0000117739

Transcript Exhibit(s)

Docket #(s): WS-01303A-02-0867

WS-01303A-02-0868

WS-01303A-02-0869

WS-01303A-02-0870

W-01303A-02-0908

Exhibit # : A13- A21

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January 9, 2004

WS-01303A-02-0867
WS-01303A-02-0868
WS-01303A-02-0869
WS-01303A-02-0870
W-01303A-02-0908

Ms. Teena Wolfe
Administrative Law Judge
ACC – HEARING DIVISION
1200 West Washington, 1st Floor
Phoenix, AZ 85007

Arizona Corporation Commission
DOCKETED
JAN - 9 2004
DOCKETED BY

Case: Arizona-American Water Co.
Number: WS-01303A-02-0867, etc.
Dates: December 4, 5, 8 through 12, 22, and 23, 2003

Dear ALJ Wolfe:

With copy of this letter the original exhibits in this matter have been distributed, as follows:

Docket Control	A-1 through A-80, A-82 through A-102, and A-104
	H-1 and H-2
	RUCO-1 through RUCO-8, and RUCO-10 through RUCO-12
	S-1, S-2, S-4 through S-8, and S-11 through S-48
	SH-1
	Y-1 through Y-6
Returned to Applicant	A-81 and A-103
Returned to Staff	S-3, S-9 and S-10

Exhibits Nos. A-81, A-103, and S-3 are being returned to the Applicant and Staff, respectively, because they were withdrawn.

Exhibits Nos. S-9 and S-10 are being returned to Staff because they were not moved for admission on the record either inadvertently or by design.

We did not check out the Docket File.

Please let us know if you have any questions or if we may be of any further assistance.

Very truly yours,

Marta T. Hetzer
Administrator/Owner

Enclosure

Copy to: Arizona-American Water
AUIA
Docket Control
Frank Grimmelmann, Intervenor
RUCO
Staff
Sun City Taxpayers' Assoc.
Sun Health Corp.
Town of Youngtown

COPY FOR YOUR INFORMATION

FENNEMORE CRAIG
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3003 N. Central Ave.
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Phoenix, Arizona 85012
Attorneys for Arizona-American
Water Company

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS AGUA FRIA WATER DISTRICT, ITS ANTHEM WATER DISTRICT AND ITS ANTHEM/AGUA FRIA WASTEWATER DISTRICT.	DOCKET NO. W-01303A-02-_____ SW-01303A-02-_____

SCHEDULES
(AGUA FRIA WATER DISTRICT)

EXHIBIT
A-13
Admitted

Arizona American - Agua Fria Water
Index of Standard Filing Schedules

Schedule No.	
A-1	Summary of the increase in revenue requirement and the spread of the revenue increase by customer classification
A-2	Summary of the results of operations for the test year and for the test year and the two fiscal years ended prior to the end of the test year, compared with the projected year.
A-3	Summary of capital structure for the test year and two fiscal years ended prior to the end of the test year, compared to the projected year
A-4	Construction expenditures and gross utility plant in service for the test year and the two fiscal years ended prior to the end of the test year, compared with the projected year.
A-5	Summary of changes in financial position for the test year and the two fiscal years ended prior to the test year, compared to the projected year
B-1	Schedule showing the elements of original cost and RCND rate bases.
B-2	Schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the original cost rate base
B-3	Schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base
B-4	Schedule demonstrating the determination of reproduction cost new less accumulated depreciation for the RCND rate base
B-5	Schedule showing the computation of working capital allowance.
C-1	Test year income statement, with pro forma adjustments.
C-2	Schedule showing the detail of all pro forma adjustments.
C-3	Schedule showing the incremental taxes and other expesnes on gross revenues and the computation of an incremental gross revenue conversion factor.
D-1	Summary of Cost of Capital
D-2	Schedule Showing the detail of long-term debt and short-term at the end of the test year and the projected year and their total cost.
D-3	Schedule showing the detail of preferred stock at the end of the test year and the projected year, and their total cost.
D-4	Schedule summarizing conclusions of the required return on common Equity
E-1	Comparative balance sheets for the end of the test year and the two fiscal years ended prior to the end of the test year.
E-2	Comparative income statements for the end of the test year and the two fiscal years ended prior to the end of the test year.
E-3	Comparative statements of changes in financial position for the test year and the two fiscal years ended prior to the test year.
E-4	Statement of changes in stockholder's equity for the test year and the two fiscal years ended prior to the test year.
E-5	Comparative schedule showing by detail account number, utility plant balances at the end of the test year and the end of the prior fiscal year.
E-7	Comparative operating statistics on customers, consumption, revenues, and expenses for the test year and the two fiscal years ending prior to the end of the test year.

Schedule No.	
E-8	Comparative schedule of all significant taxes charged to operations for the test year and the two fiscal years ended prior to the end of the test year.
E-9	Notes to *Audited or Compiled Financial Statements*
F-1	Projected income statements for the projected year compared with the test year, at present and proposed rates.
F-2	Projected changes in financial position for the projected year compared with the test year, at present and proposed rates
F-3	Projected annual construction requirements by property classification, for one year subsequent to the test year, compared with the test year.
F-4	Important assumption used in preparing forecasts and projections.
H-1	Comparison of revenues by customer classification or other classification of revenue for the test year, at present and proposed rates.
H-2	Comparison of revenues by class of service and by rate schedule for the test year at present and proposed rates
H-3	Present and proposed rates schedules.
H-4	Typical bill analysis.
H-5	Bill counts.

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 19,019,624
2		
3	Adjusted Operating Income	1,215,777
4		
5	Current Rate of Return	6.39%
6		
7	Required Operating Income	$ 1,473,933
8		
9	Required Rate of Return on Fair Value Rate Base	7.75%
10		
11	Operating Income Deficiency	$ 258,156
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 420,442
17		

18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20	5/8 Inch Residential	$ 3,127,076	$ 3,360,959	$ 233,882	7.48%
21	3/4 Inch Residential	36,220	38,938	2,718	7.50%
22	1 Inch Residential	399,199	429,289	30,089	7.54%
23	1.5 Inch Residential	78,797	84,766	5,970	7.58%
24	2 Inch Residential	328,284	353,174	24,889	7.58%
25	3 Inch Residential	563	606	43	7.57%
26	5/8 Inch Commercial	4,629	4,978	349	7.55%
27	3/4 Inch Commercial	4,437	4,773	335	7.56%
28	1 Inch Commercial	31,984	34,401	2,417	7.56%
29	1.5 Inch Commercial	91,467	98,395	6,927	7.57%
30	2 Inch Commercial	359,785	387,055	27,270	7.58%
31	3 Inch Commercial	359,249	386,495	27,246	7.58%
32	6 Inch Commercial	147,370	158,552	11,183	7.59%
33	2 Inch Public Interruptible	-	-	-	0%
34	3 Inch Public Interruptible	4,838	4,838	-	0.00%
35	6 Inch Public Interruptible	282,872	282,872	-	0.00%
36	8 Inch Public Interruptible	71,829	71,829	-	0.00%
37	10 Inch Public Interruptible	7,554	7,554	-	0.00%
38	4 Inch Prison	248,933	267,422	18,489	7.43%
39	4 Inch Private Fire	2,520	2,712	192	7.60%
40	6 Inch Private Fire	10,890	11,715	825	7.58%
41	8 Inch Private Fire	4,020	4,325	305	7.58%
42	Miscellaneous Revenues	339,961	339,961	-	0.00%
43	Subtotal Water Revenues	$ 5,942,478	$ 6,335,607	$ 393,129	6.62%

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 2
Witness: Bourassa

Line No.	Customer Classification	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
1	**Revenue Annualizations**				
2	5/8 Inch Residential	$ 202,538	$ 217,613	$ 15,075	7.44%
3	3/4 Inch Residential	1,584	1,703	118	7.47%
4	1 Inch Residential	10,260	11,032	772	7.52%
5	1.5 Inch Residential	5,170	5,562	392	7.57%
6	2 Inch Residential	44,120	47,463	3,344	7.58%
7	3 Inch Residential	(563)	(606)	(43)	7.57%
8	5/8 Inch Commercial	201	216	15	7.50%
9	3/4 Inch Commercial	(492)	(529)	(37)	7.53%
10	1 Inch Commercial	2,266	2,437	171	7.53%
11	1.5 Inch Commercial	14,983	16,118	1,134	7.57%
12	2 Inch Commercial	31,582	33,975	2,393	7.58%
13	3 Inch Commercial	(1,330)	(1,431)	(101)	7.59%
14	6 Inch Commercial	16,136	17,361	1,224	7.59%
15	6 Inch Public Interruptible	(81,903)	(81,903)	-	0.00%
16	10 Inch Public Interruptible	(7,554)	(7,554)	-	0.00%
17	4 Inch Private Fire	1,440	1,549	109	7.60%
18	6 Inch Private Fire	1,530	1,646	116	7.58%
19	8 Inch Private Fire	1,020	1,097	77	7.58%
20	Totals	240,990	265,750	24,760	10.27%
21	Total Revenues	$ 6,183,467	$ 6,601,357	$ 417,889	6.76%
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	SUPPORTING SCHEDULES:				
40	B-1				
41	C-1				
42	C-3				
43	H-1				
44					

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year Actual 12/31/01	Test Year Adjusted 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
1	Gross Revenues	$ -	$ 4,999,218	$ 5,486,825	$ 6,163,440	$ 6,186,037	$ 6,186,037	$ 6,603,926
2								
3	Revenue Deductions and	-	4,049,615	4,566,201	4,592,063	4,970,260	4,970,260	5,131,560
4	Operating Expenses							
5								
6	Operating Income	$ -	$ 949,603	$ 920,624	$ 1,571,377	$ 1,215,777	$ 1,215,777	$ 1,472,366
7								
8	Other Income and	-	76,293	63,673	(143,424)	-	-	-
9	Deductions							
10								
11	Interest Expense	-	226	483	415	599,031	599,031	599,031
12								
13	Net Income	$ -	$ 1,025,670	$ 983,814	$ 1,427,538	$ 616,747	$ 616,747	$ 873,335
14								
15	Earned Per Average							
16	Common Share	-	2.23	2.14	3.10	1.34	1.34	1.90
17								
18	Dividends Per							
19	Common Share	-	-	-	-	-	1.00	1.42
20								
21	Payout Ratio	-	-	-	-	-	0.75	0.75
22								
23	Return on Average							
24	Invested Capital		3.19%	2.26%	2.70%	1.21%	0.91%	1.29%
25								
26	Return on Year End							
27	Capital		2.79%	1.95%	2.59%	1.21%	0.86%	1.21%
28								
29	Return on Average							
30	Common Equity		14.76%	7.20%	18.32%	4.26%	2.28%	3.23%
31								
32	Return on Year End							
33	Common Equity		7.79%	6.95%	100.00%	4.18%	2.14%	3.03%
34								
35	Times Bond Interest Earned							
36	Before Income Taxes		7,758.16	3,428.22	5,402.57	2.68	2.68	3.37
37								
38	Times Total Interest and							
39	Preferred Dividends Earned							
40	After Income Taxes		4,539.36	2,037.88	3,440.85	2.03	2.03	2.46
41								
42								
43	SUPPORTING SCHEDULES							
44	C-1							
45	E-2							
46	F-1							

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year 12/31/01	Projected Year 12/31/02
1						
2						
3	Long-Term Debt	-	-	-	43,183,148	43,183,148
4						
5	Total Debt	$ -	$ -	$ -	$ 43,183,148	$ 43,183,148
6						
7						
8	Preferred Stock	-	-	-	-	-
9						
10	Common Equity	722,870	13,171,128	14,154,942	28,788,766	28,788,766
11						
12						
13	Total Capital & Debt	$ 722,870	$ 13,171,128	$ 14,154,942	$ 71,971,914	$ 71,971,914
14						
15						
16	Capitalization Ratios:					
17						
18	Long-Term Debt	0.00%	0.00%	0.00%	60.00%	60.00%
19						
20	Total Debt	0.00%	0.00%	0.00%	60.00%	60.00%
21						
22						
23	Preferred Stock	-	-	-	-	-
24						
25	Common Equity	100.00%	100.00%	100.00%	40.00%	40.00%
26						
27						
28	Total Capital	100.00%	100.00%	100.00%	100.00%	100.00%
29						
30						
31	Weighted Cost of					
32	Senior Capital	0.00%	0.00%	0.00%	3.15%	3.15%
33						
34						
35						
36						
37						
38	SUPPORTING SCHEDULES:					
39	E-1					
40	D-1					

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service (a)
1				
2	Prior Year Ended 12/31/1998	-		27,979,943
3				
4	Prior Year Ended 12/31/1999	9,285,971	5,464,793	33,444,735
5				
6	Prior Year Ended 12/31/2000	14,118,940	11,799,171	45,243,907
7				
8	Test Year Ended 12/31/2001	6,027,629	7,859,673	53,103,580
9				
10	Projected Year Ended 12/31/2002	10,303,148	10,303,148	63,406,728
11				
12	(a) Unadjusted			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/98	Prior Year Ended 12/31/99	Prior Year Ended 12/31/00	Test Year Ended 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
5	Cash Flows from Operating Activities						
6	Net Income	$ -	$ 1,025,670	$ 978,814	$ 1,427,538	$ 616,747	$ 873,335
7	Adjustments to reconcile net income to net cash						
8	provided by operating activities:						
9	Depreciation and Amortization	-	768,417	1,175,447	1,315,904	1,187,079	1,187,079
10	*Deferred Income Taxes*	-	268,038	(99,264)	457,045		
11	Accumulated Deferred ITC		(3,231)	(4,458)	(5,574)		
12	Changes in Certain Assests and Liabilities:						
13	Accounts Receivable	-	(614,421)	1,797,022	(1,805,441)		
14	Materials & Supplies	-	-	-	-		
15	Prepaid Expenses	-	-	-	(99,448)		
16	Misc Current Assets and Deferred Expense	-	18,085	(1,616,141)	444,291		
17	Accounts Payable and Accrued Liabilities	-	159,013	(147,105)	56,135		
18	Accrued Income Taxes	-	100,719	8,818	7,257		
19	Net Cash Flow provided by Operating Activities	$ -	$ 1,722,290	$ 2,093,133	$ 1,797,707	$ 1,803,826	$ 2,060,414
20	Cash Flow From Investing Activities:						
21	Capital Expenditures	-	(9,285,971)	(14,118,940)	(6,027,629)	(10,303,148)	(10,303,148)
22	Plant Held for Future Use		-	-	-		
23	Non-Utility Property	-	-	-	-		
24	Net Cash Flows from Investing Activities	$ -	$ (9,285,971)	$ (14,118,940)	$ (6,027,629)	$ (10,303,148)	$ (10,303,148)
25	Cash Flow From Financing Activities						
26	(Decrease) Increase in Net Amounts due to Parent and						
27	Affiliates	-	(120,650)	954,566	1,790,989		
28	Customer Deposits	-	(105,885)	108,790	(16,819)		
29	Changes in Advances for Construction	-	7,763,808	10,976,284	2,381,165		
30	Changes in Contributions for Construction	-	26,408	(13,833)	74,587		
31	Proceeds from Long-Term Debt Borrowing	-	-	-	-		
32	Repayments of Long-Term Debt	-	-	-	-	-	-
33	Dividends Paid	-	-	-	-	(462,560)	(655,001)
34	Deferred Financing Costs	-	-	-	-		
35	Paid in Capital		-	-	-		
36	Net Cash Flows Provided by Financing Activities	$ -	$ 7,563,681	$ 12,025,807	$ 4,229,922	$ (462,560)	$ (655,001)
37	Increase(decrease) in Cash and Cash Equivalents	-	-	-	-	(8,961,882)	(8,897,735)
38	Cash and Cash Equivalents at Beginning of Year	-	-	-	-	-	-
39	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -	$ -	$ (8,961,882)	$ (8,897,735)

43 SUPPORTING SCHEDULES:
44 E-3
45 F-2
46

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	RCND Rate base	Fair Value Rate base (RCND Only
1				
2	Gross Utility Plant in Service	$ 50,919,882	$ 58,322,512	$ 58,322,512
3	Less: Accumulated Depreciation	4,993,699	5,658,666	5,658,666
4				
5	Net Utility Plant in Service	$ 45,926,183	$ 52,663,846	$ 52,663,846
6				
7	Less:			
8	Advances in Aid of			
9	Construction	27,385,370	31,366,601	31,366,601
10	Contributions in Aid of			
11	Construction - Net of amortization	1,973,438	2,260,332	2,260,332
12	Customer Meter Deposits	17,289	17,289	17,289
13	Deferred Income Taxes & Credits	-	-	-
14	Investment tax Credits	-	-	-
15	Plus:			
16	Unamortized Finance			
17	Charges	-	-	-
18	Deferred Tax Assets	-	-	-
19	Allowance for Working Capital	-	-	-
20	Citizens Acquisition Adjustment	13,305,699	-	-
21				
22	Total Rate Base	$ 29,855,785	$ 19,019,624	$ 19,019,624
23				
24				
25				
26	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
27	B-2			A-1
28	B-3			
29	B-5			
30	E-1			
31				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 53,776,026	(1)	640,368	$ 50,919,882
3			(2)	559,081	
4	**Less:**		(6)	-	
5			(8)	73,137	
6	Accumulated		(9)	(4,128,730)	
7	Depreciation	4,473,146	(3)	717,750	4,993,699
8			(9)	(197,198)	
9	Net Utility Plant				
10	in Service	$ 49,302,880			$ 45,926,183
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	33,028,561	(4)	(4,359,345)	27,385,370
15	Contributions in Aid of		(5)	(1,283,846)	
16	Construction - Net (Ratemaking	690,358	(4)	(766)	1,973,438
17	Purposes Only)		(5)	1,283,846	
18	Customer Meter Deposits	17,289			17,289
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Unamortized Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-	(7)	13,305,699	13,305,699
27					
28	Total	$ 15,566,672			$ 29,855,785
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC and CIAC to Amount at Closing				
35	(5) Adjust AIAC and CIAC for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37	(7) Acquisition Adjustment Premium				
38	(8) Orcom Costs				
39	(9) Post Close Plant Adjustments				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1
43	E-1				

Arizona American - Agua Fria
Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-2
Page 2
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,229	$ -
3	302.00	Franchises	78,887	-
4	303.00	Miscellaneous Intangibles	115,264	-
5		**Subtotal Intangible**	$ 195,380	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 217,682	$ -
9	311.00	Structures and Improvements	1,144,167	43,705
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,438,215	284,050
13		**Subtotal Source of Supply**	$ 4,800,065	$ 327,755
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 47,681	$ -
17	321.00	Structures and Improvements	1,246,735	43,850
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	14,495,886	1,663,002
20	326.00	Diesel Pumping Equipment	25,799	18,816
21	328.10	Gas Engine Pumping Equipment	697	292
22		**Subtotal Pumping**	$ 15,816,798	$ 1,725,960
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	39,917	-
27	332.00	Water Treatment Equipment	377,497	44,052
28		**Subtotal Water Treatment**	$ 417,414	$ 44,052
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 225	$ -
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	2,861,570	(3,199)
34	343.00	Transmission and Distribution	21,390,029	1,577,034
35	344.00	Fire Mains	-	-
36	345.00	Services	2,694,166	258,328
37	346.00	Meters	1,744,305	126,715
38	348.00	Hydrants	2,799,956	213,717
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 31,490,251	$ 2,172,595
41				
42		ALLOCATED COMMON PLANT	$ 1,273,919	$ 255,243
43				
44				
45				
46		ADFUC adjustment 8/95 "Agua Fria"	(217,801)	(52,460)
47		TOTAL WATER PLANT	$ 53,776,026	$ 4,473,146
48				
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 3			
52	B-2, Page 5			
53				
54	*** Plant Reconciliation**			
55	Plant Balance E-1		$ 53,321,381	
56	Less Plant Adjustments			
57	AFUDC (B2,p2)		217,801	
58	Plant (B2, p2)		-	
59	Less General Plant B-2, p5		601,473	
60	Plus Common Plant Alloc B-2, p2		1,273,919	
61	Calculated Plant B-2, p1		$ 53,776,026	
62	Plant B-2, p1		53,776,026	
63	Difference		-	

Arizona American - Agua Fria
Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 4,880	$ -	0.13965	$ 681	$ -
4	390.00	Structures and Improvements	3,349,189	310,963	0.13965	467,707	43,425
5	391.00	Office Funiture and Equipment	997,650	360,503	0.13965	139,320	50,343
6	391.10	Computer Equipment	1,428,345	(434,702)	0.13965	199,465	(60,705)
7	392.00	Transportation Equipment	1,797,409	1,038,162	0.13965	251,004	144,977
8	393.00	Stores Equipment	28,727	7,782	0.13965	4,012	1,087
9	394.00	Tools, Shop and Garage	411,051	18,237	0.13965	57,402	2,547
10	395.00	Laboratory Equipment	130,207	22,954	0.13965	18,183	3,205
11	396.00	Power Operated Equipment	120,325	42,813	0.13965	16,803	5,979
12	397.00	Communication Equipment	577,488	332,600	0.13965	80,645	46,447
13	398.00	Miscellaneous Equipment	277,101	128,455	0.13965	38,697	17,939
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 9,122,373	$ 1,827,766		$ 1,273,919	$ 255,243
20							
21							
22		SUPPORTING SCHEDULES					
23		B-2, Page 4					
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Maricopa
Common Plant Allocation Basis
at December 31, 2001

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.	Location	Year End Customer Count	Factor
1			
2	Sun City Water	22,195	0.23835
3	Sun City Sewer	21,144	0.22706
4	Sun City West Water	15,581	0.16732
5	Sun City West WasteWater	14,889	0.15989
6	Agua Fria	13,004	0.13965
7	CWS Water (Anthem)	3,225	0.03463
8	CWR Water (Anthem)	44	0.00047
9	CWS Wastewater (Anthem)	2,542	0.02730
10	CWR Wastewater (Anthem)	2	0.00002
11	Tubac Valley	494	0.00530
12	TOTAL CUSTOMER COUNT	93,120	1.00000
13			
14			
15			

