if you acknowledge that the company has provided the expense.
>
> A. (BY MR. MICHLIK) Yes.

(Tr. Vol. XI at 1631 [Michlik]).

VII. EFFLUENT RATE.

Staff has recommended and the ROO has adopted a change to Johnson Utilities' effluent rate per 1,000 gallons from $0.62 to $0.5724. The Company opposes this decrease in the effluent rate because any additional rate reduction savings should inure to the benefit of residential ratepayers and not commercial customers.

Snell & Wilmer
L.L.P.
LAW OFFICES
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VIII. CONCLUSION.

For the reasons set forth herein, Johnson Utilities urges the Commission to adopt the Company's proposed rate base, rate of return and revenue requirement for its water and wastewater divisions as set forth in its final post-hearing schedules filed October 30, 2009, and its Closing Brief filed November 20, 2009. Alternatively, Johnson Utilities urges the Commission to adopt Alternative 1 presented herein with a rate of return of 11.89%. This will produce a positive rate base for both the water and wastewater divisions, and will result in rates and charges that are just and reasonable.

RESPECTFULLY SUBMITTED this 4th day of June, 2010.

SNELL & WILMER L.L.P.

By _____

Jeffrey W. Crockett
Robert J. Metli
One Arizona Center
Phoenix, AZ 85004-2202
Attorneys for Johnson Utilities, LLC

ORIGINAL and 13 copies filed this
4th day of June 2010, with:

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

COPIES of the foregoing hand-delivered this
4th day of May, 2010, to:

Teena Wolfe, Administrative Law Judge
Hearing Division
ARIZONA CORPORATION COMMISSION
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(602) 382-6000

ATTACHMENT 1

AFFIDAVIT OF BRIAN P. TOMPSETT

AFFIDAVIT OF BRIAN P. TOMPSETT

STATE OF ARIZONA)
) ss.
County of Maricopa)

I, Brian P. Tompsett, upon my oath, do swear and attest as follows:

1. I am the Executive Vice President of Johnson Utilities, LLC, doing business as Johnson Utilities Company ("Johnson Utilities" or the "Company"). My business address is 5230 East Shea Boulevard, Scottsdale, Arizona, 85254.

2. Johnson Utilities filed an application in Docket WS-02987A-08-0180 (the "Rate Case Docket") to set new rates and charges for water and wastewater service. I have provided testimony in support the Company's application in the Rate Case Docket, and I have participated in all phases of this case from the filing of the application through the Open Meeting held May 26, 2010. I am authorized to testify in this Rate Case Docket on behalf of Johnson Utilities.

3. Thomas J. Bourassa is the expert accounting witness for Johnson Utilities in this Rate Case Docket, and Mr. Bourassa is authorized to testify on behalf of the Company. Specifically, Mr. Bourassa has prepared an affidavit dated June 4, 2010, which is being docketed contemporaneously with this affidavit. I have reviewed Mr. Bourassa's affidavit, and have authorized its submission on behalf of Johnson Utilities.

4. On May 7, 2010, the Administrative Law Judge ("ALJ") issued a Recommended Opinion and Order ("ROO") in the Rate Case Docket, and the ROO was scheduled for consideration by the Arizona Corporation Commission ("Commission") at its regular Open Meeting on May 26, 2010. Among other things, the ROO adopted the Utilities Division Staff ("Staff") recommendations to: (i) impose a 10% reduction to plant-in-service for alleged inadequately supported plant costs, for a disallowance of $7,433,707 for the water division and $10,892,381 for the wastewater division; (ii) impose a 7.5% reduction to plant-in-service to remove alleged capitalized affiliate profit, for a disallowance of $5,017,752 for the water division and $7,352,364 for the wastewater division; and (iii) to include unexpended hook-up fees ("HUFs") in rate base in the amount of $6,931,078 for the water division and $16,505 for the wastewater division. Largely as a result of these three Staff reductions to plant-in-service totaling $37,643,787, the ROO finds that the Company has a <u>negative</u> rate base for its water division of $13,682,831 and a <u>barely positive</u> rate base for its wastewater division of $136,562. Because the ROO finds that the Company's rate base for its water division is negative and for its wastewater division is only $136,562, the ROO adopts Staff's recommendation of a 10% operating margin for both divisions.

5. At the Open Meeting, Chairman Mayes requested that the parties supplement the record under affidavit with the following information:

> I would like the parties to compare results under various scenarios for using the operating margin as a rate-setting tool. I'm interested in a 3, 5, and 7 percent

operating margin as compared to the suggested 8 and 10 percent we've discussed already.

As an alternative, the company could come in also and say that it would like to argue for a rate base and that, for instance it should be the same as RUCO's weighed average cost of capital if it believes that would result in just and reasonable rates and if it wants to continue to argue for a rate base.[1]

6. In response to the Chairman's request, I directed Mr. Bourassa to prepare three alternative calculations of rate base which produce a positive rate base for Johnson Utilities' water and wastewater divisions. Copies of the three alternative rate base calculations, together with supporting schedules, are attached as Exhibits 1, 2 and 3 to Mr. Bourassa's affidavit.

7. In recommending an operating margin for Johnson Utilities, the ALJ states that "there is insufficient investment upon which to grant the Company a return."[2] The ALJ continues, "[a]uthorizing an operating margin for a utility the size of the Company is problematic."[3] I agree that authorizing an operating margin for Johnson Utilities based upon a negative rate base is problematic. However, I strongly disagree that the members/shareholders of Johnson Utilities have made an insufficient investment resulting in a negative rate base in the utility that would not earn a rate of return.

8. Each year under my direction, Johnson Utilities submits a copy of its balance sheet and statement of income to the Commission as part of its annual report. A true and correct copy of the Company's balance sheet for 2007 prepared by Ullman & Company, P.C., Certified Public Accountants, and filed with the Company's 2007 annual report is attached hereto as Exhibit A. The Company's balance sheet shows Member's Capital (*i.e.*, equity) of $28,608,439 on total assets of $210,299,166 at the end of the 2007 test year. Johnson Utilities obtained its initial Certificate of Convenience and Necessity ("CC&N') in Decision No. 60223 on May 27, 1997. Thus, in the first 10 years of operations following issuance of a CC&N, the Company achieved equity approaching $29,000,000.

9. "On June 22, 2004, [Arizona Utility Supply & Service, LLC, ("AUSS")] filed an application in Docket Nos. SW-04002A-04-0465 and WS-02987A-04-0465 ... seeking authority to transfer all assets and the entirety of its CC&N to [Johnson Utilities]."[4] "On August 4, 2004, AUSS filed a Chapter 7 bankruptcy petition in U.S. Bankruptcy Court for the District of Arizona ("Bankruptcy Court") (Case No. 4:04-bk-3873-JMM)."[5] "On August 18, 2004, the Commission issued a Show Cause Order against AUSS in Docket SW-04002A-04-0600 regarding alleged deficiencies at two of AUSS' wastewater treatment facilities (Decision No. 67201)."[6] "A detailed description of the violations involving the AUSS system is set forth in Decision No. 67586. Those violations include failure to operate and monitor a wastewater treatment plant and improper discharge of effluent. As described in [Decision 67586], AUSS' treatment ponds were

[1] Reporter's Transcript of Proceedings, Agenda item No. U-11 (Vol. I) (May 26, 2010) at 67, lines 4-14.
[2] ROO at 50, lines 13-14.
[3] ROO at 50, lines 14-15.
[4] Decision 68995 at 2, lines 6-8.
[5] Decision 68995 at 2, lines 14-15.
[6] Decision 68995 at 2, lines 18-20.

on the verge of overflowing when [Johnson Utilities] agreed to accept wastewater and effluent from the AUSS system, thereby narrowly averting a serious health and safety incident."[7]

10. Pursuant to Decisions 67586 (February 15, 2005) in Docket Nos. SW-04002A-02-0837 *et al.*, the Commission authorized Johnson Utilities to acquire the CC&N and assets of AUSS. On March 15, 2006, the trustee of the Bankruptcy Court signed a bill of sale transferring the utility assets of AUSS to Johnson Utilities, and the Company filed a copy of the bill of sale with the Commission on May 26, 2006. On October 20, 2006, the Commission issued Decision 68995 in Docket Nos. SW-04002A-02-0837 *et al.*, cancelling the CC&N of AUSS and transferring the CC&N previously held by AUSS to Johnson Utilities. Johnson Utilities recorded the wastewater plant acquired from AUSS on its books at a value of $6,312,601, as set forth on the attached Exhibit B. The plant described on Exhibit B was not constructed by Johnson Utilities or an entity affiliated with Johnson Utilities.

FURTHER AFFIANT SAYETH NOT.

Brian P. Tompsett

SUBSCRIBED AND SWORN TO BEFORE ME this 4th day of June, 2010, by Brian P. Tompsett

Notary Public

CINDY L. BERRY
NOTARY PUBLIC
MARICOPA COUNTY, ARIZONA
MY COMM. EXPIRES 12-23-2012

MY COMMISSION EXPIRES:

12-23-2012

11592382.1

[7] Decision 68995, footnote 1.

EXHIBIT A

Johnson Utilities, L.L.C.
Balance Sheet
December 31, 2007

ASSETS	
Utility Plant	
Plant in Service	$ 203,440,854
Less: Accumulated Depreciation	(13,521,197)
Net Utility Plant in Service	$ 189,919,657
Construction Work in Progress	6,784,568
Net Utility Plant	$ 196,704,225
Current Assets	
Cash	$ 9,216,783
Accounts Receivable	2,070,963
Inventory	348,852
Other Receivables	344,620
Total Current Assets	$ 11,981,218
Other Assets	
Deferred Legal Fees	$ 1,397,311
Deferred Engineering Fees	216,412
Total Other Assets	$ 1,613,723
Total Assets	$ 210,299,166
MEMBER'S CAPITAL & LIABILITIES	
Member's Capital	$ 28,608,439
Contributions in Aid of Construction	$ 74,997,272
Long-Term Debt	$ 772,000
Current Liabilities	
Accounts Payable	$ 5,175,250
Current Portion of Advances in Aid of Construction	940,000
Customer Deposits	285,275
Accrued Taxes	1,685,258
Total Current Liabilities	$ 8,085,783
Deferred Liabilities	
Advances in Aid of Construction, Less Current Portion	$ 97,835,672
Total Member's Capital & Liabilities	$ 210,299,166

See Accountants' Compilation Report

EXHIBIT B

JOHNSON UTILITIES, LLC
AUSS PLANT INVENTORY
SEWER ON-SITE FACILITIES

Subdivision	Completion Date	Lift Station	Cost EA.	12" Mains SDR / DIP	Cost $60/L.F.	10" Mains SDR/ DIP	Cost $45/L.F.	8" Mains SDR/DIP	Cost $28/L.F.	6" Mains SDR/DIP	Cost $24/L.F.	4' M.H.	Cost $2400 EA.	5' M.H.	Cost $3200 EA.	C.O.	Cost $500 EA.	Taps	Cost $400 EA.
The Links, Unit 1	2/28/1996	-	$0	-	$0	-	$0	3,229	$90,412	356	$8,544	12	$28,800	-	$0	2	$1,000	72	$28,800
The Links, Unit 2	12/21/2005	-	$0	-	$0	-	$0	2,946	$82,488	-	$0	9	$21,600	-	$0	1	$500	76	$30,400
Las Praderas Phase 1	12/12/2005	-	$0	-	$0	-	$0	6,268	$175,504	-	$0	28	$67,200	-	$0	-	$0	135	$54,000
Las Praderas Phase 2	12/12/2005	-	$0	-	$0	-	$0	4,088	$114,464	-	$0	19	$45,600	-	$0	-	$0	106	$42,400
Las Praderos Lift Station	2/5/2004	1	$250,000	-	$0	-	$0	-	$0	-	$0	-	$0	-	$0	-	$0	-	$0
Cambria Infrastructure	6/29/2005	-	$0	-	$0	1,805	$81,225	3,886	$108,808	2,055	$49,320	27	$64,800	-	$0	-	$0	-	$0
Cambria Parcel 1	12/12/2005	-	$0	-	$0	-	$0	3,929	$110,012	-	$0	24	$57,600	-	$0	-	$0	104	$41,600
Cambria Parcel 2	12/12/2005	-	$0	-	$0	-	$0	4,781	$133,868	-	$0	21	$50,400	-	$0	-	$0	108	$43,200
Cambria Parcel 3, Phase 1 and 2	1/10/2003	-	$0	-	$0	-	$0	4,407	$123,396	-	$0	17	$40,800	-	$0	1	$500	164	$65,600
Cambria Parcel 4	12/12/2005	-	$0	-	$0	-	$0	3,084	$86,352	-	$0	15	$36,000	-	$0	-	$0	107	$42,800
Cambria Parcel 5	12/12/2005	-	$0	-	$0	-	$0	3,194	$89,432	-	$0	17	$40,800	-	$0	-	$0	99	$39,600
Cambria Parcel 6	12/12/2005	-	$0	-	$0	-	$0	3,548	$99,344	-	$0	13	$31,200	-	$0	-	$0	107	$42,800
Cambria Parcel 7	12/12/2005	-	$0	-	$0	-	$0	4,515	$126,420	-	$0	20	$48,000	-	$0	-	$0	105	$42,000
Castlegate Infrastructure	6/29/2005	-	$0	2,300	$138,000	1,600	$72,000	2,200	$61,600	-	$0	26	$62,400		$0	-	$0	-	$0
Castlegate Parcel 1	under const.	-	$0	-	$0	-	$0	4,609	$129,052	-	$0	17	$40,800	-	$0	-	$0	74	$29,600
Castlegate Parcel 2	7/6/2005	-	$0	-	$0	-	$0	5,114	$143,192	-	$0	16	$38,400	-	$0	-	$0	94	$37,600
Castlegate Parcel 3	6/27/2005	-	$0	-	$0	-	$0	7,543	$211,204	-	$0	29	$69,600	-	$0	-	$0	172	$68,800
Castlegate Parcel 4	11/12/2005	-	$0	-	$0	-	$0	8,502	$238,056	-	$0	26	$62,400	6	$19,200	3	$1,500	171	$68,400
Castlegate Parcel 5	12/12/2005	-	$0	-	$0	-	$0	3,329	$93,212	175	$4,200	18	$43,200	-	$0	2	$1,000	88	$35,200
Castlegate Parcel 6	12/22/2005	-	$0	-	$0	-	$0	3,673	$102,844	-	$0	13	$31,200	-	$0	-	$0	89	$35,600
Castlegate Parcel 7	12/16/2005	-	$0	-	$0	-	$0	5,951	$166,628	-	$0	21	$50,400	-	$0	1	$500	146	$58,400
Castlegate Parcel 8	Built no DA	-	$0	-	$0	-	$0	755	$21,140	-	$0	2	$4,800	-	$0	-	$0	16	$6,400
The Cottages at Castlegate Parcel 1 PH1	6/8/2005	-	$0	-	$0	-	$0	2,344	$65,632	-	$0	11	$26,400	2	$6,400	1	$500	45	$18,000
The Cottages at Castlegate Parcel 1 PH2	12/16/2005	-	$0	631	$37,860	-	$0	2,466	$69,048	-	$0	7	$16,800	-	$0	-	$0	56	$22,400
The Cottages at Castlegate Parcel 2		-	$0	-	$0	-	$0	6,420	$179,760	-	$0	20	$48,000	7	$22,400	4	$2,000	144	$57,600
The Villages at Castlegate	12/21/2005	-	$0	-	$0	-	$0	6,448	$180,544		$0	22	$52,800	1	$3,200	3	$1,500	202	$80,800
Meadow Vista	12/8/2004	-	$0	-	$0	-	$0	3,618	$101,304	7,764	$186,336	47	$112,800	11	$35,200	-	$0	253	$101,200
Total		1	$250,000	2,931	$175,860	3,405	$153,225	110,847	$3,103,716	10,350	$248,400	497	$1,192,800	27	$86,400	18	$9,000	2,733	$1,093,200
								06-07		Total Feet	124,128								
										Total miles	23.51		Tot cost		$6,312,601				

ATTACHMENT 2

AFFIDAVIT OF THOMAS J. BOURASSA, CPA

AFFIDAVIT OF THOMAS J. BOURASSA, CPA

STATE OF ARIZONA)
) ss.
County of Maricopa)

I, Thomas J. Bourassa, CPA, upon my oath, do swear and attest as follows:

1. I am a self-employed certified public accountant providing consulting services and general accounting services to public service corporations in Arizona. My business address is 139 West Wood Drive, Phoenix, Arizona, 85029.

2. I have a B.S. in Chemistry/Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991). I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer, prior to becoming a private consultant. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns. In my private practice, I have prepared and/or assisted in the preparation and prosecution of numerous rate applications for water and wastewater utilities before the Arizona Corporation Commission ("Commission").

3. I am the expert accounting witness for Johnson Utilities, LLC, dba Johnson Utilities Company ("Johnson Utilities" or the "Company") in Docket WS-02987A-08-0180 ("Rate Case Docket") and provided testimony in support Johnson Utilities' application in the Rate Case Docket. I have participated in all phases of this Rate Case Docket from the filing of the application through the Open Meeting held May 26, 2010. I am authorized to testify in this Rate Case Docket on behalf of Johnson Utilities.

4. On May 7, 2010, the Administrative Law Judge ("ALJ") issued a Recommended Opinion and Order ("ROO") in the Rate Case Docket, and the ROO was scheduled for consideration by the Commission at its regular Open Meeting on May 26, 2010. Among other things, the ROO adopted the Utilities Division Staff ("Staff") recommendations to: (i) impose a 10% reduction to plant-in-service for alleged inadequately supported plant costs, for a disallowance of $7,433,707 for the water division and $10,892,381 for the wastewater division; (ii) impose a 7.5% reduction to plant-in-service to remove alleged capitalized affiliate profit, for a disallowance of $5,017,752 for the water division and $7,352,364 for the wastewater division; and (iii) to include unexpended hook-up fees ("HUFs") in rate base in the amount of $6,931,078 for the water division and $16,505 for the wastewater division. Largely as a result of these three Staff reductions to plant-in-service totaling $37,643,787, the ROO finds that the Company has a <u>negative</u> rate base for its water division of $13,682,831 and a <u>barely positive</u> rate base for its wastewater division of $136,562. Because the ROO finds that the Company's rate base for its water division is negative and for its wastewater division is only $136,562, the ROO adopts Staff's recommendation of a 10% operating margin for both divisions.

5. At the Open Meeting, Chairman Mayes requested that the parties supplement the record under affidavit with the following information:

> I would like the parties to compare results under various scenarios for using the operating margin as a rate-setting tool. I'm interested in a 3, 5, and 7 percent operating margin as compared to the suggested 8 and 10 percent we've discussed already.
>
> As an alternative, the company could come in also and say that it would like to argue for a rate base and that, for instance it should be the same as RUCO's weighed average cost of capital if it believes that would result in just and reasonable rates and if it wants to continue to argue for a rate base.[1]

6. In response to the Chairman's request, and at the direction of Mr. Brian Tompsett, Executive Vice President of Johnson Utilities, I prepared two alternative calculations of rate base which produce a positive rate base for the Company's water and wastewater divisions. Under each alternative, I calculate a revenue requirement based upon three different rates of return: 8.18%, 10.00% and 11.89%. Summaries of the two alternative rate base calculations are attached to this affidavit as Exhibit A. Supporting schedules for Alternative 1 are attached hereto as Exhibit B and supporting schedules for Alternative 2 are attached hereto as Exhibit C.

7. In recommending an operating margin for Johnson Utilities, the ALJ states that "there is insufficient investment upon which to grant the Company a return."[2] The ALJ continues, "[a]uthorizing an operating margin for a utility the size of the Company is problematic."[3] I agree that authorizing an operating margin for Johnson Utilities based upon a negative rate base is problematic. However, I strongly disagree that the members/shareholders of Johnson Utilities have made an insufficient investment in the utility to grant a rate of return.

8. Each year, Johnson Utilities submits a copy of its balance sheet and statement of income to the Commission as part of its annual report. A copy of the Company's financial statements for 2007 (the test year in the Rate Case Docket) prepared by Ullman & Company, P.C., Certified Public Accountants, and filed with the Company's 2007 annual report is attached to the Affidavit of Brian Tompsett dated June 4, 2010, as Exhibit A. The Company's balance sheet shows Member's Capital (*i.e.*, equity) of $28,608,439 on total assets of $210,299,166 at the end of the 2007 test year. Johnson Utilities obtained its initial Certificate of Convenience and Necessity ("CC&N') in Decision No. 60223 on May 27, 1997. Thus, in the first 10 years of operations following issuance of a CC&N, the Company achieved equity approaching $29,000,000. Based upon my many years of experience working with water and wastewater companies in Arizona, this is a remarkable achievement.

9. However, in this case, Staff recommends–and the ROO adopts—reductions to plant-in-service which wipe out 100% of the Company's equity plus an additional $9,035,621, as shown in the following table:

---

[1] Reporter's Transcript of Proceedings, Agenda item No. U-11 (Vol. I) (May 26, 2010) at 67, lines 4-14.
[2] ROO at 50, lines 13-14.
[3] ROO at 50, lines 14-15.

STAFF REDUCTIONS TO PLANT-IN-SERVICE[4]			
	WATER DIVISION	WASTEWATER DIVISION	COMBINED WATER & WASTEWATER
INADEQUATELY SUPPORTED PLANT (10% BLANKET REDUCTION)	$7,433,707	$10,892,381	$18,326,088
AFFILIATE PROFIT (7.5% BLANKET REDUCTION)	$5,017,752	$7,352,364	$12,370,116
UNEXPENDED HOOK-UP FEES (INCLUDED IN RATE BASE)	$6,931,078	$16,505	$6,947,583
GRAND TOTAL	**$19,382,537**	**$18,261,250**	**$37,643,787**
EFFECT ON EQUITY			**($37,643,787)**
JOHNSON UTILITIES' EQUITY AT DECEMBER 31, 2007			**$28,608,166**
NEW EFFECTIVE EQUITY BALANCE			**($9,035,621)**

10. The combination of these three Staff adjustments is largely responsible for the negative $13,682,831 rate base for the Company's water division and the barely positive $136,562 rate base for the Company's wastewater division.

11. It is my expert opinion that a negative rate base is a tremendous detriment to a public utility and its ratepayers, and should be avoided if at all possible. In this case, the three Staff adjustments identified above (if adopted) will virtually ensure that Johnson Utilities will have a negative rate case for many years to come, thereby binding the Commission to operating margins in future rate cases. There are several reasons for this:

(a) First, a negative rate base will make it difficult or likely impossible for Johnson Utilities to attract additional equity in the future—either from current members/shareholders or from future outside investors. If the three Staff adjustments are adopted, the members/shareholders will lose 100% of the $28,608,166 in equity which existed at the end of the test year, together with the opportunity to earn a return on that investment. Further, the current members/shareholders or any future outside investors would be required to invest an additional $9,035,621 just to eliminate the negative equity, with no opportunity to ever earn a return on this additional investment. Under these circumstances, it is difficult to imagine a scenario in which anyone would be willing to invest additional capital in Johnson Utilities. Such a lack of access to additional equity would relegate the Company to reliance upon advances-in-

[4] The three reductions to plant-in-service shown in this table are not all of Staff's reductions, but only the reductions for alleged inadequately supported plant and alleged capitalized affiliated profit, and the inclusion of unexpended HUFs in rate base.

aid-of-construction and/or contributions-in-aid-of-construction to fund future growth, which would do little to increase equity in Johnson Utilities.

(b) Second, a negative rate base will make it difficult or impossible for Johnson Utilities to borrow money because lenders are generally unwilling to loan money to a utility with negative equity. Even if the Company could find a willing lender, it is virtually certain that such a lender would require a higher interest rate to cover the substantial risk associated with lending to a company with negative equity. Again, the lack of ready access to debt capital would relegate the Company to reliance upon advances-in-aid-of-construction and/or contributions-in-aid-of-construction to fund future growth, which would do little to increase equity in Johnson Utilities.

(c) Third, the elimination of $37,643,787 in rate base substantially reduces depreciation expense, thereby decreasing operating cash flow. The reduction of operating cash flow will make it much more difficult for Johnson Utilities to fund plant replacement in the future.

12. Adopting the Staff adjustments for (i) alleged inadequately supported plant, (ii) overstated affiliate profit, and (iii) unexpended HUFs will almost certainly guarantee that Johnson Utilities will have a negative rate base far into the future, thereby locking the Company into operating margins. For the reasons discussed above, it is not good policy for this Commission to adopt a ROO which establishes a negative rate base and operating margin for a water and wastewater company the size of Johnson Utilities. Moreover, the evidentiary record in this case does not support a negative rate base. The two alternative rate base calculations that are attached to this affidavit and summarized in Exhibit A each result in a positive rate base.

13. If the Commission determines that the public interest will best be served by a finding that Johnson Utilities has positive water and wastewater division rate bases, then there are supportable alternatives to the ROO which will produce a positive rate base, as discussed below.

14. In the Rate Case Docket, Johnson Utilities and the Residential Utility Consumer Office ("RUCO") each presented testimony on cost of capital and rate of return, but Staff did not present such testimony. Mr. Bourassa presented testimony and evidence on behalf of Johnson Utilities that a weighted cost of capital ("WACC") of 11.89% is just and reasonable under the facts and circumstances of this case. The RUCO witness argued for a WACC of 8.18%. Thus, in presenting the alternatives below, Johnson Utilities has shown each alternative using WACCs of 8.18% and 11.89%. In addition, the Company shows each alternative using a WACC of 10%, which is effectively the midpoint between the Company's recommended WACC and RUCO's recommended WACC.

15. Alternative 1. Johnson Utilities' Alternative 1 is based upon the ROO,[5] assumes the adoption of Mayes Proposed Amendment #2 regarding an adjuster mechanism to pass

[5] For purposes of this alternative, Johnson Utilities is accepting Staff's reductions of plant-in-service for excess capacity, plant not used and useful, and post test-year plant. However, the Company does not waive its arguments that these Staff adjustments are not appropriate for the reasons set forth in the Company's Exceptions.

through the costs of the Central Arizona Groundwater Replenishment District, and makes the following modifications:

- Adds back into rate base Staff's 10% disallowances for inadequately supported plant in the amount of $7,433,707 for the Water Division and $10,892,391 for the Wastewater Division.

- Deducts from rate base the amount of $2,860,844, which represents a reduction of 10% of the Members Capital (*i.e.*, members equity) in Johnson Utilities for alleged inadequately supported plant.

- Adds back into rate base Staff's 7.5% disallowance for affiliate profit in the amount of $5,017,752 for the Water Division and $7,352,364 for the Wastewater Division.

- Deducts from rate base the amount of $1,270,011, which represents a reduction of 1.75% on the $72,572,024 in affiliated-constructed plant.

- Removes from rate base unexpended hook-up fees in the amount of $6,931,078 for the Water Division and $16,505 for the Wastewater Division.

- Adds $2,201,386 to wastewater test-year plant-in-service which was inadvertently misclassified as post test-year plant in the Company's initial rate case application.

- Makes adjustments to depreciation expense and property taxes to account for the changes in plant-in-service described above.

16. The adjustments outlined above produce a positive water division rate base of $3,725,208 and a positive wastewater division rate base of $16,572,869, for total plant in service of $20,298,077, as shown on Exhibit 1 to this affidavit. Applying rates of return of 8.18%, 10.00% and 11.89% produces the following revenue requirements and rate increases/decreases:

ALTERNATIVE 1—REVENUE REQUIREMENT AND RATE DECREASE/INCREASE UNDER DIFFERENT RATES OF RETURN								
8.18% RATE OF RETURN			10.00% RATE OF RETURN			11.89% RATE OF RETURN		
WATER	SEWER	COMB.	WATER	SEWER	COMB.	WATER	SEWER	COMB.
$9,951,439	$11,504,652	$21,456,091	$10,020,717	$11,812,913	$21,833,630	$10,092,660	$12,133,031	$22,225,691
-24.46%	1.33%	-12.52%	-23.93%	4.04%	-10.98%	-23.38%	6.86%	-9.38%

17. Alternative 1 addresses the problem of a negative rate base, producing positive rate bases for both the Water and Sewer Divisions. The Company believes that its cost of capital testimony supports a rate of return of 11.89%. Adopting Alternative 1 with an 11.89% rate of

return will produce a significant reduction in water rates (24.46%) and a small increase in wastewater rates (1.33%), for a combined rate reduction of 12.52% on a water/wastewater bill.

18. Alternative 2. Johnson Utilities' Alternative 2 is the virtually identical to Alternative 1, but with the following modification:

- Deducts from plant-in-service the amount of $5,442,902, which represents a reduction of 7.50% on the $72,572,024 of affiliated-constructed plant.

19. The adjustments under Alternative 2 produce a positive water division rate base of $2,548,471 and a positive wastewater division rate base of $14,206,626, for total plant in service of $16,755,098, as shown on Exhibit 1 to this affidavit. Applying rates of return of 8.18%, 10.00% and 11.89% produces the following revenue requirements and rate increases/decreases:

ALTERNATIVE 2—REVENUE REQUIREMENT AND RATE DECREASE/INCREASE UNDER DIFFERENT RATES OF RETURN								
8.18% RATE OF RETURN			10.00% RATE OF RETURN			11.89% RATE OF RETURN		
WATER	SEWER	COMB.	WATER	SEWER	COMB.	WATER	SEWER	COMB.
$9,811,477	$11,163,245	$20,974,722	$9,858,872	$11,427,494	$21,286,494	$9,908,089	$11,701,905	$21,609,994
-25.52%	-1.68%	-14.48%	-25.16%	0.65%	-13.21%	-24.78%	3.06%	-11.89%

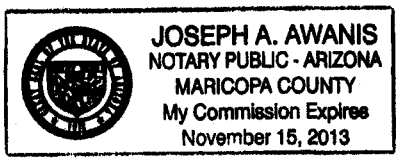
20. Alternative 2 also addresses the problem of a negative rate base, producing positive rate bases for both the water and sewer divisions. Again, the Company believes that its cost of capital testimony supports a rate of return of 11.89%. Adopting Alternative 2 with an 11.89% rate of return will produce a significant reduction in water rates (24.78%) and a relatively small increase in wastewater rates (3.06%), for a combined rate reduction of -11.89%.

21. As set forth in its Exceptions, the Company discovered that $2,201,386 of plant originally classified at post test-year plant and booked to plant in 2008 was actually placed into service in 2007. (Exhibit A-2, Volume III at 14; *see also* Johnson's Final Schedules, Wastewater Division, Schedule B-2 at 3.4). While the Company believes that the adjustment to test-year plant in service is appropriate under the facts of this case, the ROO does not adopt this adjustment to plant.

22. In my expert opinion, the Commission should adopt the Company's proposed rate base, rate of return and revenue requirement for its water and wastewater divisions as set forth in its final post-hearing schedules filed October 30, 2009, and as discussed in its Closing Brief filed November 20, 2009. Alternatively, I would recommend that the Commission adopt Alternative 1 presented herein with a rate of return of 11.89%. This will produce a positive rate base for both the water and wastewater divisions, and will result in rates and charges that are just and reasonable.

FURTHER AFFIANT SAYETH NOT.

Thomas J. Bourassa, CPA



SUBSCRIBED AND SWORN TO BEFORE ME this 4th day of June, 2010, by Thomas J. Bourassa, CPA.

Notary Public

MY COMMISSION EXPIRES: NOV-15, 2013

11590420.1

EXHIBIT A

SUMMARY OF ALTERNATIVES

Johnson Utilities, LLC
Summary of Alternatives

Alternative 1

Equity Approach to Determining Adjustments for Unsupported and Plant Constructed by Affilates for Determining Affiliate Profit[1,2,3,4,5]

	Water Division	Wastewater Division	Combined	Water Division	Wastewater Division	Combined	Water Division	Wastewater Division	Combined
Fair Value Rate Base	$ 3,725,208	$ 16,572,869	$ 20,298,077	$ 3,725,208	$ 16,572,869	$ 20,298,077	$ 3,725,208	$ 16,572,869	$ 20,298,077
Adjusted Revenues	$ 13,172,899	$ 11,354,014	$ 24,526,913	$ 13,172,899	$ 11,354,014	$ 24,526,913	$ 13,172,899	$ 11,354,014	$ 24,526,913
Adjusted Operating Expenses	$ 9,646,717	$ 10,148,991	$ 19,795,708	$ 9,648,196	$ 10,155,626	$ 19,803,823	$ 9,649,732	$ 10,162,517	$ 19,812,249
Adjusted Operating Income	$ 3,526,182	$ 1,205,023	$ 4,731,205	$ 3,524,703	$ 1,198,388	$ 4,723,090	$ 3,523,166	$ 1,191,497	$ 4,714,664
Required Rate of Return	**8.18%**	**8.18%**	**8.18%**	**10.00%**	**10.00%**	**10.00%**	**11.89%**	**11.89%**	**11.89%**
Required Operating Income	$ 304,722	$ 1,355,661	$ 1,660,383	$ 372,521	$ 1,657,287	$ 2,029,808	$ 442,927	$ 1,970,514	$ 2,413,441
Operating Income Deficiency	$ (3,221,460)	$ 150,638	$ (3,070,822)	$ (3,152,182)	$ 458,899	$ (2,693,283)	$ (3,080,239)	$ 779,017	$ (2,301,222)
Tax Gross-up Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Required Revenue Increase(Decrease)	$ (3,221,460)	$ 150,638	$ (3,070,822)	$ (3,152,182)	$ 458,899	$ (2,693,283)	$ (3,080,239)	$ 779,017	$ (2,301,222)
Total Revenue Requirement	$ 9,951,439	$ 11,504,652	$ 21,456,091	$ 10,020,717	$ 11,812,913	$ 21,833,630	$ 10,092,660	$ 12,133,031	$ 22,225,691
% Increase(decrease)	-24.46%	1.33%	-12.52%	-23.93%	4.04%	-10.98%	-23.38%	6.86%	-9.38%

[1] Adopts all Staff adjustments for post test year plant (except as noted in footnote 4), not used and useful plant, and excess capacity.
[2] Excludes unexpended CIAC for water and wastewater division. If unexpended CIAC is included water division rate base will be negative.
[3] Operating expense for water division excludes CAGRD fees. CAGRD treated as pass-through.
[4] Includes former $2,201,386 PTY plant reclassified to test year plant for wastewater division.
[5] 10% of equity for unsupported plant adjustment and 1.75% of affiliate constructed plant for affiliate profit adjustment

Alternative 2

Equity Approach to Determining Adjustments for Unsupported and Plant Constructed by Affilates for Determining Affiliate Profit[1,2,3,4,5]

	Water Division	Wastewater Division	Combined	Water Division	Wastewater Division	Combined	Water Division	Wastewater Division	Combined
Fair Value Rate Base	$ 2,548,471	$ 14,206,626	$ 16,755,098	$ 2,548,471	$ 14,206,626	$ 16,755,098	$ 2,548,471	$ 14,206,626	$ 16,755,098
Adjusted Revenues	$ 13,172,899	$ 11,354,014	$ 24,526,913	$ 13,172,899	$ 11,354,014	$ 24,526,913	$ 13,172,899	$ 11,354,014	$ 24,526,913
Adjusted Operating Expenses	$ 9,603,012	$ 10,001,143	$ 19,604,155	$ 9,604,024	$ 10,006,831	$ 19,610,855	$ 9,605,075	$ 10,012,738	$ 19,617,813
Adjusted Operating Income	$ 3,569,886	$ 1,352,871	$ 4,922,757	$ 3,568,874	$ 1,347,183	$ 4,916,058	$ 3,567,823	$ 1,341,277	$ 4,909,100
Required Rate of Return	**8.18%**	**8.18%**	**8.18%**	**10.00%**	**10.00%**	**10.00%**	**11.89%**	**11.89%**	**11.89%**
Required Operating Income	$ 208,465	$ 1,162,102	$ 1,370,567	$ 254,847	$ 1,420,663	$ 1,675,510	$ 303,013	$ 1,689,168	$ 1,992,181
Operating Income Deficiency	$ (3,361,421)	$ (190,769)	$ (3,552,191)	$ (3,314,027)	$ 73,479	$ (3,240,548)	$ (3,264,810)	$ 347,891	$ (2,916,919)
Tax Gross-up Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Required Revenue Increase(Decrease)	$ (3,361,421)	$ (190,769)	$ (3,552,191)	$ (3,314,027)	$ 73,479	$ (3,240,548)	$ (3,264,810)	$ 347,891	$ (2,916,919)
Total Revenue Requirement	$ 9,811,477	$ 11,163,245	$ 20,974,722	$ 9,858,872	$ 11,427,494	$ 21,286,365	$ 9,908,089	$ 11,701,905	$ 21,609,994
% Increase(decrease)	-25.52%	-1.68%	-14.48%	-25.16%	0.65%	-13.21%	-24.78%	3.06%	-11.89%

[1] Adopts all Staff adjustments for post test year plant (except as noted in footnote 4), not used and useful plant, and excess capacity.
[2] Excludes unexpended CIAC for water and wastewater division. If unexpended CIAC is included water division rate base will be negative.
[3] Operating expense for water division excludes CAGRD fees. CAGRD treated as pass-through.
[4] Includes former $2,201,386 PTY plant reclassified to test year plant for wastewater division.
[5] 10% of equity for unsupported plant adjustment and 7.5% of affiliate constructed plant for affiliate profit adjustment

EXHIBIT B

ALTERNATIVE 1 SUPPORTING SCHEDULES

ALTERNATIVE 1

WATER DIVISION

8.18%

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	3,725,208
2			
3	Adjusted Operating Income		3,526,182
4			
5	Current Rate of Return		94.66%
6			
7	Required Operating Income	$	304,722
8			
9	Required Rate of Return on Fair Value Rate Base		8.18%
10			
11	Operating Income Deficiency	$	(3,221,460)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(3,221,460)
17			
18	Test Year Adjusted Revenues	$	13,172,899
19	Increase in Revenue Requirement	$	(3,221,460)
20	Prposed Revenue Requirement	$	9,951,439
21	% Increase		-24.46%
22			

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 73,405,185	$ 73,405,185
3	Less: Accumulated Depreciation	5,831,530	5,831,530
4			
5	Net Utility Plant in Service	$ 67,573,655	$ 67,573,655
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	20,549,629	20,549,629
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 3,725,208	$ 3,725,208
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30	B-5		
31			
32			
33			

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROF
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Adjustments	Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 61,885,608	11,519,577	$ 73,405,185
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	4,969,249	862,280	5,831,530
7				
8				
9	Net Utility Plant			
10	in Service	$ 56,916,359	$ 10,657,296	$ 67,573,655
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	36,519,048	-	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	29,591,196	(6,931,078)	22,660,118
18				
19	Accumulated Amortization of CIAC	(2,110,489)	-	(2,110,489)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ (13,863,166)	$ 17,588,374	$ 3,725,208
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, page 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
ROO Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	Adjusted at end of Test Year
1	Gross Utility					
2	Plant in Service	$ 61,885,608	$ 11,519,577			$ 73,405,185
3						
4	**Less:**					
5	Accumulated					
6	Depreciation	4,969,249		862,280		5,831,530
7						
8						
9	Net Utility Plant					
10	in Service	$ 56,916,359	$ 11,519,577	$ (862,280)		$ 67,573,655
11						
12	**Less:**					
13	Advances in Aid of					
14	Construction	36,519,048				36,519,048
15						
16	Contributions in Aid of					
17	Construction	29,591,196			(6,931,078)	22,660,118
18						
19	Accumulated Amortization of CIAC	(2,110,489)				(2,110,489)
20						
21	Meter and Service Line Advances	6,779,771				6,779,771
22	Deferred Income Taxes	-				-
23	Investment Tax Credits	-				-
24	Shared Gain on Well	-				-
25						
26	**Plus:**					
27	Prepayments	-				-
28	Materials and Supplies	-				-
29	Deferred Assets	-				-
30	Working capital	-				-
31						
32						
33	Total	$ (13,863,166)	$ 11,519,577	$ (862,280)	$ 6,931,078	$ 3,725,208
34						
35						
36						
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:
38	Adjustment 1 - B-2, page 3					
39	Adjustment 2 - B-2, page 4					
40	Adjustment 3 - Unexpended CIAC					
41						
42						

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			ROO	Unsupported		Intentionally	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Left	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Blank	Blank	Blank	Original Cost
5	301	Organization Cost	-	-	-				-
6	302	Franchise Cost	-	-	-				-
7	303	Land and Land Rights	226,805	25,550	18,390				270,744
8	304	Structures and Improvements	1,735,403	935,260	16,331				2,686,994
9	305	Collecting and Impounding Res.	-	-	-				-
10	306	Lake River and Other Intakes	-	-	-				-
11	307	Wells and Springs	2,281,240	256,991	108,608				2,646,839
12	308	Infiltration Galleries and Tunnels	-	-	-				-
13	309	Supply Mains	-	-	-				-
14	310	Power Generation Equipment	-	-	-				-
15	311	Electric Pumping Equipment	636,122	71,662	50,805				758,589
16	320	Water Treatment Equipment	18,195	2,050	1,475				21,720
17	330	Dist. Reservoirs & Standpipe	6,593,816	(93,786)	533,024				7,033,054
18	331	Trans. and Dist. Mains	41,949,402	4,822,610	3,135,727				49,907,740
19	333	Services	439,122	49,469	35,604				524,195
20	334	Meters	5,052,029	569,131	409,624				6,030,784
21	335	Hydrants	2,953,475	332,721	238,331				3,524,527
22	336	Backflow Prevention Devices	-	-	-				-
23	339	Other Plant and Misc Equip.	-	-	-				-
24	340	Office Furniture and Fixtures	-	-	-				-
25	341	Transportation Equipment	-	-	-				-
26	342	Stores Equipment	-	-	-				-
27	343	Tools and Work Equipment	-	-	-				-
28	344	Laboratory Equipment	-	-	-				-
29	345	Power Operated Equipment	-	-	-				-
30	346	Communications Equipment	-	-	-				-
31	347	Miscellaneous Equipment	-	-	-				-
32	348	Other Tangible Plant	-	-	-				-
33		TOTALS	$ 61,885,608	$ 6,971,656	$ 4,547,921	$ -	$ -	$ -	$ 73,405,185
34									
35									
36	Plant-in-Service per Direct Filing								$ 61,885,608
37									
38	Increase (decrease) in Plant-in-Service								$ 11,519,577
39									
40	Adjustment to Plant-in-Service								$ 11,519,577
41									
42	SUPPORTING SCHEDULES								
43	Adjustment A - See B-2, page 3.1								
44	Adjustment B - See B-2, page 3.2								
45									

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment D

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant Costs					
2						
3	Equity at 12/31/2007		$ 4,620,507			
4	10% for Unsupported Plant		(462,051)			
5						
6						
7						
8						
9			ROO	ROO	Allocated	Net
10	Account		Adjusted	Unsupported	Unsupported	Adjustment to
11	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
12	301	Organization Cost	-	$ -	$ -	$ -
13	302	Franchise Cost	-	-	-	-
14	303	Land and Land Rights	226,805	27,244	(1,693)	25,550
15	304	Structures and Improvements	1,735,403	948,216	(12,957)	935,260
16	305	Collecting and Impounding Res.	-	-	-	-
17	306	Lake River and Other Intakes	-	-	-	-
18	307	Wells and Springs	2,281,240	274,023	(17,032)	256,991
19	308	Infiltration Galleries and Tunnels	-	-	-	-
20	309	Supply Mains	-	-	-	-
21	310	Power Generation Equipment	-	-	-	-
22	311	Electric Pumping Equipment	636,122	76,411	(4,749)	71,662
23	320	Water Treatment Equipment	18,195	2,186	(136)	2,050
24	330	Dist. Reservoirs & Standpipe	6,593,816	(44,556)	(49,231)	(93,786)
25	331	Trans. and Dist. Mains	41,949,402	5,135,813	(313,203)	4,822,610
26	333	Services	439,122	52,747	(3,279)	49,469
27	334	Meters	5,052,029	606,850	(37,719)	569,131
28	335	Hydrants	2,953,475	354,772	(22,051)	332,721
29	336	Backflow Prevention Devices	-	-	-	-
30	339	Other Plant and Misc Equip.	-	-	-	-
31	340	Office Furniture and Fixtures	-	-	-	-
32	341	Transportation Equipment	-	-	-	-
33	342	Stores Equipment	-	-	-	-
34	343	Tools and Work Equipment	-	-	-	-
35	344	Laboratory Equipment	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-
37	346	Communications Equipment	-	-	-	-
38	347	Miscellaneous Equipment	-	-	-	-
39	348	Other Tangible Plant	-	-		-
40		TOTALS	$ 61,885,608	$ 7,433,707	$ (462,051)	$ 6,971,656
41						
42						
43	Increase (decrease) in Plant-in-Service					$ 6,971,656
44						
45	Adjustment to Plant-in-Service					$ 6,971,656
46						
47						
48	SUPPORTING SCHEDULES					
49						
50						

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

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Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	ROO Affilate Profit	1.75% Affilate Profit	Net Adjustment to Plant-in-service
301	Organization Cost	-	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	18,390	-	18,390
304	Structures and Improvements	7,107,267	140,708	(124,377)	16,331
305	Collecting and Impounding Res.	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	4,363,284	184,965	(76,357)	108,608
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	44,127	51,577	(772)	50,805
320	Water Treatment Equipment	-	1,475	-	1,475
330	Dist. Reservoirs & Standpipe	91,973	534,634	(1,610)	533,024
331	Trans. and Dist. Mains	15,175,749	3,401,303	(265,576)	3,135,727
333	Services	-	35,604	-	35,604
334	Meters	-	409,624	-	409,624
335	Hydrants	65,116	239,471	(1,140)	238,331
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTALS	$ 26,847,516	$ 5,017,752	$ (469,832)	$ 4,547,921

Increase (decrease) in Plant-in-Service $ 4,547,921

Adjustment to Plant-in-Service $ 4,547,921

SUPPORTING SCHEDULES

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

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Line No. 1 Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Unreconciled Difference	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	301	Organization Cost	-	-				-
6	302	Franchise Cost	-	-				-
7	303	Land and Land Rights	-	-				-
8	304	Structures and Improvements	33,986	(23,547)				10,439
9	305	Collecting and Impounding Res	-	-				-
10	306	Lake River and Other Intakes	-	-				-
11	307	Wells and Springs	237,703	36,152				273,855
12	308	Infiltration Galleries and Tunnel:	-	-				-
13	309	Supply Mains	-	-				-
14	310	Power Generation Equipment	-	-				-
15	311	Electric Pumping Equipment	77,344	14,872				92,216
16	320	Water Treatment Equipment	1,706	264				1,970
17	330	Dist. Reservoirs & Standpipe	305,778	50,275				356,053
18	331	Trans. and Dist. Mains	3,680,889	668,252				4,349,141
19	333	Services	77,627	14,893				92,521
20	334	Meters	348,062	61,685				409,747
21	335	Hydrants	206,364	36,390				242,754
22	336	Backflow Prevention Devices	-	-				-
23	339	Other Plant and Misc Equip.	-	-				-
24	340	Office Furniture and Fixtures	-	-				-
25	341	Transportation Equipment	2,360	475				2,835
26	342	Stores Equipment	-	-				-
27	343	Tools and Work Equipment	-	-				-
28	344	Laboratory Equipment	-	-				-
29	345	Power Operated Equipment	-	-				-
30	346	Communications Equipment	-	-				-
31	347	Miscellaneous Equipment	-	-				-
32	348	Other Tangible Plant	-	-				-
33		Unreconciled Difference	(2,570)		2,570			-
34		TOTALS	$ 4,969,249	$ 859,710	$ 2,570	$ -	$ -	$ 5,831,530