Arizona American - Agua Fria
Plant Summary
at December 31, 2002

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,229	$ -
3	302.00	Franchises	78,887	-
4	303.00	Miscellaneous Intangibles	115,264	-
5		**Subtotal Intangible**	$ 195,380	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 217,682	$ -
9	311.00	Structures and Improvements	1,144,167	43,705
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,438,215	284,050
13		**Subtotal Source of Supply**	$ 4,800,065	$ 327,755
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 47,681	$ -
17	321.00	Structures and Improvements	1,246,735	43,850
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	14,495,886	1,663,002
20	326.00	Diesel Pumping Equipment	25,799	18,816
21	328.10	Gas Engine Pumping Equipment	697	292
22		**Subtotal Pumping**	$ 15,816,798	$ 1,725,960
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	39,917	-
27	332.00	Water Treatment Equipment	377,497	44,052
28		**Subtotal Water Treatment**	$ 417,414	$ 44,052
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 225	$ -
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	2,861,570	(3,199)
34	343.00	Transmission and Distribution	21,390,029	1,577,034
35	344.00	Fire Mains	-	-
36	345.00	Services	2,694,166	258,328
37	346.00	Meters	1,744,305	126,715
38	348.00	Hydrants	2,799,956	213,717
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 31,490,251	$ 2,172,595
41				
42		**General**		
43	389.00	Land and Land Rights	$ -	$ -
44	390.00	Structures and Improvements	98,201	7,979
45	391.00	Office Funiture and Equipment	85,784	11,659
46	391.10	Computer Equipment	61,885	5,294
47	392.00	Transportation Equipment	289,554	199,890
48	393.00	Stores Equipment	-	-
49	394.00	Tools, Shop and Garage	3,677	743
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	3,801	3,867
53	398.00	Miscellaneous Equipment	58,572	20,517
54		**Subtotal General**	$ 601,473	$ 249,949
55				
56				
57				
58		ADFUC adjustment 3/95	(217,801)	(52,460)
59		TOTAL WATER PLANT	$ 53,103,580	$ 4,467,852
60				
61				
62	* AFUDC Accumulated Depreciation			
63		AFUDC Adjustment	$ 217,801	
64		Years	6.75	
65		Composite Rate	2.24%	
66		Total		$ 32,932
67		Plus A/D @ 3/95 per Staff		19,528
68		Total A/D at 12/2001		$ 52,460
69				
70	Trended Cost (Trend Factor from 1995)		1.2061	$ 262,690
71				
72	SUPPORTING SCHEDULES			
73	B-2, Page 6a-6c			
74				
75				
76				

Arizona American - Agua Fria
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6a
Witness: Bourassa

Line No.	Account No.	Description	Staff Plant At 3/31/95	1995 Net Plant Additions	1995 Plant Balance	1996 Net Plant Additions	1996 Plant Balance
1	Account						
2	No.	Description					
3		**Intangible**					
4	301.00	Organization	1,229	-	1,229	-	1,229
5	302.00	Franchises	30,913	49,790	80,703	(1,747)	78,956
6	303.00	Miscellaneous Intangibles	8,590	-	8,590	-	8,590
7		**Subtotal Intangible**	40,732	49,790	90,522	(1,747)	88,775
8							
9		**Source of Supply**					
10	310.00	Land and Land Rights	69,574	83,494	153,068	396	153,464
11	311.00	Structures and Improvements	55,455	0	55,455	145,949	201,405
12	312.00	Collecting and Impounding Res.	-	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-	-
14	314.00	Wells and Springs	402,295	471	402,766	534,464	937,229
15		**Subtotal Source of Supply**	527,324	83,965	611,289	680,809	1,292,098
16							
17		**Pumping**					
18	320.00	Land and Land Rights	10,261	(0)	10,261	-	10,261
19	321.00	Structures and Improvements	49,139	232	49,371	-	49,371
20	323.00	Other Power Production	-	-	-	-	-
21	325.00	Electric Pumping Equipment	1,284,113	19,153	1,303,266	415,764	1,719,031
22	326.00	Diesel Pumping Equipment	22,764	0	22,764	3,440	26,204
23	328.10	Gas Engine Pumping Equipment	729	(0)	729	-	729
24		**Subtotal Pumping**	1,367,006	19,385	1,386,391	419,205	1,805,596
25							
26		**Water Treatment**					
27	330.00	Land and Land Rights	-	-	-	-	-
28	331.00	Structures and Improvements	30,753	0	30,753	-	30,753
29	332.00	Water Treatment Equipment	33,663	456	34,119	11,683	45,801
30		**Subtotal Water Treatment**	64,416	456	64,872	11,683	76,555
31							
32		**Transmission and Distribution**					
33	340.00	Land and Land Rights	225	-	225	-	225
34	341.00	Structures and Improvements	-	-	-	-	-
35	342.00	Distribution, Reservoirs, & ST	369,123	0	369,123	-	369,123
36	343.00	Transmission and Distribution	4,141,596	114,004	4,255,600	626,414	4,882,014
37	344.00	Fire Mains	-	-	-	-	-
38	345.00	Services	641,959	80,462	722,421	161,424	883,845
39	346.00	Meters	110,692	23,614	134,306	45,359	179,665
40	348.00	Hydrants	414,089	15,597	429,686	45,893	475,580
41	349.00	Other Transmission & Distribution	-	-	-	-	-
42		**Subtotal Transmission and Distribution**	5,677,684	233,677	5,911,361	879,090	6,790,451
43							
44		**General**					
45	389.00	Land and Land Rights	-	-	-	-	-
46	390.00	Structures and Improvements	-	-	-	-	-
47	391.00	Office Funiture and Equipment	-	-	-	-	-
48	391.10	Computer Equipment	-	-	-	-	-
49	392.00	Transportation Equipment	15,095	48,354	63,449	18,685	82,134
50	393.00	Stores Equipment	-	-	-	-	-
51	394.00	Tools, Shop and Garage	1,175	-	1,175	-	1,175
52	395.00	Laboratory Equipment	-	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-	-
54	397.00	Communication Equipment	4,026	(1)	4,025	-	4,025
55	398.00	Miscellaneous Equipment	21,574	0	21,574	35,717	57,291
56		**Subtotal General**	41,870	48,353	90,223	54,402	144,626
57							
58							
59							
60		ADFUC adjustment 3/95	(217,801)		(217,801)		(217,801)
61		TOTAL WATER PLANT	7,501,231	435,628	7,936,859	2,043,441	9,980,299

Arizona American - Aqua Fria
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6b
Witness: Bourassa

Line No.	Account No.	Description	1997 Net Plant Additions	1997 Plant Balance	1998 Net Plant Additions	1998 Plant Balance	1999 Net Plant Additions	1999 Plant Balance
1								
2								
3		**Intangible**						
4	301.00	Organization	-	1,229	-	1,229	-	1,229
5	302.00	Franchises	(86)	78,870	17	78,887	-	78,887
6	303.00	Miscellaneous Intangibles	117,209	125,799	2,536	128,335	122,000	250,335
7		**Subtotal Intangible**	117,123	205,898	2,553	208,451	122,000	330,451
8								
9		**Source of Supply**						
10	310.00	Land and Land Rights	(3,215)	150,249	67,433	217,682	-	217,682
11	311.00	Structures and Improvements	98,651	300,055	205,679	505,734	-	505,734
12	312.00	Collecting and Impounding Res.	-	-	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-	-	-
14	314.00	Wells and Springs	324,150	1,261,380	461,933	1,723,313	419	1,723,732
15		**Subtotal Source of Supply**	419,586	1,711,684	735,046	2,446,730	419	2,447,149
16								
17		**Pumping**						
18	320.00	Land and Land Rights	26,802	37,063	950	38,013	-	38,013
19	321.00	Structures and Improvements	430,165	479,536	(7,512)	472,024	3,113	475,137
20	323.00	*Other Power Production*	-	-	-	-	-	-
21	325.00	Electric Pumping Equipment	2,526,331	4,245,362	939,609	5,184,971	397,420	5,582,391
22	326.00	Diesel Pumping Equipment	(243)	25,962	(162)	25,799	-	25,799
23	328.10	Gas Engine Pumping Equipment	(40)	689	8	697	-	697
24		**Subtotal Pumping**	2,983,015	4,788,611	932,893	5,721,504	400,533	6,122,037
25								
26		**Water Treatment**						
27	330.00	Land and Land Rights	-	-	-	-	-	-
28	331.00	Structures and Improvements	14,061	44,815	358	45,173	-	45,173
29	332.00	Water Treatment Equipment	134,740	180,541	59,771	240,313	2,545	242,857
30		**Subtotal Water Treatment**	148,802	225,356	60,129	285,485	2,545	288,030
31								
32		**Transmission and Distribution**						
33	340.00	Land and Land Rights	-	225	-	225	-	225
34	341.00	Structures and Improvements	-	-	-	-	-	-
35	342.00	Distribution, Reservoirs, & ST	457,934	827,057	20,836	847,892	-	847,892
36	343.00	Transmission and Distribution	6,597,844	11,479,858	2,331,109	13,810,967	3,403,170	17,214,137
37	344.00	Fire Mains	-	-	-	-	-	-
38	345.00	Services	621,039	1,504,883	345,399	1,850,282	447,070	2,297,352
39	346.00	Meters	447,809	627,474	321,762	949,235	434,953	1,384,188
40	348.00	Hydrants	777,573	1,253,152	399,540	1,652,692	552,134	2,204,827
41	349.00	Other Transmission & Distribution	-	-	-	-	-	-
42		**Subtotal Transmission and Distribution**	8,902,198	15,692,649	3,418,645	19,111,294	4,837,327	23,948,621
43								
44		**General**						
45	389.00	Land and Land Rights	-	-	-	-	-	-
46	390.00	Structures and Improvements	98,201	98,201	-	98,201	-	98,201
47	391.00	Office Funiture and Equipment	80,869	80,869	1,022	81,891	-	81,891
48	391.10	Computer Equipment	23,162	23,162	1,607	24,769	-	24,769
49	392.00	Transportation Equipment	73,048	155,182	207	155,389	101,969	257,358
50	393.00	Stores Equipment	-	-	-	-	-	-
51	394.00	Tools, Shop and Garage	-	1,175	2,502	3,677	-	3,677
52	395.00	Laboratory Equipment	-	-	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-	-	-
54	397.00	Communication Equipment	(278)	3,747	55	3,801	-	3,801
55	398.00	Miscellaneous Equipment	(820)	56,472	80	56,551	-	56,551
56		**Subtotal General**	274,182	418,808	5,471	424,279	101,969	526,249
57								
58								
59								
60		ADFUC adjustment 3/95	-	(217,801)		(217,801)		(217,801)
61		TOTAL WATER PLANT	12,844,906	22,825,206	5,154,737	27,979,943	5,464,793	33,444,735

Arizona American - Agua Fria
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6c
Witness: Bourassa

Line No.	Account No.	Description	2000 Net Plant Additions	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1	Account					
2	No.	**Description**				
3		**Intangible**				
4	301.00	Organization	-	1,229	-	1,229
5	302.00	Franchises	-	78,887	-	78,887
6	303.00	Miscellaneous Intangibles	(152,489)	97,846	17,418	115,264
7		**Subtotal Intangible**	(152,489)	177,962	17,418	195,380
8						
9		**Source of Supply**				
10	310.00	Land and Land Rights	-	217,682	-	217,682
11	311.00	Structures and Improvements	329,325	835,059	309,108	1,144,167
12	312.00	Collecting and Impounding Res.	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-
14	314.00	Wells and Springs	(62,406)	1,661,326	1,776,889	3,438,215
15		**Subtotal Source of Supply**	266,919	2,714,068	2,085,997	4,800,065
16						
17		**Pumping**				
18	320.00	Land and Land Rights	-	38,013	9,668	47,681
19	321.00	Structures and Improvements	492,115	967,253	279,482	1,246,735
20	323.00	Other Power Production	-	-	-	-
21	325.00	Electric Pumping Equipment	6,913,713	12,496,103	1,999,782	14,495,886
22	326.00	*Diesel Pumping Equipment*	-	25,799	-	25,799
23	328.10	Gas Engine Pumping Equipment	-	697	-	697
24		**Subtotal Pumping**	7,405,828	13,527,865	2,288,933	15,816,798
25						
26		**Water Treatment**				
27	330.00	Land and Land Rights	-	-	-	-
28	331.00	Structures and Improvements	-	45,173	(5,256)	39,917
29	332.00	Water Treatment Equipment	77,522	320,380	57,117	377,497
30		**Subtotal Water Treatment**	77,522	365,552	51,861	417,414
31						
32		**Transmission and Distribution**				
33	340.00	Land and Land Rights	-	225	-	225
34	341.00	Structures and Improvements	-	-	-	-
35	342.00	Distribution, Reservoirs, & ST	1,581,762	2,429,654	431,916	2,861,570
36	343.00	Transmission and Distribution	1,938,659	19,152,796	2,237,233	21,390,029
37	344.00	Fire Mains	-	-	-	-
38	345.00	Services	144,446	2,441,798	252,369	2,694,166
39	346.00	Meters	189,022	1,573,209	171,095	1,744,305
40	348.00	Hydrants	300,844	2,505,670	294,285	2,799,956
41	349.00	Other Transmission & Distribution	-	-	-	-
42		**Subtotal Transmission and Distribution**	4,154,732	28,103,353	3,386,898	31,490,251
43						
44		**General**				
45	389.00	*Land and Land Rights*	-	-	-	-
46	390.00	Structures and Improvements	-	98,201	-	98,201
47	391.00	Office Funiture and Equipment	(1)	81,890	3,893	85,784
48	391.10	Computer Equipment	14,371	39,140	22,745	61,885
49	392.00	Transportation Equipment	31,940	289,298	256	289,554
50	393.00	Stores Equipment	-	-	-	-
51	394.00	Tools, Shop and Garage	-	3,677	-	3,677
52	395.00	Laboratory Equipment	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-
54	397.00	Communication Equipment	349	4,150	(349)	3,801
55	398.00	Miscellaneous Equipment	-	56,551	2,020	58,572
56		**Subtotal General**	46,659	572,908	28,566	601,473
57						
58						
59						
60		ADFUC adjustment 3/95		(217,801)		(217,801)
61		TOTAL WATER PLANT	11,799,171	45,243,907	7,859,673	53,103,580

Arizona American
Acquistion Adjustment Allocation Factors
at December 31, 2001

Exhibit
Schedule B-2
Page 7
Witness: Bourassa

Line No.			
1	Citizens Acquisition Adjustment per Closing	$	71,224,550
2	Plus: Organizational Costs		912,534
3	Less: Sun City Sewer (Tolleson Trickling Filter)		500,000
4	Citizens Acquisition Adjustment	$	71,637,084

Line No.	Description	Plant Original Cost (2)	Allocation Factor	Allocated Amount
10	Sun City Water	$ 36,367,124	0.136055	$ 9,746,553
11	Sun City Wastewater	19,643,850	0.073490	5,264,640
12	Sun City West Water	30,464,605	0.113972	8,164,652
13	Sun City West WasteWater	38,810,451	0.145195	10,401,376
14	Agua Fria (1)	49,647,296	0.185738	13,305,699
15	CWS Water (Anthem)	6,227,303	0.023297	1,668,945
16	CWR Water (Anthem)	34,987,898	0.130895	9,376,914
17	CWS Wastewater (Anthem)	17,004,194	0.063615	4,557,201
18	CWR Wastewater (Anthem)	5,887,108	0.022025	1,577,772
19	Tubac Valley	1,981,996	0.007415	531,184
20	Mohave Sewer (Sorenson)	1,480,997	0.005541	396,914
21	Mohave Water	22,842,642	0.085458	6,121,931
22	Havasu Water	1,952,588	0.007305	523,302
23	Totals	$ 267,298,052	1.000000	$ 71,637,084

25 (1) Adjusted for Post Close Plant Adjustments of $ 4,128,730
26 (2) After Common Plant Adjustments
27
28 SUPPORTING SCHEDULES
29 B2, Page 1 (Agua Fria Post Close Plant Adjustments)
30 B2, Page2
31

Arizona American - Aqua Fria
Plant Additions and Retirements
Source: Asset Transactions, AWW UPIS Report, Asset Balance Report
2001 Reconciliation to AWW UPIS Report at Closing
PROFORMA ADJUSTMENTS

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.	Account No.	Description	Balance Per AWW UPIS at Closing	Balance Per ACC Report	Additional Plant at Closing	AWW UPIS Accumulated Depreciation	ACC Report Accumulated Depreciation	Additional Accumulated Depreciation
3		**Intangible**						
4	301.00	Organization	$ 1,229	$ 1,229	$ -		$ -	$ -
5	302.00	Franchises	78,887	78,887	-		-	-
6	303.00	Miscellaneous Intangibles	115,264	115,264	-		-	-
7		**Subtotal Intangible**	$ 195,380	$ 195,380	$ -	$ -	$ -	$ -
9		**Source of Supply**						
10	310.00	Land and Land Rights	$ 217,682	$ 217,682	$ -		$ -	$ -
11	311.00	Structures and Improvements	1,137,673	1,144,167	(6,495)	57,920	43,705	14,215
12	312.00	Collecting and Impounding Res.		-	-		-	-
13	313.00	Lakes, Rivers, Other Intakes		-	-		-	-
14	314.00	Wells and Springs	4,041,995	3,438,215	603,779	334,959	284,050	50,909
15		**Subtotal Source of Supply**	$ 5,397,350	$ 4,800,065	$ 597,285	$ 392,879	$ 327,755	$ 65,123
16					-			-
17		**Pumping**			-			-
18	320.00	Land and Land Rights	$ 47,681	$ 47,681	$ -		$ -	$ -
19	321.00	Structures and Improvements*	1,246,735	1,246,735	-	54,255	43,850	10,406
20	323.00	Other Power Production		-	-		-	-
21	325.00	Electric Pumping Equipment*	14,538,912	14,495,886	43,027	1,984,180	1,663,002	321,178
22	326.00	Diesel Pumping Equipment	25,799	25,799	-	19,386	18,816	570
23	328.10	Gas Engine Pumping Equipment	697	697	-	308	292	15
24		**Subtotal Pumping**	$ 15,859,824	$ 15,816,798	$ 43,027	$ 2,058,130	$ 1,725,960	$ 332,169
26		**Water Treatment**						
27	330.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
28	331.00	Structures and Improvements	39,917	39,917	-	3,430	-	3,430
29	332.00	Water Treatment Equipment*	377,497	377,497	-	48,501	44,052	4,450
30		**Subtotal Water Treatment**	$ 417,414	$ 417,414	$ -	$ 51,931	$ 44,052	$ 7,880
32		**Transmission and Distribution**						
33	340.00	Land and Land Rights	$ 225	$ 225	$ -	$ -	$ -	$ -
34	341.00	Structures and Improvements		-	-		-	-
35	342.00	Distribution, Reservoirs, & ST	2,861,627	2,861,570	56	20,686	(3,199)	23,885
36	343.00	Transmission and Distribution	21,390,029	21,390,029	-	1,740,596	1,577,034	163,562
37	344.00	Fire Mains		-	-		-	-
38	345.00	Services	2,694,167	2,694,166	1	291,721	258,328	33,393
39	346.00	Meters	1,744,305	1,744,305	-	148,596	126,715	21,881
40	348.00	Hydrants	2,799,956	2,799,956	-	241,703	213,717	27,987
41	349.00	Other Transmission & Distribution	-	-	-		-	-
42		**Subtotal Transmission and Distribution**	$ 31,490,308	$ 31,490,251	$ 57	$ 2,443,302	$ 2,172,595	$ 270,708
44		**General**						
45	389.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
46	390.00	Structures and Improvements	98,201	98,201	-	8,976	7,979	996
47	391.00	Office Funiture and Equipment	85,784	85,784	-	13,391	11,659	1,732
48	391.10	Computer Equipment	61,885	61,885	-	6,544	5,294	1,250
49	392.00	Transportation Equipment	289,554	289,554	-	236,070	199,890	36,180
50	393.00	Stores Equipment	-	-	-		-	-
51	394.00	Tools, Shop and Garage	3,677	3,677	-	817	743	74
52	395.00	Laboratory Equipment		-	-		-	-
53	396.00	Power Operated Equipment		-	-		-	-
54	397.00	Communication Equipment	3,801	3,801	-	4,062	3,867	196
55	398.00	Miscellaneous Equipment	58,572	58,572	-	21,960	20,517	1,443
56		**Subtotal General**	$ 601,473	$ 601,473	$ -	$ 291,820	$ 249,949	$ 41,870
61		TOTAL WATER PLANT	$ 53,961,749	$ 53,321,381	$ 640,368	$ 5,238,062	$ 4,520,311	$ 717,750

64 * UPIS Adjusted for LXA 3049

Arizona American - Agua Fria
2002 Proforma Plant
at December 31, 2001

Exhibit
Schedule B-2
Page 9
Witness: Bourassa

Line No.	Account No.	Description		Amount
1				
2	301	Organization	$	-
3	302	Franchises		-
4	303	Land and Land Rights		-
5	304	Structures and Improvements		12,400
6	305	Collecting and Impounding Rese		-
7	306	Lake, River and Other Intakes		-
8	307	Wells and Springs		40,000
9	308	Infiltration Galleries and Tun		-
10	309	Supply Mains		-
11	310	Power Generation Equipment		-
12	311	Pumping Equipment		-
13	320	Water Treatment Equipment		10,260
14	330	Distribution Reservoirs and St		284,120
15	331	Transmission and Distribution		85,500
16	333	Services		-
17	334	Meters and Meter Installations		-
18	335	Hydrants		-
19	336	Backflow Prevention Devices		-
20	339	Other Plant and Miscellaneous		-
21	340	Office Furniture and Equipment		99,500
22	341	Transportation Equipment		-
23	342	Stores Equipment		-
24	343	Tools, Shop and Garage Equipme		9,000
25	344	Laboratory Equipment		-
26	345	Power Operated Equipment		-
27	346	Communication Equipment		18,300
28	347	Miscellaneous Equipment		-
29	348	Other Tangible Plant		-
30				
31				
32				
33		TOTAL WASTEWATER PLANT	$	559,081
34				
35	SUPPORTING SCHEDULES			
36				
37				
38				
39				
40				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 61,778,883	(1)	640,368	$ 58,322,512
3			(2)	559,081	
4	**Less:**		(6)	-	
5			(7)	73,137	
6	Accumulated		(8)	(4,728,957)	
7	Depreciation	5,166,781	(3)	717,750	5,658,666
8			(8)	(225,866)	
9	Net Utility Plant				
10	in Service	$ 56,612,101			$ 52,663,846
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	37,830,187	(4)	(4,993,098)	31,366,601
15	Contributions in Aid of		(5)	(1,470,489)	
16	Construction - Net (Ratemaking	790,721	(4)	(877)	2,260,332
17	Purposes Only)		(5)	1,470,489	
18	Customer Meter Deposits	17,289			17,289
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Unamortized Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-			-
27					
28	Total	$ 17,973,904			$ 19,019,624
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC and CIAC to Amount at Closing				
35	(5) Adjust AIAC and CIAC for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37					
38	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
39	B-4				B-1
40					
41					

Arizona American - Agua Fria
RCND Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-4
Page 1
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 3,247	$ -
3	302.00	Franchises	137,066	-
4	303.00	Miscellaneous Intangibles	127,581	-
5		**Subtotal Intangible**	$ 267,894	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 278,216	$ -
9	311.00	Structures and Improvements	1,251,140	47,791
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,823,335	315,867
13		**Subtotal Source of Supply**	$ 5,352,691	$ 363,659
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 55,756	$ -
17	321.00	Structures and Improvements	1,373,902	48,322
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	16,152,870	1,853,095
20	326.00	Diesel Pumping Equipment	39,034	28,468
21	328.10	Gas Engine Pumping Equipment	913	383
22		**Subtotal Pumping**	$ 17,622,475	$ 1,930,269
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	51,378	-
27	332.00	Water Treatment Equipment	425,278	49,627
28		**Subtotal Water Treatment**	$ 476,656	$ 49,627
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	387	-
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	3,117,675	(3,486)
34	343.00	Transmission and Distribution	25,274,148	1,863,400
35	344.00	Fire Mains	-	-
36	345.00	Services	3,164,188	303,396
37	346.00	Meters	1,946,770	141,423
38	348.00	Hydrants	3,229,305	246,488
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 36,732,473	$ 2,551,222
41				
42		**ALLOCATED COMMON PLANT**	$ 1,560,180	$ 329,115
43				
44				
45				
46		ADFUC adjustment 3/95 - Agua Fria	(262,690)	(63,271)
47		TOTAL WATER PLANT	$ 61,749,679	$ 5,160,621
48				
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 2			
52	B-4, Page 3			
53				
54				
55				
56				
57				
58				
59				
60				

Arizona American - Agua Fria
RCND Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-4
Page 2
Witness: Bourassa

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 12,628	$ -	0.13965	$ 1,764	$ -
4	390.00	Structures and Improvements	4,545,571	506,059	0.13965	634,779	70,670
5	391.00	Office Furniture and Equipment	1,286,955	502,142	0.13965	179,720	70,123
6	391.10	Computer Equipment	1,588,744	(483,558)	0.13965	221,865	(67,528)
7	392.00	Transportation Equipment	1,988,785	1,155,595	0.13965	277,729	161,376
8	393.00	Stores Equipment	37,463	10,952	0.13965	5,232	1,529
9	394.00	Tools, Shop and Garage	523,808	14,105	0.13965	73,149	1,970
10	395.00	Laboratory Equipment	150,719	27,352	0.13965	21,048	3,820
11	396.00	Power Operated Equipment	154,364	56,063	0.13965	21,557	7,829
12	397.00	Communication Equipment	697,864	415,524	0.13965	97,455	58,027
13	398.00	Miscellaneous Equipment	394,470	196,632	0.13965	55,087	27,459
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 11,381,370	$ 2,400,866		$ 1,589,383	$ 335,276
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Agua Fria
RCND Plant Summary
at December 31, 2002

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 3,247	$ -
3	302.00	Franchises	137,066	-
4	303.00	Miscellaneous Intangibles	127,581	-
5		**Subtotal Intangible**	$ 267,894	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 278,216	$ -
9	311.00	Structures and Improvements	1,251,140	47,791
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,823,335	315,867
13		**Subtotal Source of Supply**	$ 5,352,691	$ 363,659
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 55,756	$ -
17	321.00	Structures and Improvements	1,373,902	48,322
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	16,152,870	1,853,095
20	326.00	Diesel Pumping Equipment	39,034	28,468
21	328.10	Gas Engine Pumping Equipment	913	383
22		**Subtotal Pumping**	$ 17,622,475	$ 1,930,269
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	51,378	-
27	332.00	Water Treatment Equipment	425,278	49,627
28		**Subtotal Water Treatment**	$ 476,656	$ 49,627
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 387	$ -
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	3,117,675	(3,486)
34	343.00	Transmission and Distribution	25,274,148	1,863,400
35	344.00	Fire Mains	-	-
36	345.00	Services	3,164,188	303,396
37	346.00	Meters	1,946,770	141,423
38	348.00	Hydrants	3,229,305	246,488
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 36,732,473	$ 2,551,222
41				
42		**General**		
43	389.00	Land and Land Rights	$ -	$ -
44	390.00	Structures and Improvements	112,646	9,153
45	391.00	Office Funiture and Equipment	97,546	13,258
46	391.10	Computer Equipment	66,019	5,648
47	392.00	Transportation Equipment	313,808	216,633
48	393.00	Stores Equipment	-	-
49	394.00	Tools, Shop and Garage	4,299	869
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	5,299	5,390
53	398.00	Miscellaneous Equipment	73,031	25,582
54		**Subtotal General**	$ 672,648	$ 276,532
55				
56				
57				
58		ADFUC adjustment 3/95	(262,690)	(63,271)
59		TOTAL WATER PLANT	$ 60,862,148	$ 5,108,038
60				
61				
62		*** AFUDC Accumulated Depreciation**		
63		AFUDC Adjustment	$ 217,801	
64		Years	6.75	
65		Composite Rate	2.24%	
66		Total		$ 32,932
67		Plus A/D @ 3/95 per Staff		19,528
68		Total A/D at 12/2001		$ 52,460
69				
70		Trended Cost (Trend Factor from 1995)	1.2061	$ 262,690
71				
72		SUPPORTING SCHEDULES		
73		B-4, Page 4+		
74				
75				
76				

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W30100	Organization					
1604978	UNIDENTIFIED	1	19750701	870.00	2.6589	2,313.24
1605630	UNIDENTIFIED	1	19760701	359.00	2.6001	933.44
	Total for class W30100:			1,229.00		3,246.68
Asset Class: W30200	Franchises					
1604979	UNIDENTIFIED	1	19750701	29,169.00	2.6589	77,557.45
1637272	FRANCHISES & CON	1	19931215	1,675.00	1.2857	2,153.55
1643488	FRANCHISES & CON	0	19951215	47,790.34	1.1939	57,056.89
1643489	FRANCHISES & CON	0	19960115	252.60	1.1818	298.52
	Total for class W30200:			78,886.94		137,066.41
Asset Class: W30300	Miscellaneous Intangibles					
1649609	Water Rights	1	19971215	49,169.75	1.1471	56,402.62
1649610	Water Rights	0	19980115	991.24	1.1360	1,126.05
1782379	Water Rights	0	19990115	47,684.87	1.1038	52,634.56
3129704	Purchase Well	1	20011031	17,418.06	1.0000	17,418.06
	Total for class W30300:			115,263.92		127,581.29
Asset Class: W31000	Land and Land Rights					
1611419	INTEREST PRIVILE	2	19820101	27,046.00	1.7206	46,535.35
1622892	PARCEL EACH	1	19891015	37,136.98	1.3930	51,731.81
1622893	PARCEL EACH	1	19891215	2,806.28	1.3930	3,909.15
1643492	PARCEL EACH	1	19951215	77,090.90	1.1939	92,038.83
1643494	PARCEL EACH	1	19951215	6,403.52	1.1939	7,645.16
1643493	PARCEL EACH	0	19960115	365.42	1.1818	431.85
1643495	PARCEL EACH	0	19960115	30.37	1.1818	35.89
1653785	PARCEL EACH	0	19980115	66,802.91	1.1360	75,888.11
	Total for class W31000:			217,682.38		278,216.15
Asset Class: W31100	Structures and Improvements					
1610294	ENGINE EACH	1	19810101	55.00	1.7464	96.05
1611450	FENCE EACH	200	19820101	3,133.00	1.7206	5,390.64
1617029	FENCE EACH	30	19870701	974.30	1.4810	1,442.94
1617013	MINOR STRUCTURE	0	19871001	463.32	1.4810	686.18
1617020	GRADING EACH LOT	1	19871001	1,826.67	1.4810	2,705.30
1622905	SWAMP COOLER	1	19890815	553.00	1.3930	770.33

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W31100	Structures and Improvements					
1622964	FENCE EACH	0	19891215	561.25	1.3930	781.82
1630593	GRADING EACH LOT	1	19910115	3,005.40	1.3765	4,136.93
1630603	FENCE EACH	250	19910115	3,074.92	1.3765	4,232.63
1630604	GATE ONLY	1	19910115	979.76	1.3765	1,348.64
1634214	VALVE EACH	1	19920115	165.36	1.3765	227.62
1634200	FLOORING EACH	2	19920215	710.60	1.3765	978.14
1634216	BATTERY EACH	1	19920215	218.72	1.3765	301.07
1640571	SCREENS EACH LOT	3	19940115	3.37	1.2580	4.24
1640582	VALVE EACH	2	19940115	983.71	1.2580	1,237.51
1640591	CHLORINATOR BUIL	1	19940115	785.47	1.2580	988.12
1640597	CATHODIC PROTECT	0	19940115	452.67	1.2580	569.46
1646265	ELECTRIC SERVICE	0	19960615	26,660.77	1.1818	31,507.70
1646280	CATCH BASIN	1	19960615	31,400.70	1.1818	37,109.35
1646281	PIPING	100	19960615	34,799.52	1.1818	41,126.07
1646284	OUTDOOR LIGHTING	2	19960615	3,140.05	1.1818	3,710.91
1646285	GRADING	0	19960615	12,560.29	1.1818	14,843.75
1646289	DRIVEWAY	0	19960615	12,560.28	1.1818	14,843.74
1646294	FENCE	285	19960615	10,990.22	1.1818	12,988.24
1646295	GATE ONLY	1	19960615	3,140.05	1.1818	3,710.91
1646262	AIR CONDITIONING	1	19960715	5,082.94	1.1700	5,947.04
1649789	BATTERY	2	19971215	769.57	1.1471	882.77
1649861	PROTECTIVE STRUC	117	19971215	25,260.11	1.1471	28,975.87
1649874	YARD DRAINAGE SY	2	19971215	9,399.12	1.1471	10,781.73
1649876	PIPING	30	19971215	4,405.84	1.1471	5,053.94
1649885	OUTDOOR LIGHTING	2	19971215	5,287.02	1.1471	6,064.74
1649887	GRADING	2	19971215	23,497.77	1.1471	26,954.29
1649888	GRADING	1	19971215	3,706.66	1.1471	4,251.91
1649891	SURFACING	0	19971215	11,161.46	1.1471	12,803.31
1649892	SURFACING	100	19971215	5,295.25	1.1471	6,074.18
1649904	DRIVEWAY	1	19971215	5,287.02	1.1471	6,064.74
1649912	GATE ONLY	1	19971215	4,699.53	1.1471	5,390.83
1649915	MANHOLE	1	19971215	4,112.12	1.1471	4,717.01
1653804	SIGN	1	19981115	444.94	1.1250	500.56
1653809	ELECTRIC SERVICE	1	19981115	3,984.95	1.1250	4,483.07
1653820	PIPING	100	19981115	5,190.64	1.1250	5,839.47

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W31100	Structures and Improvements					
1653821	CATCH BASIN	1	19981115	3,668.58	1.1250	4,127.15
1653822	CATCH BASIN	2	19981115	6,674.07	1.1250	7,508.33
1653823	PIPING	100	19981115	4,075.07	1.1250	4,584.45
1653824	PIPING	100	19981115	9,815.51	1.1250	11,042.45
1653825	PIPING	20	19981115	1,932.05	1.1250	2,173.56
1653828	OUTDOOR LIGHTING	2	19981115	1,991.82	1.1250	2,240.80
1653829	OUTDOOR LIGHTING	2	19981115	5,932.52	1.1250	6,674.09
1653830	OUTDOOR LIGHTING	2	19981115	5,796.21	1.1250	6,520.74
1653831	GRADING	1	19981115	5,548.62	1.1250	6,242.20
1653832	GRADING	1	19981115	17,055.96	1.1250	19,187.96
1653833	GRADING	1	19981115	9,660.36	1.1250	10,867.91
1653840	DRIVEWAY	1	19981115	17,194.58	1.1250	19,343.90
1653841	DRIVEWAY	1	19981115	7,415.62	1.1250	8,342.57
1653842	DRIVEWAY	1	19981115	7,728.29	1.1250	8,694.33
1653850	FENCE	350	19981115	28,253.23	1.1250	31,784.88
1653851	FENCE	272	19981115	47,749.28	1.1250	53,717.94
1653852	FENCE	200	19981115	12,075.47	1.1250	13,584.90
1653853	GATE ONLY	1	19981115	2,499.92	1.1250	2,812.41
1653854	GATE ONLY	1	19981115	6,279.24	1.1250	7,064.15
1653802	DOOR INTERIOR OR	1	19981215	242.68	1.1250	273.02
3068533	BUILDING FOUNDAT	0	19991231	0.00	1.1038	0.00
3068534	WALLS	0	19991231	0.00	1.1038	0.00
3068535	DESK TOP AND CHA	0	19991231	0.00	1.1038	0.00
3068536	ROOF	0	19991231	0.00	1.1038	0.00
3068537	DOORS	0	19991231	0.00	1.1038	0.00
3068538	WINDOW	0	19991231	0.00	1.1038	0.00
3068539	AIR CONDITIONING	0	19991231	0.00	1.1038	0.00
3068540	DUCT	0	19991231	0.00	1.1038	0.00
3068542	INDOOR LIGHT SYS	0	19991231	0.00	1.1038	0.00
3068543	SPRINKLER SYSTEM	0	19991231	0.00	1.1038	0.00
3068544	BLOCK WALL	0	19991231	0.00	1.1038	0.00
3068545	YARD DRAINAGE SY	0	19991231	0.00	1.1038	0.00
3068546	OUTDOOR LIGHTING	0	19991231	0.00	1.1038	0.00
3068548	GRADING	0	19991231	0.00	1.1038	0.00
3068549	SITE GRAVEL	0	19991231	0.00	1.1038	0.00

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W31100	Structures and Improvements					
3068550	DRIVEWAY	0	19991231	0.00	1.1038	0.00
3068551	GATE	0	19991231	0.00	1.1038	0.00
3068533	BUILDING FOUNDAT	25	20000228	19,722.74	1.0833	21,365.64
3068534	WALLS	1600	20000228	26,249.19	1.0833	28,435.75
3068535	DESK TOP AND CHA	1	20000228	2,546.02	1.0833	2,758.10
3068536	ROOF	1300	20000228	13,662.49	1.0833	14,800.58
3068537	DOORS	7	20000228	6,203.68	1.0833	6,720.45
3068538	WINDOW	1	20000228	1,004.08	1.0833	1,087.72
3068539	AIR CONDITIONING	1	20000228	12,658.41	1.0833	13,712.86
3068540	DUCT	75	20000228	5,056.19	1.0833	5,477.37
3068542	INDOOR LIGHT SYS	1	20000228	3,657.66	1.0833	3,962.34
3068543	SPRINKLER SYSTEM	1	20000228	27,540.14	1.0833	29,834.23
3068544	BLOCK WALL	1000	20000228	96,892.50	1.0833	104,963.65
3068545	YARD DRAINAGE SY	1	20000228	36,899.48	1.0833	39,973.21
3068546	OUTDOOR LIGHTING	8	20000228	7,100.19	1.0833	7,691.64
3068548	GRADING	1	20000228	47,478.04	1.0833	51,432.96
3068549	SITE GRAVEL	400	20000228	12,658.41	1.0833	13,712.86
3068550	DRIVEWAY	1	20000228	31,663.98	1.0833	34,301.59
3068551	GATE	1	20000228	7,602.24	1.0833	8,235.51
3095004	BLOCK FENCE	280	20001231	5,793.58	1.0354	5,998.67
3095005	A/C UNIT	1	20001231	1,046.18	1.0354	1,083.21
3095006	AIR GAP BVA	1	20001231	6,083.69	1.0354	6,299.05
3095007	CATCH BASIN	1	20001231	5,213.34	1.0354	5,397.89
3095008	YARD DRAINAGE PI	100	20001231	12,527.84	1.0354	12,971.33
3095009	CONCRETE FOUNDAT	2	20001231	1,740.71	1.0354	1,802.33
3095010	OUTDOOR LIGHT FI	3	20001231	4,175.95	1.0354	4,323.78
3095011	GRADING	1	20001231	1,222.02	1.0354	1,265.28
3095012	SITE GRAVEL	226	20001231	3,129.76	1.0354	3,240.55
3095013	DRIVEWAY	1	20001231	9,907.99	1.0354	10,258.73
3095014	ENTRANCE GATE	1	20001231	5,037.52	1.0354	5,215.85
3095015	MANHOLE	1	20001231	5,213.34	1.0354	5,397.89
3129000	Entrance Gate	1	20011018	6,200.05	1.0000	6,200.05
3129001	Driveway	1	20011018	22,036.47	1.0000	22,036.47
3129002	Concrete Foundat	1	20011018	4,818.18	1.0000	4,818.18
3129003	Block Wall	240	20011018	7,276.19	1.0000	7,276.19

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W31100	Structures and Improvements					
3129004	Yard Drainage Pi	100	20011018	4,818.18	1.0000	4,818.18
3129005	Discharge or Air	1	20011018	15,151.60	1.0000	15,151.60
3129006	Landscaping	1	20011018	6,884.87	1.0000	6,884.87
3129007	Site Gravel	100	20011018	22,036.47	1.0000	22,036.47
3129008	Grading	1	20011018	27,551.70	1.0000	27,551.70
3129009	Outdoor Light Fi	1	20011018	5,515.22	1.0000	5,515.22
3129409	Air gap Structur	1	20011031	7,828.06	1.0000	7,828.06
3129410	Manhole	1	20011031	5,049.94	1.0000	5,049.94
3129411	Entrance Gate	1	20011031	10,177.78	1.0000	10,177.78
3129412	Driveway	1	20011031	33,233.53	1.0000	33,233.53
3129413	Site Gravel	30	20011031	8,386.28	1.0000	8,386.28
3129414	Grading	1	20011031	6,529.87	1.0000	6,529.87
3129415	Outdoor Light Fi	4	20011031	5,218.70	1.0000	5,218.70
3129416	Concrete Foundat	10	20011031	7,464.56	1.0000	7,464.56
3129417	Block Fence	390	20011031	30,948.73	1.0000	30,948.73
3129418	Yard Drainage Pi	80	20011031	7,088.09	1.0000	7,088.09
3129419	Catch Basin	2	20011031	5,088.89	1.0000	5,088.89
3129420	A/C Unit	1	20011031	2,804.07	1.0000	2,804.07
	Total for class W31100:			1,144,167.21		1,251,139.94
Asset Class: W31400	Wells and Springs					
1611486	CASING EACH	1	19820101	51,549.00	1.7206	88,695.21
1617072	WELL EACH	1	19871001	153,010.68	1.4810	226,608.82
1623013	WELL EACH	1	19891015	16,710.78	1.3930	23,278.12
1623014	WELL EACH	1	19891215	118,220.97	1.3930	164,681.81
1634270	VALVE EACH	2	19920415	7,405.00	1.3765	10,192.98
1634271	WELL EACH	0	19920615	35,894.03	1.3765	49,408.13
1634272	WELL EACH	0	19920715	1.00	1.3448	1.34
1640643	DESANDER	0	19941215	5,806.37	1.2315	7,150.54
1643565	DESANDER	0	19950115	471.01	1.2061	568.09
1646328	WELL	0	19960615	513,495.46	1.1818	606,848.93
1646324	VALVE	2	19961215	85.19	1.1700	99.67
1649965	CASING	0	19970115	2,687.38	1.1471	3,082.69
1649966	CASING	1200	19971215	270,449.93	1.1471	310,233.11
1649967	CASING	20	19971215	57,006.95	1.1471	65,392.67

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W31400	Wells and Springs					
1649968	CASING	0	19980115	899.24	1.1360	1,021.54
1653877	CASING	1007	19981115	261,889.01	1.1250	294,625.14
1653878	CASING	1170	19981115	229,221.24	1.1250	257,873.90
1653882	VALVE	1	19981215	854.29	1.1250	961.08
1782395	CASING	0	19990315	516.97	1.1038	570.63
3129011	Gravel Pack	299	20011018	207,162.47	1.0000	207,162.47
3129012	Casing Complete	1315	20011018	1,034,074.61	1.0000	1,034,074.61
3129421	Well Casing comp	1170	20011031	470,803.85	1.0000	470,803.85
3143261	Casing Complete	1250	20020131	0.00	1.0000	0.00
	Total for class W31400:			3,438,215.43		3,823,335.33
Asset Class: W32000	Land and Land Rights					
1622894	PARCEL EACH	1	19891215	10,102.58	1.3930	14,072.89
1649664	PARCEL EACH	1	19970115	27,909.93	1.1471	32,015.48
3128993	Drywell	2	20011031	9,668.04	1.0000	9,668.04
	Total for class W32000:			47,680.55		55,756.41
Asset Class: W32100	Structures and Improvements					
1603947	FENCE EACH	334	19720701	885.00	3.7736	3,339.64
1604319	FENCE EACH	235	19730701	614.00	3.4412	2,112.90
1613803	GRADING EACH LOT	1	19840317	1,078.00	1.6028	1,727.82
1614912	MINOR STRUCTURE	1	19850510	12,028.00	1.5394	18,515.90
1614919	GRADING EACH LOT	1	19850510	21,118.00	1.5394	32,509.05
1614926	FENCE EACH	1	19850510	4,951.00	1.5394	7,621.57
1617030	FENCE EACH	0	19870701	548.01	1.4810	811.60
1622948	CATCH BASIN EACH	1	19891215	1,730.69	1.3930	2,410.85
1622949	PIPING EACH RUN	45	19891215	1,797.35	1.3930	2,503.71
1622965	FENCE EACH	0	19891215	1,122.51	1.3930	1,563.66
1640618	GATE ONLY	1	19940315	2,813.00	1.2580	3,538.75
1643547	GATE ONLY	0	19950115	232.01	1.2061	279.83
1649673	FOUNDATION AND S	20	19971215	9,124.70	1.1471	10,466.94
1649679	WALL EACH	1800	19971215	45,231.15	1.1471	51,884.65
1649685	DESK TOPS	1	19971215	3,041.56	1.1471	3,488.97
1649719	ROOFING EACH (A)	1000	19971215	35,282.19	1.1471	40,472.20
1649723	DOOR INTERIOR OR	3	19971215	6,619.85	1.1471	7,593.63
1649748	AIR CONDITIONER	2	19971215	22,069.15	1.1471	25,315.52