37	Accumulated Depreciation per Direct Filing	$ 4,969,249
39	Increase (decrease) in Accumulated Depreciation	$ 862,280
41	Adjustment to Accumulate Depreciation	$ 862,280

43 SUPPORTING SCHEDULES
44 Final B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Plant Adjustments[5]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		(169)	(169)
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		(13,733)	(13,733)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	115,000					(1,703)	(7,636)	105,661		105,661	1,321
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	43,750					(475)	(77)	43,198		43,198	540
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(14)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		(5,084)	(5,084)
331	Transmission and Distribution Mains	2.50%	282,692					(31,320)	(26,558)	224,814		224,814	2,810
333	Services	2.50%						(328)	-	(328)		(328)	(328)
334	Meters	2.50%						(3,772)	-	(3,772)		(3,772)	(3,772)
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		(2,319)	(2,319)
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	(46,205)	(46,983)	348,254	-	348,254	(20,748)

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Plant Adjustments[5]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	244,400					(169)	-	244,231		244,061	-
304	Structures and Improvements	2.50%	102,374					(1,296)	(12,438)	88,641		74,908	1,108
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	209,355					(1,703)	(7,636)	200,016		305,677	5,142
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	331,299					(475)	(77)	330,747		373,945	5,214
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(27)	(14)
330	Distribution Reservoirs & Standpipe	2.50%					101,837	(4,923)	(161)	96,753		91,669	1,209
331	Transmission and Distribution Mains	2.50%	2,537,047				(101,837)	(31,320)	(26,558)	2,377,332		2,602,147	35,337
333	Services	2.50%	155,100					(328)	-	154,772		154,444	1,935
334	Meters	2.50%	32,941					(3,772)	-	29,169		25,397	365
335	Hydrants	2.50%	60,225					(2,205)	(114)	57,906		55,587	724
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%	16,230					-	-	16,230		16,230	203
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		3,688,971	-	-	-	-	(46,205)	(46,983)	3,595,783	-	3,944,037	51,223

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Plant Adjustments[5]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	27,137					(169)	-	26,968		271,029	-
304	Structures and Improvements	2.50%	53,356					(1,296)	(12,438)	39,623		114,530	2,368
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	32,979					(1,703)	(7,636)	23,640		329,317	7,937
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)				(475)	(77)	(74,802)		299,143	8,414
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(41)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		86,585	2,228
331	Transmission and Distribution Mains	2.50%	1,396,832					(31,320)	(26,558)	1,338,954		3,941,101	81,791
333	Services	2.50%	317,900					(328)	-	317,572		472,016	7,831
334	Meters	2.50%	16,046					(3,772)	-	12,274		37,671	788
335	Hydrants	2.50%	221,462					(2,205)	(114)	219,143		274,730	4,129
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%	1,355					-	-	1,355		1,355	17
341	Transportation Equipment	2.50%	36,142					-	-	36,142		36,142	452
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		16,230	406
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	(46,205)	(46,983)	1,935,771	-	5,879,808	116,347

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Plant Adjustments[5]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,860	-
304	Structures and Improvements	2.50%	15,461					(1,296)	(12,438)	1,728		116,258	2,885
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(40,000)			(1,703)	(7,636)	66,835		396,152	9,068
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	102,124					(475)	(77)	101,572		400,714	8,748
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(54)	(14)
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300				(4,923)	(161)	243,188		329,773	5,204
331	Transmission and Distribution Mains	2.50%	240,418					(31,320)	(26,558)	182,540		4,123,641	100,809
333	Services	2.50%						(328)	-	(328)		471,689	11,796
334	Meters	2.50%	21,024					(3,772)	-	17,252		54,923	1,157
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		272,411	6,839
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)				-	-	(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)				-	-	(36,142)		-	(452)
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%		(16,230)				-	-	(16,230)		-	(609)
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(40,000)	-	-	(46,205)	(46,983)	556,558	-	6,436,366	145,417

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Plant Adjustments[5]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-	-
302	Franchise Cost	0.00%						-	-	-		-	-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,690	270,690	-
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		102,524	102,524	2,735
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-	-
307	Wells and Springs	2.50%						(1,703)	(7,636)	(9,339)		386,813	386,813	9,787
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-	-
309	Supply Mains	2.50%						-	-	-		-	-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-	-
311	Electric Pumping Equipment	2.50%	22,050					(475)	(77)	21,497		422,212	422,212	10,287
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(68)	-	(14)
330	Distribution Reservoirs & Standpipe	2.50%					390,770	(4,923)	(161)	385,686		715,459	715,459	13,065
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	(21,858)		(390,770)	(31,320)	(26,558)	5,752,187		9,875,828	9,875,828	174,993
333	Services	2.50%						(328)	-	(328)		471,361	471,361	11,788
334	Meters	2.50%	178,075					(3,772)	-	174,303		229,226	229,226	3,552
335	Hydrants	2.50%	157,282					(2,205)	(114)	154,963		427,374	427,374	8,747
336	Backflow Prevention Devices	2.50%						-	-	-		-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-	-
341	Transportation Equipment	2.50%						-	-	-		-	-	-
342	Stores Equipment	2.50%						-	-	-		-	-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-	-
346	Communications Equipment	2.50%						-	-	-		-	-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	(21,858)	-	-	(46,205)	(46,983)	6,465,053	-	12,901,419	12,901,487	234,941

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Plant Adjustments[5]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,521	-
304	Structures and Improvements	2.50%					(410,848)	(1,296)	(12,438)	(424,581)		(322,057)	(2,744)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	319,090					(1,703)	(7,636)	309,751		696,564	13,542
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		421,660	10,548
320	Water Treatment Equipment	2.50%	5,455					(14)	-	5,441		5,373	68
330	Distribution Reservoirs & Standpipe	2.50%					789,853	(4,923)	(161)	784,769		1,500,228	27,696
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885			(379,005)	(31,320)	(26,558)	7,685,924		17,561,752	342,970
333	Services	2.50%						(328)	-	(328)		471,033	11,780
334	Meters	2.50%	1,173,247					(3,772)	-	1,169,475		1,398,701	20,349
335	Hydrants	2.50%	459,546					(2,205)	(114)	457,227		884,601	16,400
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	34,226					-	-	34,226		34,226	428
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	-	-	-	(46,205)	(46,983)	10,021,182	-	22,922,601	441,037

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Plant Adjustments[5]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	901					(169)	-	731		271,252	-
304	Structures and Improvements	2.50%	458,157					(1,296)	(12,438)	444,423		122,366	(2,496)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	80,000					(1,703)	(7,636)	70,661		767,225	18,297
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		421,107	10,535
320	Water Treatment Equipment	2.50%	16,401					(14)	-	16,387		21,761	339
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		1,495,144	37,442
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671				(31,320)	(26,558)	8,842,878		26,404,630	549,580
333	Services	2.50%						(328)	-	(328)		470,705	11,772
334	Meters	2.50%	1,108,316					(3,772)	-	1,104,544		2,503,244	48,774
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		882,282	22,086
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	44,945					-	-	44,945		79,171	1,417
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	-	-	-	(46,205)	(46,983)	10,516,287	-	33,438,888	697,746

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
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Page 4.8
Witness: Bourassa

Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Plant Adjustments[5]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		271,083	-
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		108,633	2,887
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	452,618	454,498		(433,238)		(1,703)	(7,636)	464,539		1,231,764	24,987
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		420,555	10,521
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,747	544
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		1,490,060	37,315
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(1,321,472)			(31,320)	(26,558)	8,981,897		35,386,527	772,389
333	Services	2.50%						(328)	-	(328)		470,377	11,764
334	Meters	2.50%	1,602,159					(3,772)	-	1,598,387		4,101,631	82,561
335	Hydrants	2.50%	969,120					(2,205)	(114)	966,801		1,849,082	34,142
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%		(79,171)				-	-	(79,171)		-	990
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(1,321,472)	(433,238)	-	(46,205)	(46,983)	11,912,573	-	45,351,460	978,100

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] *Unsupported plant*
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Plant Adjustments[5]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,914	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(2,012,564)		(4,426,349)	(1,296)	(12,438)	197,008		305,640	5,178
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	2,554,632	628,261				(1,703)	(7,636)	3,173,555		4,405,319	70,464
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	86,801					(475)	(77)	86,248		506,804	11,592
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,734	544
330	Distribution Reservoirs & Standpipe	2.50%				(693,827)	4,426,349	(4,923)	(161)	3,727,438		5,217,498	83,844
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833				(31,320)	(26,558)	13,504,811		48,891,338	1,053,473
333	Services	2.50%						(328)	-	(328)		470,049	11,755
334	Meters	2.50%	1,074,809					(3,772)	-	1,071,037		5,172,668	115,929
335	Hydrants	2.50%	1,546,683					(2,205)	(114)	1,544,364		3,393,446	65,532
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%			-	-		-	-	-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(2,012,564)	(693,827)	-	(46,205)	(46,983)	23,303,950	-	68,655,410	1,418,311

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,744	-
304	Structures and Improvements	2.50%	2,203,163				(1,820,640)	(1,296)	(12,438)	368,789		674,430	12,251
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	263,423					(1,703)	(7,636)	254,084		4,659,403	113,309
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)				(475)	(77)	251,786		758,589	15,817
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,720	543
330	Distribution Reservoirs & Standpipe	2.50%					1,820,640	(4,923)	(161)	1,815,556		7,033,054	153,132
331	Transmission and Distribution Mains	2.50%	1,805,404		(731,125)			(31,320)	(26,558)	1,016,401		49,907,740	1,234,988
333	Services	2.50%	54,473					(328)	-	54,145		524,195	12,428
334	Meters	2.50%	861,887					(3,772)	-	858,116		6,030,784	140,043
335	Hydrants	2.50%	133,400					(2,205)	(114)	131,081		3,524,527	86,475
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	(731,125)	-	-	(46,205)	(46,983)	4,749,775	-	73,405,185	1,768,987

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	(169)	-	-	-	-	-
304	Structures and Improvements	2.50%	-	(13,733)	(12,625)	(10,257)	(7,373)	(4,638)	(7,382)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,321	6,462	14,400	23,468	33,255	46,798
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	540	5,754	14,168	22,916	33,203	43,751
320	Water Treatment Equipment	2.50%	-	(14)	(27)	(41)	(54)	(68)	0
330	Distribution Reservoirs & Standpipe	2.50%	-	(5,084)	(3,875)	(1,646)	3,558	16,623	44,320
331	Transmission and Distribution Mains	2.50%	-	2,810	38,147	119,938	220,747	395,740	738,710
333	Services	2.50%	-	(328)	1,607	9,438	21,234	33,022	44,802
334	Meters	2.50%	-	(3,772)	(3,407)	(2,619)	(1,462)	2,090	22,439
335	Hydrants	2.50%	-	(2,319)	(1,595)	2,534	9,373	18,120	34,520
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	(20,748)	30,644	146,991	292,408	527,349	968,385

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(9,878)	(6,991)	(1,812)	10,439
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	65,095	90,082	160,546	273,855
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,286	64,806	76,398	92,216
320	Water Treatment Equipment	2.50%	339	883	1,427	1,970
330	Distribution Reservoirs & Standpipe	2.50%	81,762	119,077	202,921	356,053
331	Transmission and Distribution Mains	2.50%	1,288,290	2,060,679	3,114,153	4,349,141
333	Services	2.50%	56,574	68,337	80,092	92,521
334	Meters	2.50%	71,214	153,775	269,703	409,747
335	Hydrants	2.50%	56,606	90,748	156,280	242,754
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	2,835	2,835	2,835
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,666,132	2,644,232	4,062,543	5,831,530

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
ROO Schedule C-1
Page 1
Witness: Bourassa

Line No.		Adjusted Test Year Book Results	Adjustment	Final Adjusted Results	Proposed Rate Increase	Final Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (3,221,460)	$ 9,622,144
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (3,221,460)	$ 9,951,439
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -	-	$ -
8	Purchased Water	2,893,878	(2,558,930)	334,948	-	334,948
9	Purchased Power	818,280	-	818,280	-	818,280
10	Chemicals	16,189	-	16,189	-	16,189
11	Repairs and Maintenance	8,534	-	8,534	-	8,534
12	Office Supplies and Expense	1,119	-	1,119	-	1,119
13	Outside Services	5,877,591	-	5,877,591	-	5,877,591
14	Water Testing	55,007	-	55,007	-	55,007
15	Rents	53,444	-	53,444	-	53,444
16	Transportation Expenses	-	-	-	-	-
17	Insurance - General Liability	21,565	-	21,565	-	21,565
18	Insurance - health and Life	-	-	-	-	-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333	-	33,333
20	Miscellaneous Expense	255,555	-	255,555	-	255,555
21	Depreciation Expense	884,007	510,874	1,394,881	-	1,394,881
22	Taxes Other Than Income	-	-	-	-	-
23	Property Taxes	842,958	(66,687)	776,271	-	776,271
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	7,587	(7,587)	-	-	-
26	**Total Operating Expenses**	$ 11,769,046	$ (2,122,330)	$ 9,646,717	$ -	$ 9,646,717
27	**Operating Income**	$ 1,403,852	$ 2,122,330	$ 3,526,182	$ (3,221,460)	$ 304,722
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Adjusted Test Year	1 Depreciation	2 Property Taxes	3 CAGRD	4 Reconciling Amounts	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (3,221,460)	$ 9,622,144
3	Unmetered Water Revenues	-							-		-
4	Other Water Revenues	329,295							329,295		329,295
5		$ 13,172,899	$ -	$ -					$ 13,172,899	$ (3,221,460)	$ 9,951,439
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Water	2,893,878			(2,558,930)				334,948		334,948
9	Purchased Power	818,280							818,280		818,280
10	Chemicals	16,189							16,189		16,189
11	Repairs and Maintenance	8,534							8,534		8,534
12	Office Supplies and Expense	1,119							1,119		1,119
13	Outside Services	5,877,591							5,877,591		5,877,591
14	Water Testing	55,007							55,007		55,007
15	Rents	53,444							53,444		53,444
16	Transportation Expenses	-							-		-
17	Insurance - General Liability	21,565							21,565		21,565
18	Insurance - Health and Life	-							-		-
19	Reg. Commission Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	255,555							255,555		255,555
21	Depreciation Expense	884,007	510,874						1,394,881		1,394,881
22	Taxes Other Than Income	-							-		-
23	Property Taxes	842,958		(66,687)					776,271		776,271
24	Income Tax	-							-		-
25	Reconciling Amount	7,587				(7,587)			-		-
26	**Total Operating Expenses**	$ 11,769,046	$ 510,874	$ (66,687)	$ (2,558,930)	$ (7,587)	$ -	$ -	$ 9,646,717	$ -	$ 9,646,717
27	**Operating Income**	$ 1,403,852	$ (510,874)	$ 66,687	$ 2,558,930	$ 7,587	$ -	$ -	$ 3,526,182	$ (3,221,460)	$ 304,722
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property		Reconciling	Intentionally	Intentionally	
2		Expense	Taxes	CAGRD Fees	Amounts	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	510,874	(66,687)	(2,558,930)	(7,587)			(2,122,330)
6								
7	Operating							
8	Income	(510,874)	66,687	2,558,930	7,587	-	-	2,122,330
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(510,874)	66,687	2,558,930	7,587	-	-	2,122,330
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses	-						(2,122,330)
25								
26	Operating							
27	Income	-	-	-	-	-	-	2,122,330
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	2,122,330
36								

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	301	Organization Cost	$ -	0.00%	-
6	302	Franchise Cost	-	0.00%	-
7	303	Land and Land Rights	270,744	0.00%	-
8	304	Structures and Improvements	2,686,994	3.33%	89,477
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	2,646,839	3.33%	88,140
12	308	Infiltration Galleries and Tunnels	-	6.67%	-
13	309	Supply Mains	-	2.00%	-
14	310	Power Generation Equipment	-	5.00%	-
15	311	Electric Pumping Equipment	758,589	12.50%	94,824
16	320	Water Treatment Equipment	21,720	3.33%	723
17	330	Dist. Reservoirs & Standpipe	7,033,054	2.22%	156,134
18	331	Trans. and Dist. Mains	49,907,740	2.00%	998,155
19	333	Services	524,195	3.33%	17,456
20	334	Meters	6,030,784	8.33%	502,364
21	335	Hydrants	3,524,527	2.00%	70,491
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Misc Equip.	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 73,405,185		$ 2,017,763
34					
35	Less: Amort. of CIAC		$ 22,660,118	2.7488%	$ (622,881)
36					
37	Total Depreciation Expense				$ 1,394,881
38					
39	Adjusted Test Year Depreciation Expense				$ 884,007
40					
41	Increase (decrease) in Depreciation Expense				510,874
42					
43	Adjustment to Revenues and/or Expenses				$ 510,874
44					
45	SUPPORTING SCHEDULE				
46	Final B-2, page 3				

Johnson Utilities - Water Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		9,951,439
6	Average of three year's of revenue	$	12,099,079
7	Average of three year's of revenue, times 2	$	24,198,158
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,198,158
14	Assessment Ratio		23.0%
15	Assessed Value		5,565,576
16	Property Tax Rate		13.9264%
17			
18	Property Tax		775,087
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	776,271
22	Property Taxes per ROO		842,958
23	Change in Property Taxes	$	(66,687)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(66,687)
27			
28			

ALTERNATIVE 1

WATER DIVISION

10%

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	3,725,208
2			
3	Adjusted Operating Income		3,524,703
4			
5	Current Rate of Return		94.62%
6			
7	Required Operating Income	$	372,521
8			
9	Required Rate of Return on Fair Value Rate Base		10.00%
10			
11	Operating Income Deficiency	$	(3,152,182)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(3,152,182)
17			
18	Test Year Adjusted Revenues	$	13,172,899
19	Increase in Revenue Requirement	$	(3,152,182)
20	Prposed Revenue Requirement	$	10,020,717
21	% Increase		-23.93%
22			

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 73,405,185	$ 73,405,185
3	Less: Accumulated Depreciation	5,831,530	5,831,530
4			
5	Net Utility Plant in Service	$ 67,573,655	$ 67,573,655
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	20,549,629	20,549,629
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 3,725,208	$ 3,725,208
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30	B-5		
31			
32			
33			

Johnson Utilities - Water Division - Alternative 1 at 10% ROF
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Adjustments	Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 61,885,608	11,519,577	$ 73,405,185
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	4,969,249	862,280	5,831,530
7				
8				
9	Net Utility Plant			
10	in Service	$ 56,916,359	$ 10,657,296	$ 67,573,655
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	36,519,048	-	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	29,591,196	(6,931,078)	22,660,118
18				
19	Accumulated Amortization of CIAC	(2,110,489)	-	(2,110,489)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ (13,863,166)	$ 17,588,374	$ 3,725,208
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, page 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
ROO Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	Adjusted at end of Test Year
1	Gross Utility					
2	Plant in Service	$ 61,885,608	$ 11,519,577			$ 73,405,185
3						
4	**Less:**					
5	Accumulated					
6	Depreciation	4,969,249		862,280		5,831,530
7						
8						
9	Net Utility Plant					
10	in Service	$ 56,916,359	$ 11,519,577	$ (862,280)		$ 67,573,655
11						
12	**Less:**					
13	Advances in Aid of					
14	Construction	36,519,048				36,519,048
15						
16	Contributions in Aid of					
17	Construction	29,591,196			(6,931,078)	22,660,118
18						
19	Accumulated Amortization of CIAC	(2,110,489)				(2,110,489)
20						
21	Meter and Service Line Advances	6,779,771				6,779,771
22	Deferred Income Taxes	-				-
23	Investment Tax Credits	-				-
24	Shared Gain on Well	-				-
25						
26	**Plus:**					
27	Prepayments	-				-
28	Materials and Supplies	-				-
29	Deferred Assets	-				-
30	Working capital	-				-
31						
32						
33	Total	$ (13,863,166)	$ 11,519,577	$ (862,280)	$ 6,931,078	$ 3,725,208
34						
35						
36						
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:
38	Adjustment 1 - B-2, page 3					
39	Adjustment 2 - B-2, page 4					
40	Adjustment 3 - Unexpended CIAC					
41						
42						

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Final Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			ROO	Unsupported		Intentionally	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Left	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Blank	Blank	Blank	Original Cost
5	301	Organization Cost	-	-	-				-
6	302	Franchise Cost	-	-	-				-
7	303	Land and Land Rights	226,805	25,550	18,390				270,744
8	304	Structures and Improvements	1,735,403	935,260	16,331				2,686,994
9	305	Collecting and Impounding Res.	-	-	-				-
10	306	Lake River and Other Intakes	-	-	-				-
11	307	Wells and Springs	2,281,240	256,991	108,608				2,646,839
12	308	Infiltration Galleries and Tunnels	-	-	-				-
13	309	Supply Mains	-	-	-				-
14	310	Power Generation Equipment	-	-	-				-
15	311	Electric Pumping Equipment	636,122	71,662	50,805				758,589
16	320	Water Treatment Equipment	18,195	2,050	1,475				21,720
17	330	Dist. Reservoirs & Standpipe	6,593,816	(93,786)	533,024				7,033,054
18	331	Trans. and Dist. Mains	41,949,402	4,822,610	3,135,727				49,907,740
19	333	Services	439,122	49,469	35,604				524,195
20	334	Meters	5,052,029	569,131	409,624				6,030,784
21	335	Hydrants	2,953,475	332,721	238,331				3,524,527
22	336	Backflow Prevention Devices	-	-	-				-
23	339	Other Plant and Misc Equip.	-	-	-				-
24	340	Office Furniture and Fixtures	-	-	-				-
25	341	Transportation Equipment	-	-	-				-
26	342	Stores Equipment	-	-	-				-
27	343	Tools and Work Equipment	-	-	-				-
28	344	Laboratory Equipment	-	-	-				-
29	345	Power Operated Equipment	-	-	-				-
30	346	Communications Equipment	-	-	-				-
31	347	Miscellaneous Equipment	-	-	-				-
32	348	Other Tangible Plant	-	-	-				-
33		TOTALS	$ 61,885,608	$ 6,971,656	$ 4,547,921	$ -	$ -	$ -	$ 73,405,185
34									
35									
36	Plant-in-Service per Direct Filing								$ 61,885,608
37									
38	Increase (decrease) in Plant-in-Service								$ 11,519,577
39									
40	Adjustment to Plant-in-Service								$ 11,519,577
41									
42	SUPPORTING SCHEDULES								
43	Adjustment A - See B-2, page 3.1								
44	Adjustment B - See B-2, page 3.2								
45									

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment D

Exhibit
ROO Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant Costs					
2						
3	Equity at 12/31/2007		$ 4,620,507			
4	10% for Unsupported Plant		(462,051)			
5						
6						
7						
8						
9			ROO	ROO	Allocated	Net
10	Account		Adjusted	Unsupported	Unsupported	Adjustment to
11	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
12	301	Organization Cost	-	$ -	$ -	$ -
13	302	Franchise Cost	-	-	-	-
14	303	Land and Land Rights	226,805	27,244	(1,693)	25,550
15	304	Structures and Improvements	1,735,403	948,216	(12,957)	935,260
16	305	Collecting and Impounding Res.	-	-	-	-
17	306	Lake River and Other Intakes	-	-	-	-
18	307	Wells and Springs	2,281,240	274,023	(17,032)	256,991
19	308	Infiltration Galleries and Tunnels	-	-	-	-
20	309	Supply Mains	-	-	-	-
21	310	Power Generation Equipment	-	-	-	-
22	311	Electric Pumping Equipment	636,122	76,411	(4,749)	71,662
23	320	Water Treatment Equipment	18,195	2,186	(136)	2,050
24	330	Dist. Reservoirs & Standpipe	6,593,816	(44,556)	(49,231)	(93,786)
25	331	Trans. and Dist. Mains	41,949,402	5,135,813	(313,203)	4,822,610
26	333	Services	439,122	52,747	(3,279)	49,469
27	334	Meters	5,052,029	606,850	(37,719)	569,131
28	335	Hydrants	2,953,475	354,772	(22,051)	332,721
29	336	Backflow Prevention Devices	-	-	-	-
30	339	Other Plant and Misc Equip.	-	-	-	-
31	340	Office Furniture and Fixtures	-	-	-	-
32	341	Transportation Equipment	-	-	-	-
33	342	Stores Equipment	-	-	-	-
34	343	Tools and Work Equipment	-	-	-	-
35	344	Laboratory Equipment	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-
37	346	Communications Equipment	-	-	-	-
38	347	Miscellaneous Equipment	-	-	-	-
39	348	Other Tangible Plant	-	-		-
40		TOTALS	$ 61,885,608	$ 7,433,707	$ (462,051)	$ 6,971,656
41						
42						
43	Increase (decrease) in Plant-in-Service					$ 6,971,656
44						
45	Adjustment to Plant-in-Service					$ 6,971,656
46						
47						
48	SUPPORTING SCHEDULES					
49						
50						

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
ROO Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	ROO Affilate Profit	1.75% Affilate Profit	Net Adjustment to Plant-in-service
301	Organization Cost	-	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	18,390	-	18,390
304	Structures and Improvements	7,107,267	140,708	(124,377)	16,331
305	Collecting and Impounding Res.	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	4,363,284	184,965	(76,357)	108,608
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	44,127	51,577	(772)	50,805
320	Water Treatment Equipment	-	1,475	-	1,475
330	Dist. Reservoirs & Standpipe	91,973	534,634	(1,610)	533,024
331	Trans. and Dist. Mains	15,175,749	3,401,303	(265,576)	3,135,727
333	Services	-	35,604	-	35,604
334	Meters	-	409,624	-	409,624
335	Hydrants	65,116	239,471	(1,140)	238,331
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTALS	$ 26,847,516	$ 5,017,752	$ (469,832)	$ 4,547,921

Increase (decrease) in Plant-in-Service $ 4,547,921

Adjustment to Plant-in-Service $ 4,547,921

SUPPORTING SCHEDULES

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
ROO Schedule B-2
Page 4
Witness: Bourassa

Line No.

1 Accumulated Depreciation

Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Unreconciled Difference	C Left Blank	D Left Blank	Adjusted Accum. Depr.
301	Organization Cost	-	-				-
302	Franchise Cost	-	-				-
303	Land and Land Rights	-	-				-
304	Structures and Improvements	33,986	(23,547)				10,439
305	Collecting and Impounding Res	-	-				-
306	Lake River and Other Intakes	-	-				-
307	Wells and Springs	237,703	36,152				273,855
308	Infiltration Galleries and Tunnel:	-	-				-
309	Supply Mains	-	-				-
310	Power Generation Equipment	-	-				-
311	Electric Pumping Equipment	77,344	14,872				92,216
320	Water Treatment Equipment	1,706	264				1,970
330	Dist. Reservoirs & Standpipe	305,778	50,275				356,053
331	Trans. and Dist. Mains	3,680,889	668,252				4,349,141
333	Services	77,627	14,893				92,521
334	Meters	348,062	61,685				409,747
335	Hydrants	206,364	36,390				242,754
336	Backflow Prevention Devices	-	-				-
339	Other Plant and Misc Equip.	-	-				-
340	Office Furniture and Fixtures	-	-				-
341	Transportation Equipment	2,360	475				2,835
342	Stores Equipment	-	-				-
343	Tools and Work Equipment	-	-				-
344	Laboratory Equipment	-	-				-
345	Power Operated Equipment	-	-				-
346	Communications Equipment	-	-				-
347	Miscellaneous Equipment	-	-				-
348	Other Tangible Plant	-	-				-
	Unreconciled Difference	(2,570)		2,570			-
	TOTALS	$ 4,969,249	$ 859,710	$ 2,570	$ -	$ -	$ 5,831,530

Accumulated Depreciation per Direct Filing	$ 4,969,249
Increase (decrease) in Accumulated Depreciation	$ 862,280
Adjustment to Accumulate Depreciation	$ 862,280

SUPPORTING SCHEDULES
Final B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Plant Adjustments[5]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		(169)	(169)
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		(13,733)	(13,733)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	115,000					(1,703)	(7,636)	105,661		105,661	1,321
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	43,750					(475)	(77)	43,198		43,198	540
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(14)	(14)
330	*Distribution Reservoirs & Standpipe*	2.50%						(4,923)	(161)	(5,084)		(5,084)	(5,084)
331	Transmission and Distribution Mains	2.50%	282,692					(31,320)	(26,558)	224,814		224,814	2,810
333	Services	2.50%						(328)	-	(328)		(328)	(328)
334	Meters	2.50%						(3,772)	-	(3,772)		(3,772)	(3,772)
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		(2,319)	(2,319)
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	(46,205)	(46,983)	348,254	-	348,254	(20,748)

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Plant Adjustments[5]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	244,400					(169)	-	244,231		244,061	-
304	Structures and Improvements	2.50%	102,374					(1,296)	(12,438)	88,641		74,908	1,108
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	209,355					(1,703)	(7,636)	200,016		305,677	5,142
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	331,299					(475)	(77)	330,747		373,945	5,214
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(27)	(14)
330	Distribution Reservoirs & Standpipe	2.50%					101,837	(4,923)	(161)	96,753		91,669	1,209
331	Transmission and Distribution Mains	2.50%	2,537,047				(101,837)	(31,320)	(26,558)	2,377,332		2,602,147	35,337
333	Services	2.50%	155,100					(328)	-	154,772		154,444	1,935
334	Meters	2.50%	32,941					(3,772)	-	29,169		25,397	365
335	Hydrants	2.50%	60,225					(2,205)	(114)	57,906		55,587	724
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%	16,230					-	-	16,230		16,230	203
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		3,688,971	-	-	-	-	(46,205)	(46,983)	3,595,783	-	3,944,037	51,223

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Plant Adjustments[5]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	27,137					(169)	-	26,968		271,029	-
304	Structures and Improvements	2.50%	53,356					(1,296)	(12,438)	39,623		114,530	2,368
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	32,979					(1,703)	(7,636)	23,640		329,317	7,937
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)				(475)	(77)	(74,802)		299,143	8,414
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(41)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		86,585	2,228
331	Transmission and Distribution Mains	2.50%	1,396,832					(31,320)	(26,558)	1,338,954		3,941,101	81,791
333	Services	2.50%	317,900					(328)	-	317,572		472,016	7,831
334	Meters	2.50%	16,046					(3,772)	-	12,274		37,671	788
335	Hydrants	2.50%	221,462					(2,205)	(114)	219,143		274,730	4,129
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%	1,355					-	-	1,355		1,355	17
341	Transportation Equipment	2.50%	36,142					-	-	36,142		36,142	452
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		16,230	406
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	(46,205)	(46,983)	1,935,771	-	5,879,808	116,347

[1] Plant Not Used and Useful
[2] Excess Cap
[3] *Plant Reclassified*
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Plant Adjustments[5]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,860	-
304	Structures and Improvements	2.50%	15,461					(1,296)	(12,438)	1,728		116,258	2,885
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(40,000)			(1,703)	(7,636)	66,835		396,152	9,068
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	102,124					(475)	(77)	101,572		400,714	8,748
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(54)	(14)
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300				(4,923)	(161)	243,188		329,773	5,204
331	Transmission and Distribution Mains	2.50%	240,418					(31,320)	(26,558)	182,540		4,123,641	100,809
333	Services	2.50%						(328)	-	(328)		471,689	11,796
334	Meters	2.50%	21,024					(3,772)	-	17,252		54,923	1,157
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		272,411	6,839
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)				-	-	(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)				-	-	(36,142)		-	(452)
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%		(16,230)				-	-	(16,230)		-	(609)
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(40,000)	-	-	(46,205)	(46,983)	556,558	-	6,436,366	145,417

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Plant Adjustments[5]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-	-
302	Franchise Cost	0.00%						-	-	-		-	-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,690	270,690	-
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		102,524	102,524	2,735
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-	-
307	Wells and Springs	2.50%						(1,703)	(7,636)	(9,339)		386,813	386,813	9,787
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-	-
309	Supply Mains	2.50%						-	-	-		-	-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-	-
311	Electric Pumping Equipment	2.50%	22,050					(475)	(77)	21,497		422,212	422,212	10,287
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(68)	-	(14)
330	Distribution Reservoirs & Standpipe	2.50%					390,770	(4,923)	(161)	385,686		715,459	715,459	13,065
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	(21,858)		(390,770)	(31,320)	(26,558)	5,752,187		9,875,828	9,875,828	174,993
333	Services	2.50%						(328)	-	(328)		471,361	471,361	11,788
334	Meters	2.50%	178,075					(3,772)	-	174,303		229,226	229,226	3,552
335	Hydrants	2.50%	157,282					(2,205)	(114)	154,963		427,374	427,374	8,747
336	Backflow Prevention Devices	2.50%						-	-	-		-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-	-
341	Transportation Equipment	2.50%						-	-	-		-	-	-
342	Stores Equipment	2.50%						-	-	-		-	-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-	-
346	Communications Equipment	2.50%						-	-	-		-	-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	(21,858)	-	-	(46,205)	(46,983)	6,465,053	-	12,901,419	12,901,487	234,941

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Page 4.6
Witness: Bourassa

Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Plant Adjustments[5]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,521	-
304	Structures and Improvements	2.50%					(410,848)	(1,296)	(12,438)	(424,581)		(322,057)	(2,744)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	319,090					(1,703)	(7,636)	309,751		696,564	13,542
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		421,660	10,548
320	Water Treatment Equipment	2.50%	5,455					(14)	-	5,441		5,373	68
330	Distribution Reservoirs & Standpipe	2.50%					789,853	(4,923)	(161)	784,769		1,500,228	27,696
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885			(379,005)	(31,320)	(26,558)	7,685,924		17,561,752	342,970
333	Services	2.50%						(328)	-	(328)		471,033	11,780
334	Meters	2.50%	1,173,247					(3,772)	-	1,169,475		1,398,701	20,349
335	Hydrants	2.50%	459,546					(2,205)	(114)	457,227		884,601	16,400
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	34,226					-	-	34,226		34,226	428
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	-	-	-	(46,205)	(46,983)	10,021,182	-	22,922,601	441,037

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Plant Adjustments[5]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	901					(169)	-	731		271,252	-
304	Structures and Improvements	2.50%	458,157					(1,296)	(12,438)	444,423		122,366	(2,496)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	80,000					(1,703)	(7,636)	70,661		767,225	18,297
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		421,107	10,535
320	Water Treatment Equipment	2.50%	16,401					(14)	-	16,387		21,761	339
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		1,495,144	37,442
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671				(31,320)	(26,558)	8,842,878		26,404,630	549,580
333	Services	2.50%						(328)	-	(328)		470,705	11,772
334	Meters	2.50%	1,108,316					(3,772)	-	1,104,544		2,503,244	48,774
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		882,282	22,086
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	44,945					-	-	44,945		79,171	1,417
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	-	-	-	(46,205)	(46,983)	10,516,287	-	33,438,888	697,746

[1] *Plant Not Used and Useful*
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Plant Adjustments[5]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		271,083	-
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		108,633	2,887
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	452,618	454,498		(433,238)		(1,703)	(7,636)	464,539		1,231,764	24,987
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	*Electric Pumping Equipment*	2.50%						(475)	(77)	(552)		420,555	10,521
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,747	544
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		1,490,060	37,315
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(1,321,472)			(31,320)	(26,558)	8,981,897		35,386,527	772,389
333	Services	2.50%						(328)	-	(328)		470,377	11,764
334	Meters	2.50%	1,602,159					(3,772)	-	1,598,387		4,101,631	82,561
335	Hydrants	2.50%	969,120					(2,205)	(114)	966,801		1,849,082	34,142
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%		(79,171)				-	-	(79,171)		-	990
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(1,321,472)	(433,238)	-	(46,205)	(46,983)	11,912,573	-	45,351,460	978,100

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Plant Adjustments[5]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,914	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(2,012,564)		(4,426,349)	(1,296)	(12,438)	197,008		305,640	5,178
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	2,554,632	628,261				(1,703)	(7,636)	3,173,555		4,405,319	70,464
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	86,801					(475)	(77)	86,248		506,804	11,592
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,734	544
330	Distribution Reservoirs & Standpipe	2.50%				(693,827)	4,426,349	(4,923)	(161)	3,727,438		5,217,498	83,844
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833				(31,320)	(26,558)	13,504,811		48,891,338	1,053,473
333	Services	2.50%						(328)	-	(328)		470,049	11,755
334	Meters	2.50%	1,074,809					(3,772)	-	1,071,037		5,172,668	115,929
335	Hydrants	2.50%	1,546,683					(2,205)	(114)	1,544,364		3,393,446	65,532
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%			-	-		-	-	-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(2,012,564)	(693,827)	-	(46,205)	(46,983)	23,303,950	-	68,655,410	1,418,311

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,744	-
304	Structures and Improvements	2.50%	2,203,163				(1,820,640)	(1,296)	(12,438)	368,789		674,430	12,251
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	263,423					(1,703)	(7,636)	254,084		4,659,403	113,309
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)				(475)	(77)	251,786		758,589	15,817
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,720	543
330	Distribution Reservoirs & Standpipe	2.50%					1,820,640	(4,923)	(161)	1,815,556		7,033,054	153,132
331	Transmission and Distribution Mains	2.50%	1,805,404		(731,125)			(31,320)	(26,558)	1,016,401		49,907,740	1,234,988
333	Services	2.50%	54,473					(328)	-	54,145		524,195	12,428
334	Meters	2.50%	861,887					(3,772)	-	858,116		6,030,784	140,043
335	Hydrants	2.50%	133,400					(2,205)	(114)	131,081		3,524,527	86,475
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	(731,125)	-	-	(46,205)	(46,983)	4,749,775	-	73,405,185	1,768,987

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	(169)	-	-	-	-	-
304	Structures and Improvements	2.50%	-	(13,733)	(12,625)	(10,257)	(7,373)	(4,638)	(7,382)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,321	6,462	14,400	23,468	33,255	46,798
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	540	5,754	14,168	22,916	33,203	43,751
320	Water Treatment Equipment	2.50%	-	(14)	(27)	(41)	(54)	(68)	0
330	Distribution Reservoirs & Standpipe	2.50%	-	(5,084)	(3,875)	(1,646)	3,558	16,623	44,320
331	Transmission and Distribution Mains	2.50%	-	2,810	38,147	119,938	220,747	395,740	738,710
333	Services	2.50%	-	(328)	1,607	9,438	21,234	33,022	44,802
334	Meters	2.50%	-	(3,772)	(3,407)	(2,619)	(1,462)	2,090	22,439
335	Hydrants	2.50%	-	(2,319)	(1,595)	2,534	9,373	18,120	34,520
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	(20,748)	30,644	146,991	292,408	527,349	968,385

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(9,878)	(6,991)	(1,612)	10,439
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	65,095	90,082	160,546	273,855
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,286	64,806	76,398	92,216
320	Water Treatment Equipment	2.50%	339	883	1,427	1,970
330	Distribution Reservoirs & Standpipe	2.50%	81,762	119,077	202,921	356,053
331	Transmission and Distribution Mains	2.50%	1,288,290	2,060,679	3,114,153	4,349,141
333	Services	2.50%	56,574	68,337	80,092	92,521
334	Meters	2.50%	71,214	153,775	269,703	409,747
335	Hydrants	2.50%	56,606	90,748	156,280	242,754
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	2,835	2,835	2,835
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,666,132	2,644,232	4,062,543	5,831,530

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	Adjustment	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (3,152,182)	$ 9,691,422
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (3,152,182)	$ 10,020,717
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -	-	$ -
8	Purchased Water	2,893,878	(2,558,930)	334,948	-	334,948
9	Purchased Power	818,280	-	818,280	-	818,280
10	Chemicals	16,189	-	16,189	-	16,189
11	Repairs and Maintenance	8,534	-	8,534	-	8,534
12	Office Supplies and Expense	1,119	-	1,119	-	1,119
13	Outside Services	5,877,591	-	5,877,591	-	5,877,591
14	Water Testing	55,007	-	55,007	-	55,007
15	Rents	53,444	-	53,444	-	53,444
16	Transportation Expenses	-	-	-	-	-
17	Insurance - General Liability	21,565	-	21,565	-	21,565
18	Insurance - health and Life	-	-	-	-	-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333	-	33,333
20	Miscellaneous Expense	255,555	-	255,555	-	255,555
21	Depreciation Expense	884,007	510,874	1,394,881	-	1,394,881
22	Taxes Other Than Income	-	-	-	-	-
23	Property Taxes	842,958	(65,208)	777,750	-	777,750
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	7,587	(7,587)	-	-	-
26	**Total Operating Expenses**	$ 11,769,046	$ (2,120,850)	$ 9,648,196	$ -	$ 9,648,196
27	**Operating Income**	$ 1,403,852	$ 2,120,850	$ 3,524,703	$ (3,152,182)	$ 372,521
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	1 Depreciation	2 Property Taxes	3 CAGRD	4 Reconciling Amounts	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (3,152,182)	$ 9,691,422
3	Unmetered Water Revenues	-							-		-
4	Other Water Revenues	329,295							329,295		329,295
5		$ 13,172,899	$ -	$ -					$ 13,172,899	$ (3,152,182)	$ 10,020,717
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Water	2,893,878			(2,558,930)				334,948		334,948
9	Purchased Power	818,280							818,280		818,280
10	Chemicals	16,189							16,189		16,189
11	Repairs and Maintenance	8,534							8,534		8,534
12	Office Supplies and Expense	1,119							1,119		1,119
13	Outside Services	5,877,591							5,877,591		5,877,591
14	Water Testing	55,007							55,007		55,007
15	Rents	53,444							53,444		53,444
16	Transportation Expenses	-							-		-
17	Insurance - General Liability	21,565							21,565		21,565
18	Insurance - Health and Life	-							-		-
19	Reg. Commission Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	255,555							255,555		255,555
21	Depreciation Expense	884,007	510,874						1,394,881		1,394,881
22	Taxes Other Than Income	-							-		-
23	Property Taxes	842,958		(65,208)					777,750		777,750
24	Income Tax	-							-		-
25	Reconciling Amount	7,587				(7,587)			-		-
26	**Total Operating Expenses**	$ 11,769,046	$ 510,874	$ (65,208)	$ (2,558,930)	$ (7,587)	$ -	$ -	$ 9,648,196	$ -	$ 9,648,196
27	**Operating Income**	$ 1,403,852	$ (510,874)	$ 65,208	$ 2,558,930	$ 7,587	$ -	$ -	$ 3,524,703	$ (3,152,182)	$ 372,521
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property		Reconciling	Intentionally	Intentionally	
2		Expense	Taxes	CAGRD Fees	Amounts	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	510,874	(65,208)	(2,558,930)	(7,587)			(2,120,850)
6								
7	Operating							
8	Income	(510,874)	65,208	2,558,930	7,587	-	-	2,120,850
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(510,874)	65,208	2,558,930	7,587	-	-	2,120,850
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses	-						(2,120,850)
25								
26	Operating							
27	Income	-	-	-	-	-	-	2,120,850
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	2,120,850
36								

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
ROO Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	301	Organization Cost	$ -	0.00%	-
6	302	Franchise Cost	-	0.00%	-
7	303	Land and Land Rights	270,744	0.00%	-
8	304	Structures and Improvements	2,686,994	3.33%	89,477
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	2,646,839	3.33%	88,140
12	308	Infiltration Galleries and Tunnels	-	6.67%	-
13	309	Supply Mains	-	2.00%	-
14	310	Power Generation Equipment	-	5.00%	-
15	311	Electric Pumping Equipment	758,589	12.50%	94,824
16	320	Water Treatment Equipment	21,720	3.33%	723
17	330	Dist. Reservoirs & Standpipe	7,033,054	2.22%	156,134
18	331	Trans. and Dist. Mains	49,907,740	2.00%	998,155
19	333	Services	524,195	3.33%	17,456
20	334	Meters	6,030,784	8.33%	502,364
21	335	Hydrants	3,524,527	2.00%	70,491
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Misc Equip.	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 73,405,185		$ 2,017,763
34					
35	Less: Amort. of CIAC		$ 22,660,118	2.7488%	$ (622,881)
36					
37	Total Depreciation Expense				$ 1,394,881
38					
39	Adjusted Test Year Depreciation Expense				$ 884,007
40					
41	Increase (decrease) in Depreciation Expense				510,874
42					
43	Adjustment to Revenues and/or Expenses				$ 510,874
44					
45	SUPPORTING SCHEDULE				
46	Final B-2, page 3				

Johnson Utilities - Water Division - Alternative 1 at 10% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
ROO Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		10,020,717
6	Average of three year's of revenue	$	12,122,172
7	Average of three year's of revenue, times 2	$	24,244,343
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,244,343
14	Assessment Ratio		23.0%
15	Assessed Value		5,576,199
16	Property Tax Rate		13.9264%
17			
18	Property Tax		776,566
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	777,750
22	Property Taxes per ROO		842,958
23	Change in Property Taxes	$	(65,208)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(65,208)
27			
28			

ALTERNATIVE 1

WATER DIVISION

11.89%

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	3,725,208
2			
3	Adjusted Operating Income		3,523,166
4			
5	Current Rate of Return		94.58%
6			
7	Required Operating Income	$	442,927
8			
9	Required Rate of Return on Fair Value Rate Base		11.89%
10			
11	Operating Income Deficiency	$	(3,080,239)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(3,080,239)
17			
18	Test Year Adjusted Revenues	$	13,172,899
19	Increase in Revenue Requirement	$	(3,080,239)
20	Prposed Revenue Requirement	$	10,092,660
21	% Increase		-23.38%
22			