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32100	Structures and Improvements					
1649755	DUCT, EACH RUN	70	19971215	2,433.26	1.1471	2,791.19
1649777	LIGHTING FIXTURE	1	19971215	7,908.08	1.1471	9,071.36
1649792	SPRINKLER SYSTEM	1	19971215	17,673.29	1.1471	20,273.03
1649797	UNIT HEATER	1	19971215	912.48	1.1471	1,046.71
1649860	8 FOOT MASONARY	1480	19971215	113,189.83	1.1471	129,840.05
1649868	VENTILATION SYST	1	19971215	1,520.79	1.1471	1,744.50
1649873	CATCH BASIN	1	19971215	5,402.20	1.1471	6,196.86
1649875	PIPING, EACH RUN	500	19971215	24,332.55	1.1471	27,911.87
1649884	OUTDOOR LIGHTING	21	19971215	12,774.57	1.1471	14,653.71
1649886	GRADING	1	19971215	29,685.71	1.1471	34,052.48
1649889	SIDEWALK	90	19971215	1,216.62	1.1471	1,395.58
1649890	SURFACING	12600	19971215	26,765.80	1.1471	30,703.05
1649903	DRIVEWAY	1	19971215	23,427.98	1.1471	26,874.24
1649909	FENCE	0	19971215	429.47	1.1471	492.65
1649910	GATE ONLY	1	19971215	4,866.51	1.1471	5,582.37
1649914	MANHOLE	2	19971215	8,516.39	1.1471	9,769.15
1649918	YARD PIPING, EAC	350	19971215	18,249.42	1.1471	20,933.91
1649919	WATERING SYSTEM	1	19971215	2,433.26	1.1471	2,791.19
3052905	GRADING	1	19991130	2,545.95	1.1038	2,810.22
3068608	SITE GRADING	1	20000228	439,920.00	1.0833	476,565.34
3130283	Building Foundat	40	20011031	13,256.57	1.0000	13,256.57
3130284	Drywall	1	20011031	7,209.71	1.0000	7,209.71
3130285	Walls	21	20011031	37,045.31	1.0000	37,045.31
3130286	Desk & Chair	1	20011031	1,395.43	1.0000	1,395.43
3130287	Roof	1450	20011031	41,896.08	1.0000	41,896.08
3130288	Doors	3	20011031	9,336.08	1.0000	9,336.08
3130289	Retention basin	1	20011031	5,581.71	1.0000	5,581.71
3130290	A/C System	2	20011031	26,845.39	1.0000	26,845.39
3130291	Duct	80	20011031	6,379.10	1.0000	6,379.10
3130292	Indoor lighting	10	20011031	11,362.78	1.0000	11,362.78
3130293	Sprinkler system	1	20011031	8,638.37	1.0000	8,638.37
3130294	Unit heater	1	20011031	697.71	1.0000	697.71
3130295	CMU wall	578	20011031	21,662.37	1.0000	21,662.37
3130296	Ventiliation sys	1	20011031	3,488.57	1.0000	3,488.57
3130297	Yard drainage pi	330	20011031	31,829.06	1.0000	31,829.06

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32100	Structures and Improvements					
3130298	Outdoor light fi	7	20011031	4,751.10	1.0000	4,751.10
3130299	Grading	1	20011031	11,130.20	1.0000	11,130.20
3130300	Sidewalk	85	20011031	2,093.14	1.0000	2,093.14
3130301	Site gravel	7000	20011031	16,678.69	1.0000	16,678.69
3130302	Landscaping	1	20011031	18,339.92	1.0000	18,339.92
3130303	Driveway	1	20011031	31,829.06	1.0000	31,829.06
3130304	Entrance gate	1	20011031	4,053.39	1.0000	4,053.39
3130305	Riprap	197	20011031	15,316.49	1.0000	15,316.49
3130306	Watering system	1	20011031	1,428.66	1.0000	1,428.66
	Total for class W32100:			1,246,735.22		1,373,901.54
Asset Class: W32500	Electric Pumping Equipment					
1603958	AIR LIFT COMPRES	1	19720701	441.00	3.7736	1,664.16
1603961	COMPLETE MOTOR	1	19720701	490.00	3.7736	1,849.06
1603962	COMPLETE MOTOR	1	19720701	211.00	3.7736	796.23
1603963	COMPLETE MOTOR	1	19720701	210.00	3.7736	792.46
1603966	PUMP EACH	1	19720701	195.00	3.7736	735.85
1603967	PUMP EACH	1	19720701	196.00	3.7736	739.63
1603968	PUMP EACH	1	19720701	641.00	3.7736	2,418.88
1603972	TANK EACH	1	19720701	2,628.00	3.7736	9,917.02
1604329	DESANDER	1	19730701	2,656.00	3.4412	9,139.83
1604332	AIR LIFT COMPRES	1	19730701	443.00	3.4412	1,524.45
1604349	TANK EACH	1	19730701	1,828.00	3.4412	6,290.51
1604447	STANDPIPE OR ELE	1	19730701	3,863.00	3.4412	13,293.36
1605685	AUTO. CNTRL. APP	5	19760701	1,444.00	2.6001	3,754.54
1607244	AUTO. CNTRL. APP	2	19780701	3,281.00	2.2502	7,382.91
1607246	PIPING 3 IN AND	1	19780701	212.00	2.2502	477.04
1607250	TANK EACH	1	19780701	361.00	2.2502	812.32
1607253	VALVE EACH	3	19780701	637.00	2.2502	1,433.38
1608264	VALVE EACH	1	19790701	210.00	2.0525	431.03
1611513	AUTO. CNTRL. APP	1	19820101	4,919.00	1.7206	8,463.63
1611514	ELECT. PWR LN.&	1	19820101	11,344.00	1.7206	19,518.49
1611517	PIPING AIR EACH	1	19820101	123.00	1.7206	211.63
1611518	PIPING OVER 3IN	1	19820101	13,826.00	1.7206	23,789.02
1611521	COLUMN SHAFT ASS	28	19820101	15,792.00	1.7206	27,171.72

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1611528	VALVE EACH	2	19820101	79.00	1.7206	135.93
1611531	MOTOR 75HP	1	19820101	2,752.00	1.7206	4,735.09
1612717	AUTO. CNTRL. APP	1	19830101	256.00	1.6480	421.89
1612721	PIPING OVER 3IN	1	19830101	6,069.00	1.6480	10,001.71
1612724	PUMP DESANDER	1	19830101	2,856.00	1.6480	4,706.69
1612725	COLUMN SHAFT ASS	1	19830101	174.00	1.6480	286.75
1612726	COLUMN SHAFT ASS	3	19830101	2,220.00	1.6480	3,658.56
1612727	PUMP BOWLS EACH	1	19830101	7,266.00	1.6480	11,974.37
1613860	AUTO. CNTRL. APP	1	19840101	4,411.00	1.6028	7,069.95
1613863	TANK FOUNDATION	2	19840101	16,053.00	1.6028	25,729.75
1613870	PIPING OVER 3IN	109	19840101	67,897.00	1.6028	108,825.31
1613877	TANK EACH	2	19840101	114,375.00	1.6028	183,320.25
1613878	VALVE EACH	3	19840101	5,262.00	1.6028	8,433.93
1614978	AUTO. CNTRL. APP	1	19850101	52,992.00	1.5394	81,575.88
1614981	PUMP FOUNDATION	1	19850101	25,421.00	1.5394	39,133.09
1614985	PIPING OVER 3IN	1	19850101	72,566.00	1.5394	111,708.10
1614986	PUMP AND MOTOR	2	19850101	5,657.00	1.5394	8,708.39
1614995	PUMP&MTR SUBMERS	1	19850101	144.00	1.5394	221.67
1614996	PUMP&MTR SUBMERS	1	19850101	146.00	1.5394	224.75
1615975	METER EACH	1	19860101	927.00	1.5195	1,408.58
1617073	CONDUCTOR	0	19870101	243.66	1.4999	365.47
1617113	AIR RELEASE VALV	0	19870101	118.76	1.4999	178.13
1617114	AIR RELEASE VALV	2	19870101	200.45	1.4999	300.65
1617115	AIR VACUUM AND A	1	19870101	1,146.02	1.4999	1,718.92
1617116	AUTO. CNTRL. APP	0	19870101	20.70	1.4999	31.05
1617118	AUTO. CNTRL. APP	1	19870101	3,437.19	1.4999	5,155.44
1617130	METER EACH	0	19870101	423.71	1.4999	635.52
1617146	SUBMERSIBLE CABL	615	19870101	11,752.49	1.4999	17,627.56
1617119	BOOSTER STAT TEM	1	19870401	1,568.13	1.4999	2,352.04
1617127	PUMP FOUNDATION	1	19870401	4,570.68	1.4999	6,855.56
1617131	STARTER MOTOR	2	19870401	4,957.24	1.4999	7,435.36
1617133	PIPING AIR EACH	1	19870401	1,567.40	1.4999	2,350.94
1617135	PIPING OVER 3IN	0	19870401	12,052.08	1.4999	18,076.91
1617138	PIPING 3 IN AND	0	19870401	63.62	1.4999	95.42
1617148	VALVE EACH	0	19870401	1,958.34	1.4999	2,937.31

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1617149	VALVE EACH	1	19870401	1,204.92	1.4999	1,807.26
1617128	GAUGE EACH	0	19870701	127.23	1.4810	188.43
1617129	GAUGE EACH	2	19870701	196.08	1.4810	290.39
1617139	COLUMN EACH SECT	0	19870701	14,360.70	1.4810	21,268.20
1617140	COLUMN EACH SECT	0	19880701	78.25	1.4267	111.64
1619873	GAUGE EACH	2	19880701	87.35	1.4267	124.62
1617136	PIPING OVER 3IN	0	19881001	2,086.75	1.4267	2,977.17
1619828	CONDUCTOR	0	19881001	387.00	1.4267	552.13
1623128	COLUMN EACH SECT	3	19890815	1,245.56	1.3930	1,735.07
1623130	SHAFT EACH SECTI	3	19890815	1,112.42	1.3930	1,549.60
1623133	OIL TUBE EACH SE	3	19890815	1,097.02	1.3930	1,528.15
1623159	AUTOM DIALNG TEL	1	19891015	4,510.81	1.3930	6,283.56
1623160	BOOSTER PUMP 75H	1	19891015	3,976.19	1.3930	5,538.83
1623085	AUTO. CNTRL. APP	0	19891215	62,976.64	1.3930	87,726.46
1623091	ELECTRICAL PANEL	0	19891215	3,420.31	1.3930	4,764.49
1623093	DISCONNECT SWITC	0	19891215	20,521.85	1.3930	28,586.94
1623096	PUMP FOUNDATION	0	19891215	4,560.41	1.3930	6,352.65
1623101	METER EACH	0	19891215	2,280.21	1.3930	3,176.33
1623112	PIPING AIR EACH	0	19891215	1,710.15	1.3930	2,382.24
1623119	PIPING OVER 3IN	0	19891215	43,323.90	1.3930	60,350.19
1623120	PIPING OVER 3IN	40	19891215	9,826.65	1.3930	13,688.52
1623123	PIPING 3 IN AND	0	19891215	2,280.21	1.3930	3,176.33
1623124	PIPING 3 IN AND	19	19891215	2,542.75	1.3930	3,542.05
1623132	OIL TUBE EACH SE	0	19891215	5,130.46	1.3930	7,146.73
1623135	COLUMN SHAFT ASS	0	19891215	11,401.03	1.3930	15,881.63
1623148	OILLESS COMPRESS	1	19891215	1,140.10	1.3930	1,588.16
1623151	VALVE EACH	0	19891215	12,541.13	1.3930	17,469.79
1623152	VALVE EACH	3	19891215	3,640.13	1.3930	5,070.70
1623156	PUMP&MTR SUBMERS	0	19891215	6,840.62	1.3930	9,528.98
1623157	PUMP&MTR SUBMERS	0	19891215	11,401.03	1.3930	15,881.63
1623161	BOOSTER PUMP 75H	0	19891215	1.43	1.3930	1.99
1623163	MOTOR 250HP	0	19891215	11,401.03	1.3930	15,881.63
1626958	COMPLETE MOTOR	1	19900715	216.04	1.3605	293.92
1627012	PUMP&MTR SUBMERS	1	19900815	2,033.00	1.3605	2,765.90
1623121	PIPING OVER 3IN	0	19901015	2,320.00	1.3605	3,156.36

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1626881	CONDUCTOR	0	19901015	4,733.93	1.3605	6,440.51
1626964	PIPING AIR EACH	0	19901015	1,176.90	1.3605	1,601.17
1626973	COLUMN EACH SECT	0	19901015	4,354.17	1.3605	5,923.85
1626953	MERCOID SWITCH	1	19901215	194.52	1.3605	264.64
1626955	GAUGE EACH	25	19901215	92.95	1.3605	126.46
1626956	METER EACH	1	19901215	1,119.03	1.3605	1,522.44
1626962	STARTER MOTOR	1	19901215	2,908.23	1.3605	3,956.65
1626969	PIPING 3 IN AND	1	19901215	4,848.65	1.3605	6,596.59
1626994	RADIO ANTENNA	1	19901215	746.02	1.3605	1,014.96
1626995	RADIO ANTENNA	1	19901215	774.49	1.3605	1,053.69
1626997	RADIO UNIT	1	19901215	7,118.75	1.3605	9,685.06
1626998	RADIO UNIT	1	19901215	6,985.48	1.3605	9,503.75
1627008	VALVE EACH	1	19901215	2,239.25	1.3605	3,046.50
1627013	PUMP&MTR SUBMERS	2	19901215	5,818.86	1.3605	7,916.56
1627014	PUMP&MTR SUBMERS	1	19901215	4,071.77	1.3605	5,539.64
1630712	AIR VACUUM AND A	1	19910115	1,442.59	1.3765	1,985.73
1630722	METER EACH	1	19910115	2,855.13	1.3765	3,930.09
1630724	METER EACH	2	19910115	2,029.80	1.3765	2,794.02
1630733	PIPING OVER 3IN	35	19910115	5,559.05	1.3765	7,652.03
1630761	REGULATING OR RE	2	19910115	1,263.20	1.3765	1,738.79
1630778	VALVE EACH	3	19910115	2,795.02	1.3765	3,847.35
1630714	MERCOID SWITCH	1	19910515	274.70	1.3765	378.12
1630718	AUTO. CNTRL. APP	2	19910515	662.92	1.3765	912.51
1630790	MOTOR 1 1-2HP	1	19910515	229.38	1.3765	315.74
1630678	CONTROL EACH	1	19910615	2,984.35	1.3765	4,107.96
1630715	ALARM SYSTEM	1	19910615	4,104.79	1.3765	5,650.24
1630717	AUTO. CNTRL. APP	1	19910615	11,135.07	1.3765	15,327.42
1630760	REGULATING OR RE	2	19910615	4,597.57	1.3765	6,328.56
1630765	RADIO ANTENNA	2	19910615	1,313.22	1.3765	1,807.65
1630768	RADIO UNIT	2	19910615	8,450.11	1.3765	11,631.58
1630789	AUTOM DIALNG TEL	1	19910615	4,106.10	1.3765	5,652.05
1630779	VALVE EACH	3	19910815	1,061.00	1.3605	1,443.49
1630723	METER EACH	1	19911215	5,449.36	1.3605	7,413.85
1630734	PIPING OVER 3IN	0	19911215	13,109.28	1.3605	17,835.18
1630780	VALVE EACH	0	19911215	3,405.36	1.3605	4,632.99

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1634273	CONTROL EACH	1	19920115	113.20	1.3765	155.82
1634287	DRIVE UNIT OR CO	1	19920115	68.37	1.3765	94.11
1634290	GAUGE EACH	1	19920115	132.62	1.3765	182.55
1634275	CONTROL EACH	0	19920215	1,072.34	1.3765	1,476.08
1634308	SOLENOID VALVE	1	19920215	443.48	1.3765	610.45
1634310	PUMP&MTR SUBMERS	1	19920215	85.96	1.3765	118.32
1634311	PUMP&MTR SUBMERS	1	19920215	384.94	1.3765	529.87
1634286	AUTO. CNTRL. APP	0	19920315	519.00	1.3765	714.40
1634294	PIPING AIR	1	19920615	4,390.52	1.3765	6,043.55
1634300	PUMP BOWLS EACH	1	19920615	13,117.54	1.3765	18,056.29
1634312	PUMP SUBMERSIBLE	0	19920615	2,685.70	1.3765	3,696.87
1634316	MOTOR 150HP	1	19920615	23,822.21	1.3765	32,791.27
1637540	CONTROL EACH	2	19930115	891.74	1.3146	1,172.28
1637542	MECHANICAL SEAL	3	19930115	1,866.85	1.3146	2,454.16
1637547	AUTO. CNTRL. APP	1	19930115	364.51	1.3146	479.18
1637556	PUMPING EQUIP PR	1	19930115	339.01	1.3146	445.66
1637572	VALVE EACH	0	19930115	131.27	1.3146	172.57
1637574	SOLENOID VALVE	1	19930115	225.65	1.3146	296.64
1637577	PUMP&MTR SUBMERS	3	19930115	451.29	1.3146	593.27
1637582	AUTOM DIALNG TEL	1	19930115	1,424.39	1.3146	1,872.50
1637583	MOTOR 10HP	1	19930115	901.50	1.3146	1,185.11
1637541	CONTROL EACH	1	19930615	91.09	1.3146	119.75
1637550	GAUGE EACH	1	19930615	114.95	1.3146	151.11
1637573	VALVE EACH	1	19930615	161.58	1.3146	212.41
1637581	AUTOM DIALNG TEL	0	19930615	1,002.38	1.3146	1,317.73
1637555	STARTER SWITCH	2	19931115	2,211.00	1.2857	2,842.68
1640648	CONTROL EACH	1	19940115	931.08	1.2580	1,171.30
1640660	CHARTS	2	19940115	456.18	1.2580	573.87
1640682	VALVE EACH	1	19940115	1,473.07	1.2580	1,853.12
1640686	PHASE FAILURE RE	1	19940115	167.27	1.2580	210.43
1640673	PIPING AIR	0	19941015	2,231.36	1.2315	2,747.92
1640676	COLUMN EACH SECT	1	19941015	6,459.64	1.2315	7,955.05
1640646	CONDUCTOR	30	19941215	1,250.00	1.2315	1,539.38
1640647	CONDUIT, EACH RU	30	19941215	1,177.00	1.2315	1,449.48
1640657	AIR COMPRESSOR	1	19941215	2,185.00	1.2315	2,690.83

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1640658	MERCOIDE SWITCH	1	19941215	437.00	1.2315	538.17
1640664	ELECTRICAL PANEL	1	19941215	9,649.00	1.2315	11,882.74
1640667	PUMP FOUNDATION	2	19941215	1,760.00	1.2315	2,167.44
1640668	GAUGE	4	19941215	2,832.00	1.2315	3,487.61
1640670	METER	1	19941215	1,649.00	1.2315	2,030.74
1640672	STARTER MOTOR	2	19941215	2,083.00	1.2315	2,565.21
1640674	PIPING OVER 3IN	108	19941215	11,716.53	1.2315	14,428.91
1640675	PIPING 3 IN AND	4	19941215	1,020.00	1.2315	1,256.13
1640685	VALVE	10	19941215	10,043.00	1.2315	12,367.95
1640689	PUMP&MTR SUBMERS	2	19941215	8,869.00	1.2315	10,922.17
1640691	MOTOR 250HP	1	19941215	201.63	1.2315	248.31
1640649	CONTROL	0	19950115	212.27	1.2061	256.02
1643584	PIPING AIR	0	19950115	186.43	1.2061	224.85
1643587	COLUMN,EACH SECT	0	19950115	507.42	1.2061	612.00
1643606	VALVE	4	19950115	3,566.02	1.2061	4,300.98
1643616	MOTOR 40HP	1	19950115	1,674.28	1.2061	2,019.35
1643569	CONDUCTOR	1	19951215	504.19	1.1939	601.95
1643571	CONTROL	1	19951215	55.08	1.1939	65.76
1643572	CONTROL	3	19951215	779.74	1.1939	930.93
1643577	CHARTS	1	19951215	309.14	1.1939	369.08
1643581	DISCONNECT SWITC	1	19951215	1,266.11	1.1939	1,511.61
1643585	PUMPING EQUIP PR	1	19951215	1,073.13	1.1939	1,281.21
1643598	TRANSFORMER	1	19951215	376.10	1.1939	449.03
1643613	PUMP&MTR SUBMERS	1	19951215	4,085.78	1.1939	4,878.01
1643614	MOTOR 1 1-2HP	1	19951215	344.18	1.1939	410.92
1643615	MOTOR 20HP	0	19951215	480.45	1.1939	573.61
1643618	MOTOR 40HP	1	19951215	3,365.29	1.1939	4,017.82
1643570	CONDUCTOR	0	19960115	4.55	1.1818	5.38
1643617	MOTOR 40HP	0	19960115	5.56	1.1818	6.57
1643619	MOTOR 40HP	0	19960115	42.14	1.1818	49.80
1646331	CONDUIT, EACH RU	100	19960615	2,444.98	1.1818	2,889.48
1646336	CONTROL	1	19960615	14,457.26	1.1818	17,085.59
1646338	DISCHARGE OR SAN	1	19960615	4,889.94	1.1818	5,778.93
1646348	AIR RELEASE VALV	1	19960615	22,004.69	1.1818	26,005.14
1646350	AUTO. CNTRL. APP	1	19960615	41,656.49	1.1818	49,229.64

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	W32500 Electric Pumping Equipment					
1646357	ELECTRICAL PANEL	1	19960615	6,112.41	1.1818	7,223.65
1646361	ELECT. PWR LN.&	1	19960615	24,449.64	1.1818	28,894.58
1646363	DISCONNECT SWITC	1	19960615	4,889.93	1.1818	5,778.92
1646365	PUMP FOUNDATION	1	19960615	13,447.29	1.1818	15,892.01
1646368	GAUGE	2	19960615	733.51	1.1818	866.86
1646370	METER	1	19960615	9,779.84	1.1818	11,557.81
1646373	STARTER MOTOR	1	19960615	4,889.93	1.1818	5,778.92
1646375	PIPING AIR	1	19960615	3,079.06	1.1818	3,638.83
1646383	PIPING OVER 3IN	80	19960615	51,344.06	1.1818	60,678.41
1646384	PIPING 3 IN AND	50	19960615	2,444.98	1.1818	2,889.48
1646385	COLUMN,EACH SECT	33	19960615	24,205.14	1.1818	28,605.63
1646386	PUMP DESANDER	1	19960615	29,477.57	1.1818	34,836.59
1646387	PUMP BOWLS	1	19960615	12,224.83	1.1818	14,447.30
1646398	VALVE	9	19960615	26,123.78	1.1818	30,873.08
1646408	AUTO DIALNG TELE	0	19960615	810.82	1.1818	958.23
1646410	MOTOR 200 HP	1	19960615	48,899.24	1.1818	57,789.12
1646329	REDUCED PRESSURE	2	19960915	2,864.75	1.1700	3,351.76
1646330	REDUCED PRESSURE	2	19960915	2,342.96	1.1700	2,741.26
1646332	CONTROL	0	19961215	23,351.20	1.1700	27,320.90
1646334	CONTROL	1	19961215	1,570.04	1.1700	1,836.95
1646335	CONTROL	12	19961215	2,132.89	1.1700	2,495.48
1646337	MECHANICAL SEAL	3	19961215	851.36	1.1700	996.09
1646347	AIR COMPRESSOR	2	19961215	1,401.77	1.1700	1,640.07
1646356	ELECTRICAL PANEL	1	19961215	13,228.34	1.1700	15,477.16
1646360	ELECT. PWR LN.&	1	19961215	226.42	1.1700	264.91
1646367	FRAME OR BEDPLAT	0	19961215	4,547.82	1.1700	5,320.95
1646382	PIPING OVER 3IN	0	19961215	3,607.46	1.1700	4,220.73
1646393	REGULATING OR RE	1	19961215	166.93	1.1700	195.31
1646402	PUMP&MTR SUBMERS	2	19961215	283.46	1.1700	331.65
1650055	METER	1	19970515	3,438.81	1.1471	3,944.66
1649972	PROCESS LOGIC CO	2	19971215	26,251.86	1.1471	30,113.51
1649973	PROCESS LOGIC CO	1	19971215	4,649.74	1.1471	5,333.72
1649974	PROCESS LOGIC CO	1	19971215	8,079.04	1.1471	9,267.47
1649975	PROCESS LOGIC CO	1	19971215	8,898.96	1.1471	10,208.00
1649976	OPERATOR INTERFA	3	19971215	31,357.25	1.1471	35,969.90

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1649977	OPERATOR INTERFA	1	19971215	3,099.83	1.1471	3,555.81
1649978	OPERATOR INTERFA	1	19971215	3,585.97	1.1471	4,113.47
1649979	OPERATOR INTERFA	1	19971215	3,949.89	1.1471	4,530.92
1649980	PROCESS CONTROL	2	19971215	61,318.65	1.1471	70,338.62
1649981	PROCESS CONTROL	1	19971215	9,299.45	1.1471	10,667.40
1649982	PROCESS CONTROL	1	19971215	9,500.08	1.1471	10,897.54
1649983	PROCESS CONTROL	2	19971215	10,464.21	1.1471	12,003.50
1649984	PLC PANEL ASSEMB	1	19971215	40,388.71	1.1471	46,329.89
1649985	PLC PANEL ASSEMB	1	19971215	8,137.04	1.1471	9,334.00
1649986	PLC PANEL ASSEMB	0	19971215	6,917.50	1.1471	7,935.06
1649987	PLC PANEL ASSEMB	1	19971215	24,307.09	1.1471	27,882.66
1649988	CONDUCTOR	1780	19971215	78,645.48	1.1471	90,214.23
1649989	CONDUCTOR	140	19971215	16,069.76	1.1471	18,433.62
1649990	CONDUCTOR	100	19971215	5,516.91	1.1471	6,328.45
1649992	CONDUCTOR	400	19971215	7,595.96	1.1471	8,713.33
1649994	CONDUIT, EACH RU	1780	19971215	78,809.32	1.1471	90,402.17
1649995	CONDUIT, EACH RU	140	19971215	16,069.76	1.1471	18,433.62
1649996	CONDUIT, EACH RU	100	19971215	8,275.34	1.1471	9,492.64
1649998	CONDUIT, EACH RU	400	19971215	12,913.14	1.1471	14,812.66
1649999	GENERATOR	1	19971215	128,454.25	1.1471	147,349.87
1650000	CONTROL	1	19971215	1,145.50	1.1471	1,314.00
1650001	FIXTURE	4	19971215	1,970.51	1.1471	2,260.37
1650003	MECHANICAL SEAL	2	19971215	2,291.03	1.1471	2,628.04
1650004	TRANSFORMER	2	19971215	2,621.52	1.1471	3,007.15
1650005	TRANSFORMER	1	19971215	3,448.05	1.1471	3,955.26
1650012	AIR COMPRESSOR	2	19971215	6,553.79	1.1471	7,517.85
1650013	AIR COMPRESSOR	0	19971215	418.05	1.1471	479.55
1650014	AIR VACUUM AND A	1	19971215	1,549.90	1.1471	1,777.89
1650015	AIR VACUUM AND A	1	19971215	5,516.91	1.1471	6,328.45
1650016	TIME DELAY RELAY	1	19971215	40.42	1.1471	46.37
1650017	TIME DELAY RELAY	1	19971215	161.47	1.1471	185.22
1650021	AUTO. CNTRL. APP	4	19971215	3,752.36	1.1471	4,304.33
1650025	ELECTRICAL PANEL	2	19971215	2,621.52	1.1471	3,007.15
1650029	ELECT. PWR LN.&	200	19971215	13,107.59	1.1471	15,035.72
1650030	ELECT. PWR LN.&	200	19971215	5,205.70	1.1471	5,971.46

10/11/2002

Company Code: 4006

RCN Asset Listing
Plant at 12/31/2001

Exhibit
Schedule B-4
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Witness: Bourassa

Business Area: 4508

Agua Fria

Electric Pumping Equipment

Main Asset Class:	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
1650031	W32500	1	19971215	17,240.28	1.1471	19,776.33
1650033	ELECT. PWR LN.&	12	19971215	30,943.54	1.1471	35,495.33
1650034	DISCONNECT SWITC	1	19971215	5,948.89	1.1471	6,823.97
1650035	DISCONNECT SWITC	1	19971215	22,651.81	1.1471	25,983.89
1650036	DISCONNECT SWITC	1	19971215	5,516.90	1.1471	6,328.44
1650037	DISCONNECT SWITC	5	19971215	58,984.11	1.1471	67,660.67
1650038	PUMP FOUNDATION	1	19971215	2,571.23	1.1471	2,949.46
1650039	PUMP FOUNDATION	1	19971215	13,792.23	1.1471	15,821.07
1650040	PUMP FOUNDATION	2	19971215	39,322.73	1.1471	45,107.10
1650041	AUTOMATIC TRANSF	1	19971215	16,550.69	1.1471	18,985.30
1650042	AUTOMATIC TRANSF	1	19971215	2,621.52	1.1471	3,007.15
1650043	UNINTERUPTIBLE P	1	19971215	24,307.07	1.1471	27,882.64
1650044	MANUAL TRANS. SW	1	19971215	309.97	1.1471	355.57
1650045	GAUGE	1	19971215	982.39	1.1471	1,126.90
1650048	IMPELLER	1	19971215	13,107.59	1.1471	15,035.72
1650049	METER	1	19971215	5,889.66	1.1471	6,756.03
1650050	METER	2	19971215	4,174.83	1.1471	4,788.95
1650052	METER	1	19971215	209.20	1.1471	239.97
1650053	METER	1	19971215	6,896.12	1.1471	7,910.54
1650054	METER	1	19971215	25,826.29	1.1471	29,625.34
1650057	METER	1	19971215	13,107.59	1.1471	15,035.72
1650058	POWER MONITOR	1	19971215	7,749.55	1.1471	8,889.51
1650059	POWER MONITOR	2	19971215	8,964.94	1.1471	10,283.68
1650060	POWER MONITOR	2	19971215	13,672.75	1.1471	15,684.01
1650062	POWER MONITOR	1	19971215	4,587.65	1.1471	5,262.49
1650065	PROTECTIVE DEVIC	1	19971215	2,621.51	1.1471	3,007.13
1650066	STARTER MOTOR	1	19971215	15,499.11	1.1471	17,779.03
1650067	STARTER MOTOR	1	19971215	324.88	1.1471	372.67
1650068	STARTER MOTOR	2	19971215	44,824.74	1.1471	51,418.46
1650071	STARTER MOTOR	1	19971215	4,234.54	1.1471	4,857.44
1650072	PIPING AIR	1	19971215	6,896.12	1.1471	7,910.54
1650074	PIPING AIR	1	19971215	264,229.21	1.1471	303,097.33
1650075	PIPING OVER 3IN	1	19971215	9,299.46	1.1471	10,667.41
1650076	PIPING OVER 3IN	1	19971215	23,860.73	1.1471	27,370.64
1650077	PIPING OVER 3IN	2000	19971215	62,065.05	1.1471	71,194.82
		65	19971215			
		102	19971215			
		127	19971215			

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1650079	PIPING OVER 3IN	220	19971215	60,767.70	1.1471	69,706.63
1650081	PIPING 3 IN AND	1	19971215	12,386.66	1.1471	14,208.74
1650082	PIPING 3 IN AND	1	19971215	4,137.68	1.1471	4,746.33
1650083	PIPING 3 IN AND	1	19971215	7,595.97	1.1471	8,713.34
1650084	PUMP CAN	5	19971215	98,306.85	1.1471	112,767.79
1650085	VARIABLE FREQUEN	5	19971215	103,725.45	1.1471	118,983.46
1650086	HARMONIC FILTER	5	19971215	69,150.29	1.1471	79,322.30
1650087	COLUMN,EACH SECT	30	19971215	24,117.48	1.1471	27,665.16
1650088	COLUMN,EACH SECT	30	19971215	35,859.80	1.1471	41,134.78
1650089	OIL TUBE EACH SE	1	19971215	62.76	1.1471	71.99
1650091	COLUMN/SHAFT ASS	5	19971215	52,430.32	1.1471	60,142.82
1650093	MOTOR CONTROL CE	2	19971215	24,249.03	1.1471	27,816.06
1650094	MOTOR CONTROL CE	1	19971215	3,874.77	1.1471	4,444.75
1650099	PUMP BOWLS	5	19971215	45,876.52	1.1471	52,624.96
1650111	SUBMERSIBLE CABL	600	19971215	21,867.03	1.1471	25,083.67
1650112	SUBMERSIBLE CABL	600	19971215	15,171.45	1.1471	17,403.17
1650115	RADIO ANTENNA	1	19971215	3,818.24	1.1471	4,379.90
1650116	RADIO ANTENNA	0	19971215	3,945.79	1.1471	4,526.22
1650117	RADIO ANTENNA	2	19971215	8,844.36	1.1471	10,145.37
1650118	RADIO UNIT	1	19971215	3,788.09	1.1471	4,345.32
1650119	RADIO UNIT	1	19971215	2,896.38	1.1471	3,322.44
1650120	RADIO UNIT	2	19971215	5,014.85	1.1471	5,752.53
1650140	TRANSFORMER	2	19971215	415.19	1.1471	476.26
1650143	PRESSURE/LEVEL T	6	19971215	11,796.81	1.1471	13,532.12
1650144	PRESSURE/LEVEL T	2	19971215	2,324.86	1.1471	2,666.85
1650145	PRESSURE/LEVEL T	1	19971215	4,827.29	1.1471	5,537.38
1650146	PRESSURE/LEVEL T	5	19971215	12,913.14	1.1471	14,812.66
1650152	VALVE	48	19971215	246,422.46	1.1471	282,671.20
1650153	VALVE	5	19971215	19,373.90	1.1471	22,223.80
1650154	VALVE	2	19971215	3,448.44	1.1471	3,955.71
1650156	VALVE	1	19971215	1,386.04	1.1471	1,589.93
1650157	VALVE	7	19971215	13,792.24	1.1471	15,821.08
1650158	VALVE	9	19971215	42,537.39	1.1471	48,794.64
1650178	PUMP&MTR SUBMERS	1	19971215	14,470.95	1.1471	16,599.63
1650179	PUMP SUBMERSIBLE	1	19971215	27,327.92	1.1471	31,347.86

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1650183	AUTO DIALNG TELE	0	19971215	422.91	1.1471	485.12
1650185	BOOSTER PUMP 20	0	19971215	2,085.08	1.1471	2,391.80
1650186	MOTOR 75HP	1	19971215	7,864.56	1.1471	9,021.44
1650187	MOTOR 100HP	1	19971215	11,796.81	1.1471	13,532.12
1650189	MOTOR 200 HP	3	19971215	52,430.31	1.1471	60,142.81
1650190	MOTOR 200 HP	1	19971215	17,240.26	1.1471	19,776.30
1650191	MOTOR 250HP	1	19971215	24,117.49	1.1471	27,665.17
1649991	CONDUCTOR	0	19980115	2,264.68	1.1360	2,572.68
1649997	CONDUIT, EACH RU	0	19980115	2,175.99	1.1360	2,471.92
1650080	PIPING OVER 3IN	0	19980115	8,248.55	1.1360	9,370.35
1653939	METER	1	19980615	3,306.43	1.1360	3,756.10
1653982	PUMP&MTR SUBMERS	2	19980615	2,523.20	1.1360	2,866.36
1653885	PROCESS CONTROL	1	19981015	3,945.80	1.1250	4,439.03
1653886	PLC PANEL ASSEMB	1	19981015	4,688.30	1.1250	5,274.34
1653887	CONDUCTOR	300	19981015	20,295.65	1.1250	22,832.61
1653889	CONDUIT, EACH RU	300	19981015	29,344.09	1.1250	33,012.10
1653929	DISCONNECT SWITC	1	19981015	17,335.85	1.1250	19,502.83
1653932	AUTOMATIC TRANSF	1	19981015	42,030.57	1.1250	47,284.39
1653884	PROCESS CONTROL	0	19981115	24,585.31	1.1250	27,658.47
1653891	DISCHARGE OR SAN	1	19981115	4,126.53	1.1250	4,642.35
1653892	DISCHARGE OR SAN	2	19981115	24,645.24	1.1250	27,725.90
1653893	DISCHARGE OR SAN	1	19981115	7,911.12	1.1250	8,900.01
1653906	AIR RELEASE VALV	1	19981115	2,337.58	1.1250	2,629.78
1653907	AIR VACUUM AND A	1	19981115	5,476.92	1.1250	6,161.54
1653911	AUTO. CNTRL. APP	1	19981115	751.37	1.1250	845.29
1653921	ELECTRICAL PANEL	1	19981115	10,557.63	1.1250	11,877.33
1653922	ELECTRICAL PANEL	1	19981115	24,341.88	1.1250	27,384.62
1653925	ELECT. PWR LN.&	1000	19981115	68,170.24	1.1250	76,691.52
1653926	ELECT. PWR LN.&	40	19981115	33,527.01	1.1250	37,717.89
1653927	DISCONNECT SWITC	1	19981115	9,798.83	1.1250	11,023.68
1653928	DISCONNECT SWITC	1	19981115	14,605.13	1.1250	16,430.77
1653930	PUMP FOUNDATION	1	19981115	1,443.09	1.1250	1,623.48
1653931	PUMP FOUNDATION	1	19981115	4,868.37	1.1250	5,476.92
1653936	GAUGE	2	19981115	727.49	1.1250	818.43
1653937	GAUGE	2	19981115	1,156.24	1.1250	1,300.77

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1653940	METER	1	19981115	7,289.02	1.1250	8,200.15
1653941	METER	1	19981115	9,736.76	1.1250	10,953.86
1653945	STARTER MOTOR	1	19981115	19,546.32	1.1250	21,989.61
1653946	PIPING AIR	1	19981115	3,530.19	1.1250	3,971.46
1653948	PIPING OVER 3IN	250	19981115	30,364.47	1.1250	34,160.03
1653949	PIPING OVER 3IN	0	19981115	7,180.45	1.1250	8,078.01
1653950	PIPING OVER 3IN	100	19981115	10,953.85	1.1250	12,323.08
1653951	PIPING 3 IN AND	60	19981115	2,337.58	1.1250	2,629.78
1653952	PIPING 3 IN AND	20	19981115	486.83	1.1250	547.68
1653955	COLUMN,EACH SECT	33	19981115	92,083.27	1.1250	103,593.68
1653958	MOTOR CONTROL ST	1	19981115	3,103.60	1.1250	3,491.55
1653964	SUBMERSIBLE CABL	660	19981115	23,223.49	1.1250	26,126.43
1653965	SUBMERSIBLE CABL	600	19981115	3,651.28	1.1250	4,107.69
1653974	VALVE	9	19981115	6,337.29	1.1250	7,129.45
1653975	VALVE	10	19981115	66,331.65	1.1250	74,623.11
1653983	PUMP&MTR SUBMERS	1	19981115	121,387.61	1.1250	136,561.06
1653984	PUMP&MTR SUBMERS	1	19981115	101,018.84	1.1250	113,646.20
1653883	PROCESS LOGIC CO	1	19981215	715.04	1.1250	804.42
1653888	REDUCED PRESSURE	1	19981215	203.87	1.1250	229.35
1653890	CONTROL	1	19981215	529.26	1.1250	595.42
1653905	AIR COMPRESSOR	0	19981215	200.28	1.1250	225.32
1653912	AUTO. CNTRL. APP	1	19981215	1,805.87	1.1250	2,031.60
1653942	METER ASSEMBLY P	2	19981215	1,652.85	1.1250	1,859.46
1653957	COLUMN/SHAFT ASS	0	19981215	10,962.23	1.1250	12,332.51
1653960	PUMP BOWLS	0	19981215	23,420.71	1.1250	26,348.30
1653963	STRAINER	3	19981215	124.36	1.1250	139.91
1653966	REGULATING OR RE	1	19981215	1,745.73	1.1250	1,963.95
1653970	TRANSFORMER	1	19981215	2,050.18	1.1250	2,306.45
1653988	BOOSTER PUMP 150	0	19981215	2,046.56	1.1250	2,302.38
1653989	MOTOR 10HP	2	19981215	2,210.63	1.1250	2,486.96
1782402	REDUCED PRESSURE	0	19990315	256.27	1.1038	282.87
1782412	PUMP BOWLS	0	19990315	274.95	1.1038	303.49
3052906	CONDUCTOR WIRE	700	19991130	41,840.17	1.1038	46,183.18
3052907	CONDIUT	700	19991130	42,039.90	1.1038	46,403.64
3052908	PROCESS PROGRAMM	1	19991130	8,650.46	1.1038	9,548.38

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
3052909	COMBINATION AIR	3	19991130	4,840.14	1.1038	5,342.55
3052910	DISCONNECT SWITC	3	19991130	4,840.14	1.1038	5,342.55
3052911	PRESSURE GAUGE	3	19991130	549.25	1.1038	606.26
3052912	MOTOR STARTER-SI	3	19991130	3,226.75	1.1038	3,561.69
3052913	PIPING >3"	1439	19991130	15,412.92	1.1038	17,012.78
3052914	VFD'S	3	19991130	39,277.17	1.1038	43,354.14
3052915	HARMONIC FILTERS	3	19991130	14,898.01	1.1038	16,444.42
3052916	VALVES	6	19991130	16,065.14	1.1038	17,732.70
3052917	60 HP MOTOR	3	19991130	56,418.81	1.1038	62,275.08
3052918	MECHANICAL SEALS	3	19991130	5,458.02	1.1038	6,024.56
3052919	PUMP FOUNDATION	3	19991130	11,259.32	1.1038	12,428.04
3052920	PUMP CANS	3	19991130	42,670.05	1.1038	47,099.20
3052921	COLUMN SHAFT ASS	3	19991130	16,065.14	1.1038	17,732.70
3052922	PUMP BOWLS	6	19991130	12,872.67	1.1038	14,208.85
3057998	400 AMP MOTOR SW	1	19991231	3,385.71	1.1038	3,737.15
3057343	CONDUCTOR	175	20000131	3,504.19	1.0833	3,796.09
3057344	CONDUIT	175	20000131	3,504.19	1.0833	3,796.09
3057345	MANUAL TRANSFER	1	20000131	7,224.76	1.0833	7,826.58
3068554	CONDUIT WIRE	1700	20000228	90,261.89	1.0833	97,780.71
3068555	BACKFLOW PREVENT	1	20000228	1,353.61	1.0833	1,466.37
3068556	CONDUIT WIRE	1700	20000228	60,574.81	1.0833	65,620.69
3068557	GENERATOR	1	20000228	155,976.21	1.0833	168,969.03
3068558	LIGHTING CIRCUIT	1	20000228	2,707.26	1.0833	2,932.77
3068559	VENT, FAN (A/C U	2	20000228	9,136.97	1.0833	9,898.08
3068560	PLC	1	20000228	29,948.99	1.0833	32,443.74
3068561	OIT	2	20000228	27,241.74	1.0833	29,510.98
3068562	PROCESS CONTROL	1	20000228	27,749.34	1.0833	30,060.86
3068563	PLC PANEL ASSEMB	1	20000228	38,070.76	1.0833	41,242.05
3068564	AIR RELEASE VALV	10	20000228	9,644.58	1.0833	10,447.97
3068565	ELECTRICAL PANEL	1	20000228	11,844.23	1.0833	12,830.85
3068566	ELECTRICAL SERVI	1	20000228	33,840.65	1.0833	36,659.58
3068567	DISCONNECT SWITC	5	20000228	13,874.68	1.0833	15,030.44
3068568	PUMP FOUNDATION	1	20000228	69,204.17	1.0833	74,968.88
3068569	AUTOMATIC TRANSF	1	20000228	4,230.09	1.0833	4,582.46
3068570	UNINTERRUPTIBLE	1	20000228	4,230.09	1.0833	4,582.46

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
3068571	PRESSURE GAUGE	8	20000228	6,937.33	1.0833	7,515.21
3068572	FLOW METER	1	20000228	6,937.33	1.0833	7,515.21
3068573	POWER MONITOR	1	20000228	3,384.07	1.0833	3,665.96
3068574	LIGHTNING PROTEC	1	20000228	4,906.90	1.0833	5,315.64
3068575	AIR PIPING	1	20000228	2,707.26	1.0833	2,932.77
3068576	PIPING > 3"	2607	20000228	513,974.35	1.0833	556,788.41
3068577	PIPING < 3"	1	20000228	16,581.93	1.0833	17,963.20
3068578	VARIABLE FREQUEN	5	20000228	155,260.09	1.0833	168,193.26
3068579	COLUMN PIPE	7	20000228	25,718.90	1.0833	27,861.28
3068580	SHAFT	5	20000228	22,165.62	1.0833	24,012.02
3068581	MCC - CABINET ON	1	20000228	34,686.67	1.0833	37,576.07
3068582	PUMP BOWLS	13	20000228	44,331.29	1.0833	48,024.09
3068583	ANTENNA	1	20000228	15,059.08	1.0833	16,313.50
3068584	RADIO UNIT	1	20000228	16,581.93	1.0833	17,963.20
3068585	OILESS AIR COMPR	1	20000228	3,384.07	1.0833	3,665.96
3068586	VALVES	20	20000228	49,914.99	1.0833	54,072.91
3068587	60 HP MOTOR	2	20000228	28,426.16	1.0833	30,794.06
3068588	125 HP MOTOR	3	20000228	51,607.00	1.0833	55,905.86
3068589	HYDRANTS	2	20000228	5,583.71	1.0833	6,048.83
3068591	MOTOR STARTER, S	2	20000228	3,384.07	1.0833	3,665.96
3068592	MOTOR STARTER, S	3	20000228	6,598.87	1.0833	7,148.56
3068609	GENERATOR	1	20000228	323,123.18	1.0833	350,039.34
3068610	PROGRAMMING	1	20000228	127,689.71	1.0833	138,326.26
3068611	VFD'S	3	20000228	421,083.62	1.0833	456,159.89
3068612	SES	1	20000228	131,101.24	1.0833	142,021.97
3068613	RESERVOIR	1	20000228	2,616,664.28	1.0833	2,834,632.41
3068614	AUTOMATIC TRANSF	1	20000228	16,689.55	1.0833	18,079.79
3068615	UPS	1	20000228	17,227.92	1.0833	18,663.01
3068616	FLOW METER	2	20000228	50,607.09	1.0833	54,822.66
3068617	PIPING >3"	2500	20000228	562,419.56	1.0833	609,269.11
3068618	PUMP CANS	5	20000228	132,563.37	1.0833	143,605.90
3068619	PUMPS (SOUND ENC	3	20000228	315,325.34	1.0833	341,591.94
3068620	VALVES >4"	17	20000228	167,166.34	1.0833	181,091.30
3093769	COUPLING	1	20001231	697.48	1.0354	722.17
3095022	CONDUCTOR	550	20001231	2,146.13	1.0354	2,222.10