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 73,405,185	$ 73,405,185
3	Less: Accumulated Depreciation	5,831,530	5,831,530
4			
5	Net Utility Plant in Service	$ 67,573,655	$ 67,573,655
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	20,549,629	20,549,629
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 3,725,208	$ 3,725,208
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROF
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Adjustments	Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 61,885,608	11,519,577	$ 73,405,185
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	4,969,249	862,280	5,831,530
7				
8				
9	Net Utility Plant			
10	in Service	$ 56,916,359	$ 10,657,296	$ 67,573,655
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	36,519,048	-	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	29,591,196	(6,931,078)	22,660,118
18				
19	Accumulated Amortization of CIAC	(2,110,489)	-	(2,110,489)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ (13,863,166)	$ 17,588,374	$ 3,725,208
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, page 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	Adjusted at end of Test Year
1	Gross Utility					
2	Plant in Service	$ 61,885,608	$ 11,519,577			$ 73,405,185
3						
4	**Less:**					
5	Accumulated					
6	Depreciation	4,969,249		862,280		5,831,530
7						
8						
9	Net Utility Plant					
10	in Service	$ 56,916,359	$ 11,519,577	$ (862,280)		$ 67,573,655
11						
12	**Less:**					
13	Advances in Aid of					
14	Construction	36,519,048				36,519,048
15						
16	Contributions in Aid of					
17	Construction	29,591,196			(6,931,078)	22,660,118
18						
19	Accumulated Amortization of CIAC	(2,110,489)				(2,110,489)
20						
21	Meter and Service Line Advances	6,779,771				6,779,771
22	Deferred Income Taxes	-				-
23	Investment Tax Credits	-				-
24	Shared Gain on Well	-				-
25						
26	**Plus:**					
27	Prepayments	-				-
28	Materials and Supplies	-				-
29	Deferred Assets	-				-
30	Working capital	-				-
31						
32						
33	Total	$ (13,863,166)	$ 11,519,577	$ (862,280)	$ 6,931,078	$ 3,725,208
34						
35						
36						
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:
38	Adjustment 1 - B-2, page 3					
39	Adjustment 2 - B-2, page 4					
40	Adjustment 3 - Unexpended CIAC					
41						
42						

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			ROO	Unsupported		Intentionally	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Left	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Blank	Blank	Blank	Original Cost
5	301	Organization Cost	-	-	-				-
6	302	Franchise Cost	-	-	-				-
7	303	Land and Land Rights	226,805	25,550	18,390				270,744
8	304	Structures and Improvements	1,735,403	935,260	16,331				2,686,994
9	305	Collecting and Impounding Res.	-	-	-				-
10	306	Lake River and Other Intakes	-	-	-				-
11	307	Wells and Springs	2,281,240	256,991	108,608				2,646,839
12	308	Infiltration Galleries and Tunnels	-	-	-				-
13	309	Supply Mains	-	-	-				-
14	310	Power Generation Equipment	-	-	-				-
15	311	Electric Pumping Equipment	636,122	71,662	50,805				758,589
16	320	Water Treatment Equipment	18,195	2,050	1,475				21,720
17	330	Dist. Reservoirs & Standpipe	6,593,816	(93,786)	533,024				7,033,054
18	331	Trans. and Dist. Mains	41,949,402	4,822,610	3,135,727				49,907,740
19	333	Services	439,122	49,469	35,604				524,195
20	334	Meters	5,052,029	569,131	409,624				6,030,784
21	335	Hydrants	2,953,475	332,721	238,331				3,524,527
22	336	Backflow Prevention Devices	-	-	-				-
23	339	Other Plant and Misc Equip.	-	-	-				-
24	340	Office Furniture and Fixtures	-	-	-				-
25	341	Transportation Equipment	-	-	-				-
26	342	Stores Equipment	-	-	-				-
27	343	Tools and Work Equipment	-	-	-				-
28	344	Laboratory Equipment	-	-	-				-
29	345	Power Operated Equipment	-	-	-				-
30	346	Communications Equipment	-	-	-				-
31	347	Miscellaneous Equipment	-	-	-				-
32	348	Other Tangible Plant	-	-	-				-
33		TOTALS	$ 61,885,608	$ 6,971,656	$ 4,547,921	$ -	$ -	$ -	$ 73,405,185
34									
35									
36	Plant-in-Service per Direct Filing								$ 61,885,608
37									
38	Increase (decrease) in Plant-in-Service								$ 11,519,577
39									
40	Adjustment to Plant-in-Service								$ 11,519,577
41									
42	SUPPORTING SCHEDULES								
43	Adjustment A - See B-2, page 3.1								
44	Adjustment B - See B-2, page 3.2								
45									

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant Costs					
2						
3	Equity at 12/31/2007		$ 4,620,507			
4	10% for Unsupported Plant		(462,051)			
5						
6						
7						
8						
9			ROO	ROO	Allocated	Net
10	Account		Adjusted	Unsupported	Unsupported	Adjustment to
11	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
12	301	Organization Cost	-	$ -	$ -	$ -
13	302	Franchise Cost	-	-	-	-
14	303	Land and Land Rights	226,805	27,244	(1,693)	25,550
15	304	Structures and Improvements	1,735,403	948,216	(12,957)	935,260
16	305	Collecting and Impounding Res.	-	-	-	-
17	306	Lake River and Other Intakes	-	-	-	-
18	307	Wells and Springs	2,281,240	274,023	(17,032)	256,991
19	308	Infiltration Galleries and Tunnels	-	-	-	-
20	309	Supply Mains	-	-	-	-
21	310	Power Generation Equipment	-	-	-	-
22	311	Electric Pumping Equipment	636,122	76,411	(4,749)	71,662
23	320	Water Treatment Equipment	18,195	2,186	(136)	2,050
24	330	Dist. Reservoirs & Standpipe	6,593,816	(44,556)	(49,231)	(93,786)
25	331	Trans. and Dist. Mains	41,949,402	5,135,813	(313,203)	4,822,610
26	333	Services	439,122	52,747	(3,279)	49,469
27	334	Meters	5,052,029	606,850	(37,719)	569,131
28	335	Hydrants	2,953,475	354,772	(22,051)	332,721
29	336	Backflow Prevention Devices	-	-	-	-
30	339	Other Plant and Misc Equip.	-	-	-	-
31	340	Office Furniture and Fixtures	-	-	-	-
32	341	Transportation Equipment	-	-	-	-
33	342	Stores Equipment	-	-	-	-
34	343	Tools and Work Equipment	-	-	-	-
35	344	Laboratory Equipment	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-
37	346	Communications Equipment	-	-	-	-
38	347	Miscellaneous Equipment	-	-	-	-
39	348	Other Tangible Plant	-	-		-
40		TOTALS	$ 61,885,608	$ 7,433,707	$ (462,051)	$ 6,971,656
41						
42						
43	Increase (decrease) in Plant-in-Service					$ 6,971,656
44						
45	Adjustment to Plant-in-Service					$ 6,971,656
46						
47						
48	SUPPORTING SCHEDULES					
49						
50						

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	ROO Affiate Profit	1.75% Affiate Profit	Net Adjustment to Plant-in-service
301	Organization Cost	-	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	18,390	-	18,390
304	Structures and Improvements	7,107,267	140,708	(124,377)	16,331
305	Collecting and Impounding Res.	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	4,363,284	184,965	(76,357)	108,608
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	44,127	51,577	(772)	50,805
320	Water Treatment Equipment	-	1,475	-	1,475
330	Dist. Reservoirs & Standpipe	91,973	534,634	(1,610)	533,024
331	Trans. and Dist. Mains	15,175,749	3,401,303	(265,576)	3,135,727
333	Services	-	35,604	-	35,604
334	Meters	-	409,624	-	409,624
335	Hydrants	65,116	239,471	(1,140)	238,331
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTALS	$ 26,847,516	$ 5,017,752	$ (469,832)	$ 4,547,921

Increase (decrease) in Plant-in-Service $ 4,547,921

Adjustment to Plant-in-Service $ 4,547,921

SUPPORTING SCHEDULES

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
ROO Schedule B-2
Page 4
Witness: Bourassa

Line No.

1 Accumulated Depreciation

Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Unreconciled Difference	C Left Blank	D Left Blank	Adjusted Accum. Depr.
301	Organization Cost	-	-				-
302	Franchise Cost	-	-				-
303	Land and Land Rights	-	-				-
304	Structures and Improvements	33,986	(23,547)				10,439
305	Collecting and Impounding Res	-	-				-
306	Lake River and Other Intakes	-	-				-
307	Wells and Springs	237,703	36,152				273,855
308	Infiltration Galleries and Tunnels	-	-				-
309	Supply Mains	-	-				-
310	Power Generation Equipment	-	-				-
311	Electric Pumping Equipment	77,344	14,872				92,216
320	Water Treatment Equipment	1,706	264				1,970
330	Dist. Reservoirs & Standpipe	305,778	50,275				356,053
331	Trans. and Dist. Mains	3,680,889	668,252				4,349,141
333	Services	77,627	14,893				92,521
334	Meters	348,062	61,685				409,747
335	Hydrants	206,364	36,390				242,754
336	Backflow Prevention Devices	-	-				-
339	Other Plant and Misc Equip.	-	-				-
340	Office Furniture and Fixtures	-	-				-
341	Transportation Equipment	2,360	475				2,835
342	Stores Equipment	-	-				-
343	Tools and Work Equipment	-	-				-
344	Laboratory Equipment	-	-				-
345	Power Operated Equipment	-	-				-
346	Communications Equipment	-	-				-
347	Miscellaneous Equipment	-	-				-
348	Other Tangible Plant	-	-				-
	Unreconciled Difference	(2,570)		2,570			-
	TOTALS	$ 4,969,249	$ 859,710	$ 2,570	$ -	$ -	$ 5,831,530

Accumulated Depreciation per Direct Filing	$ 4,969,249
Increase (decrease) in Accumulated Depreciation	$ 862,280
Adjustment to Accumulate Depreciation	$ 862,280

SUPPORTING SCHEDULES
B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Plant Adjustments[5]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		(169)	(169)
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		(13,733)	(13,733)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	*Wells and Springs*	2.50%	115,000					(1,703)	(7,636)	105,661		105,661	1,321
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	43,750					(475)	(77)	43,196		43,198	540
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(14)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		(5,084)	(5,084)
331	Transmission and Distribution Mains	2.50%	282,692					(31,320)	(26,558)	224,814		224,814	2,810
333	Services	2.50%						(328)	-	(328)		(328)	(328)
334	Meters	2.50%						(3,772)	-	(3,772)		(3,772)	(3,772)
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		(2,319)	(2,319)
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	(46,205)	(46,983)	348,254	-	348,254	(20,748)

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Plant Adjustments[5]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	244,400					(169)	-	244,231*		244,061	-
304	Structures and Improvements	2.50%	102,374					(1,296)	(12,438)	88,641		74,908	1,108
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	209,355					(1,703)	(7,636)	200,016		305,677	5,142
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	331,299					(475)	(77)	330,747		373,945	5,214
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(27)	(14)
330	Distribution Reservoirs & Standpipe	2.50%					101,837	(4,923)	(161)	96,753		91,669	1,209
331	Transmission and Distribution Mains	2.50%	2,537,047				(101,837)	(31,320)	(26,558)	2,377,332		2,602,147	35,337
333	Services	2.50%	155,100					(328)	-	154,772		154,444	1,935
334	Meters	2.50%	32,941					(3,772)	-	29,169		25,397	365
335	Hydrants	2.50%	60,225					(2,205)	(114)	57,906		55,587	724
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%	16,230					-	-	16,230		16,230	203
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		3,688,971	-	-	-	-	(46,205)	(46,983)	3,595,783	-	3,944,037	51,223

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Plant Adjustments[5]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	27,137					(169)	-	26,968		271,029	-
304	Structures and Improvements	2.50%	53,356					(1,296)	(12,438)	39,623		114,530	2,368
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	32,979					(1,703)	(7,636)	23,640		329,317	7,937
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)				(475)	(77)	(74,802)		299,143	8,414
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(41)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		86,585	2,228
331	Transmission and Distribution Mains	2.50%	1,396,832					(31,320)	(26,558)	1,338,954		3,941,101	81,791
333	Services	2.50%	317,900					(328)	-	317,572		472,016	7,831
334	Meters	2.50%	16,046					(3,772)	-	12,274		37,671	788
335	Hydrants	2.50%	221,462					(2,205)	(114)	219,143		274,730	4,129
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%	1,355					-	-	1,355		1,355	17
341	Transportation Equipment	2.50%	36,142					-	-	36,142		36,142	452
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		16,230	406
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	(46,205)	(46,983)	1,935,771	-	5,879,808	116,347

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Plant Adjustments[5]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,860	-
304	Structures and Improvements	2.50%	15,461					(1,296)	(12,438)	1,728		116,258	2,885
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(40,000)			(1,703)	(7,636)	66,835		396,152	9,068
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	102,124					(475)	(77)	101,572		400,714	8,748
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(54)	(14)
330	*Distribution Reservoirs & Standpipe*	2.50%	90,972	157,300				(4,923)	(161)	243,188		329,773	5,204
331	Transmission and Distribution Mains	2.50%	240,418					(31,320)	(26,558)	182,540		4,123,641	100,809
333	Services	2.50%						(328)	-	(328)		471,689	11,796
334	Meters	2.50%	21,024					(3,772)	-	17,252		54,923	1,157
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		272,411	6,839
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)				-	-	(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)				-	-	(36,142)		-	(452)
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%		(16,230)				-	-	(16,230)		-	(609)
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(40,000)	-	-	(46,205)	(46,983)	556,558	-	6,436,366	145,417

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Plant Adjustments[5]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	*Organization Cost*	0.00%						-	-	-		-	-	-
302	Franchise Cost	0.00%						-	-	-		-	-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,690	270,690	-
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		102,524	102,524	2,735
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-	-
307	Wells and Springs	2.50%						(1,703)	(7,636)	(9,339)		386,813	386,813	9,787
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-	-
309	Supply Mains	2.50%						-	-	-		-	-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-	-
311	Electric Pumping Equipment	2.50%	22,050					(475)	(77)	21,497		422,212	422,212	10,287
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(68)	-	(14)
330	Distribution Reservoirs & Standpipe	2.50%					390,770	(4,923)	(161)	385,686		715,459	715,459	13,065
331	*Transmission and Distribution Mains*	2.50%	5,764,948	457,745	(21,858)		(390,770)	(31,320)	(26,558)	5,752,187		9,875,828	9,875,828	174,993
333	Services	2.50%						(328)	-	(328)		471,361	471,361	11,788
334	Meters	2.50%	178,075					(3,772)	-	174,303		229,226	229,226	3,552
335	Hydrants	2.50%	157,282					(2,205)	(114)	154,963		427,374	427,374	8,747
336	Backflow Prevention Devices	2.50%						-	-	-		-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-	-
341	Transportation Equipment	2.50%						-	-	-		-	-	-
342	Stores Equipment	2.50%						-	-	-		-	-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-	-
346	Communications Equipment	2.50%						-	-	-		-	-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	(21,858)	-	-	(46,205)	(46,983)	6,465,053	-	12,901,419	12,901,487	234,941

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

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Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Plant Adjustments[5]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,521	-
304	Structures and Improvements	2.50%					(410,848)	(1,296)	(12,438)	(424,581)		(322,057)	(2,744)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	319,090					(1,703)	(7,636)	309,751		696,564	13,542
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		421,660	10,548
320	Water Treatment Equipment	2.50%	5,455					(14)	-	5,441		5,373	68
330	Distribution Reservoirs & Standpipe	2.50%					789,853	(4,923)	(161)	784,769		1,500,228	27,696
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885			(379,005)	(31,320)	(26,558)	7,685,924		17,561,752	342,970
333	Services	2.50%						(328)	-	(328)		471,033	11,780
334	Meters	2.50%	1,173,247					(3,772)	-	1,169,475		1,398,701	20,349
335	Hydrants	2.50%	459,546					(2,205)	(114)	457,227		884,601	16,400
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	34,226					-	-	34,226		34,226	428
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	-	-	-	(46,205)	(46,983)	10,021,182	-	22,922,601	441,037

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

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Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Plant Adjustments[5]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	901					(169)	-	731		271,252	-
304	Structures and Improvements	2.50%	458,157					(1,296)	(12,438)	444,423		122,366	(2,496)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	80,000					(1,703)	(7,636)	70,661		767,225	18,297
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		421,107	10,535
320	Water Treatment Equipment	2.50%	16,401					(14)	-	16,387		21,761	339
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		1,495,144	37,442
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671				(31,320)	(26,558)	8,842,878		26,404,630	549,580
333	Services	2.50%						(328)	-	(328)		470,705	11,772
334	Meters	2.50%	1,108,316					(3,772)	-	1,104,544		2,503,244	48,774
335	Hydrants	2.50%						(2,205)	(114)	(2,319)		882,282	22,086
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	44,945					-	-	44,945		79,171	1,417
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	-	-	-	(46,205)	(46,983)	10,516,287	-	33,438,888	697,746

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Plant Adjustments[5]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		271,083	-
304	Structures and Improvements	2.50%						(1,296)	(12,438)	(13,733)		108,633	2,887
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	452,618	454,498		(433,238)		(1,703)	(7,636)	464,539		1,231,764	24,987
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(77)	(552)		420,555	10,521
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,747	544
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(161)	(5,084)		1,490,060	37,315
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(1,321,472)			(31,320)	(26,558)	8,981,897		35,386,527	772,389
333	Services	2.50%						(328)	-	(328)		470,377	11,764
334	Meters	2.50%	1,602,159					(3,772)	-	1,598,387		4,101,631	82,561
335	Hydrants	2.50%	969,120					(2,205)	(114)	966,801		1,849,082	34,142
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%		(79,171)				-	-	(79,171)		-	990
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(1,321,472)	(433,238)	-	(46,205)	(46,983)	11,912,573	-	45,351,460	978,100

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Plant Adjustments[5]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,914	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(2,012,564)		(4,426,349)	(1,296)	(12,438)	197,008		305,640	5,178
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	2,554,632	628,261				(1,703)	(7,636)	3,173,555		4,405,319	70,464
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	86,801					(475)	(77)	86,248		506,804	11,592
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,734	544
330	Distribution Reservoirs & Standpipe	2.50%				(693,827)	4,426,349	(4,923)	(161)	3,727,438		5,217,498	83,844
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833				(31,320)	(26,558)	13,504,811		48,891,338	1,053,473
333	Services	2.50%						(328)	-	(328)		470,049	11,755
334	Meters	2.50%	1,074,809					(3,772)	-	1,071,037		5,172,668	115,929
335	Hydrants	2.50%	1,546,683					(2,205)	(114)	1,544,364		3,393,446	65,532
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%			-	-		-	-	-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(2,012,564)	(693,827)	-	(46,205)	(46,983)	23,303,950	-	68,655,410	1,418,311

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

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Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,744	-
304	Structures and Improvements	2.50%	2,203,163				(1,820,640)	(1,296)	(12,438)	368,789		674,430	12,251
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	263,423					(1,703)	(7,636)	254,084		4,659,403	113,309
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)				(475)	(77)	251,786		758,589	15,817
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,720	543
330	Distribution Reservoirs & Standpipe	2.50%					1,820,640	(4,923)	(161)	1,815,556		7,033,054	153,132
331	Transmission and Distribution Mains	2.50%	1,805,404		(731,125)			(31,320)	(26,558)	1,016,401		49,907,740	1,234,988
333	Services	2.50%	54,473					(328)	-	54,145		524,195	12,428
334	Meters	2.50%	861,887					(3,772)	-	858,116		6,030,784	140,043
335	Hydrants	2.50%	133,400					(2,205)	(114)	131,081		3,524,527	86,475
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	(731,125)	-	-	(46,205)	(46,983)	4,749,775	-	73,405,185	1,768,987

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	(169)	-	-	-	-	-
304	Structures and Improvements	2.50%	-	(13,733)	(12,625)	(10,257)	(7,373)	(4,638)	(7,382)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,321	6,462	14,400	23,468	33,255	46,798
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	540	5,754	14,168	22,916	33,203	43,751
320	Water Treatment Equipment	2.50%	-	(14)	(27)	(41)	(54)	(68)	0
330	Distribution Reservoirs & Standpipe	2.50%	-	(5,084)	(3,875)	(1,646)	3,558	16,623	44,320
331	Transmission and Distribution Mains	2.50%	-	2,810	38,147	119,938	220,747	395,740	738,710
333	Services	2.50%	-	(328)	1,607	9,438	21,234	33,022	44,802
334	Meters	2.50%	-	(3,772)	(3,407)	(2,619)	(1,462)	2,090	22,439
335	Hydrants	2.50%	-	(2,319)	(1,595)	2,534	9,373	18,120	34,520
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	(20,748)	30,644	146,991	292,408	527,349	968,385

Johnson Utilities - Water Division - Alternative 1
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(9,878)	(6,991)	(1,812)	10,439
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	65,095	90,082	160,546	273,855
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,286	64,806	76,398	92,216
320	Water Treatment Equipment	2.50%	339	883	1,427	1,970
330	Distribution Reservoirs & Standpipe	2.50%	81,762	119,077	202,921	356,053
331	Transmission and Distribution Mains	2.50%	1,288,290	2,060,679	3,114,153	4,349,141
333	Services	2.50%	56,574	68,337	80,092	92,521
334	Meters	2.50%	71,214	153,775	269,703	409,747
335	Hydrants	2.50%	56,606	90,748	156,280	242,754
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	2,835	2,835	2,835
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,666,132	2,644,232	4,062,543	5,831,530

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	Adjustment	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (3,080,239)	$ 9,763,365
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (3,080,239)	$ 10,092,660
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -	-	$ -
8	Purchased Water	2,893,878	(2,558,930)	334,948	-	334,948
9	Purchased Power	818,280	-	818,280	-	818,280
10	Chemicals	16,189	-	16,189	-	16,189
11	Repairs and Maintenance	8,534	-	8,534	-	8,534
12	Office Supplies and Expense	1,119	-	1,119	-	1,119
13	Outside Services	5,877,591	-	5,877,591	-	5,877,591
14	Water Testing	55,007	-	55,007	-	55,007
15	Rents	53,444	-	53,444	-	53,444
16	Transportation Expenses	-	-	-	-	-
17	Insurance - General Liability	21,565	-	21,565	-	21,565
18	Insurance - health and Life	-	-	-	-	-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333	-	33,333
20	Miscellaneous Expense	255,555	-	255,555	-	255,555
21	Depreciation Expense	884,007	510,874	1,394,881	-	1,394,881
22	Taxes Other Than Income	-	-	-	-	-
23	Property Taxes	842,958	(63,671)	779,287	-	779,287
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	7,587	(7,587)	-	-	-
26	**Total Operating Expenses**	$ 11,769,046	$ (2,119,314)	$ 9,649,732	$ -	$ 9,649,732
27	**Operating Income**	$ 1,403,852	$ 2,119,314	$ 3,523,166	$ (3,080,239)	$ 442,927
36						
37	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
38	C-1, page 2				A-1	
39						
40						

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	1 Depreciation	2 Property Taxes	3 CAGRD	4 Reconciling Amounts	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (3,080,239)	$ 9,763,365
3	Unmetered Water Revenues	-							-		-
4	Other Water Revenues	329,295							329,295		329,295
5		$ 13,172,899	$ -	$ -					$ 13,172,899	$ (3,080,239)	$ 10,092,660
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Water	2,893,878			(2,558,930)				334,948		334,948
9	Purchased Power	818,280							818,280		818,280
10	Chemicals	16,189							16,189		16,189
11	Repairs and Maintenance	8,534							8,534		8,534
12	Office Supplies and Expense	1,119							1,119		1,119
13	Outside Services	5,877,591							5,877,591		5,877,591
14	Water Testing	55,007							55,007		55,007
15	Rents	53,444							53,444		53,444
16	Transportation Expenses	-							-		-
17	Insurance - General Liability	21,565							21,565		21,565
18	Insurance - Health and Life	-							-		-
19	Reg. Commission Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	255,555							255,555		255,555
21	Depreciation Expense	884,007	510,874						1,394,881		1,394,881
22	Taxes Other Than Income	-							-		-
23	Property Taxes	842,958		(63,671)					779,287		779,287
24	Income Tax	-							-		-
25	Reconciling Amount	7,587				(7,587)			-		-
26	**Total Operating Expenses**	$ 11,769,046	$ 510,874	$ (63,671)	$ (2,558,930)	$ (7,587)	$ -	$ -	$ 9,649,732	$ -	$ 9,649,732
27	**Operating Income**	$ 1,403,852	$ (510,874)	$ 63,671	$ 2,558,930	$ 7,587	$ -	$ -	$ 3,523,166	$ (3,080,239)	$ 442,927
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property		Reconciling	Intentionally	Intentionally	
2		Expense	Taxes	CAGRD Fees	Amounts	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	510,874	(63,671)	(2,558,930)	(7,587)			(2,119,314)
6								
7	Operating							
8	Income	(510,874)	63,671	2,558,930	7,587	-	-	2,119,314
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(510,874)	63,671	2,558,930	7,587	-	-	2,119,314
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses	-						(2,119,314)
25								
26	Operating							
27	Income	-	-	-	-	-	-	2,119,314
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	2,119,314
36								

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	301	Organization Cost	$ -	0.00%	-
6	302	Franchise Cost	-	0.00%	-
7	303	Land and Land Rights	270,744	0.00%	-
8	304	Structures and Improvements	2,686,994	3.33%	89,477
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	2,646,839	3.33%	88,140
12	308	Infiltration Galleries and Tunnels	-	6.67%	-
13	309	Supply Mains	-	2.00%	-
14	310	Power Generation Equipment	-	5.00%	-
15	311	Electric Pumping Equipment	758,589	12.50%	94,824
16	320	Water Treatment Equipment	21,720	3.33%	723
17	330	Dist. Reservoirs & Standpipe	7,033,054	2.22%	156,134
18	331	Trans. and Dist. Mains	49,907,740	2.00%	998,155
19	333	Services	524,195	3.33%	17,456
20	334	Meters	6,030,784	8.33%	502,364
21	335	Hydrants	3,524,527	2.00%	70,491
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Misc Equip.	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 73,405,185		$ 2,017,763
34					
35	Less: Amort. of CIAC		$ 22,660,118	2.7488%	$ (622,881)
36					
37	Total Depreciation Expense				$ 1,394,881
38					
39	Adjusted Test Year Depreciation Expense				$ 884,007
40					
41	Increase (decrease) in Depreciation Expense				510,874
42					
43	Adjustment to Revenues and/or Expenses				$ 510,874
44					
45	SUPPORTING SCHEDULE				
46	Final B-2, page 3				

Johnson Utilities - Water Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		10,092,660
6	Average of three year's of revenue	$	12,146,152
7	Average of three year's of revenue, times 2	$	24,292,305
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,292,305
14	Assessment Ratio		23.0%
15	Assessed Value		5,587,230
16	Property Tax Rate		13.9264%
17			
18	Property Tax		778,103
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	779,287
22	Property Taxes per ROO		842,958
23	Change in Property Taxes	$	(63,671)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(63,671)
27			
28			

ALTERNATIVE 1

WASTEWATER DIVISION

8.18%

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROF
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	16,572,869
2			
3	Adjusted Operating Income		1,205,023
4			
5	Current Rate of Return		7.27%
6			
7	Required Operating Income	$	1,355,661
8			
9	Required Rate of Return on Fair Value Rate Base		8.18%
10			
11	Operating Income Deficiency	$	150,638
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	150,638
17			
18	Test Year Adjusted Revenues	$	11,354,014
19	Increase in Revenue Requirement	$	150,638
20	Prposed Revenue Requirement	$	11,504,652
21	% Increase		1.33%
22			

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 112,813,758	$ 112,813,758
3	Less: Accumulated Depreciation	7,203,180	7,203,180
4			
5	Net Utility Plant in Service	$ 105,610,578	$ 105,610,578
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	36,806,078	36,806,078
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 16,572,869	$ 16,572,869
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Proforma Adjustments	Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 95,566,589	17,247,170	$ 112,813,758
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,375,814	827,366	7,203,180
7				
8				
9	Net Utility Plant			
10	in Service	$ 89,190,775	$ 16,419,803	$ 105,610,578
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	52,231,631	-	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	40,578,812	(16,505)	40,562,307
18				
19	Accumulated Amort. of CIAC	(3,756,229)	-	(3,756,229)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ 136,561	$ 16,436,308	$ 16,572,869
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, pages 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	4	Adjusted of Test Year
1	Gross Utility						
2	Plant in Service	$ 95,566,589	$ 17,247,170				$ 112,813,758
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	6,375,814		827,366			7,203,180
7							
8							
9	Net Utility Plant						
10	in Service	$ 89,190,775	$ 17,247,170	$ (827,366)	$ -	$ -	$ 105,610,578
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	52,231,631				-	52,231,631
15							
16	Contributions in Aid of						
17	Construction - Net	40,578,812			(16,505)		40,562,307
18							
19	Accumulated Amort. of CIAC	(3,756,229)			-		(3,756,229)
20							
21							
22	Customer Meter Deposits	-					-
23	Deferred Income Taxes	-					-
24							
25							
26							
27	**Plus:**						
28	Prepayments	-					-
29	Materials and Supplies	-					-
30	Deferred Assets	-					-
31	Working capital	-					-
32							
33							
34	Total	$ 136,561	$ 17,247,170	$ (827,366)	$ 16,505	$ -	$ 16,572,869
35							
36							
37							
38	SUPPORTING SCHEDULES:						RECAP SCHEDULES:
39	Adjustment 1 - B-2, page 3						
40	Adjustment 2 - B-2, page 4						
41	Adjustment 3 - Unexpended CIAC						
42							

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.									
1	Depreciation Expense			A	B	C	D	E	
2			ROO	Unsupported		Post Test	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Year to Test	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Year Reclass	Blank	Blank	Original Cost
5	351	Organization	-	-	-				-
6	352	Franchises	-	-	-				-
7	353	Land and Land Rights	3,578,794	234,950	219,227				4,032,970
8	354	Structures and Improvements	398,532	14,259	16,377				429,169
9	355	Power Generation Equipment	-	-	-				-
10	360	Collection Sewers - Force	15,448,409	1,467,898	1,230,794	1,171,939			19,319,040
11	361	Collection Sewers - Gravity	20,851,141	1,528,233	1,362,676				23,742,050
12	362	Special Collecting Structures	4,313	(2,683)	(1,738)				(108)
13	363	Services to Customers	1,174	(730)	(473)				(29)
14	364	Flow Measuring Devices	-	-	-				-
15	365	Flow Measuring Installations	-	-	-				-
16	370	Receiving Wells	-	-	-				-
17	371	Pumping Equipment	6,340,378	601,058	389,317				7,330,753
18	375	Reuse T&D	798,073	75,832	64,709				938,614
19	380	Treatment and Disposal Equip.	-	-	-	871,194			871,194
20	381	Plant Sewers	48,145,774	4,574,781	3,271,297	158,254			56,150,107
21	382	Outfall Sewer Lines	-	-	-				-
22	389	Other Plant and Misc. Equipment	-	-	-				-
23	390	Office Furniture and Equipment	-	-	-				-
24	391	Transportation Equipment	-	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-	-				-
26	394	Laboratory Equipment	-	-	-				-
27	395	Power Operated Equipment	-	-	-				-
28	398	Other TangiblePlant	-	-	-				-
29		Subtotal	$ 95,566,589	$ 8,493,598	$ 6,552,185	$ 2,201,387	$ -	$ -	$ 112,813,758
30									
31	Post Test Year								-
32	381	Plant Sewers	-						-
33									-
34									-
35		TOTALS	$ 95,566,589	$ 8,493,598	$ 6,552,185	$ 2,201,387	$ -	$ -	$ 112,813,758
36									
37									
38	Plant-in-Service per Direct Filing								$ 95,566,589
39									
40	Increase (decrease) in Plant-in-Service								$ 17,247,170
41									
42	Adjustment to Plant-in-Service								$ 17,247,170
43									
44	SUPPORTING SCHEDULES								
45	Adjustment A - See B-2, page 3.1								
46	Adjustment B - See B-2, page 3.2								
47	Adjustment C - Test Year Plant originally classified as Post TestYear Plant.								
48									

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Final Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant					
2						
3	Equity at 12/31/2007		$ 23,987,932			
4	10% for Unsupported Plant		(2,398,793)			
5						
6						
7						
8			ROO	ROO	Allocated	Net
9	Account		Adjusted	Unsupported	Unsupported	Adjustment to
10	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
11	351	Organization	$ -	$ -	$ -	$ -
12	352	Franchises	-	-	-	-
13	353	Land and Land Rights	3,578,794	324,780	(89,830)	234,950
14	354	Structures and Improvements	398,532	24,262	(10,003)	14,259
15	355	Power Generation Equipment	-	-	-	-
16	360	Collection Sewers - Force	15,448,409	1,855,665	(387,767)	1,467,898
17	361	Collection Sewers - Gravity	20,851,141	2,051,613	(523,379)	1,528,233
18	362	Special Collecting Structures	4,313	(2,575)	(108)	(2,683)
19	363	Services to Customers	1,174	(701)	(29)	(730)
20	364	Flow Measuring Devices	-	-	-	-
21	365	Flow Measuring Installations	-	-	-	-
22	370	Receiving Wells	-	-	-	-
23	371	Pumping Equipment	6,340,378	760,206	(159,148)	601,058
24	375	Reuse T&D	798,073	95,865	(20,032)	75,832
25	380	Treatment and Disposal Equipment	-	-	-	-
26	381	Plant Sewers	48,145,774	5,783,276	(1,208,495)	4,574,781
27	382	Outfall Sewer Lines	-	-	-	-
28	389	Other Plant and Misc. Equipment	-	-	-	-
29	390	Office Furniture and Equipment	-	-	-	-
30	391	Transportation Equipment	-	-	-	-
31	393	Tools, Shop and Garage Equipment.	-	-	-	-
32	394	Laboratory Equipment	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-
34	398	Other TangiblePlant	-	-	-	-
35						
36						
37						
38						
39		TOTALS	$ 95,566,589	$ 10,892,391	$ (2,398,793)	$ 8,493,598
40						
41						
42	Increase (decrease) in Plant-in-Service					$ 8,493,598
43						
44	Adjustment to Plant-in-Service					$ 8,493,598
45						
46						
47	SUPPORTING SCHEDULES					
48						
49						

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Affiliate Constucted Plant	ROO Affiliate Profit	1.75% Affiliate Profit	Net Adjustment to Plant-in-service
351	Organization	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	-	219,227	-	219,227
354	Structures and Improvements	-	16,377	-	16,377
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,244,576	1,252,574	(21,780)	1,230,794
361	Collection Sewers - Gravity	1,266,429	1,384,839	(22,163)	1,362,676
362	Special Collecting Structures	-	(1,738)	-	(1,738)
363	Services to Customers	-	(473)	-	(473)
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	7,075,558	513,139	(123,822)	389,317
375	Reuse T&D	-	64,709	-	64,709
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	36,137,945	3,903,711	(632,414)	3,271,297
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
398	Other TangiblePlant	-	-	-	-
	TOTALS	$ 45,724,508	$ 7,352,364	$ (800,179)	$ 6,552,185

Increase (decrease) in Plant-in-Service $ 6,552,185

Adjustment to Plant-in-Service $ 6,552,185

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.

1 Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	74,287	5,543				79,830
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	558,453	86,056				644,509
11	361	Collection Sewers - Gravity	1,857,675	157,962				2,015,637
12	362	Special Collecting Structures	-	(11)				(11)
13	363	Services to Customers	6,638	232				6,870
14	364	Flow Measuring Devices	541	(191)				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	260,818	23,681				284,499
18	375	Reuse T&D	26,964	3,422				30,386
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	3,590,016	540,203				4,130,219
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Unreconciled Difference	421	(421)				-
30		Subtotal	$ 6,375,814	$ 827,366	$ -	$ -	$ -	$ 7,203,180
32		Post Test Year Plant	-					-
34		TOTALS	$ 6,375,814	$ 827,366	$ -	$ -	$ -	$ 7,203,180

37 Accumulated Depreciation per Direct Filing	$ 6,375,814
39 Increase (decrease) in Accumulated Depreciation	$ 827,366
41 Adjustment to Accumulated Depreciation	$ 827,366

43 SUPPORTING SCHEDULES
44 B-2, pages 4.1 to 4.12

Johnson Utilities - Wastewater Division - Alternative 1
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%							-		-	-
352	Franchises	0.00%							-		-	-
353	Land and Land Rights	0.00%							-		-	-
354	Structures and Improvements	2.50%							-		-	-
355	Power Generation Equipment	2.50%							-		-	-
360	Collection Sewers - Force	2.50%							-		-	-
361	Collection Sewers - Gravity	2.50%							-		-	-
362	Special Collecting Structures	2.50%							-		-	-
363	Services to Customers	2.50%							-		-	-
364	Flow Measuring Devices	2.50%							-		-	-
365	Flow Measuring Installations	2.50%							-		-	-
370	Receiving Wells	2.50%							-		-	-
371	Pumping Equipment	2.50%							-		-	-
375	Reuse T&D	2.50%							-		-	-
380	Treatment and Disposal Equipment	2.50%							-		-	-
381	Plant Sewers	2.50%							-		-	-
382	Outfall Sewer Lines	2.50%							-		-	-
389	Other Plant and Misc. Equipment	2.50%							-		-	-
390	Office Furniture and Equipment	2.50%							-		-	-
391	Transportation Equipment	2.50%							-		-	-
393	Tools, Shop and Garage Equipment.	2.50%							-		-	-
394	Laboratory Equipment	2.50%							-		-	-
395	Power Operated Equipment	2.50%							-		-	-
398	Other TangiblePlant	2.50%							-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-	-

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization							-		-	-
352	Franchises							-		-	-
353	Land and Land Rights	875,000						875,000		875,000	-
354	Structures and Improvements	196,548						196,548		196,548	2,457
355	Power Generation Equipment							-		-	-
360	Collection Sewers - Force							-		-	-
361	Collection Sewers - Gravity	3,771,466						3,771,466		3,771,466	47,143
362	Special Collecting Structures							-		-	-
363	Services to Customers	25,752						25,752		25,752	322
364	Flow Measuring Devices	7,009						7,009		7,009	88
365	Flow Measuring Installations							-		-	-
370	Receiving Wells							-		-	-
371	Pumping Equipment	11,660						11,660		11,660	146
375	Reuse T&D							-		-	-
380	Treatment and Disposal Equipment							-		-	-
381	Plant Sewers							-		-	-
382	Outfall Sewer Lines							-		-	-
389	Other Plant and Misc. Equipment							-		-	-
390	Office Furniture and Equipment							-		-	-
391	Transportation Equipment							-		-	-
393	Tools, Shop and Garage Equipment.							-		-	-
394	Laboratory Equipment							-		-	-
395	Power Operated Equipment							-		-	-
398	Other TangiblePlant							-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,887,435	-	-	-	-	-	4,887,435	-	4,887,435	50,155

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	35,000				(11,229)	-	23,771		898,771	-
354	Structures and Improvements			(14,491)		(1,250)	-	(15,741)		180,807	4,717
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(51,193)	(640)
361	Collection Sewers - Gravity	1,676,637				(65,422)	(2,770)	1,608,444		5,379,910	114,392
362	Special Collecting Structures					(14)	-	(14)		(14)	(0)
363	Services to Customers	223,421				(4)	-	223,417		249,169	3,437
364	Flow Measuring Devices					-	-	-		7,009	175
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	61,500				(19,894)	(15,478)	26,129		37,769	618
375	Reuse T&D					(2,504)	-	(2,504)		(2,504)	(31)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers			(5,749)		(151,062)	(79,052)	(235,863)		(235,863)	(2,948)
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,996,558	-	(20,240)	-	(299,849)	(100,022)	1,576,446	-	6,463,882	119,719

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		887,542	-
354	Structures and Improvements	257,115				(1,250)	-	255,865		436,671	7,718
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(102,387)	(1,920)
361	Collection Sewers - Gravity		(5,448,103)			(65,422)	(2,770)	(5,516,296)		(136,385)	65,544
362	Special Collecting Structures					(14)	-	(14)		(27)	(1)
363	Services to Customers		(249,173)			(4)	-	(249,177)		(7)	3,115
364	Flow Measuring Devices		(7,009)			-	-	(7,009)		-	88
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		(73,160)			(19,894)	(15,478)	(108,531)		(70,743)	(412)
375	Reuse T&D					(2,504)	-	(2,504)		(5,008)	(94)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	4,126,048	5,777,445			(151,062)	(79,052)	9,673,380		9,437,517	115,021
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,383,163	-	-	-	(299,849)	(100,022)	3,983,291	-	10,447,173	189,059

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		876,314	-
354	Structures and Improvements					(1,250)	-	(1,250)		435,421	10,901
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(153,580)	(3,200)
361	Collection Sewers - Gravity	1,919,454				(65,422)	(2,770)	1,851,261		1,714,876	19,731
362	Special Collecting Structures					(14)	-	(14)		(41)	(1)
363	Services to Customers					(4)	-	(4)		(11)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(15,478)	(35,371)		(106,114)	(2,211)
375	Reuse T&D					(2,504)	-	(2,504)		(7,512)	(157)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	2,177,178				(151,062)	(79,052)	1,947,064		11,384,581	260,276
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,096,632	-	-	-	(299,849)	(100,022)	3,696,760	-	14,143,934	285,341

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		865,085	-
354	Structures and Improvements					(1,250)	-	(1,250)		434,170	10,870
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(204,773)	(4,479)
361	Collection Sewers - Gravity		1,387,558			(65,422)	(2,770)	1,319,365		3,034,241	59,364
362	Special Collecting Structures					(14)	-	(14)		(54)	(1)
363	Services to Customers					(4)	-	(4)		(15)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(15,478)	(35,371)		(141,485)	(3,095)
375	Reuse T&D					(2,504)	-	(2,504)		(10,016)	(219)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	5,351,569				(151,062)	(79,052)	5,121,456		16,506,037	348,633
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	5,351,569	1,387,558	-	-	(299,849)	(100,022)	6,339,256	-	20,483,189	411,072

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	412,800				(11,229)	-	401,571		1,266,656	-
354	Structures and Improvements					(1,250)	-	(1,250)		432,920	10,839
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(255,967)	(5,759)
361	Collection Sewers - Gravity		11,999,101			(65,422)	(2,770)	11,930,908		14,965,149	224,992
362	Special Collecting Structures					(14)	-	(14)		(68)	(2)
363	Services to Customers					(4)	-	(4)		(18)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	760,640				(19,894)	(15,478)	725,268		583,783	5,529
375	Reuse T&D					(2,504)	-	(2,504)		(12,520)	(282)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers					(151,062)	(79,052)	(230,114)		16,275,923	409,774
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,173,440	11,999,101	-	-	(299,849)	(100,022)	12,772,669	-	33,255,858	645,091

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	2,800,000				(11,229)	-	2,788,771		4,055,427	-
354	Structures and Improvements					(1,250)	-	(1,250)		431,669	10,807
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force		173,809			(48,471)	(2,723)	122,616		(133,351)	(4,866)
361	Collection Sewers - Gravity		1,517,976			(65,422)	(2,770)	1,449,783		16,414,933	392,251
362	Special Collecting Structures					(14)	-	(14)		(81)	(2)
363	Services to Customers					(4)	-	(4)		(22)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		11,666			(19,894)	(15,478)	(23,705)		560,078	14,298
375	Reuse T&D		150,039			(2,504)	-	147,535		135,015	1,531
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	19,921,359	4,982,159	(2,995,465)		(151,062)	(79,052)	21,677,939		37,953,863	677,872
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	22,721,359	6,835,650	(2,995,465)	-	(299,849)	(100,022)	26,161,673	-	59,417,531	1,091,891

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		4,044,198	-
354	Structures and Improvements					(1,250)	-	(1,250)		430,419	10,776
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(889,407)		(48,471)	(2,723)	17,155,451		17,022,101	211,109
361	Collection Sewers - Gravity		7,263,542			(65,422)	(2,770)	7,195,349		23,610,282	500,315
362	Special Collecting Structures					(14)	-	(14)		(95)	(2)
363	Services to Customers					(4)	-	(4)		(26)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	4,956,826	1,358,093			(19,894)	(15,478)	6,279,547		6,839,625	92,496
375	Reuse T&D	368,690	147,476			(2,504)	-	513,663		648,678	9,796
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	9,859,952	3,670,995		(5,443,062)	(151,062)	(79,052)	7,857,771		45,811,634	1,047,069
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	32,634,566	13,087,060	(889,407)	(5,443,062)	(299,849)	(100,022)	38,989,285	-	98,406,816	1,871,559

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization					-	-		-		-	-
352	Franchises					-	-		-		-	-
353	Land and Land Rights					(11,229)	-		(11,229)		4,032,970	-
354	Structures and Improvements					(1,250)	-		(1,250)		429,169	10,745
355	Power Generation Equipment					-	-		-		-	-
360	Collection Sewers - Force	1,866,380		(690,186)		(48,471)	(2,723)	1,171,939	2,296,940		19,319,040	454,264
361	Collection Sewers - Gravity	199,961				(65,422)	(2,770)		131,769		23,742,050	591,904
362	Special Collecting Structures					(14)	-		(14)		(108)	(3)
363	Services to Customers					(4)	-		(4)		(29)	(1)
364	Flow Measuring Devices					-	-		-		-	-
365	Flow Measuring Installations					-	-		-		-	-
370	Receiving Wells					-	-		-		-	-
371	Pumping Equipment	526,499				(19,894)	(15,478)		491,128		7,330,753	177,130
375	Reuse T&D	292,440				(2,504)	-		289,936		938,614	19,841
380	Treatment and Disposal Equipment					-	-	871,194	871,194		871,194	10,890
381	Plant Sewers	10,410,332				(151,062)	(79,052)	158,254	10,338,473		56,150,106	1,274,522
382	Outfall Sewer Lines					-	-		-		-	-
389	Other Plant and Misc. Equipment					-	-		-		-	-
390	Office Furniture and Equipment					-	-		-		-	-
391	Transportation Equipment					-	-		-		-	-
393	Tools, Shop and Garage Equipment.					-	-		-		-	-
394	Laboratory Equipment					-	-		-		-	-
395	Power Operated Equipment					-	-		-		-	-
398	Other TangiblePlant					-	-		-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT	13,295,612	-	(690,186)	-	(299,849)	(100,022)	2,201,387	14,406,942	-	112,813,758	2,539,293

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit
[5] PTY Plant Reclass

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.11
Witness: Bourassa

Year End Accumulated
Depreciation by Account

Account No.	Description	1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,174	14,892	25,793
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	(640)	(2,560)	(5,759)
361	Collection Sewers - Gravity	-	-	47,143	161,536	227,080	246,811
362	Special Collecting Structures	-	-	-	(0)	(1)	(2)
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	764	352	(1,859)
375	Reuse T&D	-	-	-	(31)	(125)	(282)
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	(2,948)	112,072	372,349
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	50,155	169,875	358,934	644,275

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	36,663	47,502	58,309	69,085	79,830
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	(10,239)	(15,998)	(20,864)	190,245	644,509
361	Collection Sewers - Gravity	306,175	531,167	923,418	1,423,733	2,015,637
362	Special Collecting Structures	(3)	(4)	(6)	(8)	(11)
363	Services to Customers	6,872	6,872	6,871	6,871	6,870
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(4,954)	575	14,873	107,370	284,499
375	Reuse T&D	(501)	(783)	749	10,545	30,386
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	720,981	1,130,756	1,808,628	2,855,697	4,130,219
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	1,055,346	1,700,438	2,792,329	4,663,888	7,203,180