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
3095023	CONDUIT	550	20001231	1,466.17	1.0354	1,518.07
3095024	WELL WATER LEVEL	1	20001231	1,689.30	1.0354	1,749.10
3095025	PLC	1	20001231	3,187.34	1.0354	3,300.17
3095026	OIT	1	20001231	1,721.17	1.0354	1,782.10
3095027	PROGRAM-SOFTWARE	1	20001231	3,846.06	1.0354	3,982.21
3095028	PLC PANEL ASSY	1	20001231	6,194.06	1.0354	6,413.33
3095029	COMBINATION AIR	1	20001231	329.37	1.0354	341.03
3095030	ELECTRICAL SERVI	1	20001231	4,982.88	1.0354	5,159.27
3095031	DISCONNECT SWITC	1	20001231	1,997.40	1.0354	2,068.11
3095032	PUMP FOUNDATION	1	20001231	669.34	1.0354	693.03
3095033	UPS	1	20001231	467.48	1.0354	484.03
3095034	MANUAL TRANSFER	1	20001231	4,324.16	1.0354	4,477.24
3095035	PRESSURE GAUGE	2	20001231	531.22	1.0354	550.03
3095036	FLOWMETERS	1	20001231	5,312.22	1.0354	5,500.27
3095037	POWER MONITOR	1	20001231	998.71	1.0354	1,034.06
3095038	MOTOR STARTER SI	1	20001231	1,859.28	1.0354	1,925.10
3095039	PIPING >3"	60	20001231	998.71	1.0354	1,034.06
3095040	PIPING <3" (SOUN	1	20001231	669.34	1.0354	693.03
3095041	WELL WATER LEVEL	630	20001231	626.85	1.0354	649.04
3095042	COLUMN PIPE	32	20001231	1,593.67	1.0354	1,650.09
3095043	MCC-CABINET ONLY	1	20001231	2,996.10	1.0354	3,102.16
3095044	PUMP BOWLS	9	20001231	8,977.67	1.0354	9,295.48
3095045	SUBMERSIBLE CABL	630	20001231	1,678.66	1.0354	1,738.08
3095046	RADIO ANTENNA	1	20001231	807.45	1.0354	836.03
3095047	RADIO UNIT	1	20001231	722.46	1.0354	748.04
3095048	PRESSURE TRANSDU	1	20001231	998.71	1.0354	1,034.06
3095049	VALVES	5	20001231	2,114.26	1.0354	2,189.10
3095050	250 HP MOTOR	1	20001231	11,633.78	1.0354	12,045.62
3095052	CONTRACTOR GENER	0	20001231	0.00	1.0354	0.00
3129677	WELL WATER LEVEL	650	20011018	6,524.53	1.0000	6,524.53
3129678	PLC PANEL	1	20011018	17,309.95	1.0000	17,309.95
3129679	PROGRAMMING	1	20011018	35,330.06	1.0000	35,330.06
3129680	OIT	1	20011018	5,592.45	1.0000	5,592.45
3129681	PROCESS LOGIC CO	1	20011018	6,258.22	1.0000	6,258.22
3129682	PRESSURE TRANSDU	1	20011018	1,864.15	1.0000	1,864.15

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
3129683	RADIO	1	20011018	2,396.76	1.0000	2,396.76
3129684	ANTENNA	1	20011018	2,929.37	1.0000	2,929.37
3129685	POWER MONITOR	1	20011018	1,997.30	1.0000	1,997.30
3129686	MANUAL TRANSFER	1	20011018	3,728.30	1.0000	3,728.30
3129687	SUBMERSIBLE CABL	650	20011018	10,474.74	1.0000	10,474.74
3129688	MCC-CABINET	1	20011018	5,459.29	1.0000	5,459.29
3129689	MOTOR STARTER, S	1	20011018	3,728.30	1.0000	3,728.30
3129690	ELECTRICAL SERVI	1	20011018	31,202.31	1.0000	31,202.31
3129691	CONDUIT	450	20011018	10,208.44	1.0000	10,208.44
3129692	CONDUCTOR WIRE	510	20011018	14,957.58	1.0000	14,957.58
3129693	250HP MOTOR	1	20011018	49,000.49	1.0000	49,000.49
3129694	PUMP BOWLS	9	20011018	20,416.87	1.0000	20,416.87
3129695	COLUMN PIPE	650	20011018	55,746.94	1.0000	55,746.94
3129696	PUMP FOUNDATION	1	20011018	5,326.14	1.0000	5,326.14
3129697	VALVE BOX	2	20011018	798.92	1.0000	798.92
3129698	VALVES	5	20011018	63,336.68	1.0000	63,336.68
3129699	PIPE <3"	150	20011018	11,983.82	1.0000	11,983.82
3129700	PIPE >3"	250	20011018	60,007.85	1.0000	60,007.85
3129701	FLOW METER	1	20011018	13,315.35	1.0000	13,315.35
3129702	PRESSURE GAUGE	1	20011018	1,287.15	1.0000	1,287.15
3129703	COMBINATION AIR	1	20011018	2,663.07	1.0000	2,663.07
3129075	VENTILATION FAN	1	20011031	1,456.26	1.0000	1,456.26
3129076	VENTILATION FAN	1	20011031	1,456.18	1.0000	1,456.18
3129099	Maint. Software	1	20011031	23,751.60	1.0000	23,751.60
3129100	Rep. Meter Head	1	20011031	1,272.21	1.0000	1,272.21
3129426	Well Water Level	640	20011031	6,307.12	1.0000	6,307.12
3129427	Well Water Level	1	20011031	5,875.13	1.0000	5,875.13
3129428	PLC Panel Assemb	1	20011031	9,935.87	1.0000	9,935.87
3129429	Program-software	1	20011031	17,409.37	1.0000	17,409.37
3129430	OIT	1	20011031	6,220.72	1.0000	6,220.72
3129431	PLC	1	20011031	9,935.87	1.0000	9,935.87
3129432	Pressure Transdu	1	20011031	3,715.15	1.0000	3,715.15
3129433	Radio Unit	1	20011031	2,505.57	1.0000	2,505.57
3129434	Radio Antenna	1	20011031	6,220.72	1.0000	6,220.72
3129435	Submersible Cabl	640	20011031	6,350.32	1.0000	6,350.32

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
3129436	MCC-Cabinet only	1	20011031	22,377.31	1.0000	22,377.31
3129437	Motor Starter -	1	20011031	2,980.76	1.0000	2,980.76
3129438	Power Monitor	1	20011031	4,233.55	1.0000	4,233.55
3129439	UPS	1	20011031	2,246.37	1.0000	2,246.37
3129440	Manual Transfer	1	20011031	3,715.15	1.0000	3,715.15
3129441	Disconnect Switc	1	20011031	3,110.36	1.0000	3,110.36
3129442	Electrical Seriv	1	20011031	43,501.84	1.0000	43,501.84
3129443	Conduit	550	20011031	5,443.13	1.0000	5,443.13
3129444	Conductor	550	20011031	10,929.46	1.0000	10,929.46
3129445	250 HP HP Motor	1	20011031	48,469.77	1.0000	48,469.77
3129446	Pump Bowls	9	20011031	44,754.62	1.0000	44,754.62
3129447	Column Pipe	32	20011031	31,794.79	1.0000	31,794.79
3129448	Pump Foundation	1	20011031	6,220.72	1.0000	6,220.72
3129449	Valves	7	20011031	69,594.31	1.0000	69,594.31
3129450	Piping > 3"	140	20011031	33,047.57	1.0000	33,047.57
3129451	Flowmeters	1	20011031	19,871.75	1.0000	19,871.75
3129452	Pressure Gauge	2	20011031	1,511.98	1.0000	1,511.98
3129453	Combination Air	1	20011031	3,715.13	1.0000	3,715.13
3129458	8" CHECK VALVE L	1	20011031	1,698.77	1.0000	1,698.77
3130322	75 hp motor	4	20011031	23,491.69	1.0000	23,491.69
3130312	PLC panel	1	20011031	27,173.21	1.0000	27,173.21
3130313	Process control	1	20011031	23,491.69	1.0000	23,491.69
3130314	OIT	2	20011031	21,563.26	1.0000	21,563.26
3130315	PLC	1	20011031	26,647.29	1.0000	26,647.29
3130316	Valve box	16	20011031	3,506.22	1.0000	3,506.22
3130317	Motor starter, s	3	20011031	11,044.60	1.0000	11,044.60
3130318	Motor starter, s	4	20011031	13,148.33	1.0000	13,148.33
3130319	Motor starter, s	1	20011031	2,103.73	1.0000	2,103.73
3130320	Electrical servi	1	20011031	20,511.40	1.0000	20,511.40
3130321	150 hp motor	3	20011031	26,296.66	1.0000	26,296.66
3130323	50 hp motor	1	20011031	5,084.02	1.0000	5,084.02
3130324	Valves	62	20011031	232,451.32	1.0000	232,451.32
3130325	Pressure transdu	4	20011031	7,012.45	1.0000	7,012.45
3130326	Radio	1	20011031	3,681.53	1.0000	3,681.53
3130327	Antenna	1	20011031	2,980.29	1.0000	2,980.29

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
3130328	Pump bowls	24	20011031	87,830.85	1.0000	87,830.85
3130329	MU cabinet only	1	20011031	24,543.55	1.0000	24,543.55
3130330	Column/saft asse	8	20011031	41,022.79	1.0000	41,022.79
3130331	VFD's	8	20011031	192,913.18	1.0000	192,913.18
3130332	Pump cans	8	20011031	79,415.92	1.0000	79,415.92
3130333	Piping < 3"	1	20011031	876.56	1.0000	876.56
3130334	Piping > 3"	2245	20011031	255,350.49	1.0000	255,350.49
3130335	Air piping	1	20011031	1,051.87	1.0000	1,051.87
3130336	Lighting protect	1	20011031	1,928.42	1.0000	1,928.42
3130337	Power monitor	1	20011031	3,856.85	1.0000	3,856.85
3130338	Flowmeter	2	20011031	25,244.79	1.0000	25,244.79
3130339	Pressure gauge	4	20011031	3,506.22	1.0000	3,506.22
3130340	Uninterruptible	1	20011031	1,753.11	1.0000	1,753.11
3130341	Auto transfer sw	1	20011031	26,822.60	1.0000	26,822.60
3130342	Pump foundation	1	20011031	17,531.10	1.0000	17,531.10
3130343	Disconnect switc	8	20011031	37,867.19	1.0000	37,867.19
3130344	Electrical panel	1	20011031	1,577.80	1.0000	1,577.80
3130345	Combination air	8	20011031	17,531.10	1.0000	17,531.10
3130346	Oil filled air c	2	20011031	19,985.47	1.0000	19,985.47
3130347	Lighteng circuit	1	20011031	1,227.18	1.0000	1,227.18
3130348	Mechanical seal	8	20011031	17,531.10	1.0000	17,531.10
3130349	Generator	1	20011031	153,923.13	1.0000	153,923.13
3130350	Conduit	2650	20011031	121,490.58	1.0000	121,490.58
3130351	2" reduce pressu	2	20011031	2,980.29	1.0000	2,980.29
3130352	Conductor	2650	20011031	121,490.57	1.0000	121,490.57
3134767	Cotton Bell Sub-	1	20011130	36,371.34	1.0000	36,371.34
3139798	Sub-Motor 250hp	1	20011231	733.97	1.0000	733.97
	Total for class W32500:			14,495,885.83		16,152,869.79
Asset Class: W32600	Diesel Pumping Equipment					
1610356	COMPET DIESEL EN	1	19810101	10,745.00	1.7464	18,765.07
1623154	PUMP EACH	0	19891215	5,524.57	1.3930	7,695.73
1623155	COMPET DIESEL EN	0	19891215	5,700.51	1.3930	7,940.81
1627011	STARTING APPARAT	1	19900715	598.96	1.3605	814.89
1646401	OIL STORAGE TANK	0	19960515	3,230.33	1.1818	3,817.60

	Total for class W32600:			25,799.37		39,034.10
Asset Class:	W32800					
1637545	BATTERY	3	19930115	380.26	1.3146	499.89
1637575	BATTERY CHARGER	1	19930115	262.52	1.3146	345.11
1640656	BATTERY	1	19940115	54.08	1.2580	68.03
	Total for class W32800:			696.86		913.03
Asset Class:	W33100 Structures and Improvements					
1622934	MINOR STRUCTURE	1	19891215	3,785.64	1.3930	5,273.40
1622936	MINOR STRUCTURE	1	19891215	4,409.50	1.3930	6,142.43
1622937	MINOR STRUCTURE	1	19891215	5,334.43	1.3930	7,430.86
1626802	MINOR STRUCTURE	1	19900115	6,332.43	1.3930	8,821.07
1622935	MINOR STRUCTURE	0	19901215	159.20	1.3605	216.59
1637487	COMPLETE ELEC. S	1	19930415	4,009.62	1.3146	5,271.05
1649854	CHLORINE HOUSE	1	19971215	15,885.73	1.1471	18,222.52
	Total for class W33100:			39,916.55		51,377.92
Asset Class:	W33200 Water Treatment Equipment					
1623274	CHLORINATOR EACH	0	19891215	2,263.46	1.3930	3,153.00
1623275	CHLORINATOR EACH	0	19891215	2,563.17	1.3930	3,570.50
1623276	CHLORINATOR EACH	0	19891215	2,254.12	1.3930	3,139.99
1623326	CHLORINE PIPING	0	19891215	873.58	1.3930	1,216.90
1623327	CHLORINE PIPING	0	19891215	227.94	1.3930	317.52
1623329	CHLORINE PIPING	1	19891215	1,188.47	1.3930	1,655.54
1623345	PUMP EACH	1	19891215	582.14	1.3930	810.92
1623346	PUMP EACH	1	19891215	670.90	1.3930	934.56
1623347	PUMP EACH	1	19891215	594.51	1.3930	828.15
1623391	WEIGHING EQUIPT	1	19891215	1,163.82	1.3930	1,621.20
1623392	WEIGHING EQUIPT	1	19891215	1,344.85	1.3930	1,873.38
1623393	WEIGHING EQUIPT	1	19891215	1,188.47	1.3930	1,655.54
1623328	CHLORINE PIPING	0	19900115	319.00	1.3930	444.37
1627107	CHLORINATOR EACH	1	19900115	2,970.68	1.3930	4,138.16
1627153	CHLORINE PIPING	0	19900115	1,076.63	1.3930	1,499.75
1627163	PUMP EACH	1	19900115	738.26	1.3930	1,028.40
1627215	WEIGHING EQUIPT	1	19900115	1,478.00	1.3930	2,058.85
1623277	CHLORINATOR EACH	0	19901215	238.80	1.3605	324.89
1637601	PIPING 3IN & UND	1	19930415	599.93	1.3146	788.67
1637623	CHLORINATOR EACH	1	19930415	1,961.15	1.3146	2,578.13

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W33200	Water Treatment Equipment					
1637644	PIPING 3IN & UND	1	19930415	850.30	1.3146	1,117.80
1640735	CHLORINATOR EACH	1	19940115	1,420.35	1.2580	1,786.80
1640793	WATER LEVEL GAUG	1	19940115	26.90	1.2580	33.84
1641093	SCREEN OR HOIST	2	19940115	195.22	1.2580	245.59
1640736	CHLORINATOR	0	19950115	49.72	1.2061	59.97
1643648	CHLORINATOR	0	19951215	361.16	1.1939	431.19
1646487	CHLORINATOR	1	19960615	4,677.12	1.1818	5,527.42
1646520	CHLORINE PIPING	1	19960615	4,999.70	1.1818	5,908.65
1646562	WEIGHING EQUIPT	1	19960615	1,559.04	1.1818	1,842.47
1650159	CHLORINE GAS CON	2	19971215	2,417.80	1.1471	2,773.46
1650160	CHLORINE GAS CON	2	19971215	2,396.41	1.1471	2,748.92
1650271	CHLORINATOR	2	19971215	2,417.80	1.1471	2,773.46
1650272	CHLORINATOR	1	19971215	764.20	1.1471	876.61
1650273	CHLORINATOR	2	19971215	3,594.65	1.1471	4,123.42
1650274	CHLORINE ANALYZE	3	19971215	13,297.91	1.1471	15,254.03
1650275	CHLORINE ANALYZE	1	19971215	4,193.74	1.1471	4,810.64
1650276	CHLORINE DETECTO	1	19971215	3,022.23	1.1471	3,466.80
1650277	CHLORINE DETECTO	1	19971215	2,995.54	1.1471	3,436.18
1650278	CHLORINE EJECTOR	1	19971215	4,231.15	1.1471	4,853.55
1650279	CHLORINE EJECTOR	1	19971215	4,193.73	1.1471	4,810.63
1650280	CHLORINE SCALE	2	19971215	9,671.20	1.1471	11,093.83
1650281	CHLORINE SCALE	2	19971215	9,585.69	1.1471	10,995.74
1650301	CHLORINE PIPING	1	19971215	51,899.92	1.1471	59,534.40
1650302	CHLORINE PIPING	1	19971215	16,774.93	1.1471	19,242.52
1650313	SAFETY EYE WASH	1	19971215	2,417.80	1.1471	2,773.46
1650314	SAFETY EYE WASH	1	19971215	2,396.41	1.1471	2,748.92
1650351	WEIGHING EQUIPT	0	19971215	603.15	1.1471	691.87
1650352	VALVE OPERATING	1	19971215	296.49	1.1471	340.10
1654077	DESANDER	1	19981115	58,071.16	1.1250	65,330.06
1654019	CHLORINE PUMP	1	19981215	269.36	1.1250	303.03
1654023	CHLORINATOR	1	19981215	1,203.97	1.1250	1,354.47
3068593	BREATHING EQUIPM	2	20000228	2,388.13	1.0833	2,587.06
3068594	CHLORINATOR	2	20000228	4,746.35	1.0833	5,141.72
3068595	CHLORINE ANALYZE	2	20000228	4,746.35	1.0833	5,141.72
3068596	CHLORINE DETECTO	2	20000228	1,779.89	1.0833	1,928.15

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	W33200 Water Treatment Equipment					
3068597	EXHAUST FANS	2	20000228	2,373.18	1.0833	2,570.87
3068598	CHLORINE PIPING	1	20000228	18,397.11	1.0833	19,929.59
3068599	RATE CONTROLLER	2	20000228	4,746.35	1.0833	5,141.72
3068600	EYE WASH STATION	1	20000228	2,373.18	1.0833	2,570.87
3068601	SOLUTION FEED EQ	2	20000228	5,932.94	1.0833	6,427.15
3068602	CHLORINE SCALES	4	20000228	2,373.20	1.0833	2,570.89
3068621	CHLORINATOR SYST	1	20000228	45,054.83	1.0833	48,807.90
3093758	CL-15 SUPERIOR C	1	20001231	2,806.80	1.0354	2,906.16
3130353	Safety eyewash &	1	20011031	1,490.51	1.0000	1,490.51
3130354	Chlorine piping	1	20011031	9,670.48	1.0000	9,670.48
3130355	Chlorine scale	2	20011031	2,231.31	1.0000	2,231.31
3130356	Chlorine ejector	2	20011031	5,948.66	1.0000	5,948.66
3130357	Chlorine detecto	1	20011031	4,462.61	1.0000	4,462.61
3130358	Chlorine analyze	2	20011031	8,925.22	1.0000	8,925.22
3130359	Chlorinator	2	20011031	5,948.66	1.0000	5,948.66
3130360	Chlorine gas con	2	20011031	5,948.67	1.0000	5,948.67
	Total for class W33200:			377,497.06		425,278.17
Asset Class:	W34000 Land and Land Rights					
1611420	INTEREST PRIVILE	1	19820101	225.00	1.7206	387.14
	Total for class W34000:			225.00		387.14
Asset Class:	W34200 Distribution, Reservoirs, & ST					
1604046	STANDPIPE OR ELE	0	19720701	5,044.00	3.7736	19,034.04
1617607	CORROSION PROTEC	0	19870701	228.00	1.4810	337.67
1617608	CORROSION PROTEC	1	19880401	4,694.00	1.4624	6,864.51
1623765	PRESSURE TANK 10	1	19891015	58,885.20	1.3930	82,027.08
1623763	CONCRETE RESERVO	1	19891215	161,377.34	1.3930	224,798.63
1623766	PRESSURE TANK 10	1	19891215	17,101.54	1.3930	23,822.45
1627572	CORROSION PROTEC	0	19901215	647.00	1.3605	880.24
1631278	CATHODIC PROC SY	0	19910115	14.09	1.3765	19.39
1641094	FOUNDATION FOR T	2	19941215	1,959.41	1.2315	2,413.01
1650722	CATHODIC PROC SY	2	19971215	12,205.31	1.1471	14,000.71
1650723	CATHODIC PROC AN	2	19971215	13,425.85	1.1471	15,400.79
1650725	FOUNDATION FOR T	2	19971215	31,733.81	1.1471	36,401.85
1650730	PRESSURE TANK 10	2	19971215	66,008.81	1.1471	75,718.71