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,851,808	$ -	$ 10,851,808	$ 150,638	$ 11,002,446
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,354,014	$ -	$ 11,354,014	$ 150,638	$ 11,504,652
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	310,229	-	310,229		310,229
10	Purchased Power	714,560	-	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,817,218	-	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	230,600	-	230,600		230,600
21	Depreciation Expense	2,212,891	713,480	2,926,371		2,926,371
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	722,023	22,509	744,532		744,532
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	19,269	(19,269)	-	-	-
26	**Total Operating Expenses**	$ 9,432,271	$ 716,720	$ 10,148,991	$ -	$ 10,148,991
27	**Operating Income**	$ 1,921,744	$ (716,720)	$ 1,205,023	$ 150,638	$ 1,355,661
36						
37	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
38	C-1, page 2				A-1	
39						

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments 1 Depreciation	2 Property Taxes	3 Reconciling Amount	4 Left Blank	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Flat Rate Revenues	$ 10,851,808							$ 10,851,808	$ 150,638	$ 11,002,446
3	Misc. Service Revenues	-							-		-
4	Other Wastewater Revenues	502,206							502,206		502,206
5		$ 11,354,014	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ 150,638	$ 11,504,652
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Wastewater Treatme	-							-		-
9	Sludge Removal Expense	310,229							310,229		310,229
10	Purchased Power	714,560							714,560		714,560
11	Fuel for Power Production	-							-		-
12	Chemicals	147,196							147,196		147,196
13	Materials and Supplies	32,762							32,762		32,762
14	Contractual Services	4,817,218							4,817,218		4,817,218
15	Repairs and Maintenance	116,474							116,474		116,474
16	Rents	48,151							48,151		48,151
17	Transportation Expenses	-							-		-
18	Insurance	21,039							21,039		21,039
19	Reg. Comm. Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	230,600							230,600		230,600
21	Depreciation Expense	2,212,891	713,480						2,926,371		2,926,371
22	Taxes Other Than Income	6,525							6,525		6,525
23	Property Taxes	722,023		22,509					744,532		744,532
24	Income Tax	-							-		-
25	Reconciling Amount	19,269			(19,269)				-		-
26	**Total Operating Expenses**	$ 9,432,271	$ 713,480	$ 22,509	$ (19,269)	$ -	$ -	$ -	$ 10,148,991	$ -	$ 10,148,991
27	**Operating Income**	$ 1,921,744	$ (713,480)	$ (22,509)	$ 19,269	$ -	$ -	$ -	$ 1,205,023	$ 150,638	$ 1,355,661
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Final Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Reconciling	Intentionally	Intentionally	Intentionally	
2		Expense	Taxes	Amounts	Left Blank	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	713,480	22,509	(19,269)				716,720
6								
7	Operating							
8	Income	(713,480)	(22,509)	19,269	-	-	-	(716,720)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(713,480)	(22,509)	19,269	-	-	-	(716,720)
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses			-				716,720
25								
26	Operating							
27	Income	-	-	-	-	-	-	(716,720)
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	(716,720)
36								

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2			Final *		
3	Account		Adjusted	Proposed	Depreciation
4	No.	Description	Original Cost	Rate	Expense
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,032,970	0.00%	-
8	354	Structures and Improvements	429,169	3.33%	14,291
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	19,319,040	2.00%	386,381
11	361	Collection Sewers - Gravity	23,742,050	2.00%	474,841
12	362	Special Collecting Structures	(108)	10.00%	(11)
13	363	Services to Customers	(29)	10.00%	(3)
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	7,330,753	12.50%	916,344
18	375	Reuse T&D	938,614	2.50%	23,465
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	56,150,107	5.00%	2,807,505
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 112,813,758		$ 4,666,374
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	-	5.00%	-
35			$ -		$ -
36					
37	Less: Amort. of CIAC		$ 40,562,307	4.2897%	$ (1,740,003)
38					
39	Total Depreciation Expense				$ 2,926,371
40					
41	Adjusted Test Year Depreciation Expense				$ 2,212,891
42					
43	Increase (decrease) in Depreciation Expense				713,480
44					
45	Adjustment to Revenues and/or Expenses				$ 713,480
46					
47	SUPPORTING SCHEDULES				
48	B-2, page 3				

Johnson Utilities - Wastewater Division - Alternative 1 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	11,354,014
4	Adjusted Revenues in year ended 12/31/07		11,354,014
5	Proposed Revenues		11,504,652
6	Average of three year's of revenue	$	11,404,227
7	Average of three year's of revenue, times 2	$	22,808,453
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	22,808,453
14	Assessment Ratio		23.0%
15	Assessed Value		5,245,944
16	Property Tax Rate		14.0380%
17			
18	Property Tax		736,424
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	744,532
22	Property Taxes in the test year		722,023
23	Change in Property Taxes	$	22,509
24			
25			
26	Adjustment to Revenues and/or Expenses	$	22,509
27			
28			

ALTERNATIVE 1

WASTEWATER DIVISION

10%

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	16,572,869
2			
3	Adjusted Operating Income		1,198,388
4			
5	Current Rate of Return		7.23%
6			
7	Required Operating Income	$	1,657,287
8			
9	Required Rate of Return on Fair Value Rate Base		10.00%
10			
11	Operating Income Deficiency	$	458,899
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	458,899
17			
18	Test Year Adjusted Revenues	$	11,354,014
19	Increase in Revenue Requirement	$	458,899
20	Prposed Revenue Requirement	$	11,812,913
21	% Increase		4.04%
22			

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 112,813,758	$ 112,813,758
3	Less: Accumulated Depreciation	7,203,180	7,203,180
4			
5	Net Utility Plant in Service	$ 105,610,578	$ 105,610,578
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	36,806,078	36,806,078
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 16,572,869	$ 16,572,869
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROF
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Proforma Adjustments	Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 95,566,589	17,247,170	$ 112,813,758
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,375,814	827,366	7,203,180
7				
8				
9	Net Utility Plant			
10	in Service	$ 89,190,775	$ 16,419,803	$ 105,610,578
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	52,231,631	-	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	40,578,812	(16,505)	40,562,307
18				
19	Accumulated Amort. of CIAC	(3,756,229)	-	(3,756,229)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ 136,561	$ 16,436,308	$ 16,572,869
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, pages 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	4	Adjusted of Test Year
1	Gross Utility						
2	Plant in Service	$ 95,566,589	$ 17,247,170				$ 112,813,758
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	6,375,814		827,366			7,203,180
7							
8							
9	Net Utility Plant						
10	in Service	$ 89,190,775	$ 17,247,170	$ (827,366)	$ -	$ -	$ 105,610,578
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	52,231,631				-	52,231,631
15							
16	Contributions in Aid of						
17	Construction - Net	40,578,812			(16,505)		40,562,307
18							
19	Accumulated Amort. of CIAC	(3,756,229)			-		(3,756,229)
20							
21							
22	Customer Meter Deposits	-					-
23	Deferred Income Taxes	-					-
24							
25							
26							
27	**Plus:**						
28	Prepayments	-					-
29	Materials and Supplies	-					-
30	Deferred Assets	-					-
31	Working capital	-					-
32							
33							
34	Total	$ 136,561	$ 17,247,170	$ (827,366)	$ 16,505	$ -	$ 16,572,869
35							
36							
37							
38	SUPPORTING SCHEDULES:						RECAP SCHEDULES:
39	Adjustment 1 - B-2, page 3						
40	Adjustment 2 - B-2, page 4						
41	Adjustment 3 - Unexpended CIAC						
42							

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.				A	B	C	D	E	
1	Depreciation Expense								
2			ROO	Unsupported		Post Test	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Year to Test	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Year Reclass	Blank	Blank	Original Cost
5	351	Organization	-	-	-				-
6	352	Franchises	-	-	-				-
7	353	Land and Land Rights	3,578,794	234,950	219,227				4,032,970
8	354	Structures and Improvements	398,532	14,259	16,377				429,169
9	355	Power Generation Equipment	-	-	-				-
10	360	Collection Sewers - Force	15,448,409	1,467,898	1,230,794	1,171,939			19,319,040
11	361	Collection Sewers - Gravity	20,851,141	1,528,233	1,362,676				23,742,050
12	362	Special Collecting Structures	4,313	(2,683)	(1,738)				(108)
13	363	Services to Customers	1,174	(730)	(473)				(29)
14	364	Flow Measuring Devices	-	-	-				-
15	365	Flow Measuring Installations	-	-	-				-
16	370	Receiving Wells	-	-	-				-
17	371	Pumping Equipment	6,340,378	601,058	389,317				7,330,753
18	375	Reuse T&D	798,073	75,832	64,709				938,614
19	380	Treatment and Disposal Equip.	-	-	-	871,194			871,194
20	381	Plant Sewers	48,145,774	4,574,781	3,271,297	158,254			56,150,107
21	382	Outfall Sewer Lines	-	-	-				-
22	389	Other Plant and Misc. Equipment	-	-	-				-
23	390	Office Furniture and Equipment	-	-	-				-
24	391	Transportation Equipment	-	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-	-				-
26	394	Laboratory Equipment	-	-	-				-
27	395	Power Operated Equipment	-	-	-				-
28	398	Other TangiblePlant	-	-	-				-
29		Subtotal	$ 95,566,589	$ 8,493,598	$ 6,552,185	$ 2,201,387	$ -	$ -	$ 112,813,758
30									
31	Post Test Year								-
32	381	Plant Sewers	-						-
33									-
34									-
35		TOTALS	$ 95,566,589	$ 8,493,598	$ 6,552,185	$ 2,201,387	$ -	$ -	$ 112,813,758
36									
37									
38	Plant-in-Service per Direct Filing								$ 95,566,589
39									
40	Increase (decrease) in Plant-in-Service								$ 17,247,170
41									
42	Adjustment to Plant-in-Service								$ 17,247,170
43									
44	SUPPORTING SCHEDULES								
45	Adjustment A - See B-2, page 3.1								
46	Adjustment B - See B-2, page 3.2								
47	Adjustment C - Test Year Plant orginally classified as Test Year Plant								
48									

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Final Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant					
2						
3	Equity at 12/31/2007		$ 23,987,932			
4	10% for Unsupported Plant		(2,398,793)			
5						
6						
7						
8			ROO	ROO	Allocated	Net
9	Account		Adjusted	Unsupported	Unsupported	Adjustment to
10	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
11	351	Organization	$ -	$ -	$ -	$ -
12	352	Franchises	-	-	-	-
13	353	Land and Land Rights	3,578,794	324,780	(89,830)	234,950
14	354	Structures and Improvements	398,532	24,262	(10,003)	14,259
15	355	Power Generation Equipment	-	-	-	-
16	360	Collection Sewers - Force	15,448,409	1,855,665	(387,767)	1,467,898
17	361	Collection Sewers - Gravity	20,851,141	2,051,613	(523,379)	1,528,233
18	362	Special Collecting Structures	4,313	(2,575)	(108)	(2,683)
19	363	Services to Customers	1,174	(701)	(29)	(730)
20	364	Flow Measuring Devices	-	-	-	-
21	365	Flow Measuring Installations	-	-	-	-
22	370	Receiving Wells	-	-	-	-
23	371	Pumping Equipment	6,340,378	760,206	(159,148)	601,058
24	375	Reuse T&D	798,073	95,865	(20,032)	75,832
25	380	Treatment and Disposal Equipment	-	-	-	-
26	381	Plant Sewers	48,145,774	5,783,276	(1,208,495)	4,574,781
27	382	Outfall Sewer Lines	-	-	-	-
28	389	Other Plant and Misc. Equipment	-	-	-	-
29	390	Office Furniture and Equipment	-	-	-	-
30	391	Transportation Equipment	-	-	-	-
31	393	Tools, Shop and Garage Equipment.	-	-	-	-
32	394	Laboratory Equipment	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-
34	398	Other TangiblePlant	-	-	-	-
35						
36						
37						
38						
39		TOTALS	$ 95,566,589	$ 10,892,391	$ (2,398,793)	$ 8,493,598
40						
41						
42	Increase (decrease) in Plant-in-Service					$ 8,493,598
43						
44	Adjustment to Plant-in-Service					$ 8,493,598
45						
46						
47	SUPPORTING SCHEDULES					
48						
49						

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Affiate Constucted Plant	ROO Affiate Profit	1.75% Affiate Profit	Net Adjustment to Plant-in-service
351	Organization	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	-	219,227	-	219,227
354	Structures and Improvements	-	16,377	-	16,377
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,244,576	1,252,574	(21,780)	1,230,794
361	Collection Sewers - Gravity	1,266,429	1,384,839	(22,163)	1,362,676
362	Special Collecting Structures	-	(1,738)	-	(1,738)
363	Services to Customers	-	(473)	-	(473)
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	7,075,558	513,139	(123,822)	389,317
375	Reuse T&D	-	64,709	-	64,709
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	36,137,945	3,903,711	(632,414)	3,271,297
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
398	Other TangiblePlant	-	-	-	-
	TOTALS	$ 45,724,508	$ 7,352,364	$ (800,179)	$ 6,552,185

Increase (decrease) in Plant-in-Service $ 6,552,185

Adjustment to Plant-in-Service $ 6,552,185

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	74,287	5,543				79,830
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	558,453	86,056				644,509
11	361	Collection Sewers - Gravity	1,857,675	157,962				2,015,637
12	362	Special Collecting Structures	-	(11)				(11)
13	363	Services to Customers	6,638	232				6,870
14	364	Flow Measuring Devices	541	(191)				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	260,818	23,681				284,499
18	375	Reuse T&D	26,964	3,422				30,386
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	3,590,016	540,203				4,130,219
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Unreconciled Difference	421	(421)				-
30		Subtotal	$ 6,375,814	$ 827,366	$ -	$ -	$ -	$ 7,203,180
32		Post Test Year Plant	-					-
34		TOTALS	$ 6,375,814	$ 827,366	$ -	$ -	$ -	$ 7,203,180

37 Accumulated Depreciation per ROO	$ 6,375,814
39 Increase (decrease) in Accumulated Depreciation	$ 827,366
41 Adjustment to Accumulated Depreciation	$ 827,366

43 SUPPORTING SCHEDULES
44 B-2, pages 4.1 to 4.12

Johnson Utilities - Wastewater Division - Alternative 1
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%							-		-	-
352	Franchises	0.00%							-		-	-
353	Land and Land Rights	0.00%							-		-	-
354	Structures and Improvements	2.50%							-		-	-
355	Power Generation Equipment	2.50%							-		-	-
360	Collection Sewers - Force	2.50%							-		-	-
361	Collection Sewers - Gravity	2.50%							-		-	-
362	Special Collecting Structures	2.50%							-		-	-
363	Services to Customers	2.50%							-		-	-
364	Flow Measuring Devices	2.50%							-		-	-
365	Flow Measuring Installations	2.50%							-		-	-
370	Receiving Wells	2.50%							-		-	-
371	Pumping Equipment	2.50%							-		-	-
375	Reuse T&D	2.50%							-		-	-
380	Treatment and Disposal Equipment	2.50%							-		-	-
381	Plant Sewers	2.50%							-		-	-
382	Outfall Sewer Lines	2.50%							-		-	-
389	Other Plant and Misc. Equipment	2.50%							-		-	-
390	Office Furniture and Equipment	2.50%							-		-	-
391	Transportation Equipment	2.50%							-		-	-
393	Tools, Shop and Garage Equipment.	2.50%							-		-	-
394	Laboratory Equipment	2.50%							-		-	-
395	Power Operated Equipment	2.50%							-		-	-
398	Other TangiblePlant	2.50%							-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-	-

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization							-		-	-
352	Franchises							-		-	-
353	Land and Land Rights	875,000						875,000		875,000	-
354	Structures and Improvements	196,548						196,548		196,548	2,457
355	Power Generation Equipment							-		-	-
360	Collection Sewers - Force							-		-	-
361	Collection Sewers - Gravity	3,771,466						3,771,466		3,771,466	47,143
362	Special Collecting Structures							-		-	-
363	Services to Customers	25,752						25,752		25,752	322
364	Flow Measuring Devices	7,009						7,009		7,009	88
365	Flow Measuring Installations							-		-	-
370	Receiving Wells							-		-	-
371	Pumping Equipment	11,660						11,660		11,660	146
375	Reuse T&D							-		-	-
380	Treatment and Disposal Equipment							-		-	-
381	Plant Sewers							-		-	-
382	Outfall Sewer Lines							-		-	-
389	Other Plant and Misc. Equipment							-		-	-
390	Office Furniture and Equipment							-		-	-
391	Transportation Equipment							-		-	-
393	Tools, Shop and Garage Equipment.							-		-	-
394	Laboratory Equipment							-		-	-
395	Power Operated Equipment							-		-	-
398	Other TangiblePlant							-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,887,435	-	-	-	-	-	4,887,435	-	4,887,435	50,155

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	35,000				(11,229)	-	23,771		898,771	-
354	Structures and Improvements			(14,491)		(1,250)	-	(15,741)		180,807	4,717
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(51,193)	(640)
361	Collection Sewers - Gravity	1,676,637				(65,422)	(2,770)	1,608,444		5,379,910	114,392
362	Special Collecting Structures					(14)	-	(14)		(14)	(0)
363	Services to Customers	223,421				(4)	-	223,417		249,169	3,437
364	Flow Measuring Devices					-	-	-		7,009	175
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	61,500				(19,894)	(15,478)	26,129		37,789	618
375	Reuse T&D					(2,504)	-	(2,504)		(2,504)	(31)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers			(5,749)		(151,062)	(79,052)	(235,863)		(235,863)	(2,948)
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,996,558	-	(20,240)	-	(299,849)	(100,022)	1,576,446	-	6,463,882	119,719

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		887,542	-
354	Structures and Improvements	257,115				(1,250)	-	255,865		436,671	7,718
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(102,367)	(1,920)
361	Collection Sewers - Gravity		(5,448,103)			(65,422)	(2,770)	(5,516,296)		(136,385)	65,544
362	Special Collecting Structures					(14)	-	(14)		(27)	(1)
363	Services to Customers		(249,173)			(4)	-	(249,177)		(7)	3,115
364	Flow Measuring Devices		(7,009)			-	-	(7,009)		-	88
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		(73,160)			(19,894)	(15,478)	(108,531)		(70,743)	(412)
375	Reuse T&D					(2,504)	-	(2,504)		(5,008)	(94)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	4,126,048	5,777,445			(151,062)	(79,052)	9,673,380		9,437,517	115,021
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,383,163	-	-	-	(299,849)	(100,022)	3,983,291	-	10,447,173	189,059

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		876,314	-
354	Structures and Improvements					(1,250)	-	(1,250)		435,421	10,901
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(153,580)	(3,200)
361	Collection Sewers - Gravity	1,919,454				(65,422)	(2,770)	1,851,261		1,714,876	19,731
362	Special Collecting Structures					(14)	-	(14)		(41)	(1)
363	Services to Customers					(4)	-	(4)		(11)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(15,478)	(35,371)		(106,114)	(2,211)
375	Reuse T&D					(2,504)	-	(2,504)		(7,512)	(157)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	2,177,178				(151,062)	(79,052)	1,947,064		11,384,581	260,276
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,096,632	-	-	-	(299,849)	(100,022)	3,696,760	-	14,143,934	285,341

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		865,085	-
354	Structures and Improvements					(1,250)	-	(1,250)		434,170	10,870
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(204,773)	(4,479)
361	Collection Sewers - Gravity		1,387,558			(65,422)	(2,770)	1,319,365		3,034,241	59,364
362	Special Collecting Structures					(14)	-	(14)		(54)	(1)
363	Services to Customers					(4)	-	(4)		(15)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(15,478)	(35,371)		(141,485)	(3,095)
375	Reuse T&D					(2,504)	-	(2,504)		(10,016)	(219)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	5,351,569				(151,062)	(79,052)	5,121,456		16,506,037	348,633
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	5,351,569	1,387,558	-	-	(299,849)	(100,022)	6,339,256	-	20,483,189	411,072

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	412,800				(11,229)	-	401,571		1,266,656	-
354	Structures and Improvements					(1,250)	-	(1,250)		432,920	10,839
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(255,967)	(5,759)
361	Collection Sewers - Gravity		11,999,101			(65,422)	(2,770)	11,930,908		14,965,149	224,992
362	Special Collecting Structures					(14)	-	(14)		(68)	(2)
363	Services to Customers					(4)	-	(4)		(18)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	760,640				(19,894)	(15,478)	725,268		583,783	5,529
375	Reuse T&D					(2,504)	-	(2,504)		(12,520)	(262)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers					(151,062)	(79,052)	(230,114)		16,275,923	409,774
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,173,440	11,999,101	-	-	(299,849)	(100,022)	12,772,669	-	33,255,858	645,091

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	2,800,000				(11,229)	-	2,788,771		4,055,427	-
354	Structures and Improvements					(1,250)	-	(1,250)		431,669	10,807
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force		173,809			(48,471)	(2,723)	122,616		(133,351)	(4,866)
361	Collection Sewers - Gravity		1,517,976			(65,422)	(2,770)	1,449,783		16,414,933	392,251
362	Special Collecting Structures					(14)	-	(14)		(81)	(2)
363	Services to Customers					(4)	-	(4)		(22)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		11,666			(19,894)	(15,478)	(23,705)		560,078	14,298
375	Reuse T&D		150,039			(2,504)	-	147,535		135,015	1,531
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	19,921,359	4,982,159	(2,995,465)		(151,062)	(79,052)	21,677,939		37,953,863	677,872
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	22,721,359	6,835,650	(2,995,465)	-	(299,849)	(100,022)	26,161,673	-	59,417,531	1,091,891

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		4,044,198	-
354	Structures and Improvements					(1,250)	-	(1,250)		430,419	10,776
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(889,407)		(48,471)	(2,723)	17,155,451		17,022,101	211,109
361	Collection Sewers - Gravity		7,263,542			(65,422)	(2,770)	7,195,349		23,610,282	500,315
362	Special Collecting Structures					(14)	-	(14)		(95)	(2)
363	Services to Customers					(4)	-	(4)		(26)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	4,956,826	1,358,093			(19,894)	(15,478)	6,279,547		6,839,625	92,496
375	Reuse T&D	368,690	147,476			(2,504)	-	513,663		648,678	9,796
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	9,859,952	3,670,995		(5,443,062)	(151,062)	(79,052)	7,857,771		45,811,634	1,047,069
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	32,634,566	13,087,060	(889,407)	(5,443,062)	(299,849)	(100,022)	38,989,285	-	98,406,816	1,871,559

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization					-	-		-		-	-
352	Franchises					-	-		-		-	-
353	Land and Land Rights					(11,229)	-		(11,229)		4,032,970	-
354	Structures and Improvements					(1,250)	-		(1,250)		429,169	10,745
355	Power Generation Equipment					-	-		-		-	-
360	Collection Sewers - Force	1,866,380		(690,186)		(48,471)	(2,723)	1,171,939	2,296,940		19,319,040	454,264
361	Collection Sewers - Gravity	199,961				(65,422)	(2,770)		131,769		23,742,050	591,904
362	Special Collecting Structures					(14)	-		(14)		(108)	(3)
363	Services to Customers					(4)	-		(4)		(29)	(1)
364	Flow Measuring Devices					-	-		-		-	-
365	Flow Measuring Installations					-	-		-		-	-
370	Receiving Wells					-	-		-		-	-
371	Pumping Equipment	526,499				(19,894)	(15,478)		491,128		7,330,753	177,130
375	Reuse T&D	292,440				(2,504)	-		289,936		938,614	19,841
380	Treatment and Disposal Equipment					-	-	871,194	871,194		871,194	10,890
381	Plant Sewers	10,410,332				(151,062)	(79,052)	158,254	10,338,473		56,150,106	1,274,522
382	Outfall Sewer Lines					-	-		-		-	-
389	Other Plant and Misc. Equipment					-	-		-		-	-
390	Office Furniture and Equipment					-	-		-		-	-
391	Transportation Equipment					-	-		-		-	-
393	Tools, Shop and Garage Equipment.					-	-		-		-	-
394	Laboratory Equipment					-	-		-		-	-
395	Power Operated Equipment					-	-		-		-	-
398	Other TangiblePlant					-	-		-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT	13,295,612	-	(690,186)	-	(299,849)	(100,022)	2,201,387	14,406,942	-	112,813,758	2,539,293

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit
[5] PTY Plant Reclass

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.11
Witness: Bourassa

Year End Accumulated
Depreciation by Account

Account No.	Description	1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,174	14,892	25,793
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	(640)	(2,560)	(5,759)
361	Collection Sewers - Gravity	-	-	47,143	161,536	227,080	246,811
362	Special Collecting Structures	-	-	-	(0)	(1)	(2)
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	764	352	(1,859)
375	Reuse T&D	-	-	-	(31)	(125)	(282)
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	(2,948)	112,072	372,349
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	50,155	169,875	358,934	644,275

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	36,663	47,502	58,309	69,085	79,830
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	(10,239)	(15,998)	(20,864)	190,245	644,509
361	Collection Sewers - Gravity	306,175	531,167	923,418	1,423,733	2,015,637
362	Special Collecting Structures	(3)	(4)	(6)	(8)	(11)
363	Services to Customers	6,872	6,872	6,871	6,871	6,870
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(4,954)	575	14,873	107,370	284,499
375	Reuse T&D	(501)	(783)	749	10,545	30,386
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	720,981	1,130,756	1,808,628	2,855,697	4,130,219
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	1,055,346	1,700,438	2,792,329	4,663,888	7,203,180

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,851,808	$ -	$ 10,851,808	$ 458,899	$ 11,310,707
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,354,014	$ -	$ 11,354,014	$ 458,899	$ 11,812,913
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	310,229	-	310,229		310,229
10	Purchased Power	714,560	-	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,817,218	-	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	230,600	-	230,600		230,600
21	Depreciation Expense	2,212,891	713,480	2,926,371		2,926,371
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	722,023	29,145	751,168		751,168
24	Income Tax	-	-	-	-	-
25	**Total Operating Expenses**	$ 9,413,002	$ 742,625	$ 10,155,626	$ -	$ 10,155,626
26	**Operating Income**	$ 1,941,013	$ (742,625)	$ 1,198,388	$ 458,899	$ 1,657,287
27						
28	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
29	C-1, page 2				A-1	
30						

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Book Results	*Proforma* Adjustments 1 Depreciation	2 Property Taxes	3 Reconciling Amount	4 Left Blank	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Flat Rate Revenues	$ 10,851,808							$ 10,851,808	$ 458,899	$ 11,310,707
3	Misc. Service Revenues	-							-		-
4	Other Wastewater Revenues	502,206							502,206		502,206
5		$ 11,354,014	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ 458,899	$ 11,812,913
6	***Operating Expenses***										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Wastewater Treatme	-							-		-
9	Sludge Removal Expense	310,229							310,229		310,229
10	Purchased Power	714,560							714,560		714,560
11	Fuel for Power Production	-							-		-
12	Chemicals	147,196							147,196		147,196
13	Materials and Supplies	32,762							32,762		32,762
14	Contractual Services	4,817,218							4,817,218		4,817,218
15	Repairs and Maintenance	116,474							116,474		116,474
16	Rents	48,151							48,151		48,151
17	Transportation Expenses	-							-		-
18	Insurance	21,039							21,039		21,039
19	Reg. Comm. Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	230,600							230,600		230,600
21	Depreciation Expense	2,212,891	713,480						2,926,371		2,926,371
22	Taxes Other Than Income	6,525							6,525		6,525
23	Property Taxes	722,023		29,145					751,168		751,168
24	Income Tax	-							-		-
25	Reconciling Amount	19,269			(19,269)				-		-
26	**Total Operating Expenses**	$ 9,432,271	$ 713,480	$ 29,145	$ (19,269)	$ -	$ -	$ -	$ 10,155,626	$ -	$ 10,155,626
27	**Operating Income**	$ 1,921,744	$ (713,480)	$ (29,145)	$ 19,269	$ -	$ -	$ -	$ 1,198,388	$ 458,899	$ 1,657,287
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
		Depreciation Expense	Property Taxes	Reconciling Amounts	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	
3	Revenues							-
5	Expenses	713,480	29,145	(19,269)				723,356
7	Operating							
8	Income	(713,480)	(29,145)	19,269	-	-	-	(723,356)
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
16	Net Income	(713,480)	(29,145)	19,269	-	-	-	(723,356)

		Adjustments to Revenues and Expenses						
		7	8	9	10	11	12	Subtotal
		Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	
22	Revenues							-
24	Expenses			-				723,356
26	Operating							
27	Income	-	-	-	-	-	-	(723,356)
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
35	Net Income	-	-	-	-	-	-	(723,356)

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Final Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2			Final		
3	Account		Adjusted	Proposed	Depreciation
4	No.	Description	Original Cost	Rate	Expense
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,032,970	0.00%	-
8	354	Structures and Improvements	429,169	3.33%	14,291
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	19,319,040	2.00%	386,381
11	361	Collection Sewers - Gravity	23,742,050	2.00%	474,841
12	362	Special Collecting Structures	(108)	10.00%	(11)
13	363	Services to Customers	(29)	10.00%	(3)
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	7,330,753	12.50%	916,344
18	375	Reuse T&D	938,614	2.50%	23,465
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	56,150,107	5.00%	2,807,505
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 112,813,758		$ 4,666,374
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	-	5.00%	-
35			$ -		$ -
36					
37	Less: Amort. of CIAC		$ 40,562,307	4.2897%	$ (1,740,003)
38					
39	Total Depreciation Expense				$ 2,926,371
40					
41	Adjusted Test Year Depreciation Expense				$ 2,212,891
42					
43	Increase (decrease) in Depreciation Expense				713,480
44					
45	Adjustment to Revenues and/or Expenses				$ 713,480
46					
47	SUPPORTING SCHEDULES				
48	B-2, page 3				

Johnson Utilities - Wastewater Division Alternative 1 at 10.0% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	11,354,014
4	Adjusted Revenues in year ended 12/31/07		11,354,014
5	Proposed Revenues		11,812,913
6	Average of three year's of revenue	$	11,506,981
7	Average of three year's of revenue, times 2	$	23,013,961
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	23,013,961
14	Assessment Ratio		23.0%
15	Assessed Value		5,293,211
16	Property Tax Rate		14.0380%
17			
18	Property Tax		743,059
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	751,168
22	Property Taxes in the test year		722,023
23	Change in Property Taxes	$	29,145
24			
25			
26	Adjustment to Revenues and/or Expenses	$	29,145
27			
28			

ALTERNATIVE 1

WASTEWATER DIVISION

11.89%

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	16,572,869
2			
3	Adjusted Operating Income		1,191,497
4			
5	Current Rate of Return		7.19%
6			
7	Required Operating Income	$	1,970,514
8			
9	Required Rate of Return on Fair Value Rate Base		11.89%
10			
11	Operating Income Deficiency	$	779,017
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	779,017
17			
18	Test Year Adjusted Revenues	$	11,354,014
19	Increase in Revenue Requirement	$	779,017
20	Prposed Revenue Requirement	$	12,133,031
21	% Increase		6.86%
22			

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 112,813,758	$ 112,813,758
3	Less: Accumulated Depreciation	7,203,180	7,203,180
4			
5	Net Utility Plant in Service	$ 105,610,578	$ 105,610,578
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	36,806,078	36,806,078
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 16,572,869	$ 16,572,869
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROF
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Proforma Adjustments	Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 95,566,589	17,247,170	$ 112,813,758
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,375,814	827,366	7,203,180
7				
8				
9	Net Utility Plant			
10	in Service	$ 89,190,775	$ 16,419,803	$ 105,610,578
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	52,231,631	-	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	40,578,812	(16,505)	40,562,307
18				
19	Accumulated Amort. of CIAC	(3,756,229)	-	(3,756,229)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ 136,561	$ 16,436,308	$ 16,572,869
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, pages 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	4	Adjusted of Test Year
1	Gross Utility						
2	Plant in Service	$ 95,566,589	$ 17,247,170				$ 112,813,758
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	6,375,814		827,366			7,203,180
7							
8							
9	Net Utility Plant						
10	in Service	$ 89,190,775	$ 17,247,170	$ (827,366)	$ -	$ -	$ 105,610,578
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	52,231,631				-	52,231,631
15							
16	Contributions in Aid of						
17	Construction - Net	40,578,812			(16,505)		40,562,307
18							
19	Accumulated Amort. of CIAC	(3,756,229)			-		(3,756,229)
20							
21							
22	Customer Meter Deposits	-					-
23	Deferred Income Taxes	-					-
24							
25							
26							
27	**Plus:**						
28	Prepayments	-					-
29	Materials and Supplies	-					-
30	Deferred Assets	-					-
31	Working capital	-					-
32							
33							
34	Total	$ 136,561	$ 17,247,170	$ (827,366)	$ 16,505	$ -	$ 16,572,869
35							
36							
37							
38	SUPPORTING SCHEDULES:						RECAP SCHEDULES:
39	Adjustment 1 - B-2, page 3						
40	Adjustment 2 - B-2, page 4						
41	Adjustment 3 - Unexpended CIAC						
42							

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.				A	B	C	D	E	
1	Depreciation Expense								
2			ROO	Unsupported		Post Test	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Year to Test	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Year Reclass	Blank	Blank	Original Cost
5	351	Organization	-	-	-				-
6	352	Franchises	-	-	-				-
7	353	Land and Land Rights	3,578,794	234,950	219,227				4,032,970
8	354	Structures and Improvements	398,532	14,259	16,377				429,169
9	355	Power Generation Equipment	-	-	-				-
10	360	Collection Sewers - Force	15,448,409	1,467,898	1,230,794	1,171,939			19,319,040
11	361	Collection Sewers - Gravity	20,851,141	1,528,233	1,362,676				23,742,050
12	362	Special Collecting Structures	4,313	(2,683)	(1,738)				(108)
13	363	Services to Customers	1,174	(730)	(473)				(29)
14	364	Flow Measuring Devices	-	-	-				-
15	365	Flow Measuring Installations	-	-	-				-
16	370	Receiving Wells	-	-	-				-
17	371	Pumping Equipment	6,340,378	601,058	389,317				7,330,753
18	375	Reuse T&D	798,073	75,832	64,709				938,614
19	380	Treatment and Disposal Equip.	-	-	-	871,194			871,194
20	381	Plant Sewers	48,145,774	4,574,781	3,271,297	158,254			56,150,107
21	382	Outfall Sewer Lines	-	-	-				-
22	389	Other Plant and Misc. Equipment	-	-	-				-
23	390	Office Furniture and Equipment	-	-	-				-
24	391	Transportation Equipment	-	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-	-				-
26	394	Laboratory Equipment	-	-	-				-
27	395	Power Operated Equipment	-	-	-				-
28	398	Other TangiblePlant	-	-	-				-
29		Subtotal	$ 95,566,589	$ 8,493,598	$ 6,552,185	$ 2,201,387	$ -	$ -	$ 112,813,758
30									
31	Post Test Year								-
32	381	Plant Sewers	-						-
33									-
34									-
35		TOTALS	$ 95,566,589	$ 8,493,598	$ 6,552,185	$ 2,201,387	$ -	$ -	$ 112,813,758
36									
37									
38	Plant-in-Service per Direct Filing								$ 95,566,589
39									
40	Increase (decrease) in Plant-in-Service								$ 17,247,170
41									
42	Adjustment to Plant-in-Service								$ 17,247,170
43									
44	SUPPORTING SCHEDULES								
45	Adjustment A - See B-2, page 3.1								
46	Adjustment B - See B-2, page 3.2								
47	Adjustment C - Test Year Plant originally classified as Post TestYear Plant.								
48									

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant					
2						
3	Equity at 12/31/2007		$ 23,987,932			
4	10% for Unsupported Plant		(2,398,793)			
5						
6						
7						
8			ROO	ROO	Allocated	Net
9	Account		Adjusted	Unsupported	Unsupported	Adjustment to
10	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
11	351	Organization	$ -	$ -	$ -	$ -
12	352	Franchises	-	-	-	-
13	353	Land and Land Rights	3,578,794	324,780	(89,830)	234,950
14	354	Structures and Improvements	398,532	24,262	(10,003)	14,259
15	355	Power Generation Equipment	-	-	-	-
16	360	Collection Sewers - Force	15,448,409	1,855,665	(387,767)	1,467,898
17	361	Collection Sewers - Gravity	20,851,141	2,051,613	(523,379)	1,528,233
18	362	Special Collecting Structures	4,313	(2,575)	(108)	(2,683)
19	363	Services to Customers	1,174	(701)	(29)	(730)
20	364	Flow Measuring Devices	-	-	-	-
21	365	Flow Measuring Installations	-	-	-	-
22	370	Receiving Wells	-	-	-	-
23	371	Pumping Equipment	6,340,378	760,206	(159,148)	601,058
24	375	Reuse T&D	798,073	95,865	(20,032)	75,832
25	380	Treatment and Disposal Equipment	-	-	-	-
26	381	Plant Sewers	48,145,774	5,783,276	(1,208,495)	4,574,781
27	382	Outfall Sewer Lines	-	-	-	-
28	389	Other Plant and Misc. Equipment	-	-	-	-
29	390	Office Furniture and Equipment	-	-	-	-
30	391	Transportation Equipment	-	-	-	-
31	393	Tools, Shop and Garage Equipment.	-	-	-	-
32	394	Laboratory Equipment	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-
34	398	Other TangiblePlant	-	-	-	-
35						
36						
37						
38						
39		TOTALS	$ 95,566,589	$ 10,892,391	$ (2,398,793)	$ 8,493,598
40						
41						
42	Increase (decrease) in Plant-in-Service					$ 8,493,598
43						
44	Adjustment to Plant-in-Service					$ 8,493,598
45						
46						
47	SUPPORTING SCHEDULES					
48						
49						

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Affilate Constucted Plant	ROO Affilate Profit	1.75% Affilate Profit	Net Adjustment to Plant-in-service
351	Organization	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	-	219,227	-	219,227
354	Structures and Improvements	-	16,377	-	16,377
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,244,576	1,252,574	(21,780)	1,230,794
361	Collection Sewers - Gravity	1,266,429	1,384,839	(22,163)	1,362,676
362	Special Collecting Structures	-	(1,738)	-	(1,738)
363	Services to Customers	-	(473)	-	(473)
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	7,075,558	513,139	(123,822)	389,317
375	Reuse T&D	-	64,709	-	64,709
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	36,137,945	3,903,711	(632,414)	3,271,297
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
398	Other TangiblePlant	-	-	-	-
	TOTALS	$ 45,724,508	$ 7,352,364	$ (800,179)	$ 6,552,185

Increase (decrease) in Plant-in-Service $ 6,552,185

Adjustment to Plant-in-Service $ 6,552,185

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	74,287	5,543				79,830
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	558,453	86,056				644,509
11	361	Collection Sewers - Gravity	1,857,675	157,962				2,015,637
12	362	Special Collecting Structures	-	(11)				(11)
13	363	Services to Customers	6,638	232				6,870
14	364	Flow Measuring Devices	541	(191)				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	260,818	23,681				284,499
18	375	Reuse T&D	26,964	3,422				30,386
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	3,590,016	540,203				4,130,219
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Unreconciled Difference	421	(421)				-
30		Subtotal	$ 6,375,814	$ 827,366	$ -	$ -	$ -	$ 7,203,180
32		Post Test Year Plant	-					-
34		TOTALS	$ 6,375,814	$ 827,366	$ -	$ -	$ -	$ 7,203,180

37 Accumulated Depreciation per ROO	$ 6,375,814
39 Increase (decrease) in Accumulated Depreciation	$ 827,366
41 Adjustment to Accumulated Depreciation	$ 827,366

43 SUPPORTING SCHEDULES
44 B-2, pages 4.1 to 4.12

Johnson Utilities - Wastewater Division - Alternative 1
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%							-		-	-
352	Franchises	0.00%							-		-	-
353	Land and Land Rights	0.00%							-		-	-
354	Structures and Improvements	2.50%							-		-	-
355	Power Generation Equipment	2.50%							-		-	-
360	Collection Sewers - Force	2.50%							-		-	-
361	Collection Sewers - Gravity	2.50%							-		-	-
362	Special Collecting Structures	2.50%							-		-	-
363	Services to Customers	2.50%							-		-	-
364	Flow Measuring Devices	2.50%							-		-	-
365	Flow Measuring Installations	2.50%							-		-	-
370	Receiving Wells	2.50%							-		-	-
371	Pumping Equipment	2.50%							-		-	-
375	Reuse T&D	2.50%							-		-	-
380	Treatment and Disposal Equipment	2.50%							-		-	-
381	Plant Sewers	2.50%							-		-	-
382	Outfall Sewer Lines	2.50%							-		-	-
389	Other Plant and Misc. Equipment	2.50%							-		-	-
390	Office Furniture and Equipment	2.50%							-		-	-
391	Transportation Equipment	2.50%							-		-	-
393	Tools, Shop and Garage Equipment.	2.50%							-		-	-
394	Laboratory Equipment	2.50%							-		-	-
395	Power Operated Equipment	2.50%							-		-	-
398	Other TangiblePlant	2.50%							-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-	-

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization							-		-	-
352	Franchises							-		-	-
353	Land and Land Rights	875,000						875,000		875,000	-
354	Structures and Improvements	196,548						196,548		196,548	2,457
355	Power Generation Equipment							-		-	-
360	Collection Sewers - Force							-		-	-
361	Collection Sewers - Gravity	3,771,466						3,771,466		3,771,466	47,143
362	Special Collecting Structures							-		-	-
363	Services to Customers	25,752						25,752		25,752	322
364	Flow Measuring Devices	7,009						7,009		7,009	88
365	Flow Measuring Installations							-		-	-
370	Receiving Wells							-		-	-
371	Pumping Equipment	11,660						11,660		11,660	146
375	Reuse T&D							-		-	-
380	Treatment and Disposal Equipment							-		-	-
381	Plant Sewers							-		-	-
382	Outfall Sewer Lines							-		-	-
389	Other Plant and Misc. Equipment							-		-	-
390	Office Furniture and Equipment							-		-	-
391	Transportation Equipment							-		-	-
393	Tools, Shop and Garage Equipment.							-		-	-
394	Laboratory Equipment							-		-	-
395	Power Operated Equipment							-		-	-
398	Other TangiblePlant							-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,887,435	-	-	-	-	-	4,887,435	-	4,887,435	50,155

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	35,000				(11,229)	-	23,771		898,771	-
354	Structures and Improvements			(14,491)		(1,250)	-	(15,741)		180,807	4,717
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(51,193)	(640)
361	Collection Sewers - Gravity	1,676,637				(65,422)	(2,770)	1,608,444		5,379,910	114,392
362	Special Collecting Structures					(14)	-	(14)		(14)	(0)
363	Services to Customers	223,421				(4)	-	223,417		249,169	3,437
364	Flow Measuring Devices					-	-	-		7,009	175
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	61,500				(19,894)	(15,478)	26,129		37,789	618
375	Reuse T&D					(2,504)	-	(2,504)		(2,504)	(31)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers			(5,749)		(151,062)	(79,052)	(235,863)		(235,863)	(2,948)
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,996,558	-	(20,240)	-	(299,849)	(100,022)	1,576,446	-	6,463,882	119,719

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		887,542	-
354	Structures and Improvements	257,115				(1,250)	-	255,865		436,671	7,718
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(102,387)	(1,920)
361	Collection Sewers - Gravity		(5,448,103)			(65,422)	(2,770)	(5,516,296)		(136,385)	65,544
362	Special Collecting Structures					(14)	-	(14)		(27)	(1)
363	Services to Customers		(249,173)			(4)	-	(249,177)		(7)	3,115
364	Flow Measuring Devices		(7,009)			-	-	(7,009)		-	88
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		(73,160)			(19,894)	(15,478)	(108,531)		(70,743)	(412)
375	Reuse T&D					(2,504)	-	(2,504)		(5,008)	(94)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	4,126,048	5,777,445			(151,062)	(79,052)	9,673,380		9,437,517	115,021
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,383,163	-	-	-	(299,849)	(100,022)	3,983,291	-	10,447,173	189,059

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		876,314	-
354	Structures and Improvements					(1,250)	-	(1,250)		435,421	10,901
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(153,580)	(3,200)
361	Collection Sewers - Gravity	1,919,454				(65,422)	(2,770)	1,851,261		1,714,876	19,731
362	Special Collecting Structures					(14)	-	(14)		(41)	(1)
363	Services to Customers					(4)	-	(4)		(11)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(15,478)	(35,371)		(106,114)	(2,211)
375	Reuse T&D					(2,504)	-	(2,504)		(7,512)	(157)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	2,177,178				(151,062)	(79,052)	1,947,064		11,384,581	260,276
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,096,632	-	-	-	(299,849)	(100,022)	3,696,760	-	14,143,934	285,341

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		865,085	-
354	Structures and Improvements					(1,250)	-	(1,250)		434,170	10,870
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(204,773)	(4,479)
361	Collection Sewers - Gravity		1,387,558			(65,422)	(2,770)	1,319,365		3,034,241	59,364
362	Special Collecting Structures					(14)	-	(14)		(54)	(1)
363	Services to Customers					(4)	-	(4)		(15)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(15,478)	(35,371)		(141,485)	(3,095)
375	Reuse T&D					(2,504)	-	(2,504)		(10,016)	(219)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	5,351,569				(151,062)	(79,052)	5,121,456		16,506,037	348,633
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	5,351,569	1,387,558	-	-	(299,849)	(100,022)	6,339,256	-	20,483,189	411,072

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	412,800				(11,229)	-	401,571		1,266,656	-
354	Structures and Improvements					(1,250)	-	(1,250)		432,920	10,839
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(2,723)	(51,193)		(255,967)	(5,759)
361	Collection Sewers - Gravity		11,999,101			(65,422)	(2,770)	11,930,908		14,965,149	224,992
362	Special Collecting Structures					(14)	-	(14)		(68)	(2)
363	Services to Customers					(4)	-	(4)		(18)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	760,640				(19,894)	(15,478)	725,268		583,783	5,529
375	Reuse T&D					(2,504)	-	(2,504)		(12,520)	(282)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers					(151,062)	(79,052)	(230,114)		16,275,923	409,774
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,173,440	11,999,101	-	-	(299,849)	(100,022)	12,772,669	-	33,255,858	645,091

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	2,800,000				(11,229)	-	2,788,771		4,055,427	-
354	Structures and Improvements					(1,250)	-	(1,250)		431,669	10,807
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force		173,809			(48,471)	(2,723)	122,616		(133,351)	(4,866)
361	Collection Sewers - Gravity		1,517,976			(65,422)	(2,770)	1,449,783		16,414,933	392,251
362	Special Collecting Structures					(14)	-	(14)		(81)	(2)
363	Services to Customers					(4)	-	(4)		(22)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		11,666			(19,894)	(15,478)	(23,705)		560,078	14,298
375	Reuse T&D		150,039			(2,504)	-	147,535		135,015	1,531
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	19,921,359	4,982,159	(2,995,465)		(151,062)	(79,052)	21,677,939		37,953,863	677,872
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	22,721,359	6,835,650	(2,995,465)	-	(299,849)	(100,022)	26,161,673	-	59,417,531	1,091,891

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		4,044,198	-
354	Structures and Improvements					(1,250)	-	(1,250)		430,419	10,776
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(889,407)		(48,471)	(2,723)	17,155,451		17,022,101	211,109
361	Collection Sewers - Gravity		7,263,542			(65,422)	(2,770)	7,195,349		23,610,282	500,315
362	Special Collecting Structures					(14)	-	(14)		(95)	(2)
363	Services to Customers					(4)	-	(4)		(26)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	4,956,826	1,358,093			(19,894)	(15,478)	6,279,547		6,839,625	92,496
375	Reuse T&D	368,690	147,476			(2,504)	-	513,663		648,678	9,796
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	9,859,952	3,670,995		(5,443,062)	(151,062)	(79,052)	7,857,771		45,811,634	1,047,069
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	32,634,566	13,087,060	(889,407)	(5,443,062)	(299,849)	(100,022)	38,989,285	-	98,406,816	1,871,559

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] *Affiliate Profit*

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization					-	-		-		-	-
352	Franchises					-	-		-		-	-
353	Land and Land Rights					(11,229)	-		(11,229)		4,032,970	-
354	Structures and Improvements					(1,250)	-		(1,250)		429,169	10,745
355	Power Generation Equipment					-	-		-		-	-
360	Collection Sewers - Force	1,866,380		(690,186)		(48,471)	(2,723)	1,171,939	2,296,940		19,319,040	454,264
361	Collection Sewers - Gravity	199,961				(65,422)	(2,770)		131,769		23,742,050	591,904
362	Special Collecting Structures					(14)	-		(14)		(108)	(3)
363	Services to Customers					(4)	-		(4)		(29)	(1)
364	Flow Measuring Devices					-	-		-		-	-
365	Flow Measuring Installations					-	-		-		-	-
370	Receiving Wells					-	-		-		-	-
371	Pumping Equipment	526,499				(19,894)	(15,478)		491,128		7,330,753	177,130
375	Reuse T&D	292,440				(2,504)	-		289,936		938,614	19,841
380	Treatment and Disposal Equipment					-	-	871,194	871,194		871,194	10,890
381	Plant Sewers	10,410,332				(151,062)	(79,052)	158,254	10,338,473		56,150,106	1,274,522
382	Outfall Sewer Lines					-	-		-		-	-
389	Other Plant and Misc. Equipment					-	-		-		-	-
390	Office Furniture and Equipment					-	-		-		-	-
391	Transportation Equipment					-	-		-		-	-
393	Tools, Shop and Garage Equipment.					-	-		-		-	-
394	Laboratory Equipment					-	-		-		-	-
395	Power Operated Equipment					-	-		-		-	-
398	Other TangiblePlant					-	-		-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT	13,295,612	-	(690,186)	-	(299,849)	(100,022)	2,201,387	14,406,942	-	112,813,758	2,539,293

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit
[5] PTY Plant Reclass

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.11
Witness: Bourassa

Year End Accumulated
Depreciation by Account

Account No.	Description	1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,174	14,892	25,793
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	(640)	(2,560)	(5,759)
361	Collection Sewers - Gravity	-	-	47,143	161,536	227,080	246,811
362	Special Collecting Structures	-	-	-	(0)	(1)	(2)
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	764	352	(1,859)
375	Reuse T&D	-	-	-	(31)	(125)	(282)
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	(2,948)	112,072	372,349
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	50,155	169,875	358,934	644,275

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
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Page 4.12
Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	36,663	47,502	58,309	69,085	79,830
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	(10,239)	(15,998)	(20,864)	190,245	644,509
361	Collection Sewers - Gravity	306,175	531,167	923,418	1,423,733	2,015,637
362	Special Collecting Structures	(3)	(4)	(6)	(8)	(11)
363	Services to Customers	6,872	6,872	6,871	6,871	6,870
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(4,954)	575	14,873	107,370	284,499
375	Reuse T&D	(501)	(783)	749	10,545	30,386
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	720,981	1,130,756	1,808,628	2,855,697	4,130,219
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	1,055,346	1,700,438	2,792,329	4,663,888	7,203,180

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,851,808	$ -	$ 10,851,808	$ 779,017	$ 11,630,825
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,354,014	$ -	$ 11,354,014	$ 779,017	$ 12,133,031
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	310,229	-	310,229		310,229
10	Purchased Power	714,560	-	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,817,218	-	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	230,600	-	230,600		230,600
21	Depreciation Expense	2,212,891	713,480	2,926,371		2,926,371
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	722,023	36,035	758,058		758,058
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	19,269	(19,269)	-	-	-
26	**Total Operating Expenses**	$ 9,432,271	$ 730,246	$ 10,162,517	$ -	$ 10,162,517
27	**Operating Income**	$ 1,921,744	$ (730,246)	$ 1,191,497	$ 779,017	$ 1,970,514
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Book Results	Proforma Adjustments 1 Depreciation	2 Property Taxes	3 Reconciling Amount	4 Left Blank	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Flat Rate Revenues	$ 10,851,808							$ 10,851,808	$ 779,017	$ 11,630,825
3	Misc. Service Revenues	-							-		-
4	Other Wastewater Revenues	502,206							502,206		502,206
5		$ 11,354,014	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ 779,017	$ 12,133,031
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Wastewater Treatme	-							-		-
9	Sludge Removal Expense	310,229							310,229		310,229
10	Purchased Power	714,560							714,560		714,560
11	Fuel for Power Production	-							-		-
12	Chemicals	147,196							147,196		147,196
13	Materials and Supplies	32,762							32,762		32,762
14	Contractual Services	4,817,218							4,817,218		4,817,218
15	Repairs and Maintenance	116,474							116,474		116,474
16	Rents	48,151							48,151		48,151
17	Transportation Expenses	-							-		-
18	Insurance	21,039							21,039		21,039
19	Reg. Comm. Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	230,600							230,600		230,600
21	Depreciation Expense	2,212,891	713,480						2,926,371		2,926,371
22	Taxes Other Than Income	6,525							6,525		6,525
23	Property Taxes	722,023		36,035					758,058		758,058
24	Income Tax	-							-		-
25	Reconciling Amount	19,269			(19,269)				-		-
26	**Total Operating Expenses**	$ 9,432,271	$ 713,480	$ 36,035	$ (19,269)	$ -	$ -	$ -	$ 10,162,517	$ -	$ 10,162,517
27	**Operating Income**	$ 1,921,744	$ (713,480)	$ (36,035)	$ 19,269	$ -	$ -	$ -	$ 1,191,497	$ 779,017	$ 1,970,514
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-2, page 1	
31											
32											

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Reconciling	Intentionally	Intentionally	Intentionally	
2		Expense	Taxes	Amounts	Left Blank	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	713,480	36,035	(19,269)				730,246
6								
7	Operating							
8	Income	(713,480)	(36,035)	19,269	-	-	-	(730,246)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(713,480)	(36,035)	19,269	-	-	-	(730,246)
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses			-				730,246
25								
26	Operating							
27	Income	-	-	-	-	-	-	(730,246)
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	(730,246)
36								

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Final Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,032,970	0.00%	-
8	354	Structures and Improvements	429,169	3.33%	14,291
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	19,319,040	2.00%	386,381
11	361	Collection Sewers - Gravity	23,742,050	2.00%	474,841
12	362	Special Collecting Structures	(108)	10.00%	(11)
13	363	Services to Customers	(29)	10.00%	(3)
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	7,330,753	12.50%	916,344
18	375	Reuse T&D	938,614	2.50%	23,465
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	56,150,107	5.00%	2,807,505
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 112,813,758		$ 4,666,374
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	-	5.00%	-
35			$ -		$ -
36					
37	Less: Amort. of CIAC		$ 40,562,307	4.2897%	$ (1,740,003)
38					
39	Total Depreciation Expense				$ 2,926,371
40					
41	Adjusted Test Year Depreciation Expense				$ 2,212,891
42					
43	Increase (decrease) in Depreciation Expense				713,480
44					
45	Adjustment to Revenues and/or Expenses				$ 713,480
46					
47	SUPPORTING SCHEDULES				
48	B-2, page 3				

Johnson Utilities - Wastewater Division - Alternative 1 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	11,354,014
4	Adjusted Revenues in year ended 12/31/07		11,354,014
5	Proposed Revenues		12,133,031
6	Average of three year's of revenue	$	11,613,686
7	Average of three year's of revenue, times 2	$	23,227,373
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	23,227,373
14	Assessment Ratio		23.0%
15	Assessed Value		5,342,296
16	Property Tax Rate		14.0380%
17			
18	Property Tax		749,950
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	758,058
22	Property Taxes in the test year		722,023
23	Change in Property Taxes	$	36,035
24			
25			
26	Adjustment to Revenues and/or Expenses	$	36,035
27			
28			

EXHIBIT C

ALTERNATIVE 2 SUPPORTING SCHEDULES

ALTERNATIVE 2

WATER DIVISION

8.18%

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	2,548,471
2			
3	Adjusted Operating Income		3,569,886
4			
5	Current Rate of Return		140.08%
6			
7	Required Operating Income	$	208,465
8			
9	Required Rate of Return on Fair Value Rate Base		8.18%
10			
11	Operating Income Deficiency	$	(3,361,421)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(3,361,421)
17			
18	Test Year Adjusted Revenues	$	13,172,899
19	Increase in Revenue Requirement	$	(3,361,421)
20	Prposed Revenue Requirement	$	9,811,477
21	% Increase		-25.52%
22			

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 71,861,453	$ 71,861,453
3	Less: Accumulated Depreciation	5,464,534	5,464,534
4			
5	Net Utility Plant in Service	$ 66,396,919	$ 66,396,919
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	20,549,629	20,549,629
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 2,548,471	$ 2,548,471
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Adjustments	Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 61,885,608	9,975,844	$ 71,861,453
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	4,969,249	495,285	5,464,534
7				
8				
9	Net Utility Plant			
10	in Service	$ 56,916,359	$ 9,480,560	$ 66,396,919
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	36,519,048	-	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	29,591,196	(6,931,078)	22,660,118
18				
19	Accumulated Amortization of CIAC	(2,110,489)	-	(2,110,489)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ (13,863,166)	$ 16,411,638	$ 2,548,471
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, page 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	Adjusted at end of Test Year
1	Gross Utility					
2	Plant in Service	$ 61,885,608	$ 9,975,844			$ 71,861,453
3						
4	**Less:**					
5	Accumulated					
6	Depreciation	4,969,249		495,285		5,464,534
7						
8						
9	Net Utility Plant					
10	in Service	$ 56,916,359	$ 9,975,844	$ (495,285)		$ 66,396,919
11						
12	**Less:**					
13	Advances in Aid of					
14	Construction	36,519,048				36,519,048
15						
16	Contributions in Aid of					
17	Construction	29,591,196			(6,931,078)	22,660,118
18						
19	Accumulated Amortization of CIAC	(2,110,489)				(2,110,489)
20						
21	Meter and Service Line Advances	6,779,771				6,779,771
22	Deferred Income Taxes	-				-
23	Investment Tax Credits	-				-
24	Shared Gain on Well	-				-
25						
26	**Plus:**					
27	Prepayments	-				-
28	Materials and Supplies	-				-
29	Deferred Assets	-				-
30	Working capital	-				-
31						
32						
33	Total	$ (13,863,166)	$ 9,975,844	$ (495,285)	$ 6,931,078	$ 2,548,471
34						
35						
36						
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:
38	Adjustment 1 - B-2, page 3					
39	Adjustment 2 - B-2, page 4					
40	Adjustment 3 - Unexpended CIAC					
41						
42						

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			ROO	Unsupported		Intentionally	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Left	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Blank	Blank	Blank	Original Cost
5	301	Organization Cost	-	-	-				-
6	302	Franchise Cost	-	-	-				-
7	303	Land and Land Rights	226,805	25,550	18,390				270,744
8	304	Structures and Improvements	1,735,403	935,260	(392,337)				2,278,326
9	305	Collecting and Impounding Res.	-	-	-				-
10	306	Lake River and Other Intakes	-	-	-				-
11	307	Wells and Springs	2,281,240	256,991	(142,281)				2,395,950
12	308	Infiltration Galleries and Tunnels	-	-	-				-
13	309	Supply Mains	-	-	-				-
14	310	Power Generation Equipment	-	-	-				-
15	311	Electric Pumping Equipment	636,122	71,662	48,268				756,052
16	320	Water Treatment Equipment	18,195	2,050	1,475				21,720
17	330	Dist. Reservoirs & Standpipe	6,593,816	(93,786)	527,736				7,027,765
18	331	Trans. and Dist. Mains	41,949,402	4,822,610	2,263,122				49,035,134
19	333	Services	439,122	49,469	35,604				524,195
20	334	Meters	5,052,029	569,131	409,624				6,030,784
21	335	Hydrants	2,953,475	332,721	234,587				3,520,783
22	336	Backflow Prevention Devices	-	-	-				-
23	339	Other Plant and Misc Equip.	-	-	-				-
24	340	Office Furniture and Fixtures	-	-	-				-
25	341	Transportation Equipment	-	-	-				-
26	342	Stores Equipment	-	-	-				-
27	343	Tools and Work Equipment	-	-	-				-
28	344	Laboratory Equipment	-	-	-				-
29	345	Power Operated Equipment	-	-	-				-
30	346	Communications Equipment	-	-	-				-
31	347	Miscellaneous Equipment	-	-	-				-
32	348	Other Tangible Plant	-	-	-				-
33		TOTALS	$ 61,885,608	$ 6,971,656	$ 3,004,188	$ -	$ -	$ -	$ 71,861,453
34									
35									
36	Plant-in-Service per Direct Filing								$ 61,885,608
37									
38	Increase (decrease) in Plant-in-Service								$ 9,975,844
39									
40	Adjustment to Plant-in-Service								$ 9,975,844
41									
42	SUPPORTING SCHEDULES								
43	Adjustment A - See B-2, page 3.1								
44	Adjustment B - See B-2, page 3.2								
45									

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment D

Exhibit
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Witness: Bourassa

Line No.						
1	Unsupported Plant Costs					
2						
3	Equity at 12/31/2007		$ 4,620,507			
4	10% for Unsupported Plant		(462,051)			
5						
6						
7						
8						
9			ROO	ROO	Allocated	Net
10	Account		Adjusted	Unsupported	Unsupported	Adjustment to
11	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
12	301	Organization Cost	-	$ -	$ -	$ -
13	302	Franchise Cost	-	-	-	-
14	303	Land and Land Rights	226,805	27,244	(1,693)	25,550
15	304	Structures and Improvements	1,735,403	948,216	(12,957)	935,260
16	305	Collecting and Impounding Res.	-	-	-	-
17	306	Lake River and Other Intakes	-	-	-	-
18	307	Wells and Springs	2,281,240	274,023	(17,032)	256,991
19	308	Infiltration Galleries and Tunnels	-	-	-	-
20	309	Supply Mains	-	-	-	-
21	310	Power Generation Equipment	-	-	-	-
22	311	Electric Pumping Equipment	636,122	76,411	(4,749)	71,662
23	320	Water Treatment Equipment	18,195	2,186	(136)	2,050
24	330	Dist. Reservoirs & Standpipe	6,593,816	(44,556)	(49,231)	(93,786)
25	331	Trans. and Dist. Mains	41,949,402	5,135,813	(313,203)	4,822,610
26	333	Services	439,122	52,747	(3,279)	49,469
27	334	Meters	5,052,029	606,850	(37,719)	569,131
28	335	Hydrants	2,953,475	354,772	(22,051)	332,721
29	336	Backflow Prevention Devices	-	-	-	-
30	339	Other Plant and Misc Equip.	-	-	-	-
31	340	Office Furniture and Fixtures	-	-	-	-
32	341	Transportation Equipment	-	-	-	-
33	342	Stores Equipment	-	-	-	-
34	343	Tools and Work Equipment	-	-	-	-
35	344	Laboratory Equipment	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-
37	346	Communications Equipment	-	-	-	-
38	347	Miscellaneous Equipment	-	-	-	-
39	348	Other Tangible Plant	-	-		-
40		TOTALS	$ 61,885,608	$ 7,433,707	$ (462,051)	$ 6,971,656
41						
42						
43	Increase (decrease) in Plant-in-Service					$ 6,971,656
44						
45	Adjustment to Plant-in-Service					$ 6,971,656
46						
47						
48	SUPPORTING SCHEDULES					
49						
50						

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
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Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	ROO Affilate Profit	7.50% Affilate Profit	Net Adjustment to Plant-in-service
301	Organization Cost	-	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	18,390	-	18,390
304	Structures and Improvements	7,107,267	140,708	(533,045)	(392,337)
305	Collecting and Impounding Res.	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	4,363,284	184,965	(327,246)	(142,281)
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	44,127	51,577	(3,310)	48,268
320	Water Treatment Equipment	-	1,475	-	1,475
330	Dist. Reservoirs & Standpipe	91,973	534,634	(6,898)	527,736
331	Trans. and Dist. Mains	15,175,749	3,401,303	(1,138,181)	2,263,122
333	Services	-	35,604	-	35,604
334	Meters	-	409,624	-	409,624
335	Hydrants	65,116	239,471	(4,884)	234,587
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTALS	$ 26,847,516	$ 5,017,752	$ (2,013,564)	$ 3,004,188

Increase (decrease) in Plant-in-Service $ 3,004,188

Adjustment to Plant-in-Service $ 3,004,188

SUPPORTING SCHEDULES

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

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Witness: Bourassa

Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Unreconciled Difference	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	301	Organization Cost	-	-				-
6	302	Franchise Cost	-	-				-
7	303	Land and Land Rights	-	-				-
8	304	Structures and Improvements	33,986	(247,791)				(213,805)
9	305	Collecting and Impounding Res	-	-				-
10	306	Lake River and Other Intakes	-	-				-
11	307	Wells and Springs	237,703	4,791				242,494
12	308	Infiltration Galleries and Tunnels	-	-				-
13	309	Supply Mains	-	-				-
14	310	Power Generation Equipment	-	-				-
15	311	Electric Pumping Equipment	77,344	14,554				91,899
16	320	Water Treatment Equipment	1,706	264				1,970
17	330	Dist. Reservoirs & Standpipe	305,778	49,105				354,883
18	331	Trans. and Dist. Mains	3,680,889	559,176				4,240,066
19	333	Services	77,627	14,893				92,521
20	334	Meters	348,062	61,685				409,747
21	335	Hydrants	206,364	35,561				241,926
22	336	Backflow Prevention Devices	-	-				-
23	339	Other Plant and Misc Equip.	-	-				-
24	340	Office Furniture and Fixtures	-	-				-
25	341	Transportation Equipment	2,360	475				2,835
26	342	Stores Equipment	-	-				-
27	343	Tools and Work Equipment	-	-				-
28	344	Laboratory Equipment	-	-				-
29	345	Power Operated Equipment	-	-				-
30	346	Communications Equipment	-	-				-
31	347	Miscellaneous Equipment	-	-				-
32	348	Other Tangible Plant	-	-				-
33		Unreconciled Difference	(2,570)		2,570			-
34		TOTALS	$ 4,969,249	$ 492,715	$ 2,570	$ -	$ -	$ 5,464,534

37	Accumulated Depreciation per Direct Filing	$ 4,969,249
39	Increase (decrease) in Accumulated Depreciation	$ 495,285
41	Adjustment to Accumulate Depreciation	$ 495,285

43 SUPPORTING SCHEDULES
44 B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Plant Adjustments[5]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		(169)	(169)
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(54,600)	(54,600)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	115,000					(1,703)	(32,725)	80,572		80,572	1,007
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	43,750					(475)	(331)	42,944		42,944	537
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(14)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		(5,613)	(5,613)
331	Transmission and Distribution Mains	2.50%	282,692					(31,320)	(113,818)	137,554		137,554	1,719
333	Services	2.50%						(328)	-	(328)		(328)	(328)
334	Meters	2.50%						(3,772)	-	(3,772)		(3,772)	(3,772)
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		(2,693)	(2,693)
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	(46,205)	(201,356)	193,881	-	193,881	(63,926)

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Plant Adjustments[5]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	244,400					(169)	-	244,231		244,061	-
304	Structures and Improvements	2.50%	102,374					(1,296)	(53,305)	47,774		(6,826)	597
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	209,355					(1,703)	(32,725)	174,927		255,499	4,201
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	331,299					(475)	(331)	330,493		373,437	5,205
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(27)	(14)
330	Distribution Reservoirs & Standpipe	2.50%					101,837	(4,923)	(690)	96,224		90,611	1,203
331	Transmission and Distribution Mains	2.50%	2,537,047				(101,837)	(31,320)	(113,818)	2,290,072		2,427,625	32,065
333	Services	2.50%	155,100					(328)	-	154,772		154,444	1,935
334	Meters	2.50%	32,941					(3,772)	-	29,169		25,397	365
335	Hydrants	2.50%	60,225					(2,205)	(488)	57,532		54,838	719
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%	16,230					-	-	16,230		16,230	203
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		3,688,971	-	-	-	-	(46,205)	(201,356)	3,441,410	-	3,635,291	46,478

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Plant Adjustments[5]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	27,137					(169)	-	26,968		271,029	-
304	Structures and Improvements	2.50%	53,356					(1,296)	(53,305)	(1,244)		(8,070)	(186)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	32,979					(1,703)	(32,725)	(1,449)		254,050	6,369
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)				(475)	(331)	(75,056)		298,381	8,398
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(41)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		84,998	2,195
331	Transmission and Distribution Mains	2.50%	1,396,832					(31,320)	(113,818)	1,251,694		3,679,319	76,337
333	Services	2.50%	317,900					(328)	-	317,572		472,016	7,831
334	Meters	2.50%	16,046					(3,772)	-	12,274		37,671	788
335	Hydrants	2.50%	221,462					(2,205)	(488)	218,769		273,607	4,106
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%	1,355					-	-	1,355		1,355	17
341	Transportation Equipment	2.50%	36,142					-	-	36,142		36,142	452
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		16,230	406
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	(46,205)	(201,356)	1,781,397	-	5,416,688	106,698

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Plant Adjustments[5]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,860	-
304	Structures and Improvements	2.50%	15,461					(1,296)	(53,305)	(39,139)		(47,209)	(691)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(40,000)			(1,703)	(32,725)	41,746		295,796	6,873
308	*Infiltration Galleries and Tunnels*	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	102,124					(475)	(331)	101,318		399,699	8,726
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(54)	(14)
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300				(4,923)	(690)	242,659		327,657	5,158
331	Transmission and Distribution Mains	2.50%	240,418					(31,320)	(113,818)	95,280		3,774,599	93,174
333	Services	2.50%						(328)	-	(328)		471,689	11,796
334	Meters	2.50%	21,024					(3,772)	-	17,252		54,923	1,157
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		270,913	6,806
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)				-	-	(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)				-	-	(36,142)		-	(452)
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%		(16,230)				-	-	(16,230)		-	(609)
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(40,000)	-	-	(46,205)	(201,356)	402,185	-	5,818,873	131,910

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] *Affiliate Profit*

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Plant Adjustments[5]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-	-
302	Franchise Cost	0.00%						-	-	-		-	-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,690	270,690	-
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(101,809)	-	(46,929)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-	-
307	Wells and Springs	2.50%						(1,703)	(32,725)	(34,428)		261,368	261,368	6,965
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-	-
309	Supply Mains	2.50%						-	-	-		-	-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-	-
311	Electric Pumping Equipment	2.50%	22,050					(475)	(331)	21,244		420,943	420,943	10,258
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(68)	-	(14)
330	Distribution Reservoirs & Standpipe	2.50%					390,770	(4,923)	(690)	385,157		712,815	712,815	13,006
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	(21,858)		(390,770)	(31,320)	(113,818)	5,664,926		9,439,525	9,439,525	165,177
333	Services	2.50%						(328)	-	(328)		471,361	471,361	11,788
334	Meters	2.50%	178,075					(3,772)	-	174,303		229,226	229,226	3,552
335	Hydrants	2.50%	157,282					(2,205)	(488)	154,589		425,502	425,502	8,705
336	Backflow Prevention Devices	2.50%						-	-	-		-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-	-
341	Transportation Equipment	2.50%						-	-	-		-	-	-
342	Stores Equipment	2.50%						-	-	-		-	-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-	-
346	Communications Equipment	2.50%						-	-	-		-	-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	(21,858)	-	-	(46,205)	(201,356)	6,310,680	-	12,129,553	12,231,430	172,507

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Plant Adjustments[5]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,521	-
304	Structures and Improvements	2.50%					(410,848)	(1,296)	(53,305)	(465,448)		(567,258)	(8,363)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	319,090					(1,703)	(32,725)	284,662		546,031	10,092
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		420,137	10,514
320	Water Treatment Equipment	2.50%	5,455					(14)	-	5,441		5,373	68
330	Distribution Reservoirs & Standpipe	2.50%					789,853	(4,923)	(690)	784,240		1,497,055	27,623
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885			(379,005)	(31,320)	(113,818)	7,598,664		17,038,189	330,971
333	Services	2.50%						(328)	-	(328)		471,033	11,780
334	Meters	2.50%	1,173,247					(3,772)	-	1,169,475		1,398,701	20,349
335	Hydrants	2.50%	459,546					(2,205)	(488)	456,853		882,354	16,348
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	34,226					-	-	34,226		34,226	428
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	-	-	-	(46,205)	(201,356)	9,866,809	-	21,996,361	419,810

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Plant Adjustments[5]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	901					(169)	-	731		271,252	-
304	Structures and Improvements	2.50%	458,157					(1,296)	(53,305)	403,556		(163,701)	(9,137)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	80,000					(1,703)	(32,725)	45,572		591,603	14,220
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		419,331	10,493
320	Water Treatment Equipment	2.50%	16,401					(14)	-	16,387		21,761	339
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		1,491,442	37,356
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671				(31,320)	(113,818)	8,755,618		25,793,806	535,400
333	Services	2.50%						(328)	-	(328)		470,705	11,772
334	Meters	2.50%	1,108,316					(3,772)	-	1,104,544		2,503,244	48,774
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		879,661	22,025
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	44,945					-	-	44,945		79,171	1,417
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	-	-	-	(46,205)	(201,356)	10,361,914	-	32,358,275	672,661

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Plant Adjustments[5]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		271,083	-
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(218,301)	(98,992)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	452,618	454,498		(433,238)		(1,703)	(32,725)	439,450		1,031,053	20,283
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		418,525	10,473
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,747	544
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		1,485,829	37,216
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(1,321,472)			(31,320)	(113,818)	8,894,637		34,688,443	756,028
333	Services	2.50%						(328)	-	(328)		470,377	11,764
334	Meters	2.50%	1,602,159					(3,772)	-	1,598,387		4,101,631	82,561
335	Hydrants	2.50%	969,120					(2,205)	(488)	966,426		1,846,087	34,072
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%		(79,171)				-	-	(79,171)		-	990
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(1,321,472)	(433,238)	-	(46,205)	(201,356)	11,758,200	-	44,116,475	854,939

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Plant Adjustments[5]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,914	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(2,012,564)		(4,426,349)	(1,296)	(53,305)	156,141		(62,161)	1,952
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	2,554,632	628,261				(1,703)	(32,725)	3,148,466		4,179,519	65,132
308	*Infiltration Galleries and Tunnels*	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	86,801					(475)	(331)	85,995		504,520	11,538
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,734	544
330	Distribution Reservoirs & Standpipe	2.50%				(693,827)	4,426,349	(4,923)	(690)	3,726,909		5,212,738	83,732
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833				(31,320)	(113,818)	13,417,550		48,105,993	1,034,930
333	Services	2.50%						(328)	-	(328)		470,049	11,755
334	Meters	2.50%	1,074,809					(3,772)	-	1,071,037		5,172,668	115,929
335	Hydrants	2.50%	1,546,683					(2,205)	(488)	1,543,990		3,390,077	65,452
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%			-	-		-	-	-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(2,012,564)	(693,827)	-	(46,205)	(201,356)	23,149,577	-	67,266,051	1,390,964

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,744	-
304	Structures and Improvements	2.50%	2,203,163				(1,820,640)	(1,296)	(53,305)	327,923		265,762	2,545
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	263,423					(1,703)	(32,725)	228,995		4,408,514	107,350
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)				(475)	(331)	251,532		756,052	15,757
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,720	543
330	Distribution Reservoirs & Standpipe	2.50%					1,820,640	(4,923)	(690)	1,815,027		7,027,765	153,006
331	Transmission and Distribution Mains	2.50%	1,805,404		(731,125)			(31,320)	(113,818)	929,141		49,035,134	1,214,264
333	Services	2.50%	54,473					(328)	-	54,145		524,195	12,428
334	Meters	2.50%	861,887					(3,772)	-	858,116		6,030,784	140,043
335	Hydrants	2.50%	133,400					(2,205)	(488)	130,707		3,520,783	86,386
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	(731,125)	-	-	(46,205)	(201,356)	4,595,401	-	71,861,453	1,732,323

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	(169)	-	-	-	-	-
304	Structures and Improvements	2.50%	-	(54,600)	(54,003)	(54,189)	(54,880)	(101,809)	(110,173)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,007	5,208	11,577	18,450	25,415	35,508
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	537	5,742	14,139	22,865	33,123	43,637
320	Water Treatment Equipment	2.50%	-	(14)	(27)	(41)	(54)	(68)	0
330	Distribution Reservoirs & Standpipe	2.50%	-	(5,613)	(4,410)	(2,215)	2,943	15,949	43,573
331	Transmission and Distribution Mains	2.50%	-	1,719	33,784	110,121	203,295	368,471	699,443
333	Services	2.50%	-	(328)	1,607	9,438	21,234	33,022	44,802
334	Meters	2.50%	-	(3,772)	(3,407)	(2,619)	(1,462)	2,090	22,439
335	Hydrants	2.50%	-	(2,693)	(1,974)	2,131	8,938	17,643	33,991
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	(63,926)	(17,279)	89,420	221,329	393,837	813,647

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(119,310)	(218,301)	(216,350)	(213,805)
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	49,728	70,011	135,143	242,494
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,130	64,603	76,141	91,899
320	Water Treatment Equipment	2.50%	339	883	1,427	1,970
330	Distribution Reservoirs & Standpipe	2.50%	80,929	118,145	201,877	354,883
331	Transmission and Distribution Mains	2.50%	1,234,843	1,990,871	3,025,801	4,240,066
333	Services	2.50%	56,574	68,337	80,092	92,521
334	Meters	2.50%	71,214	153,775	269,703	409,747
335	Hydrants	2.50%	56,016	90,088	155,540	241,926
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	2,835	2,835	2,835
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,486,308	2,341,247	3,732,211	5,464,534

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Adjustment	Final Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (3,361,421)	$ 9,482,183
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (3,361,421)	$ 9,811,477
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -	-	$ -
8	Purchased Water	2,893,878	(2,558,930)	334,948	-	334,948
9	Purchased Power	818,280	-	818,280	-	818,280
10	Chemicals	16,189	-	16,189	-	16,189
11	Repairs and Maintenance	8,534	-	8,534	-	8,534
12	Office Supplies and Expense	1,119	-	1,119	-	1,119
13	Outside Services	5,877,591	-	5,877,591	-	5,877,591
14	Water Testing	55,007	-	55,007	-	55,007
15	Rents	53,444	-	53,444	-	53,444
16	Transportation Expenses	-	-	-	-	-
17	Insurance - General Liability	21,565	-	21,565	-	21,565
18	Insurance - health and Life	-	-	-	-	-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333	-	33,333
20	Miscellaneous Expense	255,555	-	255,555	-	255,555
21	Depreciation Expense	884,007	470,159	1,354,166	-	1,354,166
22	Taxes Other Than Income	-	-	-	-	-
23	Property Taxes	842,958	(69,676)	773,282	-	773,282
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	7,587	(7,587)	-	-	-
26	**Total Operating Expenses**	$ 11,769,046	$ (2,166,034)	$ 9,603,012	$ -	$ 9,603,012
27	**Operating Income**	$ 1,403,852	$ 2,166,034	$ 3,569,886	$ (3,361,421)	$ 208,465
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	1 Depreciation	2 Property Taxes	3 CAGRD	4 Reconciling Amounts	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (3,361,421)	$ 9,482,183
3	Unmetered Water Revenues	-							-		-
4	Other Water Revenues	329,295							329,295		329,295
5		$ 13,172,899	$ -	$ -					$ 13,172,899	$ (3,361,421)	$ 9,811,477
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Water	2,893,878			(2,558,930)				334,948		334,948
9	Purchased Power	818,280							818,280		818,280
10	Chemicals	16,189							16,189		16,189
11	Repairs and Maintenance	8,534							8,534		8,534
12	Office Supplies and Expense	1,119							1,119		1,119
13	Outside Services	5,877,591							5,877,591		5,877,591
14	Water Testing	55,007							55,007		55,007
15	Rents	53,444							53,444		53,444
16	Transportation Expenses	-							-		-
17	Insurance - General Liability	21,565							21,565		21,565
18	Insurance - Health and Life	-							-		-
19	Reg. Commission Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	255,555							255,555		255,555
21	Depreciation Expense	884,007	470,159						1,354,166		1,354,166
22	Taxes Other Than Income	-							-		-
23	Property Taxes	842,958		(69,676)					773,282		773,282
24	Income Tax	-							-		-
25	Reconciling Amount	7,587				(7,587)			-		-
26	**Total Operating Expenses**	$ 11,769,046	$ 470,159	$ (69,676)	$ (2,558,930)	$ (7,587)	$ -	$ -	$ 9,603,012	$ -	$ 9,603,012
27	**Operating Income**	$ 1,403,852	$ (470,159)	$ 69,676	$ 2,558,930	$ 7,587	$ -	$ -	$ 3,569,886	$ (3,361,421)	$ 208,465
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property		Reconciling	Intentionally	Intentionally	
2		Expense	Taxes	CAGRD Fees	Amounts	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	470,159	(69,676)	(2,558,930)	(7,587)			(2,166,034)
6								
7	Operating							
8	Income	(470,159)	69,676	2,558,930	7,587	-	-	2,166,034
9								
10	Interest							
11	Expense						9,054	9,054
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(470,159)	69,676	2,558,930	7,587	-	9,054	2,175,088
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses	-						(2,166,034)
25								
26	Operating							
27	Income	-	-	-	-	-	-	2,166,034
28								
29	Interest							
30	Expense							9,054
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	2,175,088
36								

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	301	Organization Cost	$ -	0.00%	-
6	302	Franchise Cost	-	0.00%	-
7	303	Land and Land Rights	270,744	0.00%	-
8	304	Structures and Improvements	2,278,326	3.33%	75,868
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	2,395,950	3.33%	79,785
12	308	Infiltration Galleries and Tunnels	-	6.67%	-
13	309	Supply Mains	-	2.00%	-
14	310	Power Generation Equipment	-	5.00%	-
15	311	Electric Pumping Equipment	756,052	12.50%	94,506
16	320	Water Treatment Equipment	21,720	3.33%	723
17	330	Dist. Reservoirs & Standpipe	7,027,765	2.22%	156,016
18	331	Trans. and Dist. Mains	49,035,134	2.00%	980,703
19	333	Services	524,195	3.33%	17,456
20	334	Meters	6,030,784	8.33%	502,364
21	335	Hydrants	3,520,783	2.00%	70,416
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Misc Equip.	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 71,861,453		$ 1,977,838
34					
35	Less: Amort. of CIAC		$ 22,660,118	2.7523%	$ (623,672)
36					
37	Total Depreciation Expense				$ 1,354,166
38					
39	Adjusted Test Year Depreciation Expense				$ 884,007
40					
41	Increase (decrease) in Depreciation Expense				- 470,159
42					
43	Adjustment to Revenues and/or Expenses				$ 470,159
44					
45	SUPPORTING SCHEDULE				
46	Final B-2, page 3				

Johnson Utilities - Water Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		9,811,477
6	Average of three year's of revenue	$	12,052,425
7	Average of three year's of revenue, times 2	$	24,104,850
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,104,850
14	Assessment Ratio		23.0%
15	Assessed Value		5,544,115
16	Property Tax Rate		13.9264%
17			
18	Property Tax		772,098
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	773,282
22	Property Taxes per ROO		842,958
23	Change in Property Taxes	$	(69,676)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(69,676)
27			
28			

ALTERNATIVE 2

WATER DIVISION

10%

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	2,548,471
2			
3	Adjusted Operating Income		3,568,874
4			
5	Current Rate of Return		140.04%
6			
7	Required Operating Income	$	254,847
8			
9	Required Rate of Return on Fair Value Rate Base		10.00%
10			
11	Operating Income Deficiency	$	(3,314,027)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(3,314,027)
17			
18	Test Year Adjusted Revenues	$	13,172,899
19	Increase in Revenue Requirement	$	(3,314,027)
20	Prposed Revenue Requirement	$	9,858,872
21	% Increase		-25.16%
22			

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 71,861,453	$ 71,861,453
3	Less: Accumulated Depreciation	5,464,534	5,464,534
4			
5	Net Utility Plant in Service	$ 66,396,919	$ 66,396,919
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	20,549,629	20,549,629
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 2,548,471	$ 2,548,471
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Adjustments	Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 61,885,608	9,975,844	$ 71,861,453
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	4,969,249	495,285	5,464,534
7				
8				
9	Net Utility Plant			
10	in Service	$ 56,916,359	$ 9,480,560	$ 66,396,919
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	36,519,048	-	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	29,591,196	(6,931,078)	22,660,118
18				
19	Accumulated Amortization of CIAC	(2,110,489)	-	(2,110,489)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ (13,863,166)	$ 16,411,638	$ 2,548,471
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, page 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	Adjusted at end of Test Year
1	Gross Utility					
2	Plant in Service	$ 61,885,608	$ 9,975,844			$ 71,861,453
3						
4	**Less:**					
5	Accumulated					
6	Depreciation	4,969,249		495,285		5,464,534
7						
8						
9	Net Utility Plant					
10	in Service	$ 56,916,359	$ 9,975,844	$ (495,285)		$ 66,396,919
11						
12	**Less:**					
13	Advances in Aid of					
14	Construction	36,519,048				36,519,048
15						
16	Contributions in Aid of					
17	Construction	29,591,196			(6,931,078)	22,660,118
18						
19	Accumulated Amortization of CIAC	(2,110,489)				(2,110,489)
20						
21	Meter and Service Line Advances	6,779,771				6,779,771
22	Deferred Income Taxes	-				-
23	Investment Tax Credits	-				-
24	Shared Gain on Well	-				-
25						
26	**Plus:**					
27	Prepayments	-				-
28	Materials and Supplies	-				-
29	Deferred Assets	-				-
30	Working capital	-				-
31						
32						
33	Total	$ (13,863,166)	$ 9,975,844	$ (495,285)	$ 6,931,078	$ 2,548,471
34						
35						
36						
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:
38	Adjustment 1 - B-2, page 3					
39	Adjustment 2 - B-2, page 4					
40	Adjustment 3 - Unexpended CIAC					
41						
42						

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	E	
2			ROO	Unsupported		Intentionally	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Left	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Blank	Blank	Blank	Original Cost
5	301	Organization Cost	-	-	-				-
6	302	Franchise Cost	-	-	-				-
7	303	Land and Land Rights	226,805	25,550	18,390				270,744
8	304	Structures and Improvements	1,735,403	935,260	(392,337)				2,278,326
9	305	Collecting and Impounding Res.	-	-	-				-
10	306	Lake River and Other Intakes	-	-	-				-
11	307	Wells and Springs	2,281,240	256,991	(142,281)				2,395,950
12	308	Infiltration Galleries and Tunnels	-	-	-				-
13	309	Supply Mains	-	-	-				-
14	310	Power Generation Equipment	-	-	-				-
15	311	Electric Pumping Equipment	636,122	71,662	48,268				756,052
16	320	Water Treatment Equipment	18,195	2,050	1,475				21,720
17	330	Dist. Reservoirs & Standpipe	6,593,816	(93,786)	527,736				7,027,765
18	331	Trans. and Dist. Mains	41,949,402	4,822,610	2,263,122				49,035,134
19	333	Services	439,122	49,469	35,604				524,195
20	334	Meters	5,052,029	569,131	409,624				6,030,784
21	335	Hydrants	2,953,475	332,721	234,587				3,520,783
22	336	Backflow Prevention Devices	-	-	-				-
23	339	Other Plant and Misc Equip.	-	-	-				-
24	340	Office Furniture and Fixtures	-	-	-				-
25	341	Transportation Equipment	-	-	-				-
26	342	Stores Equipment	-	-	-				-
27	343	Tools and Work Equipment	-	-	-				-
28	344	Laboratory Equipment	-	-	-				-
29	345	Power Operated Equipment	-	-	-				-
30	346	Communications Equipment	-	-	-				-
31	347	Miscellaneous Equipment	-	-	-				-
32	348	Other Tangible Plant	-	-	-				-
33		TOTALS	$ 61,885,608	$ 6,971,656	$ 3,004,188	$ -	$ -	$ -	$ 71,861,453
34									
35									
36	Plant-in-Service per Direct Filing								$ 61,885,608
37									
38	Increase (decrease) in Plant-in-Service								$ 9,975,844
39									
40	Adjustment to Plant-in-Service								$ 9,975,844
41									
42	SUPPORTING SCHEDULES								
43	Adjustment A - See B-2, page 3.1								
44	Adjustment B - See B-2, page 3.2								
45									

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment D

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant Costs					
2						
3	Equity at 12/31/2007		$ 4,620,507			
4	10% for Unsupported Plant		(462,051)			
5						
6						
7						
8						
9			ROO	ROO	Allocated	Net
10	Account		Adjusted	Unsupported	Unsupported	Adjustment to
11	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
12	301	Organization Cost	-	$ -	$ -	$ -
13	302	Franchise Cost	-	-	-	-
14	303	Land and Land Rights	226,805	27,244	(1,693)	25,550
15	304	Structures and Improvements	1,735,403	948,216	(12,957)	935,260
16	305	Collecting and Impounding Res.	-	-	-	-
17	306	Lake River and Other Intakes	-	-	-	-
18	307	Wells and Springs	2,281,240	274,023	(17,032)	256,991
19	308	Infiltration Galleries and Tunnels	-	-	-	-
20	309	Supply Mains	-	-	-	-
21	310	Power Generation Equipment	-	-	-	-
22	311	Electric Pumping Equipment	636,122	76,411	(4,749)	71,662
23	320	Water Treatment Equipment	18,195	2,186	(136)	2,050
24	330	Dist. Reservoirs & Standpipe	6,593,816	(44,556)	(49,231)	(93,786)
25	331	Trans. and Dist. Mains	41,949,402	5,135,813	(313,203)	4,822,610
26	333	Services	439,122	52,747	(3,279)	49,469
27	334	Meters	5,052,029	606,850	(37,719)	569,131
28	335	Hydrants	2,953,475	354,772	(22,051)	332,721
29	336	Backflow Prevention Devices	-	-	-	-
30	339	Other Plant and Misc Equip.	-	-	-	-
31	340	Office Furniture and Fixtures	-	-	-	-
32	341	Transportation Equipment	-	-	-	-
33	342	Stores Equipment	-	-	-	-
34	343	Tools and Work Equipment	-	-	-	-
35	344	Laboratory Equipment	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-
37	346	Communications Equipment	-	-	-	-
38	347	Miscellaneous Equipment	-	-	-	-
39	348	Other Tangible Plant	-	-		-
40		TOTALS	$ 61,885,608	$ 7,433,707	$ (462,051)	$ 6,971,656
41						
42						
43	Increase (decrease) in Plant-in-Service					$ 6,971,656
44						
45	Adjustment to Plant-in-Service					$ 6,971,656
46						
47						
48	SUPPORTING SCHEDULES					
49						
50						

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	ROO Affilate Profit	7.50% Affilate Profit	Net Adjustment to Plant-in-service
301	Organization Cost	-	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	18,390	-	18,390
304	Structures and Improvements	7,107,267	140,708	(533,045)	(392,337)
305	Collecting and Impounding Res.	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	4,363,284	184,965	(327,246)	(142,281)
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	44,127	51,577	(3,310)	48,268
320	Water Treatment Equipment	-	1,475	-	1,475
330	Dist. Reservoirs & Standpipe	91,973	534,634	(6,898)	527,736
331	Trans. and Dist. Mains	15,175,749	3,401,303	(1,138,181)	2,263,122
333	Services	-	35,604	-	35,604
334	Meters	-	409,624	-	409,624
335	Hydrants	65,116	239,471	(4,884)	234,587
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTALS	$ 26,847,516	$ 5,017,752	$ (2,013,564)	$ 3,004,188

Increase (decrease) in Plant-in-Service $ 3,004,188

Adjustment to Plant-in-Service $ 3,004,188

SUPPORTING SCHEDULES

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Unreconciled Difference	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	301	Organization Cost	-	-				-
6	302	Franchise Cost	-	-				-
7	303	Land and Land Rights	-	-				-
8	304	Structures and Improvements	33,986	(247,791)				(213,805)
9	305	Collecting and Impounding Res	-	-				-
10	306	Lake River and Other Intakes	-	-				-
11	307	Wells and Springs	237,703	4,791				242,494
12	308	Infiltration Galleries and Tunnels	-	-				-
13	309	Supply Mains	-	-				-
14	310	Power Generation Equipment	-	-				-
15	311	Electric Pumping Equipment	77,344	14,554				91,899
16	320	Water Treatment Equipment	1,706	264				1,970
17	330	Dist. Reservoirs & Standpipe	305,778	49,105				354,883
18	331	Trans. and Dist. Mains	3,680,889	559,176				4,240,066
19	333	Services	77,627	14,893				92,521
20	334	Meters	348,062	61,685				409,747
21	335	Hydrants	206,364	35,561				241,926
22	336	Backflow Prevention Devices	-	-				-
23	339	Other Plant and Misc Equip.	-	-				-
24	340	Office Furniture and Fixtures	-	-				-
25	341	Transportation Equipment	2,360	475				2,835
26	342	Stores Equipment	-	-				-
27	343	Tools and Work Equipment	-	-				-
28	344	Laboratory Equipment	-	-				-
29	345	Power Operated Equipment	-	-				-
30	346	Communications Equipment	-	-				-
31	347	Miscellaneous Equipment	-	-				-
32	348	Other Tangible Plant	-	-				-
33		Unreconciled Difference	(2,570)		2,570			-
34		TOTALS	$ 4,969,249	$ 492,715	$ 2,570	$ -	$ -	$ 5,464,534

37	Accumulated Depreciation per Direct Filing	$ 4,969,249
39	Increase (decrease) in Accumulated Depreciation	$ 495,285
41	Adjustment to Accumulate Depreciation	$ 495,285

SUPPORTING SCHEDULES
B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Plant Adjustments[5]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		(169)	(169)
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(54,600)	(54,600)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	115,000					(1,703)	(32,725)	80,572		80,572	1,007
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	43,750					(475)	(331)	42,944		42,944	537
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(14)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		(5,613)	(5,613)
331	Transmission and Distribution Mains	2.50%	282,692					(31,320)	(113,818)	137,554		137,554	1,719
333	Services	2.50%						(328)	-	(328)		(328)	(328)
334	Meters	2.50%						(3,772)	-	(3,772)		(3,772)	(3,772)
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		(2,693)	(2,693)
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	(46,205)	(201,356)	193,881	-	193,881	(63,926)