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	W34200 Distribution, Reservoirs, & ST					
1650731	1000000 GAL STEE	2	19971215	353,466.72	1.1471	405,461.67
1654570	2000 G HYDROPNEU	1	19981115	16,208.30	1.1250	18,234.34
3068603	CATHODIC PROTECT	1	20000228	4,707.31	1.0833	5,099.43
3068604	CATHODIC PROTECT	1	20000228	12,852.55	1.0833	13,923.17
3068605	TANK FOUNDATION	1	20000228	43,846.73	1.0833	47,499.16
3068606	1.5 MG TANK	1	20000228	393,205.91	1.0833	425,959.96
3068607	HYDRO TANK	1	20000228	31,576.00	1.0833	34,206.28
3084892	Ladders	2	20000930	15,840.41	1.0354	16,401.16
3084893	Float Valves	2	20000930	5,940.15	1.0354	6,150.43
3084894	1,250,000 g Conc	2	20000930	915,759.35	1.0354	948,177.23
3130361	1,000,000 gal st	2	20011031	512,619.28	1.0000	512,619.28
3130362	10,000 gallon pr	2	20011031	60,110.42	1.0000	60,110.42
3130363	Tank foundation	2	20011031	78,667.51	1.0000	78,667.51
3130364	Cathodic protect	60	20011031	39,079.05	1.0000	39,079.05
3130365	Cathodic protect	2	20011031	4,366.38	1.0000	4,366.38
	Total for class W34200:			2,861,570.43		3,117,674.55
Asset Class:	W34300 Transmission and Distribution					
1602123	ASB CEM MAINS 4I	2579	19640701	3,766.00	5.8514	22,036.37
1604051	ASB CEM MAINS 6I	10674	19720701	20,172.82	3.7736	76,124.15
1604052	ASB CEM MAINS 8I	410	19720701	827.00	3.7736	3,120.77
1604073	VALVE GATE EACH	21	19720701	5,059.00	3.7736	19,090.64
1604074	VALVE GATE EACH	2	19720701	516.00	3.7736	1,947.18
1604448	BLOW-OFF EACH	5	19730701	337.00	3.4412	1,159.68
1604451	ASB CEM MAINS 6I	29668	19730701	65,777.00	3.4412	226,351.81
1604452	ASB CEM MAINS 8I	330	19730701	885.00	3.4412	3,045.46
1604453	PVC PLS MNS 4IN	5294	19730701	7,772.00	3.4412	26,745.01
1604469	VALVE GATE EACH	13	19730701	2,481.00	3.4412	8,537.62
1604472	VALVE GATE EACH	41	19730701	9,897.00	3.4412	34,057.56
1606606	BLOW-OFF EACH	1	19770701	57.00	2.4372	138.92
1606609	ASB CEM MAINS 6I	1581	19770701	9,231.00	2.4372	22,497.79
1606691	VALVE GATE EACH	3	19770701	669.00	2.4372	1,630.49
1608432	BLOW-OFF EACH	1	19790701	116.00	2.0525	238.09
1608436	ASB CEM MAINS 6I	1120	19790701	8,665.00	2.0525	17,784.91
1608601	VALVE BUTTERFLY	3	19790701	806.00	2.0525	1,654.32

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1609437	STEEL CASING PIP	1	19800701	177.00	1.8282	323.59
1609440	ASB CEM MAINS 6I	12865	19800701	91,091.00	1.8282	166,532.57
1609441	ASB CEM MAINS 8I	5263	19800701	48,688.00	1.8282	89,011.40
1609442	ASB CEM MAINS10I	2678	19800701	30,502.00	1.8282	55,763.76
1609699	VALVE BUTTERFLY	23	19800701	6,515.00	1.8282	11,910.72
1609701	VALVE BUTTERFLY	4	19800701	1,552.00	1.8282	2,837.37
1609702	VALVE BUTTERFLY	2	19800701	1,059.00	1.8282	1,936.06
1609714	VALVE BOX EACH	29	19800701	1,607.00	1.8282	2,937.92
1610588	ASB CEM MAINS 6I	18134	19810101	134,010.00	1.7464	234,035.06
1610589	ASB CEM MAINS 8I	0	19810101	0.00	1.7464	0.00
1610590	ASB CEM MAINS10I	62	19810101	20.00	1.7464	34.93
1610826	VALVE BUTTERFLY	17	19810101	8,353.00	1.7464	14,587.68
1610836	VALVE BOX EACH	18	19810101	1,179.00	1.7464	2,059.01
1610856	TAP SLVE AND VAL	1	19810101	1,523.00	1.7464	2,659.77
1611739	AIR RELEASE VALV	6	19820101	1,243.00	1.7206	2,138.71
1611740	GAUGE OR RECORDE	20	19820101	528.00	1.7206	908.48
1611748	ASB CEM MAINS 6I	20943	19820101	135,484.00	1.7206	233,113.77
1611752	ASB CEM MAINS 8I	5466	19820101	56,894.00	1.7206	97,891.82
1611754	ASB CEM MAINS10I	18452	19820101	201,113.00	1.7206	346,035.03
1611756	ASB CEM MAINS12I	2660	19820101	37,079.00	1.7206	63,798.13
1611869	MANHOLE OR VAULT	1	19820101	7,851.00	1.7206	13,508.43
1611895	PRESSURE REGULAT	2	19820101	2,535.00	1.7206	4,361.72
1611998	VALVE BUTTERFLY	14	19820101	5,037.00	1.7206	8,666.66
1612002	VALVE BUTTERFLY	2	19820101	827.00	1.7206	1,422.94
1612003	VALVE BUTTERFLY	7	19820101	4,517.00	1.7206	7,771.95
1612017	VALVE BOX EACH	43	19820101	3,020.00	1.7206	5,196.21
1612047	TAP SLVE AND VAL	1	19820101	1,751.00	1.7206	3,012.77
1612049	TAP SLVE AND VAL	1	19820101	1,656.00	1.7206	2,849.31
1612973	PVC PLS MNS 2IN	900	19830101	1,604.00	1.6480	2,643.39
1614089	ASB CEM MAINS 6I	9202	19840101	55,841.00	1.6028	89,501.95
1614093	ASB CEM MAINS12I	81	19840101	1,143.00	1.6028	1,832.00
1614321	VALVE BUTTERFLY	7	19840101	2,549.00	1.6028	4,085.54
1614328	VALVE BUTTERFLY	2	19840101	1,623.00	1.6028	2,601.34
1614336	VALVE BOX EACH	10	19840101	551.00	1.6028	883.14
1614365	TAP SLVE AND VAL	2	19840101	2,537.00	1.6028	4,066.30

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1615119	AIR RELEASE VALV	1	19850101	4,283.00	1.5394	6,593.25
1616115	BLOW-OFF EACH	1	19860101	182.00	1.5195	276.55
1616127	ASB CEM MAINS 6I	1360	19860101	12,795.00	1.5195	19,442.00
1616333	VALVE BUTTERFLY	1	19860101	305.00	1.5195	463.45
1616363	TAP SLVE AND VAL	1	19860101	1,575.00	1.5195	2,393.21
1617613	ASB CEM MAINS 4I	15	19870701	537.45	1.4810	795.96
1617615	ASB CEM MAINS 6I	0	19870701	254.00	1.4810	376.17
1617616	ASB CEM MAINS 6I	900	19870701	16,351.47	1.4810	24,216.53
1618011	MANHOLE OR VAULT	1	19870701	3,182.00	1.4810	4,712.54
1618311	VALVE BUTTERFLY	3	19870701	1,291.27	1.4810	1,912.37
1618337	VALVE BOX EACH	3	19870701	229.17	1.4810	339.40
1620378	GAUGE OR RECORDE	2	19880101	98.65	1.4624	144.27
1620389	ASB CEM MAINS 6I	647	19880401	39,174.57	1.4624	57,288.89
1623796	ASB CEM MAINS 6I	575	19890215	5,448.71	1.4096	7,680.50
1624617	VALVE GATE EACH	1	19890215	149.58	1.4096	210.85
1624853	VALVE BUTTERFLY	1	19890215	149.58	1.4096	210.85
1624900	VALVE BOX EACH	2	19890215	109.65	1.4096	154.56
1623797	ASB CEM MAINS 6I	0	19890315	3,504.72	1.4096	4,940.25
1623829	PVC PLS MNS 6IN	2669	19890315	24,828.46	1.4096	34,998.20
1623830	PVC PLS MNS 6IN	2546	19890315	27,511.98	1.4096	38,780.89
1624627	VALVE GATE EACH	1	19890315	415.19	1.4096	585.25
1624628	VALVE GATE EACH	2	19890315	922.48	1.4096	1,300.33
1624905	VALVE BOX EACH	3	19890315	248.47	1.4096	350.24
1624906	VALVE BOX EACH	3	19890315	277.10	1.4096	390.60
1625061	TAP SLVE AND VAL	2	19890315	2,909.02	1.4096	4,100.55
1625062	TAP SLVE AND VAL	1	19890315	1,537.72	1.4096	2,167.57
1623848	COPPER MAIN 3-4	0	19890515	431.00	1.4096	607.54
1623779	DUCTILE IRON MN	130	19890815	1,948.70	1.3930	2,714.54
1623780	DUCTILE IRON MN	2	19890815	26.37	1.3930	36.73
1623794	ASB CEM MAINS 6I	1364	19890815	8,713.06	1.3930	12,137.29
1623800	ASB CEM MAINS 6I	8144	19890815	46,970.67	1.3930	65,430.14
1623808	ASB CEM MAINS 8I	11894	19890815	92,722.64	1.3930	129,162.64
1624680	VALVE GATE EACH	2	19890815	720.03	1.3930	1,003.00
1624855	VALVE BUTTERFLY	7	19890815	2,099.09	1.3930	2,924.03
1624865	VALVE BUTTERFLY	6	19890815	2,492.53	1.3930	3,472.09

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1624909	VALVE BOX EACH	19	19890815	1,096.37	1.3930	1,527.24
1624911	VALVE BOX EACH	2	19890815	111.45	1.3930	155.25
1625063	TAP SLVE AND VAL	5	19890815	5,767.55	1.3930	8,034.20
1625066	TAP SLVE AND VAL	1	19890815	1,384.06	1.3930	1,928.00
1623768	AIR RELEASE VALV	4	19891015	2,231.98	1.3930	3,109.15
1623771	BLOW-OFF EACH	2	19891015	324.52	1.3930	452.06
1623782	DUCTILE IRON MN	23	19891015	323.51	1.3930	450.65
1623802	ASB CEM MAINS 6I	71	19891015	687.70	1.3930	957.97
1623803	ASB CEM MAINS 6I	103	19891015	876.92	1.3930	1,221.55
1623804	ASB CEM MAINS 6I	696	19891015	3,923.79	1.3930	5,465.84
1623805	ASB CEM MAINS 6I	163	19891015	2,018.36	1.3930	2,811.58
1623806	ASB CEM MAINS 6I	2319	19891015	18,524.22	1.3930	25,804.24
1623809	ASB CEM MAINS 8I	3133	19891015	30,215.14	1.3930	42,089.69
1623810	ASB CEM MAINS 8I	4392	19891015	36,475.88	1.3930	50,810.90
1623811	ASB CEM MAINS 8I	4225	19891015	37,819.56	1.3930	52,682.65
1623812	ASB CEM MAINS 8I	935	19891015	12,868.00	1.3930	17,925.12
1623813	ASB CEM MAINS 8I	2720	19891015	23,598.86	1.3930	32,873.21
1623814	ASB CEM MAINS 8I	3870	19891015	31,031.43	1.3930	43,226.78
1623815	ASB CEM MAINS 8I	415	19891015	4,207.18	1.3930	5,860.60
1623816	ASB CEM MAINS 8I	545	19891015	13,157.98	1.3930	18,329.07
1623817	ASB CEM MAINS 8I	2558	19891015	29,161.29	1.3930	40,621.68
1623818	ASB CEM MAINS 8I	2814	19891015	22,515.22	1.3930	31,363.70
1623819	ASB CEM MAINS10I	854	19891015	10,011.35	1.3930	13,945.81
1623820	ASB CEM MAINS10I	5145	19891015	68,332.50	1.3930	95,187.17
1623821	ASB CEM MAINS10I	105	19891015	1,414.07	1.3930	1,969.80
1623822	ASB CEM MAINS10I	1110	19891015	26,344.44	1.3930	36,697.80
1623823	ASB CEM MAINS12I	6909	19891015	89,681.98	1.3930	124,927.00
1623824	ASB CEM MAINS12I	2590	19891015	51,862.66	1.3930	72,244.69
1623825	CAP 16 IN ALL CL	852	19891015	25,922.18	1.3930	36,109.60
1624682	VALVE GATE EACH	1	19891015	227.88	1.3930	317.44
1624683	VALVE GATE EACH	4	19891015	1,245.20	1.3930	1,734.56
1624684	VALVE GATE EACH	1	19891015	347.92	1.3930	484.65
1624685	VALVE GATE EACH	7	19891015	1,800.64	1.3930	2,508.29
1624732	VALVE GATE EACH	20	19891015	6,804.79	1.3930	9,479.07
1624733	VALVE GATE EACH	9	19891015	3,186.23	1.3930	4,438.42

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1624734	VALVE GATE EACH	10	19891015	4,430.41	1.3930	6,171.56
1624735	VALVE GATE EACH	16	19891015	8,321.63	1.3930	11,592.03
1624736	VALVE GATE EACH	10	19891015	4,630.82	1.3930	6,450.73
1624737	VALVE GATE EACH	12	19891015	5,243.25	1.3930	7,303.85
1624738	VALVE GATE EACH	2	19891015	1,082.39	1.3930	1,507.77
1624739	VALVE GATE EACH	2	19891015	970.52	1.3930	1,351.93
1624740	VALVE GATE EACH	9	19891015	4,916.69	1.3930	6,848.95
1624741	VALVE GATE EACH	7	19891015	2,798.62	1.3930	3,898.48
1624744	VALVE GATE EACH	1	19891015	504.59	1.3930	702.89
1624745	VALVE GATE EACH	16	19891015	12,748.98	1.3930	17,759.33
1624746	VALVE GATE EACH	1	19891015	658.20	1.3930	916.87
1624747	VALVE GATE EACH	1	19891015	787.40	1.3930	1,096.85
1624750	VALVE GATE EACH	12	19891015	7,293.10	1.3930	10,159.29
1624751	VALVE GATE EACH	6	19891015	5,389.73	1.3930	7,507.89
1624766	VALVE GATE EACH	2	19891015	3,911.57	1.3930	5,448.82
1624915	VALVE BOX EACH	36	19891015	2,436.46	1.3930	3,393.99
1624917	VALVE BOX EACH	9	19891015	529.00	1.3930	736.90
1624919	VALVE BOX EACH	10	19891015	611.41	1.3930	851.69
1624921	VALVE BOX EACH	40	19891015	2,897.31	1.3930	4,035.95
1624923	VALVE BOX EACH	10	19891015	634.81	1.3930	884.29
1624925	VALVE BOX EACH	17	19891015	1,017.32	1.3930	1,417.13
1624927	VALVE BOX EACH	5	19891015	260.42	1.3930	362.77
1624928	VALVE BOX EACH	3	19891015	157.68	1.3930	219.65
1624930	VALVE BOX EACH	10	19891015	825.04	1.3930	1,149.28
1624932	VALVE BOX EACH	14	19891015	914.56	1.3930	1,273.98
1625067	TAP SLVE AND VAL	2	19891015	4,688.78	1.3930	6,531.47
1625068	TAP SLVE AND VAL	3	19891015	3,511.67	1.3930	4,891.76
1625336	METER BOXES	1	19891015	20.35	1.3930	28.35
1623772	BLOW-OFF EACH	29	19891215	14,878.34	1.3930	20,725.53
1623783	DUCTILE IRON MN	17	19891215	232.58	1.3930	323.98
1623827	PVC PLS MNS 4IN	67123	19891215	408,468.57	1.3930	568,996.72
1623836	PVC PLS MNS 6IN	13063	19891215	111,699.27	1.3930	155,597.08
1623844	PVC PLS MNS 8IN	4658	19891215	47,795.38	1.3930	66,578.96
1623845	PVC PLS MNS10IN	3871	19891215	48,546.71	1.3930	67,625.57
1624852	VALVE BUTTERFLY	334	19891215	133,277.99	1.3930	185,656.24

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1624856	VALVE BUTTERFLY	39	19891215	20,008.80	1.3930	27,872.26
1624872	VALVE BUTTERFLY	9	19891215	5,643.51	1.3930	7,861.41
1624873	VALVE BUTTERFLY	3	19891215	2,565.19	1.3930	3,573.31
1627578	DUCTILE IRON MN	171	19900115	22,218.00	1.3930	30,949.67
1623781	DUCTILE IRON MN	0	19900415	225.29	1.3930	313.83
1623795	ASB CEM MAINS 6I	0	19900415	225.29	1.3930	313.83
1624681	VALVE GATE EACH	0	19900415	225.29	1.3930	313.83
1624912	VALVE BOX EACH	0	19900415	225.29	1.3930	313.83
1627584	PVC PLS MNS 6IN	2541	19901015	30,437.69	1.3605	41,410.48
1628280	VALVE GATE EACH	2	19901015	1,150.63	1.3605	1,565.43
1628473	VALVE BOX EACH	4	19901015	459.74	1.3605	625.48
1628557	TAP SLVE AND VAL	2	19901015	3,835.02	1.3605	5,217.54
1627574	STEEL CASING PIP	58	19901215	4,611.52	1.3605	6,273.97
1627577	DUCTILE IRON MN	22	19901215	438.23	1.3605	596.21
1627579	ASB CEM MAINS 6I	0	19901215	976.99	1.3605	1,329.19
1627588	PVC PLS MNS 8IN	0	19901215	12,912.00	1.3605	17,566.78
1627590	PVC PLS MNS12IN	8245	19901215	216,771.97	1.3605	294,918.27
1628364	VALVE GATE EACH	12	19901215	11,132.12	1.3605	15,145.25
1628456	VALVE BUTTERFLY	1	19901215	1,326.03	1.3605	1,804.06
1628474	VALVE BOX EACH	14	19901215	928.10	1.3605	1,262.68
1628558	TAP SLVE AND VAL	1	19901215	1,326.03	1.3605	1,804.06
1627589	PVC PLS MNS 8IN	912	19910115	19,461.73	1.3765	26,789.07
1631286	STEEL CASING PIP	0	19910115	12.00	1.3765	16.52
1631287	DUCTILE IRON MN	0	19910115	12.00	1.3765	16.52
1631296	PVC PLS MNS 2IN	12	19910115	2,446.39	1.3765	3,367.46
1631311	PVC PLS MNS12IN	0	19910115	12.00	1.3765	16.52
1632152	VALVE GATE EACH	1	19910115	958.12	1.3765	1,318.85
1632153	VALVE GATE EACH	0	19910115	12.00	1.3765	16.52
1632231	VALVE BUTTERFLY	0	19910115	12.00	1.3765	16.52
1632244	VALVE BOX EACH	0	19910115	12.00	1.3765	16.52
1632251	VALVE BOX EACH	1	19910115	117.80	1.3765	162.15
1632352	TAP SLVE AND VAL	0	19910115	12.00	1.3765	16.52
1631312	PVC PLS MNS12IN	0	19910515	4,759.84	1.3765	6,551.92
1632154	VALVE GATE EACH	1	19910515	1,384.70	1.3765	1,906.04
1632246	VALVE BOX EACH	0	19910515	138.46	1.3765	190.59

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1631283	BLOW-OFF EACH	5	19911215	1,405.22	1.3605	1,911.80
1631284	BLOW-OFF EACH	3	19911215	1,048.94	1.3605	1,427.08
1631285	BLOW-OFF EACH	1	19911215	319.53	1.3605	434.72
1631288	ASB CEM MAINS 6I	2398	19911215	15,390.14	1.3605	20,938.29
1631289	ASB CEM MAINS 6I	2275	19911215	22,427.27	1.3605	30,512.30
1631290	ASB CEM MAINS 6I	1	19911215	852.04	1.3605	1,159.20
1631291	ASB CEM MAINS 8I	0	19911215	1,774.94	1.3605	2,414.81
1631292	ASB CEM MAINS 8I	331	19911215	10,981.01	1.3605	14,939.66
1631293	ASB CEM MAINS 8I	832	19911215	8,701.56	1.3605	11,838.47
1631294	ASB CEM MAINS 8I	433	19911215	3,331.32	1.3605	4,532.26
1631295	ASB CEM MAINS12I	0	19911215	2,540.79	1.3605	3,456.74
1632084	VALVE GATE EACH	8	19911215	2,574.15	1.3605	3,502.13
1632085	VALVE GATE EACH	8	19911215	4,129.92	1.3605	5,618.76
1632150	VALVE GATE EACH	1	19911215	723.72	1.3605	984.62
1632151	VALVE GATE EACH	2	19911215	1,006.37	1.3605	1,369.17
1632248	VALVE BOX EACH	8	19911215	813.11	1.3605	1,106.24
1632249	VALVE BOX EACH	2	19911215	191.17	1.3605	260.09
1632250	VALVE BOX EACH	1	19911215	86.02	1.3605	117.03
1632354	TAP SLVE AND VAL	1	19911215	3,103.39	1.3605	4,222.16
1632355	TAP SLVE AND VAL	3	19911215	7,262.39	1.3605	9,880.48
1632357	COPPER SERVICES	1	19911215	237.68	1.3605	323.36
1634712	PVC PLS MNS 4IN	20	19920215	757.55	1.3765	1,042.77
1634719	PVC PLS MNS 6IN	20	19920215	1,712.56	1.3765	2,357.34
1634731	PVC PLS MNS 8IN	20	19920215	1,239.89	1.3765	1,706.71
1634697	DUCTILE IRON MN	10	19920615	4,634.00	1.3765	6,378.70
1634687	BLOW-OFF EACH	2	19921215	432.39	1.3448	581.48
1634688	BLOW-OFF EACH	3	19921215	672.48	1.3448	904.35
1634689	CAST IRON MAINS	0	19921215	55.00	1.3448	73.96
1634694	DUCTILE IRON MN	100	19921215	3,212.73	1.3448	4,320.48
1634703	ASB CEM MAINS 6I	397	19921215	2,991.78	1.3448	4,023.35
1634704	ASB CEM MAINS 6I	449	19921215	3,220.67	1.3448	4,331.16
1634706	ASB CEM MAINS 8I	295	19921215	8,581.10	1.3448	11,539.86
1635381	VALVE GATE EACH	1	19921215	324.39	1.3448	436.24
1635382	VALVE GATE EACH	1	19921215	300.52	1.3448	404.14
1635586	VALVE BOX EACH	2	19921215	115.00	1.3448	154.65