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Plant Adjustments[5]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	244,400					(169)	-	244,231		244,061	-
304	Structures and Improvements	2.50%	102,374					(1,296)	(53,305)	47,774		(6,826)	597
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	209,355					(1,703)	(32,725)	174,927		255,499	4,201
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	331,299					(475)	(331)	330,493		373,437	5,205
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(27)	(14)
330	Distribution Reservoirs & Standpipe	2.50%					101,837	(4,923)	(690)	96,224		90,611	1,203
331	Transmission and Distribution Mains	2.50%	2,537,047				(101,837)	(31,320)	(113,818)	2,290,072		2,427,625	32,065
333	Services	2.50%	155,100					(328)	-	154,772		154,444	1,935
334	Meters	2.50%	32,941					(3,772)	-	29,169		25,397	365
335	Hydrants	2.50%	60,225					(2,205)	(488)	57,532		54,838	719
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%	16,230					-	-	16,230		16,230	203
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	*Miscellaneous Equipment*	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		3,688,971	-	-	-	-	(46,205)	(201,356)	3,441,410	-	3,635,291	46,478

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Plant Adjustments[5]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	27,137					(169)	-	26,968		271,029	-
304	Structures and Improvements	2.50%	53,356					(1,296)	(53,305)	(1,244)		(8,070)	(186)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	32,979					(1,703)	(32,725)	(1,449)		254,050	6,369
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)				(475)	(331)	(75,056)		298,381	8,398
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(41)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		84,998	2,195
331	Transmission and Distribution Mains	2.50%	1,396,832					(31,320)	(113,818)	1,251,694		3,679,319	76,337
333	Services	2.50%	317,900					(328)	-	317,572		472,016	7,831
334	Meters	2.50%	16,046					(3,772)	-	12,274		37,671	788
335	Hydrants	2.50%	221,462					(2,205)	(488)	218,769		273,607	4,106
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%	1,355					-	-	1,355		1,355	17
341	Transportation Equipment	2.50%	36,142					-	-	36,142		36,142	452
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		16,230	406
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	(46,205)	(201,356)	1,781,397	-	5,416,688	106,698

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Plant Adjustments[5]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,860	-
304	Structures and Improvements	2.50%	15,461					(1,296)	(53,305)	(39,139)		(47,209)	(691)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(40,000)			(1,703)	(32,725)	41,746		295,796	6,873
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	102,124					(475)	(331)	101,318		399,699	8,726
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(54)	(14)
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300				(4,923)	(690)	242,659		327,657	5,158
331	Transmission and Distribution Mains	2.50%	240,418					(31,320)	(113,818)	95,280		3,774,599	93,174
333	Services	2.50%						(328)	-	(328)		471,689	11,796
334	Meters	2.50%	21,024					(3,772)	-	17,252		54,923	1,157
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		270,913	6,806
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)				-	-	(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)				-	-	(36,142)		-	(452)
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%		(16,230)				-	-	(16,230)		-	(609)
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(40,000)	-	-	(46,205)	(201,356)	402,185	-	5,818,873	131,910

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Plant Adjustments[5]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-	-
302	Franchise Cost	0.00%						-	-	-		-	-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,690	270,690	-
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(101,809)	-	(46,929)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-	-
307	Wells and Springs	2.50%						(1,703)	(32,725)	(34,428)		261,368	261,368	6,965
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-	-
309	Supply Mains	2.50%						-	-	-		-	-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-	-
311	Electric Pumping Equipment	2.50%	22,050					(475)	(331)	21,244		420,943	420,943	10,258
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(68)	-	(14)
330	Distribution Reservoirs & Standpipe	2.50%					390,770	(4,923)	(690)	385,157		712,815	712,815	13,006
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	(21,858)		(390,770)	(31,320)	(113,818)	5,664,926		9,439,525	9,439,525	165,177
333	Services	2.50%						(328)	-	(328)		471,361	471,361	11,788
334	Meters	2.50%	178,075					(3,772)	-	174,303		229,226	229,226	3,552
335	Hydrants	2.50%	157,282					(2,205)	(488)	154,589		425,502	425,502	8,705
336	Backflow Prevention Devices	2.50%						-	-	-		-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-	-
341	Transportation Equipment	2.50%						-	-	-		-	-	-
342	Stores Equipment	2.50%						-	-	-		-	-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-	-
346	Communications Equipment	2.50%						-	-	-		-	-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	(21,858)	-	-	(46,205)	(201,356)	6,310,680	-	12,129,553	12,231,430	172,507

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Plant Adjustments[5]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,521	-
304	Structures and Improvements	2.50%					(410,848)	(1,296)	(53,305)	(465,448)		(567,258)	(8,363)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	319,090					(1,703)	(32,725)	284,662		546,031	10,092
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		420,137	10,514
320	Water Treatment Equipment	2.50%	5,455					(14)	-	5,441		5,373	68
330	Distribution Reservoirs & Standpipe	2.50%					789,853	(4,923)	(690)	784,240		1,497,055	27,623
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885			(379,005)	(31,320)	(113,818)	7,598,664		17,038,189	330,971
333	Services	2.50%						(328)	-	(328)		471,033	11,780
334	Meters	2.50%	1,173,247					(3,772)	-	1,169,475		1,398,701	20,349
335	Hydrants	2.50%	459,546					(2,205)	(488)	456,853		882,354	16,348
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	34,226					-	-	34,226		34,226	428
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	-	-	-	(46,205)	(201,356)	9,866,809	-	21,996,361	419,810

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Plant Adjustments[5]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	901					(169)	-	731		271,252	-
304	Structures and Improvements	2.50%	458,157					(1,296)	(53,305)	403,556		(163,701)	(9,137)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	80,000					(1,703)	(32,725)	45,572		591,603	14,220
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		419,331	10,493
320	Water Treatment Equipment	2.50%	16,401					(14)	-	16,387		21,761	339
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		1,491,442	37,356
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671				(31,320)	(113,818)	8,755,618		25,793,806	535,400
333	Services	2.50%						(328)	-	(328)		470,705	11,772
334	Meters	2.50%	1,108,316					(3,772)	-	1,104,544		2,503,244	48,774
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		879,661	22,025
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	44,945					-	-	44,945		79,171	1,417
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	-	-	-	(46,205)	(201,356)	10,361,914	-	32,358,275	672,661

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Plant Adjustments[5]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		271,083	-
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(218,301)	(98,992)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	452,618	454,498		(433,238)		(1,703)	(32,725)	439,450		1,031,053	20,283
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		418,525	10,473
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,747	544
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		1,485,829	37,216
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(1,321,472)			(31,320)	(113,818)	8,894,637		34,688,443	756,028
333	Services	2.50%						(328)	-	(328)		470,377	11,764
334	Meters	2.50%	1,602,159					(3,772)	-	1,598,387		4,101,631	82,561
335	Hydrants	2.50%	969,120					(2,205)	(488)	966,426		1,846,087	34,072
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%		(79,171)				-	-	(79,171)		-	990
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(1,321,472)	(433,238)	-	(46,205)	(201,356)	11,758,200	-	44,116,475	854,939

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.9
Witness: Bourassa

Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Plant Adjustments[5]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,914	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(2,012,564)		(4,426,349)	(1,296)	(53,305)	156,141		(62,161)	1,952
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	2,554,632	628,261				(1,703)	(32,725)	3,148,466		4,179,519	65,132
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	86,801					(475)	(331)	85,995		504,520	11,538
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,734	544
330	Distribution Reservoirs & Standpipe	2.50%				(693,827)	4,426,349	(4,923)	(690)	3,726,909		5,212,738	83,732
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833				(31,320)	(113,818)	13,417,550		48,105,993	1,034,930
333	Services	2.50%						(328)	-	(328)		470,049	11,755
334	Meters	2.50%	1,074,809					(3,772)	-	1,071,037		5,172,668	115,929
335	Hydrants	2.50%	1,546,683					(2,205)	(488)	1,543,990		3,390,077	65,452
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%			-	-		-	-	-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(2,012,564)	(693,827)	-	(46,205)	(201,356)	23,149,577	-	67,266,051	1,390,964

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,744	-
304	Structures and Improvements	2.50%	2,203,163				(1,820,640)	(1,296)	(53,305)	327,923		265,762	2,545
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	263,423					(1,703)	(32,725)	228,995		4,408,514	107,350
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)				(475)	(331)	251,532		756,052	15,757
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,720	543
330	Distribution Reservoirs & Standpipe	2.50%					1,820,640	(4,923)	(690)	1,815,027		7,027,765	153,006
331	Transmission and Distribution Mains	2.50%	1,805,404		(731,125)			(31,320)	(113,818)	929,141		49,035,134	1,214,264
333	Services	2.50%	54,473					(328)	-	54,145		524,195	12,428
334	Meters	2.50%	861,887					(3,772)	-	858,116		6,030,784	140,043
335	Hydrants	2.50%	133,400					(2,205)	(488)	130,707		3,520,783	86,386
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	(731,125)	-	-	(46,205)	(201,356)	4,595,401	-	71,861,453	1,732,323

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	(169)	-	-	-	-	-
304	Structures and Improvements	2.50%	-	(54,600)	(54,003)	(54,189)	(54,880)	(101,809)	(110,173)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,007	5,208	11,577	18,450	25,415	35,508
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	537	5,742	14,139	22,865	33,123	43,637
320	Water Treatment Equipment	2.50%	-	(14)	(27)	(41)	(54)	(68)	0
330	Distribution Reservoirs & Standpipe	2.50%	-	(5,613)	(4,410)	(2,215)	2,943	15,949	43,573
331	Transmission and Distribution Mains	2.50%	-	1,719	33,784	110,121	203,295	368,471	699,443
333	Services	2.50%	-	(328)	1,607	9,438	21,234	33,022	44,802
334	Meters	2.50%	-	(3,772)	(3,407)	(2,619)	(1,462)	2,090	22,439
335	Hydrants	2.50%	-	(2,693)	(1,974)	2,131	8,938	17,643	33,991
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	(63,926)	(17,279)	89,420	221,329	393,637	813,647

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(119,310)	(218,301)	(216,350)	(213,805)
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	49,728	70,011	135,143	242,494
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,130	64,603	76,141	91,699
320	Water Treatment Equipment	2.50%	339	883	1,427	1,970
330	Distribution Reservoirs & Standpipe	2.50%	80,929	118,145	201,877	354,883
331	Transmission and Distribution Mains	2.50%	1,234,843	1,990,871	3,025,801	4,240,066
333	Services	2.50%	56,574	68,337	80,092	92,521
334	Meters	2.50%	71,214	153,775	269,703	409,747
335	Hydrants	2.50%	56,016	90,088	155,540	241,926
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	2,835	2,835	2,835
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,486,308	2,341,247	3,732,211	5,464,534

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	Adjustment	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (3,314,027)	$ 9,529,577
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (3,314,027)	$ 9,858,872
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -	-	$ -
8	Purchased Water	2,893,878	(2,558,930)	334,948	-	334,948
9	Purchased Power	818,280	-	818,280	-	818,280
10	Chemicals	16,189	-	16,189	-	16,189
11	Repairs and Maintenance	8,534	-	8,534	-	8,534
12	Office Supplies and Expense	1,119	-	1,119	-	1,119
13	Outside Services	5,877,591	-	5,877,591	-	5,877,591
14	Water Testing	55,007	-	55,007	-	55,007
15	Rents	53,444	-	53,444	-	53,444
16	Transportation Expenses	-	-	-	-	-
17	Insurance - General Liability	21,565	-	21,565	-	21,565
18	Insurance - health and Life	-	-	-	-	-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333	-	33,333
20	Miscellaneous Expense	255,555	-	255,555	-	255,555
21	Depreciation Expense	884,007	470,159	1,354,166	-	1,354,166
22	Taxes Other Than Income	-	-	-	-	-
23	Property Taxes	842,958	(68,664)	774,294	-	774,294
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	7,587	(7,587)	-	-	-
26	**Total Operating Expenses**	$ 11,769,046	$ (2,165,022)	$ 9,604,024	$ -	$ 9,604,024
27	**Operating Income**	$ 1,403,852	$ 2,165,022	$ 3,568,874	$ (3,314,027)	$ 254,847
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	1 Depreciation	2 Property Taxes	3 CAGRD	4 Reconciling Amounts	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (3,314,027)	$ 9,529,577
3	Unmetered Water Revenues	-							-		-
4	Other Water Revenues	329,295							329,295		329,295
5		$ 13,172,899	$ -	$ -					$ 13,172,899	$ (3,314,027)	$ 9,858,872
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Water	2,893,878			(2,558,930)				334,948		334,948
9	Purchased Power	818,280							818,280		818,280
10	Chemicals	16,189							16,189		16,189
11	Repairs and Maintenance	8,534							8,534		8,534
12	Office Supplies and Expense	1,119							1,119		1,119
13	Outside Services	5,877,591							5,877,591		5,877,591
14	Water Testing	55,007							55,007		55,007
15	Rents	53,444							53,444		53,444
16	Transportation Expenses	-							-		-
17	Insurance - General Liability	21,565							21,565		21,565
18	Insurance - Health and Life	-							-		-
19	Reg. Commission Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	255,555							255,555		255,555
21	Depreciation Expense	884,007	470,159						1,354,166		1,354,166
22	Taxes Other Than Income	-							-		-
23	Property Taxes	842,958		(68,664)					774,294		774,294
24	Income Tax	-							-		-
25	Reconciling Amount	7,587				(7,587)			-		-
26	**Total Operating Expenses**	$ 11,769,046	$ 470,159	$ (68,664)	$ (2,558,930)	$ (7,587)	$ -	$ -	$ 9,604,024	$ -	$ 9,604,024
27	**Operating Income**	$ 1,403,852	$ (470,159)	$ 68,664	$ 2,558,930	$ 7,587	$ -	$ -	$ 3,568,874	$ (3,314,027)	$ 254,847
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 2	
31											
32											

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property		Reconciling	Intentionally	Intentionally	
2		Expense	Taxes	CAGRD Fees	Amount	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	470,159	(68,664)	(2,558,930)	(7,587)			(2,165,022)
6								
7	Operating							
8	Income	(470,159)	68,664	2,558,930	7,587	-	-	2,165,022
9								
10	Interest							
11	Expense						9,054	9,054
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(470,159)	68,664	2,558,930	7,587	-	9,054	2,174,076
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses	-						(2,165,022)
25								
26	Operating							
27	Income	-	-	-	-	-	-	2,165,022
28								
29	Interest							
30	Expense							9,054
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	2,174,076
36								

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
ROO Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**	
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**	
5	301	Organization Cost	$ -	0.00%	-	
6	302	Franchise Cost	-	0.00%	-	
7	303	Land and Land Rights	270,744	0.00%	-	
8	304	Structures and Improvements	2,278,326	3.33%	75,868	
9	305	Collecting and Impounding Res.	-	2.50%	-	
10	306	Lake River and Other Intakes	-	2.50%	-	
11	307	Wells and Springs	2,395,950	3.33%	79,785	
12	308	Infiltration Galleries and Tunnels	-	6.67%	-	
13	309	Supply Mains	-	2.00%	-	
14	310	Power Generation Equipment	-	5.00%	-	
15	311	Electric Pumping Equipment	756,052	12.50%	94,506	
16	320	Water Treatment Equipment	21,720	3.33%	723	
17	330	Dist. Reservoirs & Standpipe	7,027,765	2.22%	156,016	
18	331	Trans. and Dist. Mains	49,035,134	2.00%	980,703	
19	333	Services	524,195	3.33%	17,456	
20	334	Meters	6,030,784	8.33%	502,364	
21	335	Hydrants	3,520,783	2.00%	70,416	
22	336	Backflow Prevention Devices	-	6.67%	-	
23	339	Other Plant and Misc Equip.	-	6.67%	-	
24	340	Office Furniture and Fixtures	-	6.67%	-	
25	341	Transportation Equipment	-	20.00%	-	
26	342	Stores Equipment	-	4.00%	-	
27	343	Tools and Work Equipment	-	5.00%	-	
28	344	Laboratory Equipment	-	10.00%	-	
29	345	Power Operated Equipment	-	5.00%	-	
30	346	Communications Equipment	-	10.00%	-	
31	347	Miscellaneous Equipment	-	10.00%	-	
32	348	Other Tangible Plant	-	10.00%	-	
33		TOTALS	$ 71,861,453		$ 1,977,838	
34						
35	Less: Amort. of CIAC		$ 22,660,118	2.7523%	$ (623,672)	
36						
37	Total Depreciation Expense				$ 1,354,166	
38						
39	Adjusted Test Year Depreciation Expense				$ 884,007	
40						
41	Increase (decrease) in Depreciation Expense				470,159	
42						
43	Adjustment to Revenues and/or Expenses				$ 470,159	
44						
45	SUPPORTING SCHEDULE					
46	B-2, page 3					

Johnson Utilities - Water Division - Alternative 2 at 10% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		9,858,872
6	Average of three year's of revenue	$	12,068,223
7	Average of three year's of revenue, times 2	$	24,136,446
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,136,446
14	Assessment Ratio		23.0%
15	Assessed Value		5,551,383
16	Property Tax Rate		13.9264%
17			
18	Property Tax		773,110
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	774,294
22	Property Taxes per ROO		842,958
23	Change in Property Taxes	$	(68,664)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(68,664)
27			
28			

ALTERNATIVE 2

WATER DIVISION

11.89%

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	2,548,471
2			
3	Adjusted Operating Income		3,567,823
4			
5	Current Rate of Return		140.00%
6			
7	Required Operating Income	$	303,013
8			
9	Required Rate of Return on Fair Value Rate Base		11.89%
10			
11	Operating Income Deficiency	$	(3,264,810)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(3,264,810)
17			
18	Test Year Adjusted Revenues	$	13,172,899
19	Increase in Revenue Requirement	$	(3,264,810)
20	Prposed Revenue Requirement	$	9,908,089
21	% Increase		-24.78%
22			

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 71,861,453	$ 71,861,453
3	Less: Accumulated Depreciation	5,464,534	5,464,534
4			
5	Net Utility Plant in Service	$ 66,396,919	$ 66,396,919
6			
7	Less:		
8	Advances in Aid of		
9	Construction	36,519,048	36,519,048
10	Contributions in Aid of		
11	Construction - Net of amortization	20,549,629	20,549,629
12	Meter and Service Line Advances	6,779,771	6,779,771
13	Deferred Income Taxes & Credits	-	-
14	Investment tax Credits	-	-
15	Shared Gain on Well	-	-
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 2,548,471	$ 2,548,471
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROF
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Adjustments	Adjusted End of Test Year
1	Gross Utility			
2	Plant in Service	$ 61,885,608	9,975,844	$ 71,861,453
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	4,969,249	495,285	5,464,534
7				
8				
9	Net Utility Plant			
10	in Service	$ 56,916,359	$ 9,480,560	$ 66,396,919
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	36,519,048	-	36,519,048
15				
16	Contributions in Aid of			
17	Construction - Net	29,591,196	(6,931,078)	22,660,118
18				
19	Accumulated Amortization of CIAC	(2,110,489)	-	(2,110,489)
20				
21	Meter and Service Line Advances	6,779,771	-	6,779,771
22	Deferred Income Taxes	-	-	-
23	Investment Tax Credits	-	-	-
24	Shared Gain on Well			-
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ (13,863,166)	$ 16,411,638	$ 2,548,471
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, page 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	Adjusted at end of Test Year
1	Gross Utility					
2	Plant in Service	$ 61,885,608	$ 9,975,844			$ 71,861,453
3						
4	**Less:**					
5	Accumulated					
6	Depreciation	4,969,249		495,285		5,464,534
7						
8						
9	Net Utility Plant					
10	in Service	$ 56,916,359	$ 9,975,844	$ (495,285)		$ 66,396,919
11						
12	**Less:**					
13	Advances in Aid of					
14	Construction	36,519,048				36,519,048
15						
16	Contributions in Aid of					
17	Construction	29,591,196			(6,931,078)	22,660,118
18						
19	Accumulated Amortization of CIAC	(2,110,489)				(2,110,489)
20						
21	Meter and Service Line Advances	6,779,771				6,779,771
22	Deferred Income Taxes	-				-
23	Investment Tax Credits	-				-
24	Shared Gain on Well	-				-
25						
26	**Plus:**					
27	Prepayments	-				-
28	Materials and Supplies	-				-
29	Deferred Assets	-				-
30	Working capital	-				-
31						
32						
33	Total	$ (13,863,166)	$ 9,975,844	$ (495,285)	$ 6,931,078	$ 2,548,471
34						
35						
36						
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:
38	Adjustment 1 - B-2, page 3					
39	Adjustment 2 - B-2, page 4					
40	Adjustment 3 - Unexpended CIAC					
41						
42						

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Account No.	Description	ROO Adjusted Original Cost	A Unsupported Plant Costs	B Affiliate Profit	C Intentionally Left Blank	D Intentionally Left Blank	E Intentionally Left Blank	Adjusted Original Cost
1	Plant-in-Service								
5	301	Organization Cost	-	-	-				-
6	302	Franchise Cost	-	-	-				-
7	303	Land and Land Rights	226,805	25,550	18,390				270,744
8	304	Structures and Improvements	1,735,403	935,260	(392,337)				2,278,326
9	305	Collecting and Impounding Res.	-	-	-				-
10	306	Lake River and Other Intakes	-	-	-				-
11	307	Wells and Springs	2,281,240	256,991	(142,281)				2,395,950
12	308	Infiltration Galleries and Tunnels	-	-	-				-
13	309	Supply Mains	-	-	-				-
14	310	Power Generation Equipment	-	-	-				-
15	311	Electric Pumping Equipment	636,122	71,662	48,268				756,052
16	320	Water Treatment Equipment	18,195	2,050	1,475				21,720
17	330	Dist. Reservoirs & Standpipe	6,593,816	(93,786)	527,736				7,027,765
18	331	Trans. and Dist. Mains	41,949,402	4,822,610	2,263,122				49,035,134
19	333	Services	439,122	49,469	35,604				524,195
20	334	Meters	5,052,029	569,131	409,624				6,030,784
21	335	Hydrants	2,953,475	332,721	234,587				3,520,783
22	336	Backflow Prevention Devices	-	-	-				-
23	339	Other Plant and Misc Equip.	-	-	-				-
24	340	Office Furniture and Fixtures	-	-	-				-
25	341	Transportation Equipment	-	-	-				-
26	342	Stores Equipment	-	-	-				-
27	343	Tools and Work Equipment	-	-	-				-
28	344	Laboratory Equipment	-	-	-				-
29	345	Power Operated Equipment	-	-	-				-
30	346	Communications Equipment	-	-	-				-
31	347	Miscellaneous Equipment	-	-	-				-
32	348	Other Tangible Plant	-	-	-				-
33		TOTALS	$ 61,885,608	$ 6,971,656	$ 3,004,188	$ -	$ -	$ -	$ 71,861,453
36	Plant-in-Service per Direct Filing								$ 61,885,608
38	Increase (decrease) in Plant-in-Service								$ 9,975,844
40	Adjustment to Plant-in-Service								$ 9,975,844

SUPPORTING SCHEDULES
Adjustment A - See B-2, page 3.1
Adjustment B - See B-2, page 3.2

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.		
1	Unsupported Plant Costs	
2		
3	Equity at 12/31/2007	$ 4,620,507
4	10% for Unsupported Plant	(462,051)
5		
6		
7		
8		

9	Account No.	Description	ROO Adjusted PIS	ROO Unsupported Plant-in-service	Allocated Unsupported Plant-in-service	Net Adjustment to Plant-in-service
12	301	Organization Cost	-	$ -	$ -	$ -
13	302	Franchise Cost	-	-	-	-
14	303	Land and Land Rights	226,805	27,244	(1,693)	25,550
15	304	Structures and Improvements	1,735,403	948,216	(12,957)	935,260
16	305	Collecting and Impounding Res.	-	-	-	-
17	306	Lake River and Other Intakes	-	-	-	-
18	307	Wells and Springs	2,281,240	274,023	(17,032)	256,991
19	308	Infiltration Galleries and Tunnels	-	-	-	-
20	309	Supply Mains	-	-	-	-
21	310	Power Generation Equipment	-	-	-	-
22	311	Electric Pumping Equipment	636,122	76,411	(4,749)	71,662
23	320	Water Treatment Equipment	18,195	2,186	(136)	2,050
24	330	Dist. Reservoirs & Standpipe	6,593,816	(44,556)	(49,231)	(93,786)
25	331	Trans. and Dist. Mains	41,949,402	5,135,813	(313,203)	4,822,610
26	333	Services	439,122	52,747	(3,279)	49,469
27	334	Meters	5,052,029	606,850	(37,719)	569,131
28	335	Hydrants	2,953,475	354,772	(22,051)	332,721
29	336	Backflow Prevention Devices	-	-	-	-
30	339	Other Plant and Misc Equip.	-	-	-	-
31	340	Office Furniture and Fixtures	-	-	-	-
32	341	Transportation Equipment	-	-	-	-
33	342	Stores Equipment	-	-	-	-
34	343	Tools and Work Equipment	-	-	-	-
35	344	Laboratory Equipment	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-
37	346	Communications Equipment	-	-	-	-
38	347	Miscellaneous Equipment	-	-	-	-
39	348	Other Tangible Plant	-	-	-	-
40		TOTALS	$ 61,885,608	$ 7,433,707	$ (462,051)	$ 6,971,656
41						
42						
43	Increase (decrease) in Plant-in-Service					$ 6,971,656
44						
45	Adjustment to Plant-in-Service					$ 6,971,656
46						
47						
48	SUPPORTING SCHEDULES					
49						
50						

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Plant Constructed by Affiliates	ROO Affilate Profit	7.50% Affilate Profit	Net Adjustment to Plant-in-service
301	Organization Cost	-	$ -	$ -	$ -
302	Franchise Cost	-	-	-	-
303	Land and Land Rights	-	18,390	-	18,390
304	Structures and Improvements	7,107,267	140,708	(533,045)	(392,337)
305	Collecting and Impounding Res.	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-
307	Wells and Springs	4,363,284	184,965	(327,246)	(142,281)
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Electric Pumping Equipment	44,127	51,577	(3,310)	48,268
320	Water Treatment Equipment	-	1,475	-	1,475
330	Dist. Reservoirs & Standpipe	91,973	534,634	(6,898)	527,736
331	Trans. and Dist. Mains	15,175,749	3,401,303	(1,138,181)	2,263,122
333	Services	-	35,604	-	35,604
334	Meters	-	409,624	-	409,624
335	Hydrants	65,116	239,471	(4,884)	234,587
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Misc Equip.	-	-	-	-
340	Office Furniture and Fixtures	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools and Work Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communications Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTALS	$ 26,847,516	$ 5,017,752	$ (2,013,564)	$ 3,004,188

Increase (decrease) in Plant-in-Service $ 3,004,188

Adjustment to Plant-in-Service $ 3,004,188

SUPPORTING SCHEDULES

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.

1 Accumulated Depreciation

Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Unreconciled Difference	C Left Blank	D Left Blank	Adjusted Accum. Depr.
301	Organization Cost	-	-				-
302	Franchise Cost	-	-				-
303	Land and Land Rights	-	-				-
304	Structures and Improvements	33,986	(247,791)				(213,805)
305	Collecting and Impounding Res	-	-				-
306	Lake River and Other Intakes	-	-				-
307	Wells and Springs	237,703	4,791				242,494
308	Infiltration Galleries and Tunnels	-	-				-
309	Supply Mains	-	-				-
310	Power Generation Equipment	-	-				-
311	Electric Pumping Equipment	77,344	14,554				91,899
320	Water Treatment Equipment	1,706	264				1,970
330	Dist. Reservoirs & Standpipe	305,778	49,105				354,883
331	Trans. and Dist. Mains	3,680,889	559,176				4,240,066
333	Services	77,627	14,893				92,521
334	Meters	348,062	61,685				409,747
335	Hydrants	206,364	35,561				241,926
336	Backflow Prevention Devices	-	-				-
339	Other Plant and Misc Equip.	-	-				-
340	Office Furniture and Fixtures	-	-				-
341	Transportation Equipment	2,360	475				2,835
342	Stores Equipment	-	-				-
343	Tools and Work Equipment	-	-				-
344	Laboratory Equipment	-	-				-
345	Power Operated Equipment	-	-				-
346	Communications Equipment	-	-				-
347	Miscellaneous Equipment	-	-				-
348	Other Tangible Plant	-	-				-
	Unreconciled Difference	(2,570)		2,570			-
	TOTALS	$ 4,969,249	$ 492,715	$ 2,570	$ -	$ -	$ 5,464,534

Accumulated Depreciation per Direct Filing	$ 4,969,249
Increase (decrease) in Accumulated Depreciation	$ 495,285
Adjustment to Accumulate Depreciation	$ 495,285

SUPPORTING SCHEDULES
B-2, pages 4.1 to 4.12

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Plant Adjustments[5]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	1998 Depr.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		(169)	(169)
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(54,600)	(54,600)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	115,000					(1,703)	(32,725)	80,572		80,572	1,007
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	43,750					(475)	(331)	42,944		42,944	537
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(14)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		(5,613)	(5,613)
331	Transmission and Distribution Mains	2.50%	282,692					(31,320)	(113,818)	137,554		137,554	1,719
333	Services	2.50%						(328)	-	(328)		(328)	(328)
334	Meters	2.50%						(3,772)	-	(3,772)		(3,772)	(3,772)
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		(2,693)	(2,693)
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		441,442	-	-	-	-	(46,205)	(201,356)	193,881	-	193,881	(63,926)

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	Deprec. Rate	1999 Plant Additions	2000 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Plant Adjustments[5]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	244,400					(169)	-	244,231		244,061	-
304	Structures and Improvements	2.50%	102,374					(1,296)	(53,305)	47,774		(6,826)	597
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	209,355					(1,703)	(32,725)	174,927		255,499	4,201
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	331,299					(475)	(331)	330,493		373,437	5,205
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(27)	(14)
330	Distribution Reservoirs & Standpipe	2.50%					101,837	(4,923)	(690)	96,224		90,611	1,203
331	Transmission and Distribution Mains	2.50%	2,537,047				(101,837)	(31,320)	(113,818)	2,290,072		2,427,625	32,065
333	Services	2.50%	155,100					(328)	-	154,772		154,444	1,935
334	Meters	2.50%	32,941					(3,772)	-	29,169		25,397	365
335	Hydrants	2.50%	60,225					(2,205)	(488)	57,532		54,838	719
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%	16,230					-	-	16,230		16,230	203
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		3,688,971	-	-	-	-	(46,205)	(201,356)	3,441,410	-	3,635,291	46,478

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Account No.	Description	Deprec. Rate	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Plant Adjustments[5]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	27,137					(169)	-	26,968		271,029	-
304	Structures and Improvements	2.50%	53,356					(1,296)	(53,305)	(1,244)		(8,070)	(186)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	32,979					(1,703)	(32,725)	(1,449)		254,050	6,369
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%		(74,250)				(475)	(331)	(75,056)		298,381	8,398
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(41)	(14)
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		84,998	2,195
331	Transmission and Distribution Mains	2.50%	1,396,832					(31,320)	(113,818)	1,251,694		3,679,319	76,337
333	Services	2.50%	317,900					(328)	-	317,572		472,016	7,831
334	Meters	2.50%	16,046					(3,772)	-	12,274		37,671	788
335	Hydrants	2.50%	221,462					(2,205)	(488)	218,769		273,607	4,106
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%	1,355					-	-	1,355		1,355	17
341	Transportation Equipment	2.50%	36,142					-	-	36,142		36,142	452
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		16,230	406
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		2,103,209	(74,250)	-	-	-	(46,205)	(201,356)	1,781,397	-	5,416,688	106,698

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

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Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Plant Adjustments[5]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,860	-
304	Structures and Improvements	2.50%	15,461					(1,296)	(53,305)	(39,139)		(47,209)	(691)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	273,474	(157,300)	(40,000)			(1,703)	(32,725)	41,746		295,796	6,873
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	102,124					(475)	(331)	101,318		399,699	8,726
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(54)	(14)
330	Distribution Reservoirs & Standpipe	2.50%	90,972	157,300				(4,923)	(690)	242,659		327,657	5,158
331	Transmission and Distribution Mains	2.50%	240,418					(31,320)	(113,818)	95,280		3,774,599	93,174
333	Services	2.50%						(328)	-	(328)		471,689	11,796
334	Meters	2.50%	21,024					(3,772)	-	17,252		54,923	1,157
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		270,913	6,806
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%		(1,355)				-	-	(1,355)		-	(17)
341	Transportation Equipment	2.50%		(36,142)				-	-	(36,142)		-	(452)
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%		(16,230)				-	-	(16,230)		-	(609)
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		743,473	(53,727)	(40,000)	-	-	(46,205)	(201,356)	402,185	-	5,818,873	131,910

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

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Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Plant Adjustments[5]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Depreciable Balance	2002 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-	-
302	Franchise Cost	0.00%						-	-	-		-	-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,690	270,690	-
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(101,809)	-	(46,929)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-	-
307	Wells and Springs	2.50%						(1,703)	(32,725)	(34,428)		261,368	261,368	6,965
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-	-
309	Supply Mains	2.50%						-	-	-		-	-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-	-
311	Electric Pumping Equipment	2.50%	22,050					(475)	(331)	21,244		420,943	420,943	10,258
320	Water Treatment Equipment	2.50%						(14)	-	(14)		(68)	-	(14)
330	Distribution Reservoirs & Standpipe	2.50%					390,770	(4,923)	(690)	385,157		712,815	712,815	13,006
331	Transmission and Distribution Mains	2.50%	5,764,948	457,745	(21,858)		(390,770)	(31,320)	(113,818)	5,664,926		9,439,525	9,439,525	165,177
333	Services	2.50%						(328)	-	(328)		471,361	471,361	11,788
334	Meters	2.50%	178,075					(3,772)	-	174,303		229,226	229,226	3,552
335	Hydrants	2.50%	157,282					(2,205)	(488)	154,589		425,502	425,502	8,705
336	Backflow Prevention Devices	2.50%						-	-	-		-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-	-
341	Transportation Equipment	2.50%						-	-	-		-	-	-
342	Stores Equipment	2.50%						-	-	-		-	-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-	-
346	Communications Equipment	2.50%						-	-	-		-	-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-	-
	TOTAL WATER PLANT		6,122,354	457,745	(21,858)	-	-	(46,205)	(201,356)	6,310,680	-	12,129,553	12,231,430	172,507

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Plant Adjustments[5]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,521	-
304	Structures and Improvements	2.50%					(410,848)	(1,296)	(53,305)	(465,448)		(567,258)	(8,363)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	319,090					(1,703)	(32,725)	284,662		546,031	10,092
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		420,137	10,514
320	Water Treatment Equipment	2.50%	5,455					(14)	-	5,441		5,373	68
330	Distribution Reservoirs & Standpipe	2.50%					789,853	(4,923)	(690)	784,240		1,497,055	27,623
331	Transmission and Distribution Mains	2.50%	6,623,922	1,498,885			(379,005)	(31,320)	(113,818)	7,598,664		17,038,189	330,971
333	Services	2.50%						(328)	-	(328)		471,033	11,780
334	Meters	2.50%	1,173,247					(3,772)	-	1,169,475		1,398,701	20,349
335	Hydrants	2.50%	459,546					(2,205)	(488)	456,853		882,354	16,348
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	34,226					-	-	34,226		34,226	428
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		8,615,485	1,498,885	-	-	-	(46,205)	(201,356)	9,866,809	-	21,996,361	419,810

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Plant Adjustments[5]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%	901					(169)	-	731		271,252	-
304	Structures and Improvements	2.50%	458,157					(1,296)	(53,305)	403,556		(163,701)	(9,137)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	80,000					(1,703)	(32,725)	45,572		591,603	14,220
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		419,331	10,493
320	Water Treatment Equipment	2.50%	16,401					(14)	-	16,387		21,761	339
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		1,491,442	37,356
331	Transmission and Distribution Mains	2.50%	136,085	8,764,671				(31,320)	(113,818)	8,755,618		25,793,806	535,400
333	Services	2.50%						(328)	-	(328)		470,705	11,772
334	Meters	2.50%	1,108,316					(3,772)	-	1,104,544		2,503,244	48,774
335	Hydrants	2.50%						(2,205)	(488)	(2,693)		879,661	22,025
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%	44,945					-	-	44,945		79,171	1,417
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		1,844,804	8,764,671	-	-	-	(46,205)	(201,356)	10,361,914	-	32,358,275	672,661

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Plant Adjustments[5]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		271,083	-
304	Structures and Improvements	2.50%						(1,296)	(53,305)	(54,600)		(218,301)	(98,992)
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	452,618	454,498		(433,238)		(1,703)	(32,725)	439,450		1,031,053	20,283
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%						(475)	(331)	(806)		418,525	10,473
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,747	544
330	Distribution Reservoirs & Standpipe	2.50%						(4,923)	(690)	(5,613)		1,485,829	37,216
331	Transmission and Distribution Mains	2.50%	8,337,862	2,023,385	(1,321,472)			(31,320)	(113,818)	8,894,637		34,688,443	756,028
333	Services	2.50%						(328)	-	(328)		470,377	11,764
334	Meters	2.50%	1,602,159					(3,772)	-	1,598,387		4,101,631	82,561
335	Hydrants	2.50%	969,120					(2,205)	(488)	966,426		1,846,087	34,072
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%		(79,171)				-	-	(79,171)		-	990
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		11,361,759	2,398,713	(1,321,472)	(433,238)	-	(46,205)	(201,356)	11,758,200	-	44,116,475	854,939

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	Deprec. Rate	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Plant Adjustments[5]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,914	-
304	Structures and Improvements	2.50%	4,258,830	2,390,824	(2,012,564)		(4,426,349)	(1,296)	(53,305)	156,141		(62,161)	1,952
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	2,554,632	626,261				(1,703)	(32,725)	3,148,466		4,179,519	65,132
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	86,801					(475)	(331)	85,995		504,520	11,538
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,734	544
330	Distribution Reservoirs & Standpipe	2.50%				(693,827)	4,426,349	(4,923)	(690)	3,726,909		5,212,738	83,732
331	Transmission and Distribution Mains	2.50%	12,220,856	1,341,833				(31,320)	(113,818)	13,417,550		48,105,993	1,034,930
333	Services	2.50%						(328)	-	(328)		470,049	11,755
334	Meters	2.50%	1,074,809					(3,772)	-	1,071,037		5,172,668	115,929
335	Hydrants	2.50%	1,546,683					(2,205)	(488)	1,543,990		3,390,077	65,452
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%			-	-		-	-	-		-	-
	TOTAL WATER PLANT		21,742,611	4,360,918	(2,012,564)	(693,827)	-	(46,205)	(201,356)	23,149,577	-	67,266,051	1,390,964

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
301	Organization Cost	0.00%						-	-	-		-	-
302	Franchise Cost	0.00%						-	-	-		-	-
303	Land and Land Rights	0.00%						(169)	-	(169)		270,744	-
304	Structures and Improvements	2.50%	2,203,163				(1,820,640)	(1,296)	(53,305)	327,923		265,762	2,545
305	Collecting and Impounding Res.	2.50%						-	-	-		-	-
306	Lake River and Other Intakes	2.50%						-	-	-		-	-
307	Wells and Springs	2.50%	263,423					(1,703)	(32,725)	228,995		4,408,514	107,350
308	Infiltration Galleries and Tunnels	2.50%						-	-	-		-	-
309	Supply Mains	2.50%						-	-	-		-	-
310	Power Generation Equipment	2.50%						-	-	-		-	-
311	Electric Pumping Equipment	2.50%	268,357	(16,019)				(475)	(331)	251,532		756,052	15,757
320	Water Treatment Equipment	2.50%						(14)	-	(14)		21,720	543
330	Distribution Reservoirs & Standpipe	2.50%					1,820,640	(4,923)	(690)	1,815,027		7,027,765	153,006
331	Transmission and Distribution Mains	2.50%	1,805,404		(731,125)			(31,320)	(113,818)	929,141		49,035,134	1,214,264
333	Services	2.50%	54,473					(328)	-	54,145		524,195	12,428
334	Meters	2.50%	861,887					(3,772)	-	858,116		6,030,784	140,043
335	Hydrants	2.50%	133,400					(2,205)	(488)	130,707		3,520,783	86,386
336	Backflow Prevention Devices	2.50%						-	-	-		-	-
339	Other Plant and Miscellaneous Equipment	2.50%						-	-	-		-	-
340	Office Furniture and Fixtures	2.50%						-	-	-		-	-
341	Transportation Equipment	2.50%						-	-	-		-	-
342	Stores Equipment	2.50%						-	-	-		-	-
343	Tools and Work Equipment	2.50%						-	-	-		-	-
344	Laboratory Equipment	2.50%						-	-	-		-	-
345	Power Operated Equipment	2.50%						-	-	-		-	-
346	Communications Equipment	2.50%						-	-	-		-	-
347	Miscellaneous Equipment	2.50%						-	-	-		-	-
348	Other Tangible Plant	2.50%						-	-	-		-	-
	TOTAL WATER PLANT		5,590,107	(16,019)	(731,125)	-	-	(46,205)	(201,356)	4,595,401	-	71,861,453	1,732,323

[1] Plant Not Used and Useful
[2] Excess Cap
[3] Plant Reclassified
[4] Unsupported plant
[5] Affiliate Profit

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Deprec. Rate	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002	2003
301	Organization Cost	0.00%	-	-	-	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	-	(169)	-	-	-	-	-
304	Structures and Improvements	2.50%	-	(54,600)	(54,003)	(54,189)	(54,880)	(101,809)	(110,173)
305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	2.50%	-	1,007	5,208	11,577	18,450	25,415	35,508
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	2.50%	-	537	5,742	14,139	22,865	33,123	43,637
320	Water Treatment Equipment	2.50%	-	(14)	(27)	(41)	(54)	(68)	0
330	Distribution Reservoirs & Standpipe	2.50%	-	(5,613)	(4,410)	(2,215)	2,943	15,949	43,573
331	Transmission and Distribution Mains	2.50%	-	1,719	33,784	110,121	203,295	368,471	699,443
333	Services	2.50%	-	(328)	1,607	9,438	21,234	33,022	44,802
334	Meters	2.50%	-	(3,772)	(3,407)	(2,619)	(1,462)	2,090	22,439
335	Hydrants	2.50%	-	(2,693)	(1,974)	2,131	8,938	17,643	33,991
336	Backflow Prevention Devices	2.50%	-	-	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	17	-	-	-
341	Transportation Equipment	2.50%	-	-	-	452	-	-	428
342	Stores Equipment	2.50%	-	-	-	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	203	609	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-	-	-	-
	TOTAL WATER PLANT		-	(63,926)	(17,279)	89,420	221,329	393,837	813,647

Johnson Utilities - Water Division - Alternative 2
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	Deprec. Rate	2004	2005	2006	2007
301	Organization Cost	0.00%	-	-	-	-
302	Franchise Cost	0.00%	-	-	-	-
303	Land and Land Rights	0.00%	-	-	-	-
304	Structures and Improvements	2.50%	(119,310)	(218,301)	(216,350)	(213,805)
305	Collecting and Impounding Res.	2.50%	-	-	-	-
306	Lake River and Other Intakes	2.50%	-	-	-	-
307	Wells and Springs	2.50%	49,728	70,011	135,143	242,494
308	Infiltration Galleries and Tunnels	2.50%	-	-	-	-
309	Supply Mains	2.50%	-	-	-	-
310	Power Generation Equipment	2.50%	-	-	-	-
311	Electric Pumping Equipment	2.50%	54,130	64,603	76,141	91,899
320	Water Treatment Equipment	2.50%	339	883	1,427	1,970
330	Distribution Reservoirs & Standpipe	2.50%	80,929	118,145	201,877	354,883
331	Transmission and Distribution Mains	2.50%	1,234,843	1,990,871	3,025,801	4,240,066
333	Services	2.50%	56,574	68,337	80,092	92,521
334	Meters	2.50%	71,214	153,775	269,703	409,747
335	Hydrants	2.50%	56,016	90,088	155,540	241,926
336	Backflow Prevention Devices	2.50%	-	-	-	-
339	Other Plant and Miscellaneous Equipment	2.50%	-	-	-	-
340	Office Furniture and Fixtures	2.50%	-	-	-	-
341	Transportation Equipment	2.50%	1,845	2,835	2,835	2,835
342	Stores Equipment	2.50%	-	-	-	-
343	Tools and Work Equipment	2.50%	-	-	-	-
344	Laboratory Equipment	2.50%	-	-	-	-
345	Power Operated Equipment	2.50%	-	-	-	-
346	Communications Equipment	2.50%	-	-	-	-
347	Miscellaneous Equipment	2.50%	-	-	-	-
348	Other Tangible Plant	2.50%	-	-	-	-
	TOTAL WATER PLANT		1,486,308	2,341,247	3,732,211	5,464,534

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	Adjustment	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 12,843,604	$ -	$ 12,843,604	$ (3,264,810)	$ 9,578,794
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	329,295	-	329,295		329,295
5		$ 13,172,899	$ -	$ 13,172,899	$ (3,264,810)	$ 9,908,089
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -	-	$ -
8	Purchased Water	2,893,878	(2,558,930)	334,948	-	334,948
9	Purchased Power	818,280	-	818,280	-	818,280
10	Chemicals	16,189	-	16,189	-	16,189
11	Repairs and Maintenance	8,534	-	8,534	-	8,534
12	Office Supplies and Expense	1,119	-	1,119	-	1,119
13	Outside Services	5,877,591	-	5,877,591	-	5,877,591
14	Water Testing	55,007	-	55,007	-	55,007
15	Rents	53,444	-	53,444	-	53,444
16	Transportation Expenses	-	-	-	-	-
17	Insurance - General Liability	21,565	-	21,565	-	21,565
18	Insurance - health and Life	-	-	-	-	-
19	Reg. Commission Exp. - Rate Case	33,333	-	33,333	-	33,333
20	Miscellaneous Expense	255,555	-	255,555	-	255,555
21	Depreciation Expense	884,007	470,159	1,354,166	-	1,354,166
22	Taxes Other Than Income	-	-	-	-	-
23	Property Taxes	842,958	(67,613)	775,345	-	775,345
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	7,587	(7,587)	-	-	-
26	**Total Operating Expenses**	$ 11,769,046	$ (2,163,971)	$ 9,605,075	$ -	$ 9,605,075
27	**Operating Income**	$ 1,403,852	$ 2,163,971	$ 3,567,823	$ (3,264,810)	$ 303,013
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Adjusted Test Year Results	1 Depreciation	2 Property Taxes	3 CAGRD	4 Reconciling Amounts	5 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**									
2	Metered Water Revenues	$ 12,843,604	$ -	$ -	$ -	$ -	$ -	$ 12,843,604	$ (3,264,810)	$ 9,578,794
3	Unmetered Water Revenues	-						-		-
4	Other Water Revenues	329,295						329,295		329,295
5		$ 13,172,899	$ -	$ -				$ 13,172,899	$ (3,264,810)	$ 9,908,089
6	**Operating Expenses**									
7	Salaries and Wages	$ -						$ -		$ -
8	Purchased Water	2,893,878			(2,558,930)			334,948		334,948
9	Purchased Power	818,280						818,280		818,280
10	Chemicals	16,189						16,189		16,189
11	Repairs and Maintenance	8,534						8,534		8,534
12	Office Supplies and Expense	1,119						1,119		1,119
13	Outside Services	5,877,591						5,877,591		5,877,591
14	Water Testing	55,007						55,007		55,007
15	Rents	53,444						53,444		53,444
16	Transportation Expenses	-						-		-
17	Insurance - General Liability	21,565						21,565		21,565
18	Insurance - Health and Life	-						-		-
19	Reg. Commission Exp. - Rate Case	33,333						33,333		33,333
20	Miscellaneous Expense	255,555						255,555		255,555
21	Depreciation Expense	884,007	470,159					1,354,166		1,354,166
22	Taxes Other Than Income	-						-		-
23	Property Taxes	842,958		(67,613)				775,345		775,345
24	Income Tax	-						-		-
25	Reconciling Amount	7,587				(7,587)		-		-
26	**Total Operating Expenses**	$ 11,769,046	$ 470,159	$ (67,613)	$ (2,558,930)	$ (7,587)	$ -	$ 9,605,075	$ -	$ 9,605,075
27	**Operating Income**	$ 1,403,852	$ (470,159)	$ 67,613	$ 2,558,930	$ 7,587	$ -	$ 3,567,823	$ (3,264,810)	$ 303,013
28										
29	SUPPORTING SCHEDULES:								RECAP SCHEDULES:	
30	C-2								C-1, page 1	
31										
32										

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property		Reconciling	Intentionally	Intentionally	
2		Expense	Taxes	CAGRD Fees	Amount	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	470,159	(67,613)	(2,558,930)	(7,587)			(2,163,971)
6								
7	Operating							
8	Income	(470,159)	67,613	2,558,930	7,587	-	-	2,163,971
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(470,159)	67,613	2,558,930	7,587	-	-	2,163,971
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses							(2,163,971)
25								
26	Operating							
27	Income	-	-	-	-	-	-	2,163,971
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	2,163,971
36								

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	301	Organization Cost	$ -	0.00%	-
6	302	Franchise Cost	-	0.00%	-
7	303	Land and Land Rights	270,744	0.00%	-
8	304	Structures and Improvements	2,278,326	3.33%	75,868
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	-	2.50%	-
11	307	Wells and Springs	2,395,950	3.33%	79,785
12	308	Infiltration Galleries and Tunnels	-	6.67%	-
13	309	Supply Mains	-	2.00%	-
14	310	Power Generation Equipment	-	5.00%	-
15	311	Electric Pumping Equipment	756,052	12.50%	94,506
16	320	Water Treatment Equipment	21,720	3.33%	723
17	330	Dist. Reservoirs & Standpipe	7,027,765	2.22%	156,016
18	331	Trans. and Dist. Mains	49,035,134	2.00%	980,703
19	333	Services	524,195	3.33%	17,456
20	334	Meters	6,030,784	8.33%	502,364
21	335	Hydrants	3,520,783	2.00%	70,416
22	336	Backflow Prevention Devices	-	6.67%	-
23	339	Other Plant and Misc Equip.	-	6.67%	-
24	340	Office Furniture and Fixtures	-	6.67%	-
25	341	Transportation Equipment	-	20.00%	-
26	342	Stores Equipment	-	4.00%	-
27	343	Tools and Work Equipment	-	5.00%	-
28	344	Laboratory Equipment	-	10.00%	-
29	345	Power Operated Equipment	-	5.00%	-
30	346	Communications Equipment	-	10.00%	-
31	347	Miscellaneous Equipment	-	10.00%	-
32	348	Other Tangible Plant	-	10.00%	-
33		TOTALS	$ 71,861,453		$ 1,977,838
34					
35	Less: Amort. of CIAC		$ 22,660,118	2.7523%	$ (623,672)
36					
37	Total Depreciation Expense				$ 1,354,166
38					
39	Adjusted Test Year Depreciation Expense				$ 884,007
40					
41	Increase (decrease) in Depreciation Expense				470,159
42					
43	Adjustment to Revenues and/or Expenses				$ 470,159
44					
45	SUPPORTING SCHEDULE				
46	B-2, page 3				

Johnson Utilities - Water Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	13,172,899
4	Adjusted Revenues in year ended 12/31/07		13,172,899
5	Proposed Revenues		9,908,089
6	Average of three year's of revenue	$	12,084,629
7	Average of three year's of revenue, times 2	$	24,169,258
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	24,169,258
14	Assessment Ratio		23.0%
15	Assessed Value		5,558,929
16	Property Tax Rate		13.9264%
17			
18	Property Tax		774,161
19	Tax on Parcels		1,184
20			
21	Total Property Tax at Proposed Rates	$	775,345
22	Property Taxes per ROO		842,958
23	Change in Property Taxes	$	(67,613)
24			
25			
26	Adjustment to Revenues and/or Expenses	$	(67,613)
27			
28			

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	14,206,626
2			
3	Adjusted Operating Income		1,352,871
4			
5	Current Rate of Return		9.52%
6			
7	Required Operating Income	$	1,162,102
8			
9	Required Rate of Return on Fair Value Rate Base		8.18%
10			
11	Operating Income Deficiency	$	(190,769)
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	(190,769)
17			
18	Test Year Adjusted Revenues	$	11,354,014
19	Increase in Revenue Requirement	$	(190,769)
20	Prposed Revenue Requirement	$	11,163,245
21	% Increase		-1.68%
22			

ALTERNATIVE 2

WASTEWATER DIVISION

8.18%

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 110,184,599	$ 110,184,599
3	Less: Accumulated Depreciation	6,940,265	6,940,265
4			
5	Net Utility Plant in Service	$ 103,244,335	$ 103,244,335
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	36,806,078	36,806,078
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 14,206,626	$ 14,206,626
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Proforma Adjustments	Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 95,566,589	14,618,010	$ 110,184,599
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,375,814	564,450	6,940,265
7				
8				
9	Net Utility Plant			
10	in Service	$ 89,190,775	$ 14,053,560	$ 103,244,335
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	52,231,631	-	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	40,578,812	(16,505)	40,562,307
18				
19	Accumulated Amort. of CIAC	(3,756,229)	-	(3,756,229)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ 136,561	$ 14,070,065	$ 14,206,626
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, pages 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	4	Adjusted of Test Year
1	Gross Utility						
2	Plant in Service	$ 95,566,589	$ 14,618,010				$ 110,184,599
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	6,375,814		564,450			6,940,265
7							
8							
9	Net Utility Plant						
10	in Service	$ 89,190,775	$ 14,618,010	$ (564,450)	$ -	$ -	$ 103,244,335
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	52,231,631				-	52,231,631
15							
16	Contributions in Aid of						
17	Construction - Net	40,578,812			(16,505)		40,562,307
18							
19	Accumulated Amort. of CIAC	(3,756,229)			-		(3,756,229)
20							
21							
22	Customer Meter Deposits	-					-
23	Deferred Income Taxes	-					-
24							
25							
26							
27	**Plus:**						
28	Prepayments	-					-
29	Materials and Supplies	-					-
30	Deferred Assets	-					-
31	*Working capital*	-					-
32							
33							
34	Total	$ 136,561	$ 14,618,010	$ (564,450)	$ 16,505	$ -	$ 14,206,626
35							
36							
37							
38	SUPPORTING SCHEDULES:						RECAP SCHEDULES:
39	Adjustment 1 - B-2, page 3						
40	Adjustment 2 - B-2, page 4						
41	Adjustment 3 - Unexpended CIAC						
42							

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.				A	B	C	D	E	
1	Depreciation Expense								
2			ROO	Unsupported		Post Test	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Year to Test	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Year Reclass	Blank	Blank	Original Cost
5	351	Organization	-	-	-				-
6	352	Franchises	-	-	-				-
7	353	Land and Land Rights	3,578,794	234,950	219,227				4,032,970
8	354	Structures and Improvements	398,532	14,259	16,377				429,169
9	355	Power Generation Equipment	-	-	-				-
10	360	Collection Sewers - Force	15,448,409	1,467,898	1,159,231	1,171,939			19,247,477
11	361	Collection Sewers - Gravity	20,851,141	1,528,233	1,289,856				23,669,231
12	362	Special Collecting Structures	4,313	(2,683)	(1,738)				(108)
13	363	Services to Customers	1,174	(730)	(473)				(29)
14	364	Flow Measuring Devices	-	-	-				-
15	365	Flow Measuring Installations	-	-	-				-
16	370	Receiving Wells	-	-	-				-
17	371	Pumping Equipment	6,340,378	601,058	(17,528)				6,923,908
18	375	Reuse T&D	798,073	75,832	64,709				938,614
19	380	Treatment and Disposal Equip.	-	-	-	871,194			871,194
20	381	Plant Sewers	48,145,774	4,574,781	1,193,366	158,254			54,072,175
21	382	Outfall Sewer Lines	-	-	-				-
22	389	Other Plant and Misc. Equipment	-	-	-				-
23	390	Office Furniture and Equipment	-	-	-				-
24	391	Transportation Equipment	-	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-	-				-
26	394	Laboratory Equipment	-	-	-				-
27	395	Power Operated Equipment	-	-	-				-
28	398	Other TangiblePlant	-	-	-				-
29		Subtotal	$ 95,566,589	$ 8,493,598	$ 3,923,026	$ 2,201,387	$ -	$ -	$ 110,184,599
30									
31	Post Test Year								-
32	381	Plant Sewers	-						-
33									-
34									-
35		TOTALS	$ 95,566,589	$ 8,493,598	$ 3,923,026	$ 2,201,387	$ -	$ -	$ 110,184,599
36									
37									
38	Plant-in-Service per Direct Filing								$ 95,566,589
39									
40	Increase (decrease) in Plant-in-Service								$ 14,618,010
41									
42	Adjustment to Plant-in-Service								$ 14,618,010
43									
44	SUPPORTING SCHEDULES								
45	Adjustment A - See B-2, page 3.1								
46	Adjustment B - See B-2, page 3.2								
47	Adjustment C - Test Year Plant originally classified as Post TestYear Plant.								
48									

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Final Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant					
2						
3	Equity at 12/31/2007		$ 23,987,932			
4	10% for Unsupported Plant		(2,398,793)			
5						
6						
7						
8			ROO	ROO	Allocated	Net
9	Account		Adjusted	Unsupported	Unsupported	Adjustment to
10	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
11	351	Organization	$ -	$ -	$ -	$ -
12	352	Franchises	-	-	-	-
13	353	Land and Land Rights	3,578,794	324,780	(89,830)	234,950
14	354	Structures and Improvements	398,532	24,262	(10,003)	14,259
15	355	Power Generation Equipment	-	-	-	-
16	360	Collection Sewers - Force	15,448,409	1,855,665	(387,767)	1,467,898
17	361	Collection Sewers - Gravity	20,851,141	2,051,613	(523,379)	1,528,233
18	362	Special Collecting Structures	4,313	(2,575)	(108)	(2,683)
19	363	Services to Customers	1,174	(701)	(29)	(730)
20	364	Flow Measuring Devices	-	-	-	-
21	365	Flow Measuring Installations	-	-	-	-
22	370	Receiving Wells	-	-	-	-
23	371	Pumping Equipment	6,340,378	760,206	(159,148)	601,058
24	375	Reuse T&D	798,073	95,865	(20,032)	75,832
25	380	Treatment and Disposal Equipment	-	-	-	-
26	381	Plant Sewers	48,145,774	5,783,276	(1,208,495)	4,574,781
27	382	Outfall Sewer Lines	-	-	-	-
28	389	Other Plant and Misc. Equipment	-	-	-	-
29	390	Office Furniture and Equipment	-	-	-	-
30	391	Transportation Equipment	-	-	-	-
31	393	Tools, Shop and Garage Equipment.	-	-	-	-
32	394	Laboratory Equipment	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-
34	398	Other TangiblePlant	-	-	-	-
35						
36						
37						
38						
39		TOTALS	$ 95,566,589	$ 10,892,391	$ (2,398,793)	$ 8,493,598
40						
41						
42	Increase (decrease) in Plant-in-Service					$ 8,493,598
43						
44	Adjustment to Plant-in-Service					$ 8,493,598
45						
46						
47	SUPPORTING SCHEDULES					
48						
49						

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Affilate Constucted Plant	ROO Affilate Profit	7.50% Affilate Profit	Net Adjustment to Plant-in-service
351	Organization	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	-	219,227	-	219,227
354	Structures and Improvements	-	16,377	-	16,377
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,244,576	1,252,574	(93,343)	1,159,231
361	Collection Sewers - Gravity	1,266,429	1,384,839	(94,982)	1,289,856
362	Special Collecting Structures	-	(1,738)	-	(1,738)
363	Services to Customers	-	(473)	-	(473)
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	7,075,558	513,139	(530,667)	(17,528)
375	Reuse T&D	-	64,709	-	64,709
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	36,137,945	3,903,711	(2,710,346)	1,193,366
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
398	Other TangiblePlant	-	-	-	-
	TOTALS	$ 45,724,508	$ 7,352,364	$ (3,429,338)	$ 3,923,026

Increase (decrease) in Plant-in-Service $ 3,923,026

Adjustment to Plant-in-Service $ 3,923,026

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No. 1 Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	74,287	5,543				79,830
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	558,453	78,900				637,353
11	361	Collection Sewers - Gravity	1,857,675	150,680				2,008,355
12	362	Special Collecting Structures	-	(11)				(11)
13	363	Services to Customers	6,638	232				6,870
14	364	Flow Measuring Devices	541	(191)				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	260,818	(17,003)				243,815
18	375	Reuse T&D	26,964	3,422				30,386
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	3,590,016	332,410				3,922,425
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Unreconciled Difference	421	(421)				-
30		Subtotal	$ 6,375,814	$ 564,450	$ -	$ -	$ -	$ 6,940,265
31								
32		Post Test Year Plant	-					-
33								
34		TOTALS	$ 6,375,814	$ 564,450	$ -	$ -	$ -	$ 6,940,265
35								
36								
37		Accumulated Depreciation per Direct Filing						$ 6,375,814
38								
39		Increase (decrease) in Accumulated Depreciation						$ 564,450
40								
41		Adjustment to Accumulated Depreciation						$ 564,450
42								
43		SUPPORTING SCHEDULES						
44		B-2, pages 4.1 to 4.12						
45								
46								

Johnson Utilities - Wastewater Division - Alternative 2
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%							-		-	-
352	Franchises	0.00%							-		-	-
353	Land and Land Rights	0.00%							-		-	-
354	Structures and Improvements	2.50%							-		-	-
355	Power Generation Equipment	2.50%							-		-	-
360	Collection Sewers - Force	2.50%							-		-	-
361	Collection Sewers - Gravity	2.50%							-		-	-
362	Special Collecting Structures	2.50%							-		-	-
363	Services to Customers	2.50%							-		-	-
364	Flow Measuring Devices	2.50%							-		-	-
365	Flow Measuring Installations	2.50%							-		-	-
370	Receiving Wells	2.50%							-		-	-
371	Pumping Equipment	2.50%							-		-	-
375	Reuse T&D	2.50%							-		-	-
380	Treatment and Disposal Equipment	2.50%							-		-	-
381	Plant Sewers	2.50%							-		-	-
382	Outfall Sewer Lines	2.50%							-		-	-
389	Other Plant and Misc. Equipment	2.50%							-		-	-
390	Office Furniture and Equipment	2.50%							-		-	-
391	Transportation Equipment	2.50%							-		-	-
393	Tools, Shop and Garage Equipment.	2.50%							-		-	-
394	Laboratory Equipment	2.50%							-		-	-
395	Power Operated Equipment	2.50%							-		-	-
398	Other TangiblePlant	2.50%							-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-	-

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization							-		-	-
352	Franchises							-		-	-
353	Land and Land Rights	875,000						875,000		875,000	-
354	Structures and Improvements	196,548						196,548		196,548	2,457
355	Power Generation Equipment							-		-	-
360	Collection Sewers - Force							-		-	-
361	Collection Sewers - Gravity	3,771,466						3,771,466		3,771,466	47,143
362	Special Collecting Structures							-		-	-
363	Services to Customers	25,752						25,752		25,752	322
364	Flow Measuring Devices	7,009						7,009		7,009	88
365	Flow Measuring Installations							-		-	-
370	Receiving Wells							-		-	-
371	Pumping Equipment	11,660						11,660		11,660	146
375	Reuse T&D							-		-	-
380	Treatment and Disposal Equipment							-		-	-
381	Plant Sewers							-		-	-
382	Outfall Sewer Lines							-		-	-
389	Other Plant and Misc. Equipment							-		-	-
390	Office Furniture and Equipment							-		-	-
391	Transportation Equipment							-		-	-
393	Tools, Shop and Garage Equipment.							-		-	-
394	Laboratory Equipment							-		-	-
395	Power Operated Equipment							-		-	-
398	Other TangiblePlant							-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,887,435	-	-	-	-	-	4,887,435	-	4,887,435	50,155

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	35,000				(11,229)	-	23,771		898,771	-
354	Structures and Improvements			(14,491)		(1,250)	-	(15,741)		180,807	4,717
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(60,139)	(752)
361	Collection Sewers - Gravity	1,676,637				(65,422)	(11,873)	1,599,342		5,370,808	114,278
362	Special Collecting Structures					(14)	-	(14)		(14)	(0)
363	Services to Customers	223,421				(4)	-	223,417		249,169	3,437
364	Flow Measuring Devices					-	-	-		7,009	175
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	61,500				(19,894)	(66,333)	(24,727)		(13,067)	(18)
375	Reuse T&D					(2,504)	-	(2,504)		(2,504)	(31)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers			(5,749)		(151,062)	(338,793)	(495,604)		(495,604)	(6,195)
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,996,558	-	(20,240)	-	(299,849)	(428,667)	1,247,802	-	6,135,237	115,611

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		887,542	-
354	Structures and Improvements	257,115				(1,250)	-	255,865		436,671	7,718
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(120,277)	(2,255)
361	Collection Sewers - Gravity		(5,448,103)			(65,422)	(11,873)	(5,525,398)		(154,590)	65,203
362	Special Collecting Structures					(14)	-	(14)		(27)	(1)
363	Services to Customers		(249,173)			(4)	-	(249,177)		(7)	3,115
364	Flow Measuring Devices		(7,009)			-	-	(7,009)		-	88
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		(73,160)			(19,894)	(66,333)	(159,387)		(172,454)	(2,319)
375	Reuse T&D					(2,504)	-	(2,504)		(5,008)	(94)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	4,126,048	5,777,445			(151,062)	(338,793)	9,413,638		8,918,034	105,280
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,383,163	-	-	-	(299,849)	(428,667)	3,654,647	-	9,789,883	176,735

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		876,314	-
354	Structures and Improvements					(1,250)	-	(1,250)		435,421	10,901
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(180,416)	(3,759)
361	Collection Sewers - Gravity	1,919,454				(65,422)	(11,873)	1,842,159		1,687,568	19,162
362	Special Collecting Structures					(14)	-	(14)		(41)	(1)
363	Services to Customers					(4)	-	(4)		(11)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(66,333)	(86,227)		(258,681)	(5,389)
375	Reuse T&D					(2,504)	-	(2,504)		(7,512)	(157)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	2,177,178				(151,062)	(338,793)	1,687,323		10,605,357	244,042
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,096,632	-	-	-	(299,849)	(428,667)	3,368,116	-	13,157,999	264,800

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		865,085	-
354	Structures and Improvements					(1,250)	-	(1,250)		434,170	10,870
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(240,555)	(5,262)
361	Collection Sewers - Gravity		1,387,558			(65,422)	(11,873)	1,310,263		2,997,831	58,567
362	Special Collecting Structures					(14)	-	(14)		(54)	(1)
363	Services to Customers					(4)	-	(4)		(15)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(66,333)	(86,227)		(344,908)	(7,545)
375	Reuse T&D					(2,504)	-	(2,504)		(10,016)	(219)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	5,351,569				(151,062)	(338,793)	4,861,714		15,467,071	325,905
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	5,351,569	1,387,558	-	-	(299,849)	(428,667)	6,010,611	-	19,168,610	382,315

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	412,800				(11,229)	-	401,571		1,266,656	-
354	Structures and Improvements					(1,250)	-	(1,250)		432,920	10,839
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(300,694)	(6,766)
361	Collection Sewers - Gravity		11,999,101			(65,422)	(11,873)	11,921,806		14,919,637	223,968
362	Special Collecting Structures					(14)	-	(14)		(68)	(2)
363	Services to Customers					(4)	-	(4)		(18)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	760,640				(19,894)	(66,333)	674,413		329,505	(193)
375	Reuse T&D					(2,504)	-	(2,504)		(12,520)	(282)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers					(151,062)	(338,793)	(489,855)		14,977,216	380,554
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,173,440	11,999,101	-	-	(299,849)	(428,667)	12,444,024	-	31,612,634	608,119

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	2,800,000				(11,229)	-	2,788,771		4,055,427	-
354	Structures and Improvements					(1,250)	-	(1,250)		431,669	10,807
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force		173,809			(48,471)	(11,668)	113,671		(187,023)	(6,096)
361	Collection Sewers - Gravity		1,517,976			(65,422)	(11,873)	1,440,681		16,360,318	390,999
362	Special Collecting Structures					(14)	-	(14)		(81)	(2)
363	Services to Customers					(4)	-	(4)		(22)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		11,666			(19,894)	(66,333)	(74,561)		254,945	7,306
375	Reuse T&D		150,039			(2,504)	-	147,535		135,015	1,531
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	19,921,359	4,982,159	(2,995,465)		(151,062)	(338,793)	21,418,198		36,395,414	642,158
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	22,721,359	6,835,650	(2,995,465)	-	(299,849)	(428,667)	25,833,028	-	57,445,662	1,046,703

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4,9
Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		4,044,198	-
354	Structures and Improvements					(1,250)	-	(1,250)		430,419	10,776
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(889,407)		(48,471)	(11,668)	17,146,506		16,959,483	209,656
361	Collection Sewers - Gravity		7,263,542			(65,422)	(11,873)	7,186,247		23,546,565	498,836
362	Special Collecting Structures					(14)	-	(14)		(95)	(2)
363	Services to Customers					(4)	-	(4)		(26)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	4,956,826	1,358,093			(19,894)	(66,333)	6,228,691		6,483,636	84,232
375	Reuse T&D	368,690	147,476			(2,504)	-	513,663		648,678	9,796
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	9,859,952	3,670,995		(5,443,062)	(151,062)	(338,793)	7,598,030		43,993,444	1,004,861
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	32,634,566	13,087,060	(889,407)	(5,443,062)	(299,849)	(428,667)	38,660,640	-	96,106,302	1,818,154

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.10
Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization					-	-		-		-	-
352	Franchises					-	-		-		-	-
353	Land and Land Rights					(11,229)	-		(11,229)		4,032,970	-
354	Structures and Improvements					(1,250)	-		(1,250)		429,169	10,745
355	Power Generation Equipment					-	-		-		-	-
360	Collection Sewers - Force	1,866,380		(690,186)		(48,471)	(11,668)	1,171,939	2,287,994		19,247,477	452,587
361	Collection Sewers - Gravity	199,961				(65,422)	(11,873)		122,666		23,669,231	590,197
362	Special Collecting Structures					(14)	-		(14)		(108)	(3)
363	Services to Customers					(4)	-		(4)		(29)	(1)
364	Flow Measuring Devices					-	-		-		-	-
365	Flow Measuring Installations					-	-		-		-	-
370	Receiving Wells					-	-		-		-	-
371	Pumping Equipment	526,499				(19,894)	(66,333)		440,272		6,923,908	167,594
375	Reuse T&D	292,440				(2,504)	-		289,936		938,614	19,841
380	Treatment and Disposal Equipment					-	-	871,194	871,194		871,194	10,890
381	Plant Sewers	10,410,332				(151,062)	(338,793)	158,254	10,078,731		54,072,175	1,225,820
382	Outfall Sewer Lines					-	-		-		-	-
389	Other Plant and Misc. Equipment					-	-		-		-	-
390	Office Furniture and Equipment					-	-		-		-	-
391	Transportation Equipment					-	-		-		-	-
393	Tools, Shop and Garage Equipment.					-	-		-		-	-
394	Laboratory Equipment					-	-		-		-	-
395	Power Operated Equipment					-	-		-		-	-
398	Other TangiblePlant					-	-		-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT	13,295,612	-	(690,186)	-	(299,849)	(428,667)	2,201,387	14,078,297	-	110,184,599	2,477,672

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit
[5] PTY Plant Reclass

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.11
Witness: Bourassa

Account No.	Description	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,174	14,892	25,793
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	(752)	(3,007)	(6,766)
361	Collection Sewers - Gravity	-	-	47,143	161,422	226,624	245,787
362	Special Collecting Structures	-	-	-	(0)	(1)	(2)
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	128	(2,191)	(7,580)
375	Reuse T&D	-	-	-	(31)	(125)	(282)
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	(6,195)	99,085	343,128
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	50,155	165,767	342,502	607,302

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	36,663	47,502	58,309	69,085	79,830
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	(12,028)	(18,793)	(24,890)	184,766	637,353
361	Collection Sewers - Gravity	304,354	528,323	919,322	1,418,158	2,008,355
362	Special Collecting Structures	(3)	(4)	(6)	(8)	(11)
363	Services to Customers	6,872	6,872	6,871	6,871	6,870
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(15,125)	(15,317)	(8,012)	76,220	243,815
375	Reuse T&D	(501)	(783)	749	10,545	30,386
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	669,033	1,049,587	1,691,744	2,696,605	3,922,425
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	989,617	1,597,736	2,644,439	4,462,593	6,940,265

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments	Final Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,851,808	$ -	$ 10,851,808	$ (190,769)	$ 10,661,039
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,354,014	$ -	$ 11,354,014	$ (190,769)	$ 11,163,245
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	310,229	-	310,229		310,229
10	Purchased Power	714,560	-	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,817,218	-	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	230,600	-	230,600		230,600
21	Depreciation Expense	2,212,891	572,981	2,785,872		2,785,872
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	722,023	15,161	737,184		737,184
24	Income Tax	-	-	-	-	-
25	Reconciling Amounts	19,269	(19,269)	-	-	-
26	**Total Operating Expenses**	$ 9,413,002	$ 588,141	$ 10,001,143	$ -	$ 10,001,143
27	**Operating Income**	$ 1,941,013	$ (588,141)	$ 1,352,871	$ (190,769)	$ 1,162,102
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, Page 2				A-1	
31						

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Book Results	Proforma Adjustments 1 Depreciation	2 Property Taxes	3 Reconciling Amount	4 Left Blank	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Flat Rate Revenues	$ 10,851,808							$ 10,851,808	$ (190,769)	$ 10,661,039
3	Misc. Service Revenues	-							-		-
4	Other Wastewater Revenues	502,206							502,206		502,206
5		$ 11,354,014	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ (190,769)	$ 11,163,245
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Wastewater Treatme	-							-		-
9	Sludge Removal Expense	310,229							310,229		310,229
10	Purchased Power	714,560							714,560		714,560
11	Fuel for Power Production	-							-		-
12	Chemicals	147,196							147,196		147,196
13	Materials and Supplies	32,762							32,762		32,762
14	Contractual Services	4,817,218							4,817,218		4,817,218
15	Repairs and Maintenance	116,474							116,474		116,474
16	Rents	48,151							48,151		48,151
17	Transportation Expenses	-							-		-
18	Insurance	21,039							21,039		21,039
19	Reg. Comm. Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	230,600							230,600		230,600
21	Depreciation Expense	2,212,891	572,981						2,785,872		2,785,872
22	Taxes Other Than Income	6,525							6,525		6,525
23	Property Taxes	722,023		15,161					737,184		737,184
24	Income Tax	-							-		-
25	Reconciling Amount	19,269			(19,269)				-		-
26	**Total Operating Expenses**	$ 9,432,271	$ 572,981	$ 15,161	$ (19,269)	$ -	$ -	$ -	$ 10,001,143	$ -	$ 10,001,143
27	**Operating Income**	$ 1,921,744	$ (572,981)	$ (15,161)	$ 19,269	$ -	$ -	$ -	$ 1,352,871	$ (190,769)	$ 1,162,102
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Reconciling	Intentionally	Intentionally	Intentionally	
2		Expense	Taxes	Amounts	Left Blank	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	572,981	15,161	(19,269)				568,872
6								
7	Operating							
8	Income	(572,981)	(15,161)	19,269	-	-	-	(568,872)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(572,981)	(15,161)	19,269	-	-	-	(568,872)
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses							568,872
25								
26	Operating							
27	Income	-	-	-	-	-	-	(568,872)
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	(568,872)
36								

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2					
3	Account		Final Adjusted	Proposed	Depreciation
4	No.	Description	Original Cost	Rate	Expense
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,032,970	0.00%	-
8	354	Structures and Improvements	429,169	3.33%	14,291
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	19,247,477	2.00%	384,950
11	361	Collection Sewers - Gravity	23,669,231	2.00%	473,385
12	362	Special Collecting Structures	(108)	10.00%	(11)
13	363	Services to Customers	(29)	10.00%	(3)
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	6,923,908	12.50%	865,488
18	375	Reuse T&D	938,614	2.50%	23,465
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	54,072,175	5.00%	2,703,609
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 110,184,599		$ 4,508,734
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	-	5.00%	-
35			$ -		$ -
36					
37	Less: Amort. of CIAC		$ 40,562,307	4.2474%	$ (1,722,862)
38					
39	Total Depreciation Expense				$ 2,785,872
40					
41	Adjusted Test Year Depreciation Expense				$ 2,212,891
42					
43	Increase (decrease) in Depreciation Expense				572,981
44					
45	Adjustment to Revenues and/or Expenses				$ 572,981
46					
47	SUPPORTING SCHEDULES				
48	B-2, page 3				

Johnson Utilities - Wastewater Division - Alternative 2 at 8.18% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	11,354,014
4	Adjusted Revenues in year ended 12/31/07		11,354,014
5	Proposed Revenues		11,163,245
6	Average of three year's of revenue	$	11,290,424
7	Average of three year's of revenue, times 2	$	22,580,849
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	22,580,849
14	Assessment Ratio		23.0%
15	Assessed Value		5,193,595
16	Property Tax Rate		14.0380%
17			
18	Property Tax		729,075
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	737,184
22	Property Taxes in the test year		722,023
23	Change in Property Taxes	$	15,161
24			
25			
26	Adjustment to Revenues and/or Expenses	$	15,161
27			
28			

ALTERNATIVE 2

WASTEWATER DIVISION

10%

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROF
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	14,206,626
2			
3	Adjusted Operating Income		1,347,183
4			
5	Current Rate of Return		9.48%
6			
7	Required Operating Income	$	1,420,663
8			
9	Required Rate of Return on Fair Value Rate Base		10.00%
10			
11	Operating Income Deficiency	$	73,479
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	73,479
17			
18	Test Year Adjusted Revenues	$	11,354,014
19	Increase in Revenue Requirement	$	73,479
20	Prposed Revenue Requirement	$	11,427,494
21	% Increase		0.65%
22			

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 110,184,599	$ 110,184,599
3	Less: Accumulated Depreciation	6,940,265	6,940,265
4			
5	Net Utility Plant in Service	$ 103,244,335	$ 103,244,335
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	36,806,078	36,806,078
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 14,206,626	$ 14,206,626
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Proforma Adjustments	Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 95,566,589	14,618,010	$ 110,184,599
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,375,814	564,450	6,940,265
7				
8				
9	Net Utility Plant			
10	in Service	$ 89,190,775	$ 14,053,560	$ 103,244,335
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	52,231,631	-	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	40,578,812	(16,505)	40,562,307
18				
19	Accumulated Amort. of CIAC	(3,756,229)	-	(3,756,229)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ 136,561	$ 14,070,065	$ 14,206,626
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, pages 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	4	Adjusted of Test Year
1	Gross Utility						
2	Plant in Service	$ 95,566,589	$ 14,618,010				$ 110,184,599
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	6,375,814		564,450			6,940,265
7							
8							
9	Net Utility Plant						
10	in Service	$ 89,190,775	$ 14,618,010	$ (564,450)	$ -	$ -	$ 103,244,335
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	52,231,631				-	52,231,631
15							
16	Contributions in Aid of						
17	Construction - Net	40,578,812			(16,505)		40,562,307
18							
19	Accumulated Amort. of CIAC	(3,756,229)			-		(3,756,229)
20							
21							
22	Customer Meter Deposits	-					-
23	Deferred Income Taxes	-					-
24							
25							
26							
27	**Plus:**						
28	Prepayments	-					-
29	Materials and Supplies	-					-
30	Deferred Assets	-					-
31	Working capital	-					-
32							
33							
34	*Total*	$ 136,561	$ 14,618,010	$ (564,450)	$ 16,505	$ -	$ 14,206,626
35							
36							
37							
38	SUPPORTING SCHEDULES:						RECAP SCHEDULES:
39	Adjustment 1 - B-2, page 3						
40	Adjustment 2 - B-2, page 4						
41	Adjustment 3 - Unexpended CIAC						
42							

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Account No.	Description	ROO Adjusted Original Cost	A Unsupported Plant Costs	B Affiliate Profit	C Post Test Year to Test Year Reclass	D Intentionally Left Blank	E Intentionally Left Blank	Adjusted Original Cost
1		Depreciation Expense							
5	351	Organization	-	-	-				-
6	352	Franchises	-	-	-				-
7	353	Land and Land Rights	3,578,794	234,950	219,227				4,032,970
8	354	Structures and Improvements	398,532	14,259	16,377				429,169
9	355	Power Generation Equipment	-	-	-				-
10	360	Collection Sewers - Force	15,448,409	1,467,898	1,159,231	1,171,939			19,247,477
11	361	Collection Sewers - Gravity	20,851,141	1,528,233	1,289,856				23,669,231
12	362	Special Collecting Structures	4,313	(2,683)	(1,738)				(108)
13	363	Services to Customers	1,174	(730)	(473)				(29)
14	364	Flow Measuring Devices	-	-	-				-
15	365	Flow Measuring Installations	-	-	-				-
16	370	Receiving Wells	-	-	-				-
17	371	Pumping Equipment	6,340,378	601,058	(17,528)				6,923,908
18	375	Reuse T&D	798,073	75,832	64,709				938,614
19	380	Treatment and Disposal Equip.	-	-	-	871,194			871,194
20	381	Plant Sewers	48,145,774	4,574,781	1,193,366	158,254			54,072,175
21	382	Outfall Sewer Lines	-	-	-				-
22	389	Other Plant and Misc. Equipment	-	-	-				-
23	390	Office Furniture and Equipment	-	-	-				-
24	391	Transportation Equipment	-	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-	-				-
26	394	Laboratory Equipment	-	-	-				-
27	395	Power Operated Equipment	-	-	-				-
28	398	Other TangiblePlant	-	-	-				-
29		Subtotal	$ 95,566,589	$ 8,493,598	$ 3,923,026	$ 2,201,387	$ -	$ -	$ 110,184,599
30									
31		Post Test Year							-
32	381	Plant Sewers	-						-
33									-
34									-
35		TOTALS	$ 95,566,589	$ 8,493,598	$ 3,923,026	$ 2,201,387	$ -	$ -	$ 110,184,599
36									
37									
38		Plant-in-Service per Direct Filing							$ 95,566,589
39									
40		Increase (decrease) in Plant-in-Service							$ 14,618,010
41									
42		Adjustment to Plant-in-Service							$ 14,618,010
43									

44 SUPPORTING SCHEDULES
45 Adjustment A - See B-2, page 3.1
46 Adjustment B - See B-2, page 3.2
47 Adjustment C - Test Year Plant originally classified as Post TestYear Plant.
48

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Final Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant					
2						
3	Equity at 12/31/2007		$ 23,987,932			
4	10% for Unsupported Plant		(2,398,793)			
5						
6						
7						
8			ROO	ROO	Allocated	Net
9	Account		Adjusted	Unsupported	Unsupported	Adjustment to
10	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
11	351	Organization	$ -	$ -	$ -	$ -
12	352	Franchises	-	-	-	-
13	353	Land and Land Rights	3,578,794	324,780	(89,830)	234,950
14	354	Structures and Improvements	398,532	24,262	(10,003)	14,259
15	355	Power Generation Equipment	-	-	-	-
16	360	Collection Sewers - Force	15,448,409	1,855,665	(387,767)	1,467,898
17	361	Collection Sewers - Gravity	20,851,141	2,051,613	(523,379)	1,528,233
18	362	Special Collecting Structures	4,313	(2,575)	(108)	(2,683)
19	363	Services to Customers	1,174	(701)	(29)	(730)
20	364	Flow Measuring Devices	-	-	-	-
21	365	Flow Measuring Installations	-	-	-	-
22	370	Receiving Wells	-	-	-	-
23	371	Pumping Equipment	6,340,378	760,206	(159,148)	601,058
24	375	Reuse T&D	798,073	95,865	(20,032)	75,832
25	380	Treatment and Disposal Equipment	-	-	-	-
26	381	Plant Sewers	48,145,774	5,783,276	(1,208,495)	4,574,781
27	382	Outfall Sewer Lines	-	-	-	-
28	389	Other Plant and Misc. Equipment	-	-	-	-
29	390	Office Furniture and Equipment	-	-	-	-
30	391	Transportation Equipment	-	-	-	-
31	393	Tools, Shop and Garage Equipment.	-	-	-	-
32	394	Laboratory Equipment	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-
34	398	Other TangiblePlant	-	-	-	-
35						
36						
37						
38						
39		TOTALS	$ 95,566,589	$ 10,892,391	$ (2,398,793)	$ 8,493,598
40						
41						
42	Increase (decrease) in Plant-in-Service					$ 8,493,598
43						
44	Adjustment to Plant-in-Service					$ 8,493,598
45						
46						
47	SUPPORTING SCHEDULES					
48						
49						

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Affiliate Constucted Plant	ROO Affiliate Profit	7.50% Affiliate Profit	Net Adjustment to Plant-in-service
351	Organization	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	-	219,227	-	219,227
354	Structures and Improvements	-	16,377	-	16,377
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,244,576	1,252,574	(93,343)	1,159,231
361	Collection Sewers - Gravity	1,266,429	1,384,839	(94,982)	1,289,856
362	Special Collecting Structures	-	(1,738)	-	(1,738)
363	Services to Customers	-	(473)	-	(473)
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	7,075,558	513,139	(530,667)	(17,528)
375	Reuse T&D	-	64,709	-	64,709
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	36,137,945	3,903,711	(2,710,346)	1,193,366
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
398	Other TangiblePlant	-	-	-	-
	TOTALS	$ 45,724,508	$ 7,352,364	$ (3,429,338)	$ 3,923,026

Increase (decrease) in Plant-in-Service $ 3,923,026

Adjustment to Plant-in-Service $ 3,923,026

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	74,287	5,543				79,830
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	558,453	78,900				637,353
11	361	Collection Sewers - Gravity	1,857,675	150,680				2,008,355
12	362	Special Collecting Structures	-	(11)				(11)
13	363	Services to Customers	6,638	232				6,870
14	364	Flow Measuring Devices	541	(191)				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	260,818	(17,003)				243,815
18	375	Reuse T&D	26,964	3,422				30,386
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	3,590,016	332,410				3,922,425
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Unreconciled Difference	421	(421)				-
30		Subtotal	$ 6,375,814	$ 564,450	$ -	$ -	$ -	$ 6,940,265
31								
32		Post Test Year Plant	-					-
33								
34		TOTALS	$ 6,375,814	$ 564,450	$ -	$ -	$ -	$ 6,940,265
35								
36								
37	Accumulated Depreciation per Direct Filing							$ 6,375,814
38								
39	Increase (decrease) in Accumulated Depreciation							$ 564,450
40								
41	Adjustment to Accumulated Depreciation							$ 564,450
42								
43	SUPPORTING SCHEDULES							
44	B-2, pages 4.1 to 4.12							
45								
46								

Johnson Utilities - Wastewater Division - Alternative 2
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%							-		-	-
352	Franchises	0.00%							-		-	-
353	Land and Land Rights	0.00%							-		-	-
354	Structures and Improvements	2.50%							-		-	-
355	Power Generation Equipment	2.50%							-		-	-
360	Collection Sewers - Force	2.50%							-		-	-
361	Collection Sewers - Gravity	2.50%							-		-	-
362	Special Collecting Structures	2.50%							-		-	-
363	Services to Customers	2.50%							-		-	-
364	Flow Measuring Devices	2.50%							-		-	-
365	Flow Measuring Installations	2.50%							-		-	-
370	Receiving Wells	2.50%							-		-	-
371	Pumping Equipment	2.50%							-		-	-
375	Reuse T&D	2.50%							-		-	-
380	Treatment and Disposal Equipment	2.50%							-		-	-
381	Plant Sewers	2.50%							-		-	-
382	Outfall Sewer Lines	2.50%							-		-	-
389	Other Plant and Misc. Equipment	2.50%							-		-	-
390	Office Furniture and Equipment	2.50%							-		-	-
391	Transportation Equipment	2.50%							-		-	-
393	Tools, Shop and Garage Equipment.	2.50%							-		-	-
394	Laboratory Equipment	2.50%							-		-	-
395	Power Operated Equipment	2.50%							-		-	-
398	Other TangiblePlant	2.50%							-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-	-

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization							-		-	-
352	Franchises							-		-	-
353	Land and Land Rights	875,000						875,000		875,000	-
354	Structures and Improvements	196,548						196,548		196,548	2,457
355	Power Generation Equipment							-		-	-
360	Collection Sewers - Force							-		-	-
361	Collection Sewers - Gravity	3,771,466						3,771,466		3,771,466	47,143
362	Special Collecting Structures							-		-	-
363	Services to Customers	25,752						25,752		25,752	322
364	Flow Measuring Devices	7,009						7,009		7,009	88
365	Flow Measuring Installations							-		-	-
370	Receiving Wells							-		-	-
371	Pumping Equipment	11,660						11,660		11,660	146
375	Reuse T&D							-		-	-
380	Treatment and Disposal Equipment							-		-	-
381	Plant Sewers							-		-	-
382	Outfall Sewer Lines							-		-	-
389	Other Plant and Misc. Equipment							-		-	-
390	Office Furniture and Equipment							-		-	-
391	Transportation Equipment							-		-	-
393	Tools, Shop and Garage Equipment.							-		-	-
394	Laboratory Equipment							-		-	-
395	Power Operated Equipment							-		-	-
398	Other TangiblePlant							-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,887,435	-	-	-	-	-	4,887,435	-	4,887,435	50,155

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	35,000				(11,229)	-	23,771		898,771	-
354	Structures and Improvements			(14,491)		(1,250)	-	(15,741)		180,807	4,717
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(60,139)	(752)
361	Collection Sewers - Gravity	1,676,637				(65,422)	(11,873)	1,599,342		5,370,808	114,278
362	Special Collecting Structures					(14)	-	(14)		(14)	(0)
363	Services to Customers	223,421				(4)	-	223,417		249,169	3,437
364	Flow Measuring Devices					-	-	-		7,009	175
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	61,500				(19,894)	(66,333)	(24,727)		(13,067)	(18)
375	Reuse T&D					(2,504)	-	(2,504)		(2,504)	(31)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers			(5,749)		(151,062)	(338,793)	(495,604)		(495,604)	(6,195)
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,996,558	-	(20,240)	-	(299,849)	(428,667)	1,247,802	-	6,135,237	115,611

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		887,542	-
354	Structures and Improvements	257,115				(1,250)	-	255,865		436,671	7,718
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(120,277)	(2,255)
361	Collection Sewers - Gravity		(5,448,103)			(65,422)	(11,873)	(5,525,398)		(154,590)	65,203
362	Special Collecting Structures					(14)	-	(14)		(27)	(1)
363	Services to Customers		(249,173)			(4)	-	(249,177)		(7)	3,115
364	Flow Measuring Devices		(7,009)			-	-	(7,009)		-	88
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		(73,160)			(19,894)	(66,333)	(159,387)		(172,454)	(2,319)
375	Reuse T&D					(2,504)	-	(2,504)		(5,008)	(94)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	4,126,048	5,777,445			(151,062)	(338,793)	9,413,638		8,918,034	105,280
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,383,163	-	-	-	(299,849)	(428,667)	3,654,647	-	9,789,883	176,735

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		876,314	-
354	Structures and Improvements					(1,250)	-	(1,250)		435,421	10,901
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(180,416)	(3,759)
361	Collection Sewers - Gravity	1,919,454				(65,422)	(11,873)	1,842,159		1,687,568	19,162
362	Special Collecting Structures					(14)	-	(14)		(41)	(1)
363	Services to Customers					(4)	-	(4)		(11)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(66,333)	(86,227)		(258,681)	(5,389)
375	Reuse T&D					(2,504)	-	(2,504)		(7,512)	(157)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	2,177,178				(151,062)	(338,793)	1,687,323		10,605,357	244,042
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,096,632	-	-	-	(299,849)	(428,667)	3,368,116	-	13,157,999	264,800

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

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Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		865,085	-
354	Structures and Improvements					(1,250)	-	(1,250)		434,170	10,870
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(240,555)	(5,262)
361	Collection Sewers - Gravity		1,387,558			(65,422)	(11,873)	1,310,263		2,997,831	58,567
362	Special Collecting Structures					(14)	-	(14)		(54)	(1)
363	Services to Customers					(4)	-	(4)		(15)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(66,333)	(86,227)		(344,908)	(7,545)
375	Reuse T&D					(2,504)	-	(2,504)		(10,016)	(219)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	5,351,569				(151,062)	(338,793)	4,861,714		15,467,071	325,905
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	5,351,569	1,387,558	-	-	(299,849)	(428,667)	6,010,611	-	19,168,610	382,315

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	412,800				(11,229)	-	401,571		1,266,656	-
354	Structures and Improvements					(1,250)	-	(1,250)		432,920	10,839
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(300,694)	(6,766)
361	Collection Sewers - Gravity		11,999,101			(65,422)	(11,873)	11,921,806		14,919,637	223,968
362	Special Collecting Structures					(14)	-	(14)		(68)	(2)
363	Services to Customers					(4)	-	(4)		(18)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	760,640				(19,894)	(66,333)	674,413		329,505	(193)
375	Reuse T&D					(2,504)	-	(2,504)		(12,520)	(282)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers					(151,062)	(338,793)	(489,855)		14,977,216	380,554
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,173,440	11,999,101	-	-	(299,849)	(428,667)	12,444,024	-	31,612,634	608,119

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	2,800,000				(11,229)	-	2,788,771		4,055,427	-
354	Structures and Improvements					(1,250)	-	(1,250)		431,669	10,807
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force		173,809			(48,471)	(11,668)	113,671		(187,023)	(6,096)
361	Collection Sewers - Gravity		1,517,976			(65,422)	(11,873)	1,440,681		16,360,318	390,999
362	Special Collecting Structures					(14)	-	(14)		(81)	(2)
363	Services to Customers					(4)	-	(4)		(22)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		11,666			(19,894)	(66,333)	(74,561)		254,945	7,306
375	Reuse T&D		150,039			(2,504)	-	147,535		135,015	1,531
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	19,921,359	4,982,159	(2,995,465)		(151,062)	(338,793)	21,418,198		36,395,414	642,158
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	22,721,359	6,835,650	(2,995,465)	-	(299,849)	(428,667)	25,833,028	-	57,445,662	1,046,703

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

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Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		4,044,198	-
354	Structures and Improvements					(1,250)	-	(1,250)		430,419	10,776
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(889,407)		(48,471)	(11,668)	17,146,506		16,959,483	209,656
361	Collection Sewers - Gravity		7,263,542			(65,422)	(11,873)	7,186,247		23,546,565	498,836
362	Special Collecting Structures					(14)	-	(14)		(95)	(2)
363	Services to Customers					(4)	-	(4)		(26)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	4,956,826	1,358,093			(19,894)	(66,333)	6,228,691		6,483,636	84,232
375	Reuse T&D	368,690	147,476			(2,504)	-	513,663		648,678	9,796
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	9,859,952	3,670,995		(5,443,062)	(151,062)	(338,793)	7,598,030		43,993,444	1,004,861
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	32,634,566	13,087,060	(889,407)	(5,443,062)	(299,849)	(428,667)	38,660,640	-	96,106,302	1,818,154

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization					-	-		-		-	-
352	Franchises					-	-		-		-	-
353	Land and Land Rights					(11,229)	-		(11,229)		4,032,970	-
354	Structures and Improvements					(1,250)	-		(1,250)		429,169	10,745
355	Power Generation Equipment					-	-		-		-	-
360	Collection Sewers - Force	1,866,380		(690,186)		(48,471)	(11,668)	1,171,939	2,287,994		19,247,477	452,587
361	Collection Sewers - Gravity	199,961				(65,422)	(11,873)		122,666		23,669,231	590,197
362	Special Collecting Structures					(14)	-		(14)		(108)	(3)
363	Services to Customers					(4)	-		(4)		(29)	(1)
364	Flow Measuring Devices					-	-		-		-	-
365	Flow Measuring Installations					-	-		-		-	-
370	Receiving Wells					-	-		-		-	-
371	Pumping Equipment	526,499				(19,894)	(66,333)		440,272		6,923,908	167,594
375	Reuse T&D	292,440				(2,504)	-		289,936		938,614	19,841
380	Treatment and Disposal Equipment					-	-	871,194	871,194		871,194	10,890
381	Plant Sewers	10,410,332				(151,062)	(338,793)	158,254	10,078,731		54,072,175	1,225,820
382	Outfall Sewer Lines					-	-		-		-	-
389	Other Plant and Misc. Equipment					-	-		-		-	-
390	Office Furniture and Equipment					-	-		-		-	-
391	Transportation Equipment					-	-		-		-	-
393	Tools, Shop and Garage Equipment.					-	-		-		-	-
394	Laboratory Equipment					-	-		-		-	-
395	Power Operated Equipment					-	-		-		-	-
398	Other TangiblePlant					-	-		-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT	13,295,612	-	(690,186)	-	(299,849)	(428,667)	2,201,387	14,078,297	-	110,184,599	2,477,672

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit
[5] PTY Plant Reclass

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Witness: Bourassa

Account No.	Description	Year End Accumulated Depreciation by Account 1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,174	14,892	25,793
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	(752)	(3,007)	(6,766)
361	Collection Sewers - Gravity	-	-	47,143	161,422	226,624	245,787
362	Special Collecting Structures	-	-	-	(0)	(1)	(2)
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	128	(2,191)	(7,580)
375	Reuse T&D	-	-	-	(31)	(125)	(282)
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	(6,195)	99,085	343,128
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	50,155	165,767	342,502	607,302

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.12
Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	36,663	47,502	58,309	69,085	79,830
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	(12,028)	(18,793)	(24,890)	184,766	637,353
361	Collection Sewers - Gravity	304,354	528,323	919,322	1,418,158	2,008,355
362	Special Collecting Structures	(3)	(4)	(6)	(8)	(11)
363	Services to Customers	6,872	6,872	6,871	6,871	6,870
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(15,125)	(15,317)	(8,012)	76,220	243,815
375	Reuse T&D	(501)	(783)	749	10,545	30,386
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	669,033	1,049,587	1,691,744	2,696,605	3,922,425
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	989,617	1,597,736	2,644,439	4,462,593	6,940,265

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,851,808	$ -	$ 10,851,808	$ 73,479	$ 10,925,287
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,354,014	$ -	$ 11,354,014	$ 73,479	$ 11,427,494
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	310,229	-	310,229		310,229
10	Purchased Power	714,560	-	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,817,218	-	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	230,600	-	230,600		230,600
21	Depreciation Expense	2,212,891	572,981	2,785,872		2,785,872
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	722,023	20,848	742,871		742,871
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	19,269	(19,269)	-	-	-
26	**Total Operating Expenses**	$ 9,432,271	$ 574,560	$ 10,006,831	$ -	$ 10,006,831
27	**Operating Income**	$ 1,921,744	$ (574,560)	$ 1,347,183	$ 73,479	$ 1,420,663
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments 1 Depreciation	2 Property Taxes	3 Reconciling Amount	4 Left Blank	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Flat Rate Revenues	$ 10,851,808							$ 10,851,808	$ 73,479	$ 10,925,287
3	Misc. Service Revenues	-							-		-
4	Other Wastewater Revenues	502,206							502,206		502,206
5		$ 11,354,014	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ 73,479	$ 11,427,494
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Wastewater Treatme	-							-		-
9	Sludge Removal Expense	310,229							310,229		310,229
10	Purchased Power	714,560							714,560		714,560
11	Fuel for Power Production	-							-		-
12	Chemicals	147,196							147,196		147,196
13	Materials and Supplies	32,762							32,762		32,762
14	Contractual Services	4,817,218							4,817,218		4,817,218
15	Repairs and Maintenance	116,474							116,474		116,474
16	Rents	48,151							48,151		48,151
17	Transportation Expenses	-							-		-
18	Insurance	21,039							21,039		21,039
19	Reg. Comm. Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	230,600							230,600		230,600
21	Depreciation Expense	2,212,891	572,981						2,785,872		2,785,872
22	Taxes Other Than Income	6,525							6,525		6,525
23	Property Taxes	722,023		20,848					742,871		742,871
24	Income Tax	-							-		-
25	Reconciling Amount	19,269			(19,269)				-		-
26	**Total Operating Expenses**	$ 9,432,271	$ 572,981	$ 20,848	$ (19,269)	$ -	$ -	$ -	$ 10,006,831	$ -	$ 10,006,831
27	**Operating Income**	$ 1,921,744	$ (572,981)	$ (20,848)	$ 19,269	$ -	$ -	$ -	$ 1,347,183	$ 73,479	$ 1,420,663
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Reconciling	Intentionally	Intentionally	Intentionally	
2		Expense	Taxes	Amount	Left Blank	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	572,981	20,848	(19,269)				574,560
6								
7	Operating							
8	Income	(572,981)	(20,848)	19,269	-	-	-	(574,560)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(572,981)	(20,848)	19,269	-	-	-	(574,560)
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses							574,560
25								
26	Operating							
27	Income	-	-	-	-	-	-	(574,560)
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	(574,560)
36								

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.						
1	Depreciation Expense					
2						
3	**Account**		**Adjusted**	**Proposed**	**Depreciation**
4	**No.**	**Description**	**Original Cost**	**Rate**	**Expense**
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,032,970	0.00%	-
8	354	Structures and Improvements	429,169	3.33%	14,291
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	19,247,477	2.00%	384,950
11	361	Collection Sewers - Gravity	23,669,231	2.00%	473,385
12	362	Special Collecting Structures	(108)	10.00%	(11)
13	363	Services to Customers	(29)	10.00%	(3)
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	6,923,908	12.50%	865,488
18	375	Reuse T&D	938,614	2.50%	23,465
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	54,072,175	5.00%	2,703,609
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 110,184,599		$ 4,508,734
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	-	5.00%	-
35			$ -		$ -
36					
37	Less: Amort. of CIAC		$ 40,562,307	4.2474%	$ (1,722,862)
38					
39	Total Depreciation Expense				$ 2,785,872
40					
41	Adjusted Test Year Depreciation Expense				$ 2,212,891
42					
43	Increase (decrease) in Depreciation Expense				572,981
44					
45	Adjustment to Revenues and/or Expenses				$ 572,981
46					
47	SUPPORTING SCHEDULES				
48	B-2, page 3				

Johnson Utilities - Wastewater Division - Alternative 2 at 10.0% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	11,354,014
4	Adjusted Revenues in year ended 12/31/07		11,354,014
5	Proposed Revenues		11,427,494
6	Average of three year's of revenue	$	11,378,507
7	Average of three year's of revenue, times 2	$	22,757,015
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	22,757,015
14	Assessment Ratio		23.0%
15	Assessed Value		5,234,113
16	Property Tax Rate		14.0380%
17			
18	Property Tax		734,763
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	742,871
22	Property Taxes in the test year		722,023
23	Change in Property Taxes	$	20,848
24			
25			
26	Adjustment to Revenues and/or Expenses	$	20,848
27			
28			

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	14,206,626
2			
3	Adjusted Operating Income		1,341,277
4			
5	Current Rate of Return		9.44%
6			
7	Required Operating Income	$	1,689,168
8			
9	Required Rate of Return on Fair Value Rate Base		11.89%
10			
11	Operating Income Deficiency	$	347,891
12			
13	Gross Revenue Conversion Factor		1.0000
14			
15	Increase in Gross Revenue		
16	Requirement	$	347,891
17			
18	Test Year Adjusted Revenues	$	11,354,014
19	Increase in Revenue Requirement	$	347,891
20	Prposed Revenue Requirement	$	11,701,905
21	% Increase		3.06%
22			

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 110,184,599	$ 110,184,599
3	Less: Accumulated Depreciation	6,940,265	6,940,265
4			
5	Net Utility Plant in Service	$ 103,244,335	$ 103,244,335
6			
7	Less:		
8	Advances in Aid of		
9	Construction	52,231,631	52,231,631
10	Contributions in Aid of		
11	Construction - Net of amortization	36,806,078	36,806,078
12			
13	Deferred Income Taxes & Credits	-	-
14			
15			
16			
17	Plus:		
18	Prepayments	-	-
19	Materials and Supplies	-	-
20	Deferred Assets	-	-
21	Allowance for Working Capital	-	-
22			
23			
24	Total Rate Base	$ 14,206,626	$ 14,206,626
25			
26			
27			
28	SUPPORTING SCHEDULES:		
29	B-2		
30			
31			
32			
33			

ALTERNATIVE 2

WASTEWATER DIVISION

11.89%

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	Proforma Adjustments	Adjusted of Test Year
1	Gross Utility			
2	Plant in Service	$ 95,566,589	14,618,010	$ 110,184,599
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	6,375,814	564,450	6,940,265
7				
8				
9	Net Utility Plant			
10	in Service	$ 89,190,775	$ 14,053,560	$ 103,244,335
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	52,231,631	-	52,231,631
15				
16	Contributions in Aid of			
17	Construction - Net	40,578,812	(16,505)	40,562,307
18				
19	Accumulated Amort. of CIAC	(3,756,229)	-	(3,756,229)
20				
21				
22	Deferred Income Taxes	-	-	-
23				
24				
25				
26	**Plus:**			
27	Prepayments	-	-	-
28	Materials and Supplies	-	-	-
29	Deferred Assets	-	-	-
30	Working capital	-	-	-
31				
32				
33	Total	$ 136,561	$ 14,070,065	$ 14,206,626
34				
35				
36				
37	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
38	B-2, pages 2			B-1
39				
40				
41				
42				
43				
44				
45				
46				

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		ROO Adjusted End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 Unexpended CIAC	4	Adjusted of Test Year
1	Gross Utility						
2	Plant in Service	$ 95,566,589	$ 14,618,010				$ 110,184,599
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	6,375,814		564,450			6,940,265
7							
8							
9	Net Utility Plant						
10	in Service	$ 89,190,775	$ 14,618,010	$ (564,450)	$ -	$ -	$ 103,244,335
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	52,231,631				-	52,231,631
15							
16	Contributions in Aid of						
17	Construction - Net	40,578,812			(16,505)		40,562,307
18							
19	Accumulated Amort. of CIAC	(3,756,229)			-		(3,756,229)
20							
21							
22	Customer Meter Deposits	-					-
23	Deferred Income Taxes	-					-
24							
25							
26							
27	**Plus:**						
28	Prepayments	-					-
29	Materials and Supplies	-					-
30	Deferred Assets	-					-
31	Working capital	-					-
32							
33							
34	Total	$ 136,561	$ 14,618,010	$ (564,450)	$ 16,505	$ -	$ 14,206,626
35							
36							
37							
38	SUPPORTING SCHEDULES:						RECAP SCHEDULES:
39	Adjustment 1 - B-2, page 3						
40	Adjustment 2 - B-2, page 4						
41	Adjustment 3 - Unexpended CIAC						
42							

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.				A	B	C	D	E	
1	Depreciation Expense								
2			ROO	Unsupported		Post Test	Intentionally	Intentionally	
3	Account		Adjusted	Plant	Affiliate	Year to Test	Left	Left	Adjusted
4	No.	Description	Original Cost	Costs	Profit	Year Reclass	Blank	Blank	Original Cost
5	351	Organization	-	-	-				-
6	352	Franchises	-	-	-				-
7	353	Land and Land Rights	3,578,794	234,950	219,227				4,032,970
8	354	Structures and Improvements	398,532	14,259	16,377				429,169
9	355	Power Generation Equipment	-	-	-				-
10	360	Collection Sewers - Force	15,448,409	1,467,898	1,159,231	1,171,939			19,247,477
11	361	Collection Sewers - Gravity	20,851,141	1,528,233	1,289,856				23,669,231
12	362	Special Collecting Structures	4,313	(2,683)	(1,738)				(108)
13	363	Services to Customers	1,174	(730)	(473)				(29)
14	364	Flow Measuring Devices	-	-	-				-
15	365	Flow Measuring Installations	-	-	-				-
16	370	Receiving Wells	-	-	-				-
17	371	Pumping Equipment	6,340,378	601,058	(17,528)				6,923,908
18	375	Reuse T&D	798,073	75,832	64,709				938,614
19	380	Treatment and Disposal Equip.	-	-	-	871,194			871,194
20	381	Plant Sewers	48,145,774	4,574,781	1,193,366	158,254			54,072,175
21	382	Outfall Sewer Lines	-	-	-				-
22	389	Other Plant and Misc. Equipment	-	-	-				-
23	390	Office Furniture and Equipment	-	-	-				-
24	391	Transportation Equipment	-	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-	-				-
26	394	Laboratory Equipment	-	-	-				-
27	395	Power Operated Equipment	-	-	-				-
28	398	Other TangiblePlant	-	-	-				-
29		Subtotal	$ 95,566,589	$ 8,493,598	$ 3,923,026	$ 2,201,387	$ -	$ -	$ 110,184,599
30									
31	Post Test Year								-
32	381	Plant Sewers	-						-
33									-
34									-
35		TOTALS	$ 95,566,589	$ 8,493,598	$ 3,923,026	$ 2,201,387	$ -	$ -	$ 110,184,599
36									
37									
38	Plant-in-Service per Direct Filing								$ 95,566,589
39									
40	Increase (decrease) in Plant-in-Service								$ 14,618,010
41									
42	Adjustment to Plant-in-Service								$ 14,618,010
43									
44	SUPPORTING SCHEDULES								
45	Adjustment A - See B-2, page 3.1								
46	Adjustment B - See B-2, page 3.2								
47	Adjustment C - Test Year Plant originally classified as Post TestYear Plant.								
48									

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Unsupported Plant					
2						
3	Equity at 12/31/2007	$ 23,987,932				
4	10% for Unsupported Plant	(2,398,793)				
5						
6						
7						
8			ROO	ROO	Allocated	Net
9	Account		Adjusted	Unsupported	Unsupported	Adjustment to
10	No.	Description	PIS	Plant-in-service	Plant-in-service	Plant-in-service
11	351	Organization	$ -	$ -	$ -	$ -
12	352	Franchises	-	-	-	-
13	353	Land and Land Rights	3,578,794	324,780	(89,830)	234,950
14	354	Structures and Improvements	398,532	24,262	(10,003)	14,259
15	355	Power Generation Equipment	-	-	-	-
16	360	Collection Sewers - Force	15,448,409	1,855,665	(387,767)	1,467,898
17	361	Collection Sewers - Gravity	20,851,141	2,051,613	(523,379)	1,528,233
18	362	Special Collecting Structures	4,313	(2,575)	(108)	(2,683)
19	363	Services to Customers	1,174	(701)	(29)	(730)
20	364	Flow Measuring Devices	-	-	-	-
21	365	Flow Measuring Installations	-	-	-	-
22	370	Receiving Wells	-	-	-	-
23	371	Pumping Equipment	6,340,378	760,206	(159,148)	601,058
24	375	Reuse T&D	798,073	95,865	(20,032)	75,832
25	380	Treatment and Disposal Equipment	-	-	-	-
26	381	Plant Sewers	48,145,774	5,783,276	(1,208,495)	4,574,781
27	382	Outfall Sewer Lines	-	-	-	-
28	389	Other Plant and Misc. Equipment	-	-	-	-
29	390	Office Furniture and Equipment	-	-	-	-
30	391	Transportation Equipment	-	-	-	-
31	393	Tools, Shop and Garage Equipment.	-	-	-	-
32	394	Laboratory Equipment	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-
34	398	Other TangiblePlant	-	-	-	-
35						
36						
37						
38						
39		TOTALS	$ 95,566,589	$ 10,892,391	$ (2,398,793)	$ 8,493,598
40						
41						
42	Increase (decrease) in Plant-in-Service					$ 8,493,598
43						
44	Adjustment to Plant-in-Service					$ 8,493,598
45						
46						
47	SUPPORTING SCHEDULES					
48						
49						

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.

1 Affiliate Profit

Account No.	Description	Affiate Constucted Plant	ROO Affilate Profit	7.50% Affilate Profit	Net Adjustment to Plant-in-service
351	Organization	$ -	$ -	$ -	$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	-	219,227	-	219,227
354	Structures and Improvements	-	16,377	-	16,377
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	1,244,576	1,252,574	(93,343)	1,159,231
361	Collection Sewers - Gravity	1,266,429	1,384,839	(94,982)	1,289,856
362	Special Collecting Structures	-	(1,738)	-	(1,738)
363	Services to Customers	-	(473)	-	(473)
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	7,075,558	513,139	(530,667)	(17,528)
375	Reuse T&D	-	64,709	-	64,709
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	36,137,945	3,903,711	(2,710,346)	1,193,366
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
398	Other TangiblePlant	-	-	-	-
	TOTALS	$ 45,724,508	$ 7,352,364	$ (3,429,338)	$ 3,923,026

Increase (decrease) in Plant-in-Service $ 3,923,026

Adjustment to Plant-in-Service $ 3,923,026

SUPPORTING SCHEDULES

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No. 1 Accumulated Depreciation

Line No.	Account No.	Description	ROO Adjusted Accum. Depr.	A Difference to Computed A/D	B Left Blank	C Left Blank	D Left Blank	Adjusted Accum. Depr.
5	351	Organization	-	-				-
6	352	Franchises	-	-				-
7	353	Land and Land Rights	-	-				-
8	354	Structures and Improvements	74,287	5,543				79,830
9	355	Power Generation Equipment	-	-				-
10	360	Collection Sewers - Force	558,453	78,900				637,353
11	361	Collection Sewers - Gravity	1,857,675	150,680				2,008,355
12	362	Special Collecting Structures	-	(11)				(11)
13	363	Services to Customers	6,638	232				6,870
14	364	Flow Measuring Devices	541	(191)				350
15	365	Flow Measuring Installations	-	-				-
16	370	Receiving Wells	-	-				-
17	371	Pumping Equipment	260,818	(17,003)				243,815
18	375	Reuse T&D	26,964	3,422				30,386
19	380	Treatment and Disposal Equip.	-	10,890				10,890
20	381	Plant Sewers	3,590,016	332,410				3,922,425
21	382	Outfall Sewer Lines	-	-				-
22	389	Other Plant and Misc. Equip.	-	-				-
23	390	Office Furniture and Equipment	-	-				-
24	391	Transportation Equipment	-	-				-
25	393	Tools, Shop and Garage Equip.	-	-				-
26	394	Laboratory Equipment	-	-				-
27	395	Power Operated Equipment	-	-				-
28	398	Other TangiblePlant	-	-				-
29		Unreconciled Difference	421	(421)				-
30		Subtotal	$ 6,375,814	$ 564,450	$ -	$ -	$ -	$ 6,940,265
32		Post Test Year Plant	-					-
34		TOTALS	$ 6,375,814	$ 564,450	$ -	$ -	$ -	$ 6,940,265

37 Accumulated Depreciation per Direct Filing	$ 6,375,814
39 Increase (decrease) in Accumulated Depreciation	$ 564,450
41 Adjustment to Accumulated Depreciation	$ 564,450

43 SUPPORTING SCHEDULES
44 B-2, pages 4.1 to 4.12

Johnson Utilities - Wastewater Division - Alternative 2
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.1
Witness: Bourassa

Account No.	Description	Deprec. Rate	1998 Plant Additions	1998 Plant Adjustments	1998 Plant Adjustments[1]	1998 Plant Adjustments[2]	1998 Plant Adjustments[3]	1998 Plant Adjustments[4]	1998 Adjusted Plant Additions	1998 Plant Retirements	1998 Plant Balance	Apr-Dec 1998 Depr.
351	Organization	0.00%							-		-	-
352	Franchises	0.00%							-		-	-
353	Land and Land Rights	0.00%							-		-	-
354	Structures and Improvements	2.50%							-		-	-
355	Power Generation Equipment	2.50%							-		-	-
360	Collection Sewers - Force	2.50%							-		-	-
361	Collection Sewers - Gravity	2.50%							-		-	-
362	Special Collecting Structures	2.50%							-		-	-
363	Services to Customers	2.50%							-		-	-
364	Flow Measuring Devices	2.50%							-		-	-
365	Flow Measuring Installations	2.50%							-		-	-
370	Receiving Wells	2.50%							-		-	-
371	Pumping Equipment	2.50%							-		-	-
375	Reuse T&D	2.50%							-		-	-
380	Treatment and Disposal Equipment	2.50%							-		-	-
381	Plant Sewers	2.50%							-		-	-
382	Outfall Sewer Lines	2.50%							-		-	-
389	Other Plant and Misc. Equipment	2.50%							-		-	-
390	Office Furniture and Equipment	2.50%							-		-	-
391	Transportation Equipment	2.50%							-		-	-
393	Tools, Shop and Garage Equipment.	2.50%							-		-	-
394	Laboratory Equipment	2.50%							-		-	-
395	Power Operated Equipment	2.50%							-		-	-
398	Other TangiblePlant	2.50%							-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT		-	-	-	-	-	-	-	-	-	-

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.2
Witness: Bourassa

Account No.	Description	1999 Plant Additions	1999 Plant Adjustments	1999 Plant Adjustments[1]	1999 Plant Adjustments[2]	1999 Plant Adjustments[3]	1999 Plant Adjustments[4]	1999 Adjusted Plant Additions	1999 Plant Retirements	1999 Plant Balance	1999 Deprec.
351	Organization							-		-	-
352	Franchises							-		-	-
353	Land and Land Rights	875,000						875,000		875,000	-
354	Structures and Improvements	196,548						196,548		196,548	2,457
355	Power Generation Equipment							-		-	-
360	Collection Sewers - Force							-		-	-
361	Collection Sewers - Gravity	3,771,466						3,771,466		3,771,466	47,143
362	Special Collecting Structures							-		-	-
363	Services to Customers	25,752						25,752		25,752	322
364	Flow Measuring Devices	7,009						7,009		7,009	88
365	Flow Measuring Installations							-		-	-
370	Receiving Wells							-		-	-
371	Pumping Equipment	11,660						11,660		11,660	146
375	Reuse T&D							-		-	-
380	Treatment and Disposal Equipment							-		-	-
381	Plant Sewers							-		-	-
382	Outfall Sewer Lines							-		-	-
389	Other Plant and Misc. Equipment							-		-	-
390	Office Furniture and Equipment							-		-	-
391	Transportation Equipment							-		-	-
393	Tools, Shop and Garage Equipment.							-		-	-
394	Laboratory Equipment							-		-	-
395	Power Operated Equipment							-		-	-
398	Other TangiblePlant							-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,887,435	-	-	-	-	-	4,887,435	-	4,887,435	50,155

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.3
Witness: Bourassa

Account No.	Description	2000 Plant Additions	2000 Plant Adjustments	2000 Plant Adjustments[1]	2000 Plant Adjustments[2]	2000 Plant Adjustments[3]	2000 Plant Adjustments[4]	2000 Adjusted Plant Additions	2000 Plant Retirements	2000 Plant Balance	2000 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	35,000				(11,229)	-	23,771		898,771	-
354	Structures and Improvements			(14,491)		(1,250)	-	(15,741)		180,807	4,717
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(60,139)	(752)
361	Collection Sewers - Gravity	1,676,637				(65,422)	(11,873)	1,599,342		5,370,808	114,278
362	Special Collecting Structures					(14)	-	(14)		(14)	(0)
363	Services to Customers	223,421				(4)	-	223,417		249,169	3,437
364	Flow Measuring Devices					-	-	-		7,009	175
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	61,500				(19,894)	(66,333)	(24,727)		(13,067)	(18)
375	Reuse T&D					(2,504)	-	(2,504)		(2,504)	(31)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers			(5,749)		(151,062)	(338,793)	(495,604)		(495,604)	(6,195)
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,996,558	-	(20,240)	-	(299,849)	(428,667)	1,247,802	-	6,135,237	115,611

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.4
Witness: Bourassa

Account No.	Description	2001 Plant Additions	2001 Plant Adjustments	2001 Plant Adjustments[1]	2001 Plant Adjustments[2]	2001 Plant Adjustments[3]	2001 Plant Adjustments[4]	2001 Adjusted Plant Additions	2001 Plant Retirements	2001 Plant Balance	2001 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		887,542	-
354	Structures and Improvements	257,115				(1,250)	-	255,865		436,671	7,718
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(120,277)	(2,255)
361	Collection Sewers - Gravity		(5,448,103)			(65,422)	(11,873)	(5,525,398)		(154,590)	65,203
362	Special Collecting Structures					(14)	-	(14)		(27)	(1)
363	Services to Customers		(249,173)			(4)	-	(249,177)		(7)	3,115
364	Flow Measuring Devices		(7,009)			-	-	(7,009)		-	88
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		(73,160)			(19,894)	(66,333)	(159,387)		(172,454)	(2,319)
375	Reuse T&D					(2,504)	-	(2,504)		(5,008)	(94)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	4,126,048	5,777,445			(151,062)	(338,793)	9,413,638		8,918,034	105,280
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,383,163	-	-	-	(299,849)	(428,667)	3,654,647	-	9,789,883	176,735

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.5
Witness: Bourassa

Account No.	Description	2002 Plant Additions	2002 Plant Adjustments	2002 Plant Adjustments[1]	2002 Plant Adjustments[2]	2002 Plant Adjustments[3]	2002 Plant Adjustments[4]	2002 Adjusted Plant Additions	2002 Plant Retirements	2002 Plant Balance	2002 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		876,314	-
354	Structures and Improvements					(1,250)	-	(1,250)		435,421	10,901
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(180,416)	(3,759)
361	Collection Sewers - Gravity	1,919,454				(65,422)	(11,873)	1,842,159		1,687,568	19,162
362	Special Collecting Structures					(14)	-	(14)		(41)	(1)
363	Services to Customers					(4)	-	(4)		(11)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(66,333)	(86,227)		(258,681)	(5,389)
375	Reuse T&D					(2,504)	-	(2,504)		(7,512)	(157)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	2,177,178				(151,062)	(338,793)	1,687,323		10,605,357	244,042
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	4,096,632	-	-	-	(299,849)	(428,667)	3,368,116	-	13,157,999	264,800

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.6
Witness: Bourassa

Account No.	Description	2003 Plant Additions	2003 Plant Adjustments	2003 Plant Adjustments[1]	2003 Plant Adjustments[2]	2003 Plant Adjustments[3]	2003 Plant Adjustments[4]	2003 Adjusted Plant Additions	2003 Plant Retirements	2003 Plant Balance	2003 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		865,085	-
354	Structures and Improvements					(1,250)	-	(1,250)		434,170	10,870
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(240,555)	(5,262)
361	Collection Sewers - Gravity		1,387,558			(65,422)	(11,873)	1,310,263		2,997,831	58,567
362	Special Collecting Structures					(14)	-	(14)		(54)	(1)
363	Services to Customers					(4)	-	(4)		(15)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment					(19,894)	(66,333)	(86,227)		(344,908)	(7,545)
375	Reuse T&D					(2,504)	-	(2,504)		(10,016)	(219)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	5,351,569				(151,062)	(338,793)	4,861,714		15,467,071	325,905
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	5,351,569	1,387,558	-	-	(299,849)	(428,667)	6,010,611	-	19,168,610	382,315

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.7
Witness: Bourassa

Account No.	Description	2004 Plant Additions	2004 Plant Adjustments	2004 Plant Adjustments[1]	2004 Plant Adjustments[2]	2004 Plant Adjustments[3]	2004 Plant Adjustments[4]	2004 Adjusted Plant Additions	2004 Plant Retirements	2004 Plant Balance	2004 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	412,800				(11,229)	-	401,571		1,266,656	-
354	Structures and Improvements					(1,250)	-	(1,250)		432,920	10,839
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force					(48,471)	(11,668)	(60,139)		(300,694)	(6,766)
361	Collection Sewers - Gravity		11,999,101			(65,422)	(11,873)	11,921,806		14,919,637	223,968
362	Special Collecting Structures					(14)	-	(14)		(68)	(2)
363	Services to Customers					(4)	-	(4)		(18)	(0)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	760,640				(19,894)	(66,333)	674,413		329,505	(193)
375	Reuse T&D					(2,504)	-	(2,504)		(12,520)	(282)
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers					(151,062)	(338,793)	(489,855)		14,977,216	380,554
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	1,173,440	11,999,101	-	-	(299,849)	(428,667)	12,444,024	-	31,612,634	608,119

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
Page 4.8
Witness: Bourassa

Account No.	Description	2005 Plant Additions	2005 Plant Adjustments	2005 Plant Adjustments[1]	2005 Plant Adjustments[2]	2005 Plant Adjustments[3]	2005 Plant Adjustments[4]	2005 Adjusted Plant Additions	2005 Plant Retirements	2005 Plant Balance	2005 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights	2,800,000				(11,229)	-	2,788,771		4,055,427	-
354	Structures and Improvements					(1,250)	-	(1,250)		431,669	10,807
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force		173,809			(48,471)	(11,668)	113,671		(187,023)	(6,096)
361	Collection Sewers - Gravity		1,517,976			(65,422)	(11,873)	1,440,681		16,360,318	390,999
362	Special Collecting Structures					(14)	-	(14)		(81)	(2)
363	Services to Customers					(4)	-	(4)		(22)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment		11,666			(19,894)	(66,333)	(74,561)		254,945	7,306
375	Reuse T&D		150,039			(2,504)	-	147,535		135,015	1,531
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	19,921,359	4,982,159	(2,995,465)		(151,062)	(338,793)	21,418,198		36,395,414	642,158
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	22,721,359	6,835,650	(2,995,465)	-	(299,849)	(428,667)	25,833,028	-	57,445,662	1,046,703

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
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Witness: Bourassa

Account No.	Description	2006 Plant Additions	2006 Plant Adjustments	2006 Plant Adjustments[1]	2006 Plant Adjustments[2]	2006 Plant Adjustments[3]	2006 Plant Adjustments[4]	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Deprec.
351	Organization					-	-	-		-	-
352	Franchises					-	-	-		-	-
353	Land and Land Rights					(11,229)	-	(11,229)		4,044,198	-
354	Structures and Improvements					(1,250)	-	(1,250)		430,419	10,776
355	Power Generation Equipment					-	-	-		-	-
360	Collection Sewers - Force	17,449,098	646,954	(889,407)		(48,471)	(11,668)	17,146,506		16,959,483	209,656
361	Collection Sewers - Gravity		7,263,542			(65,422)	(11,873)	7,186,247		23,546,565	498,836
362	Special Collecting Structures					(14)	-	(14)		(95)	(2)
363	Services to Customers					(4)	-	(4)		(26)	(1)
364	Flow Measuring Devices					-	-	-		-	-
365	Flow Measuring Installations					-	-	-		-	-
370	Receiving Wells					-	-	-		-	-
371	Pumping Equipment	4,956,826	1,358,093			(19,894)	(66,333)	6,228,691		6,483,636	84,232
375	Reuse T&D	368,690	147,476			(2,504)	-	513,663		648,678	9,796
380	Treatment and Disposal Equipment					-	-	-		-	-
381	Plant Sewers	9,859,952	3,670,995		(5,443,062)	(151,062)	(338,793)	7,598,030		43,993,444	1,004,861
382	Outfall Sewer Lines					-	-	-		-	-
389	Other Plant and Misc. Equipment					-	-	-		-	-
390	Office Furniture and Equipment					-	-	-		-	-
391	Transportation Equipment					-	-	-		-	-
393	Tools, Shop and Garage Equipment.					-	-	-		-	-
394	Laboratory Equipment					-	-	-		-	-
395	Power Operated Equipment					-	-	-		-	-
398	Other TangiblePlant					-	-	-		-	-
	Plant Held for Future Use										
	TOTAL WATER PLANT	32,634,566	13,087,060	(889,407)	(5,443,062)	(299,849)	(428,667)	38,660,640	-	96,106,302	1,818,154

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
Final Schedule B-2
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Witness: Bourassa

Account No.	Description	2007 Plant Additions	2007 Plant Adjustments	2007 Plant Adjustments[1]	2007 Plant Adjustments[2]	2007 Plant Adjustments[3]	2007 Plant Adjustments[4]	2007 Plant Adjustments[5]	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Deprec.
351	Organization					-	-		-		-	-
352	Franchises					-	-		-		-	-
353	Land and Land Rights					(11,229)	-		(11,229)		4,032,970	-
354	Structures and Improvements					(1,250)	-		(1,250)		429,169	10,745
355	Power Generation Equipment					-	-		-		-	-
360	Collection Sewers - Force	1,866,380		(690,186)		(48,471)	(11,668)	1,171,939	2,287,994		19,247,477	452,587
361	Collection Sewers - Gravity	199,961				(65,422)	(11,873)		122,666		23,669,231	590,197
362	Special Collecting Structures					(14)	-		(14)		(108)	(3)
363	Services to Customers					(4)	-		(4)		(29)	(1)
364	Flow Measuring Devices					-	-		-		-	-
365	Flow Measuring Installations					-	-		-		-	-
370	Receiving Wells					-	-		-		-	-
371	Pumping Equipment	526,499				(19,894)	(66,333)		440,272		6,923,908	167,594
375	Reuse T&D	292,440				(2,504)	-		289,936		938,614	19,841
380	Treatment and Disposal Equipment					-	-	871,194	871,194		871,194	10,890
381	Plant Sewers	10,410,332				(151,062)	(338,793)	158,254	10,078,731		54,072,175	1,225,820
382	Outfall Sewer Lines					-	-		-		-	-
389	Other Plant and Misc. Equipment					-	-		-		-	-
390	Office Furniture and Equipment					-	-		-		-	-
391	Transportation Equipment					-	-		-		-	-
393	Tools, Shop and Garage Equipment.					-	-		-		-	-
394	Laboratory Equipment					-	-		-		-	-
395	Power Operated Equipment					-	-		-		-	-
398	Other TangiblePlant					-	-		-		-	-
	Plant Held for Future Use											
	TOTAL WATER PLANT	13,295,612	-	(690,186)	-	(299,849)	(428,667)	2,201,387	14,078,297	-	110,184,599	2,477,672

[1] Plant Not Used and Useful
[2] Excess Capacity
[3] Unsupported Plant
[4] Affiliate Profit
[5] PTY Plant Reclass

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

Exhibit
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Witness: Bourassa

Year End Accumulated
Depreciation by Account

Account No.	Description	1997	1998	1999	2000	2001	2002
351	Organization	-	-	-	-	-	-
352	Franchises	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-
354	Structures and Improvements	-	-	2,457	7,174	14,892	25,793
355	Power Generation Equipment	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	(752)	(3,007)	(6,766)
361	Collection Sewers - Gravity	-	-	47,143	161,422	226,624	245,787
362	Special Collecting Structures	-	-	-	(0)	(1)	(2)
363	Services to Customers	-	-	322	3,758	6,873	6,873
364	Flow Measuring Devices	-	-	88	263	350	350
365	Flow Measuring Installations	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-
371	Pumping Equipment	-	-	146	128	(2,191)	(7,580)
375	Reuse T&D	-	-	-	(31)	(125)	(282)
380	Treatment and Disposal Equipment	-	-	-	-	-	-
381	Plant Sewers	-	-	-	(6,195)	99,085	343,128
382	Outfall Sewer Lines	-	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-	-
	Plant Held for Future Use						
	TOTAL WATER PLANT	-	-	50,155	165,767	342,502	607,302

Johnson Utilities - Wastewater Division
Plant Additions and Retirements

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Witness: Bourassa

Account No.	Description	2003	2004	2005	2006	2007
351	Organization	-	-	-	-	-
352	Franchises	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures and Improvements	36,663	47,502	58,309	69,085	79,830
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	(12,028)	(18,793)	(24,890)	184,766	637,353
361	Collection Sewers - Gravity	304,354	528,323	919,322	1,418,158	2,008,355
362	Special Collecting Structures	(3)	(4)	(6)	(8)	(11)
363	Services to Customers	6,872	6,872	6,871	6,871	6,870
364	Flow Measuring Devices	350	350	350	350	350
365	Flow Measuring Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	(15,125)	(15,317)	(8,012)	76,220	243,815
375	Reuse T&D	(501)	(783)	749	10,545	30,386
380	Treatment and Disposal Equipment	-	-	-	-	10,890
381	Plant Sewers	669,033	1,049,587	1,691,744	2,696,605	3,922,425
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant and Misc. Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment.	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
398	Other TangiblePlant	-	-	-	-	-
	Plant Held for Future Use					
	TOTAL WATER PLANT	989,617	1,597,736	2,644,439	4,462,593	6,940,265

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Flat Rate Revenues	$ 10,851,808	$ -	$ 10,851,808	$ 347,891	$ 11,199,699
3	Misc. Service Revenues	-		-		-
4	Other Wastewater Revenues	502,206	-	502,206		502,206
5		$ 11,354,014	$ -	$ 11,354,014	$ 347,891	$ 11,701,905
6	**Operating Expenses**					
7	Salaries and Wages	$ -	-	$ -		$ -
8	Purchased Wastewater Treatment	-	-	-		-
9	Sludge Removal Expense	310,229	-	310,229		310,229
10	Purchased Power	714,560	-	714,560		714,560
11	Fuel for Power Production	-	-	-		-
12	Chemicals	147,196	-	147,196		147,196
13	Materials and Supplies	32,762	-	32,762		32,762
14	Contractual Services	4,817,218	-	4,817,218		4,817,218
15	Repairs and Maintenance	116,474	-	116,474		116,474
16	Rents	48,151	-	48,151		48,151
17	Transportation Expenses	-	-	-		-
18	Insurance	21,039	-	21,039		21,039
19	Regulatory Comm. Exp. - Rate Case	33,333	-	33,333		33,333
20	Miscellaneous Expense	230,600	-	230,600		230,600
21	Depreciation Expense	2,212,891	572,981	2,785,872		2,785,872
22	Taxes Other Than Income	6,525	-	6,525		6,525
23	Property Taxes	722,023	26,755	748,778		748,778
24	Income Tax	-	-	-	-	-
25	Reconciling Amount	19,269	(19,269)	-	-	-
26	**Total Operating Expenses**	$ 9,432,271	$ 580,467	$ 10,012,738	$ -	$ 10,012,738
27	**Operating Income**	$ 1,921,744	$ (580,467)	$ 1,341,277	$ 347,891	$ 1,689,168
28						
29	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
30	C-1, page 2				A-1	
31						
32						

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		ROO Test Year Adjusted Results	Proforma Adjustments 1 Depreciation	2 Property Taxes	3 Reconciling Amount	4 Left Blank	5 Left Blank	6 Left Blank	Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**										
2	Flat Rate Revenues	$ 10,851,808							$ 10,851,808	$ 347,891	$ 11,199,699
3	Misc. Service Revenues	-							-		-
4	Other Wastewater Revenues	502,206							502,206		502,206
5		$ 11,354,014	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,354,014	$ 347,891	$ 11,701,905
6	**Operating Expenses**										
7	Salaries and Wages	$ -							$ -		$ -
8	Purchased Wastewater Treatme	-							-		-
9	Sludge Removal Expense	310,229							310,229		310,229
10	Purchased Power	714,560							714,560		714,560
11	Fuel for Power Production	-							-		-
12	Chemicals	147,196							147,196		147,196
13	Materials and Supplies	32,762							32,762		32,762
14	Contractual Services	4,817,218							4,817,218		4,817,218
15	Repairs and Maintenance	116,474							116,474		116,474
16	Rents	48,151							48,151		48,151
17	Transportation Expenses	-							-		-
18	Insurance	21,039							21,039		21,039
19	Reg. Comm. Exp. - Rate Case	33,333							33,333		33,333
20	Miscellaneous Expense	230,600							230,600		230,600
21	Depreciation Expense	2,212,891	572,981						2,785,872		2,785,872
22	Taxes Other Than Income	6,525							6,525		6,525
23	Property Taxes	722,023		26,755					748,778		748,778
24	Income Tax	-							-		-
25	Reconciling Amount	19,269			(19,269)				-		-
26	***Total Operating Expenses***	$ 9,432,271	$ 572,981	$ 26,755	$ (19,269)	$ -	$ -	$ -	$ 10,012,738	$ -	$ 10,012,738
27	**Operating Income**	$ 1,921,744	$ (572,981)	$ (26,755)	$ 19,269	$ -	$ -	$ -	$ 1,341,277	$ 347,891	$ 1,689,168
28											
29	SUPPORTING SCHEDULES:									RECAP SCHEDULES:	
30	C-2									C-1, page 1	
31											
32											

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Reconciling	Intentionally	Intentionally	Intentionally	
2		Expense	Taxes	Amount	Left Blank	Left Blank	Left Blank	
3	Revenues							-
4								
5	Expenses	572,981	26,755	(19,269)	-	-		580,467
6								
7	Operating							
8	Income	(572,981)	(26,755)	19,269	-	-	-	(580,467)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	(572,981)	(26,755)	19,269	-	-	-	(580,467)
17								
18		Adjustments to Revenues and Expenses						
19		7	8	9	10	11	12	Subtotal
20		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
21		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
22	Revenues							-
23								
24	Expenses							580,467
25								
26	Operating							
27	Income	-	-	-	-	-	-	(580,467)
28								
29	Interest							
30	Expense							-
31	Other							
32	Income /							-
33	Expense							
34								
35	Net Income	-	-	-	-	-	-	(580,467)
36								

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Depreciation Expense				
2			Final		
3	Account		Adjusted	Proposed	Depreciation
4	No.	Description	Original Cost	Rate	Expense
5	351	Organization	-	0.00%	-
6	352	Franchises	-	0.00%	-
7	353	Land and Land Rights	4,032,970	0.00%	-
8	354	Structures and Improvements	429,169	3.33%	14,291
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	19,247,477	2.00%	384,950
11	361	Collection Sewers - Gravity	23,669,231	2.00%	473,385
12	362	Special Collecting Structures	(108)	10.00%	(11)
13	363	Services to Customers	(29)	10.00%	(3)
14	364	Flow Measuring Devices	-	10.00%	-
15	365	Flow Measuring Installations	-	10.00%	-
16	370	Receiving Wells	-	3.33%	-
17	371	Pumping Equipment	6,923,908	12.50%	865,488
18	375	Reuse T&D	938,614	2.50%	23,465
19	380	Treatment and Disposal Equipment	871,194	5.00%	43,560
20	381	Plant Sewers	54,072,175	5.00%	2,703,609
21	382	Outfall Sewer Lines	-	3.33%	-
22	389	Other Plant and Misc. Equipment	-	6.67%	-
23	390	Office Furniture and Equipment	-	20.00%	-
24	391	Transportation Equipment	-	20.00%	-
25	393	Tools, Shop and Garage Equipment.	-	5.00%	-
26	394	Laboratory Equipment	-	10.00%	-
27	395	Power Operated Equipment	-	5.00%	-
28	398	Other TangiblePlant	-	10.00%	-
29		TOTALS	$ 110,184,599		$ 4,508,734
30					
31		Post Test Year Plant			
32	360	Collection Sewers - Force	-	2.00%	$ -
33	380	Treatment and Disposal Equip.	-	5.00%	-
34	381	Plant Sewers	-	5.00%	-
35			$ -		$ -
36					
37	Less: Amort. of CIAC		$ 40,562,307	4.2474%	$ (1,722,862)
38					
39	Total Depreciation Expense				$ 2,785,872
40					
41	Adjusted Test Year Depreciation Expense				$ 2,212,891
42					
43	Increase (decrease) in Depreciation Expense				572,981
44					
45	Adjustment to Revenues and/or Expenses				$ 572,981
46					
47	SUPPORTING SCHEDULES				
48	B-2, page 3				

Johnson Utilities - Wastewater Division - Alternative 2 at 11.89% ROR
Test Year Ended December 31, 2007
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Property Taxes:		
2			
3	Adjusted Revenues in year ended 12/31/07	$	11,354,014
4	Adjusted Revenues in year ended 12/31/07		11,354,014
5	Proposed Revenues		11,701,905
6	Average of three year's of revenue	$	11,469,978
7	Average of three year's of revenue, times 2	$	22,939,956
8	Add:		
9	Construction Work in Progess at 10%	$	-
10	Deduct:		
11	Book Value of Transportation Equipment		-
12			
13	Full Cash Value	$	22,939,956
14	Assessment Ratio		23.0%
15	Assessed Value		5,276,190
16	Property Tax Rate		14.0380%
17			
18	Property Tax		740,670
19	Tax on Parcels		8,108
20			
21	Total Property Tax at Proposed Rates	$	748,778
22	Property Taxes in the test year		722,023
23	Change in Property Taxes	$	26,755
24			
25			
26	Adjustment to Revenues and/or Expenses	$	26,755
27			
28			