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1635588	VALVE BOX EACH	1	19921215	55.58	1.3448	74.74
1635590	VALVE BOX EACH	8	19921215	409.39	1.3448	550.55
1635698	TAP SLVE AND VAL	7	19921215	14,015.91	1.3448	18,848.60
1635702	TAP SLVE AND VAL	2	19921215	9,777.26	1.3448	13,148.46
1637991	BLOW-OFF EACH	0	19930215	2,963.00	1.3146	3,895.16
1638036	PVC PLS MNS12IN	0	19930215	4,828.00	1.3146	6,346.89
1637997	BLOW-OFF EACH	1	19930615	313.25	1.3146	411.80
1638013	PVC PLS MNS 4IN	360	19930615	3,114.74	1.3146	4,094.64
1638775	VALVE BOX EACH	0	19930615	20.46	1.3146	26.90
1638859	TAP SLVE AND VAL	1	19930615	1,699.24	1.3146	2,233.82
1637996	BLOW-OFF EACH	1	19930915	492.30	1.2857	632.95
1638021	PVC PLS MNS 6IN	189	19930915	2,176.16	1.2857	2,797.89
1638035	PVC PLS MNS12IN	1	19930915	8,736.11	1.2857	11,232.02
1638772	VALVE BOX EACH	1	19930915	127.25	1.2857	163.61
1638862	TAP SLVE AND VAL	1	19930915	2,564.93	1.2857	3,297.73
1638865	TAP SLVE AND VAL	2	19930915	2,255.89	1.2857	2,900.40
1637998	BLOW-OFF EACH	1	19931215	331.59	1.2857	426.33
1638002	ASB CEM MAINS 6I	0	19931215	1,767.91	1.2857	2,273.00
1638003	ASB CEM MAINS 6I	0	19931215	2,502.00	1.2857	3,216.82
1638004	ASB CEM MAINS 6I	0	19931215	467.70	1.2857	601.32
1638005	ASB CEM MAINS 6I	0	19931215	1,312.97	1.2857	1,688.09
1638006	ASB CEM MAINS 6I	3122	19931215	28,705.55	1.2857	36,906.73
1638007	ASB CEM MAINS 6I	686	19931215	7,940.10	1.2857	10,208.59
1638008	ASB CEM MAINS 6I	852	19931215	8,325.74	1.2857	10,704.40
1638009	ASB CEM MAINS 6I	1421	19931215	11,916.53	1.2857	15,321.08
1638010	ASB CEM MAINS 8I	0	19931215	2,796.28	1.2857	3,595.18
1638011	ASB CEM MAINS 8I	1165	19931215	17,270.51	1.2857	22,204.69
1638012	ASB CEM MAINS10I	13	19931215	2,737.00	1.2857	3,518.96
1638024	PVC PLS MNS 6IN	46	19931215	512.91	1.2857	659.45
1638025	PVC PLS MNS 6IN	83	19931215	1,085.62	1.2857	1,395.78
1638031	PVC PLS MNS 8IN	455	19931215	6,835.48	1.2857	8,788.38
1638032	PVC PLS MNS 8IN	1654	19931215	24,313.11	1.2857	31,259.37
1638037	PVC PLS MNS12IN	2501	19931215	48,455.83	1.2857	62,299.66
1638038	PVC PLS MNS16IN	845	19931215	18,949.23	1.2857	24,363.03
1638667	VALVE GATE EACH	1	19931215	528.94	1.2857	680.06

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1638668	VALVE GATE EACH	6	19931215	2,590.58	1.2857	3,330.71
1638669	VALVE GATE EACH	1	19931215	455.92	1.2857	586.18
1638670	VALVE GATE EACH	2	19931215	1,038.47	1.2857	1,335.16
1638671	VALVE GATE EACH	5	19931215	1,894.98	1.2857	2,436.38
1638672	VALVE GATE EACH	7	19931215	2,258.49	1.2857	2,903.74
1638718	VALVE GATE EACH	9	19931215	5,336.21	1.2857	6,860.77
1638719	VALVE GATE EACH	2	19931215	1,205.19	1.2857	1,549.51
1638720	VALVE GATE EACH	3	19931215	2,460.83	1.2857	3,163.89
1638724	VALVE GATE EACH	7	19931215	7,162.21	1.2857	9,208.45
1638736	VALVE GATE EACH	2	19931215	6,136.40	1.2857	7,889.57
1638774	VALVE BOX EACH	15	19931215	792.79	1.2857	1,019.29
1638776	VALVE BOX EACH	7	19931215	502.27	1.2857	645.77
1638778	VALVE BOX EACH	3	19931215	195.57	1.2857	251.44
1638780	VALVE BOX EACH	2	19931215	150.50	1.2857	193.50
1638782	VALVE BOX EACH	5	19931215	336.34	1.2857	432.43
1638784	VALVE BOX EACH	10	19931215	144.18	1.2857	185.37
1638863	TAP SLVE AND VAL	1	19931215	2,933.15	1.2857	3,771.15
1641110	ASB CEM MAINS10I	13	19940215	3,063.74	1.2580	3,854.18
1641113	PVC PLS MNS 4IN	0	19940215	488.32	1.2580	614.31
1641115	PVC PLS MNS 6IN	0	19940215	685.37	1.2580	862.20
1641124	PVC PLS MNS 8IN	0	19940215	896.12	1.2580	1,127.32
1641132	PVC PLS MNS10IN	0	19940215	1,091.45	1.2580	1,373.04
1641133	PVC PLS MNS12IN	1370	19940515	97,264.36	1.2580	122,358.56
1641918	COPPER SERVICES	1	19940515	965.62	1.2580	1,214.75
1641095	1000 GALLON PRES	1	19941215	5,810.06	1.2315	7,155.09
1641101	AIR RELEASE VALV	177	19941215	31,810.00	1.2315	39,174.02
1641105	BLOW-OFF EACH	2	19941215	786.00	1.2315	967.96
1641106	BLOW-OFF EACH	3	19941215	1,277.00	1.2315	1,572.63
1641109	DUCTILE IRON MAI	20	19941215	315.00	1.2315	387.92
1641122	PVC PLASTIC MAIN	2738	19941215	35,671.00	1.2315	43,928.84
1641123	PVC PLASTIC MAIN	2769	19941215	35,348.00	1.2315	43,531.06
1641129	PVC PLASTIC MAIN	3060	19941215	37,143.00	1.2315	45,741.60
1641130	PVC PLASTIC MAIN	2604	19941215	38,740.11	1.2315	47,708.45
1641131	PVC PLASTIC MAIN	2091	19941215	30,254.00	1.2315	37,257.80
1641134	PVC PLASTIC MAIN	940	19941215	24,301.00	1.2315	29,926.68

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1641135	PVC PLASTIC MAIN	1567	19941215	84,396.00	1.2315	103,933.67
1641707	VALVE GATE - 6IN	2	19941215	802.00	1.2315	987.66
1641708	VALVE GATE - 6IN	12	19941215	4,289.00	1.2315	5,281.90
1641720	VALVE GATE - 8IN	10	19941215	4,606.00	1.2315	5,672.29
1641721	VALVE GATE - 8IN	44	19941215	8,593.00	1.2315	10,582.28
1641722	VALVE GATE - 8IN	13	19941215	6,364.00	1.2315	7,837.27
1641726	VALVE GATE - 12I	6	19941215	13,550.00	1.2315	16,686.83
1641800	VALVE BOX	16	19941215	1,189.00	1.2315	1,464.25
1641802	VALVE BOX	6	19941215	472.00	1.2315	581.27
1641804	VALVE BOX	31	19941215	2,434.00	1.2315	2,997.47
1641910	TAP SLVE AND VAL	4	19941215	13,276.00	1.2315	16,349.39
1641912	TAP SLVE AND VAL	2	19941215	5,910.00	1.2315	7,278.17
1643985	AIR RELEASE VALV	0	19950115	14,981.84	1.2061	18,069.60
1643988	ASBESTOS CEMENT	0	19950115	517.01	1.2061	623.57
1643993	PVC PLASTIC MAIN	0	19950115	1,538.24	1.2061	1,855.27
1643994	PVC PLASTIC MAIN	0	19950115	2,336.84	1.2061	2,818.46
1643999	PVC PLASTIC MAIN	0	19950115	1,538.25	1.2061	1,855.28
1644000	PVC PLASTIC MAIN	0	19950115	2,336.84	1.2061	2,818.46
1644001	PVC PLASTIC MAIN	0	19950115	19,972.46	1.2061	24,088.78
1644003	PVC PLASTIC MAIN	0	19950115	14,981.84	1.2061	18,069.60
1644004	PVC PLASTIC MAIN	0	19950115	49,956.07	1.2061	60,252.02
1644584	VALVE GATE - 8IN	0	19950115	769.12	1.2061	927.64
1644769	COPPER SERVICE 3	0	19950115	2,336.85	1.2061	2,818.47
1643995	PVC PLASTIC MAIN	0	19951215	2,761.96	1.1939	3,297.50
1646881	BLOW-OFF EACH	1	19960115	642.01	1.1818	758.73
1646882	BLOW-OFF EACH	2	19960115	1,037.82	1.1818	1,226.50
1646883	BLOW-OFF EACH	11	19960115	3,925.24	1.1818	4,638.85
1646901	DUCTILE IRON MAI	46	19960115	3,488.13	1.1818	4,122.27
1646910	PVC PLASTIC MAIN	1583	19960115	22,165.35	1.1818	26,195.01
1646922	PVC PLASTIC MAIN	1365	19960115	25,349.50	1.1818	29,958.04
1646923	PVC PLASTIC MAIN	1919	19960115	31,386.41	1.1818	37,092.46
1646925	PVC PLASTIC MAIN	814	19960115	20,683.56	1.1818	24,443.83
1646926	PVC PLASTIC MAIN	5494	19960115	97,232.02	1.1818	114,908.80
1646928	PVC PLASTIC MAIN	60	19960115	51,515.68	1.1818	60,881.23
1646934	PVC PLASTIC MAIN	0	19960115	1,386.01	1.1818	1,637.99

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1646935	PVC PLASTIC MAIN	270	19960115	10,276.89	1.1818	12,145.23
1646936	PVC PLASTIC MAIN	1900	19960115	59,210.42	1.1818	69,974.87
1646937	PVC PLASTIC MAIN	1574	19960115	62,876.38	1.1818	74,307.31
1647584	VALVE GATE - 6IN	5	19960115	1,858.54	1.1818	2,196.42
1647602	VALVE GATE - 8IN	2	19960115	1,284.07	1.1818	1,517.51
1647603	VALVE GATE - 8IN	15	19960115	2,449.56	1.1818	2,894.89
1647604	VALVE GATE - 8IN	3	19960115	2,646.42	1.1818	3,127.54
1647605	VALVE GATE - 8IN	18	19960115	10,095.63	1.1818	11,931.02
1647617	VALVE GATE - 12I	1	19960115	1,055.21	1.1818	1,247.05
1647618	VALVE GATE - 12I	4	19960115	4,638.94	1.1818	5,482.30
1647748	VALVE BUTTERFLY	7	19960115	22,686.81	1.1818	26,811.27
1647762	VALVE BOX	2	19960115	229.97	1.1818	271.78
1647764	VALVE BOX	14	19960115	1,055.21	1.1818	1,247.05
1647766	VALVE BOX	3	19960115	373.60	1.1818	441.52
1647768	VALVE BOX	29	19960115	2,587.09	1.1818	3,057.42
1647772	VALVE BOX	1	19960115	676.64	1.1818	799.65
1647877	TAP SLVE AND VAL	1	19960115	1,947.77	1.1818	2,301.87
1647878	TAP SLVE AND VAL	1	19960115	9,021.82	1.1818	10,661.99
1647879	TAP SLVE AND VAL	1	19960115	2,155.91	1.1818	2,547.85
1647880	TAP SLVE AND VAL	1	19960115	6,858.79	1.1818	8,105.72
1644002	PVC PLASTIC MAIN	0	19960115	268.82	1.1818	317.69
1646911	PVC PLASTIC MAIN	3384	19960715	35,408.93	1.1700	41,428.45
1647585	VALVE GATE - 6IN	11	19960715	3,931.56	1.1700	4,599.93
1647771	VALVE BOX	11	19960715	813.44	1.1700	951.72
1646885	PIPE,VAL,FIT FOR	31	19960915	4,234.63	1.1700	4,954.52
1646886	STEEL CASING PIP	60	19960915	10,821.00	1.1700	12,660.57
1646898	DUCTILE IRON MAI	100	19960915	4,208.17	1.1700	4,923.56
1646927	PVC PLASTIC MAIN	3520	19960915	91,542.13	1.1700	107,104.29
1647409	MANHOLE OR VAULT	1	19960915	7,731.01	1.1700	9,045.28
1647606	VALVE GATE - 8IN	3	19960915	1,623.16	1.1700	1,899.10
1647619	VALVE GATE - 12I	1	19960915	901.75	1.1700	1,055.05
1647770	VALVE BOX	32	19961215	11,535.75	1.1700	13,496.83
1646924	PVC PLASTIC MAIN	0	19970115	496.41	1.1471	569.43
1650791	DUCTILE IRON MAI	870	19970415	32,875.07	1.1471	37,710.99
1651667	VALVE GATE - 6IN	2	19970415	836.28	1.1471	959.30

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1651989	VALVE BOX	2	19970415	124.70	1.1471	143.04
1650734	AIR RELEASE VALV	2	19971215	4,496.03	1.1471	5,157.40
1650736	AIR VACUUM&AIR R	5	19971215	10,353.08	1.1471	11,876.02
1650737	AIR VACUUM&AIR R	6	19971215	10,474.35	1.1471	12,015.13
1650738	AIR VACUUM&AIR R	2	19971215	2,591.49	1.1471	2,972.70
1650759	BLOW-OFF EACH	1	19971215	346.81	1.1471	397.83
1650760	BLOW-OFF EACH	11	19971215	7,001.04	1.1471	8,030.89
1650761	BLOW-OFF EACH	16	19971215	14,009.38	1.1471	16,070.16
1650762	BLOW-OFF EACH	4	19971215	3,375.84	1.1471	3,872.43
1650763	BLOW-OFF EACH	9	19971215	5,044.01	1.1471	5,785.98
1650764	BLOW-OFF EACH	24	19971215	4,554.76	1.1471	5,224.77
1650765	BLOW-OFF EACH	9	19971215	6,907.41	1.1471	7,923.49
1650766	BLOW-OFF EACH	3	19971215	3,000.89	1.1471	3,442.32
1650767	BLOW-OFF EACH	12	19971215	7,576.26	1.1471	8,690.73
1650768	BLOW-OFF EACH	21	19971215	12,447.75	1.1471	14,278.81
1650769	BLOW-OFF EACH	1	19971215	363.48	1.1471	416.95
1650770	BLOW-OFF EACH	3	19971215	2,711.75	1.1471	3,110.65
1650771	BLOW-OFF EACH	2	19971215	4,897.66	1.1471	5,618.11
1650772	BLOW-OFF EACH	19	19971215	7,824.49	1.1471	8,975.47
1650773	BLOW-OFF EACH	6	19971215	4,411.06	1.1471	5,059.93
1650774	BLOW-OFF EACH	3	19971215	2,208.49	1.1471	2,533.36
1650775	BLOW-OFF EACH	2	19971215	1,081.87	1.1471	1,241.01
1650776	BLOW-OFF EACH	3	19971215	2,030.84	1.1471	2,329.58
1650777	BLOW-OFF EACH	6	19971215	4,719.83	1.1471	5,414.12
1650778	BLOW-OFF EACH	4	19971215	2,755.91	1.1471	3,161.30
1650779	BLOW-OFF EACH	10	19971215	6,217.51	1.1471	7,132.11
1650780	BLOW-OFF EACH	9	19971215	14,026.47	1.1471	16,089.76
1650781	BLOW-OFF EACH	30	19971215	12,041.88	1.1471	13,813.24
1650782	BLOW-OFF EACH	2	19971215	763.38	1.1471	875.67
1650783	BLOW-OFF EACH	1	19971215	447.35	1.1471	513.16
1650784	BLOW-OFF EACH	6	19971215	4,530.46	1.1471	5,196.89
1650785	BLOW-OFF EACH	6	19971215	3,685.40	1.1471	4,227.52
1650786	BLOW-OFF EACH	1	19971215	375.87	1.1471	431.16
1650787	BLOW-OFF EACH	1	19971215	595.51	1.1471	683.11
1650788	STEEL CASING PIP	100	19971215	145,333.70	1.1471	166,712.29

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1650789	GAUGE OR RECORDE	6	19971215	332.02	1.1471	380.86
1650790	DUCTILE IRON MAI	140	19971215	10,234.28	1.1471	11,739.74
1650792	DUCTILE IRON MAI	50	19971215	1,156.01	1.1471	1,326.06
1650793	DUCTILE IRON MAI	90	19971215	1,257.60	1.1471	1,442.59
1650794	DUCTILE IRON MAI	155	19971215	2,163.78	1.1471	2,482.07
1650795	DUCTILE IRON MAI	100	19971215	7,920.35	1.1471	9,085.43
1650796	DUCTILE IRON MAI	108	19971215	2,137.43	1.1471	2,451.85
1650797	DUCTILE IRON MAI	177	19971215	11,597.50	1.1471	13,303.49
1650798	DUCTILE IRON MAI	120	19971215	4,139.66	1.1471	4,748.60
1650799	DUCTILE IRON MAI	1	19971215	2,847.84	1.1471	3,266.76
1650800	DUCTILE IRON MAI	130	19971215	4,536.95	1.1471	5,204.34
1650801	DUCTILE IRON MAI	72	19971215	2,096.86	1.1471	2,405.31
1650802	DUCTILE IRON MAI	72	19971215	2,981.35	1.1471	3,419.91
1650803	DUCTILE IRON MAI	90	19971215	4,837.98	1.1471	5,549.65
1650804	DUCTILE IRON MAI	145	19971215	15,887.98	1.1471	18,225.10
1650805	DUCTILE IRON MAI	1854	19971215	69,470.11	1.1471	79,689.16
1650806	DUCTILE IRON MAI	105	19971215	12,489.47	1.1471	14,326.67
1650807	DUCTILE IRON MAI	135	19971215	11,438.20	1.1471	13,120.76
1650808	ASBESTOS CEMENT	13	19971215	629.20	1.1471	721.76
1650810	PVC PLASTIC MAIN	2	19971215	355.36	1.1471	407.63
1650811	PVC PLASTIC MAIN	80	19971215	323.06	1.1471	370.58
1650818	PVC PLASTIC MAIN	6200	19971215	64,696.51	1.1471	74,213.37
1650819	PVC PLASTIC MAIN	180	19971215	1,399.74	1.1471	1,605.64
1650820	PVC PLASTIC MAIN	7794	19971215	74,108.72	1.1471	85,010.11
1650821	PVC PLASTIC MAIN	12488	19971215	121,805.64	1.1471	139,723.25
1650822	PVC PLASTIC MAIN	240	19971215	5,055.14	1.1471	5,798.75
1650823	PVC PLASTIC MAIN	2340	19971215	22,345.96	1.1471	25,633.05
1650824	PVC PLASTIC MAIN	1500	19971215	16,935.88	1.1471	19,427.15
1650825	PVC PLASTIC MAIN	5860	19971215	46,465.78	1.1471	53,300.90
1650826	PVC PLASTIC MAIN	2745	19971215	37,202.51	1.1471	42,675.00
1650827	PVC PLASTIC MAIN	3764	19971215	76,771.77	1.1471	88,064.90
1650828	PVC PLASTIC MAIN	90	19971215	628.81	1.1471	721.31
1650829	PVC PLASTIC MAIN	77	19971215	667.34	1.1471	765.51
1650830	PVC PLASTIC MAIN	3699	19971215	31,001.34	1.1471	35,561.64
1650831	PVC PLASTIC MAIN	3076	19971215	28,903.62	1.1471	33,155.34

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1650832	PVC PLASTIC MAIN	7920	19971215	85,686.78	1.1471	98,291.31
1650834	PVC PLASTIC MAIN	3768	19971215	31,139.64	1.1471	35,720.28
1650835	PVC PLASTIC MAIN	180	19971215	1,039.18	1.1471	1,192.04
1650836	PVC PLASTIC MAIN	16700	19971215	132,003.49	1.1471	151,421.20
1650837	PVC PLASTIC MAIN	5380	19971215	53,869.69	1.1471	61,793.92
1650838	PVC PLASTIC MAIN	13210	19971215	126,051.00	1.1471	144,593.10
1650839	PVC PLASTIC MAIN	80	19971215	471.43	1.1471	540.78
1650840	PVC PLASTIC MAIN	551	19971215	7,868.35	1.1471	9,025.78
1650841	PVC PLASTIC MAIN	9667	19971215	73,852.54	1.1471	84,716.25
1650842	PVC PLASTIC MAIN	8540	19971215	49,621.90	1.1471	56,921.28
1650843	PVC PLASTIC MAIN	2800	19971215	40,700.14	1.1471	46,687.13
1650844	PVC PLASTIC MAIN	4766	19971215	47,354.45	1.1471	54,320.29
1650845	PVC PLASTIC MAIN	810	19971215	12,662.25	1.1471	14,524.87
1650852	PVC PLASTIC MAIN	940	19971215	11,138.21	1.1471	12,776.64
1650853	PVC PLASTIC MAIN	460	19971215	5,506.94	1.1471	6,317.01
1650854	PVC PLASTIC MAIN	3237	19971215	45,530.06	1.1471	52,227.53
1650855	PVC PLASTIC MAIN	3463	19971215	49,972.49	1.1471	57,323.44
1650856	PVC PLASTIC MAIN	1560	19971215	16,406.65	1.1471	18,820.07
1650857	PVC PLASTIC MAIN	700	19971215	17,432.76	1.1471	19,997.12
1650858	PVC PLASTIC MAIN	120	19971215	1,615.52	1.1471	1,853.16
1650859	PVC PLASTIC MAIN	1485	19971215	10,940.10	1.1471	12,549.39
1650860	PVC PLASTIC MAIN	1660	19971215	35,674.33	1.1471	40,922.02
1650861	PVC PLASTIC MAIN	1860	19971215	23,350.53	1.1471	26,785.39
1650862	PVC PLASTIC MAIN	126	19971215	1,496.56	1.1471	1,716.70
1650863	PVC PLASTIC MAIN	192	19971215	2,278.25	1.1471	2,613.38
1650864	PVC PLASTIC MAIN	3205	19971215	39,817.11	1.1471	45,674.21
1650865	PVC PLASTIC MAIN	3429	19971215	43,418.14	1.1471	49,804.95
1650866	PVC PLASTIC MAIN	5275	19971215	74,237.97	1.1471	85,158.38
1650867	PVC PLASTIC MAIN	13817	19971215	132,708.11	1.1471	152,229.47
1650868	PVC PLASTIC MAIN	3276	19971215	42,512.63	1.1471	48,766.24
1650869	PVC PLASTIC MAIN	240	19971215	2,152.94	1.1471	2,469.64
1650870	PVC PLASTIC MAIN	8100	19971215	98,421.53	1.1471	112,899.34
1650871	PVC PLASTIC MAIN	3030	19971215	37,456.01	1.1471	42,965.79
1650872	PVC PLASTIC MAIN	2040	19971215	33,557.70	1.1471	38,494.04
1650873	PVC PLASTIC MAIN	3795	19971215	42,247.59	1.1471	48,462.21

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1650874	PVC PLASTIC MAIN	80	19971215	710.32	1.1471	814.81
1650875	PVC PLASTIC MAIN	282	19971215	4,698.18	1.1471	5,389.28
1650876	PVC PLASTIC MAIN	2714	19971215	24,521.15	1.1471	28,128.21
1650877	PVC PLASTIC MAIN	6640	19971215	79,901.23	1.1471	91,654.70
1650878	PVC PLASTIC MAIN	463	19971215	12,139.91	1.1471	13,925.69
1650879	PVC PLASTIC MAIN	370	19971215	8,478.19	1.1471	9,725.33
1650880	PVC PLASTIC MAIN	3828	19971215	45,274.92	1.1471	51,934.86
1650881	PVC PLASTIC MAIN	7401	19971215	8,301.27	1.1471	9,522.39
1650883	PVC PLASTIC MAIN	62	19971215	3,197.58	1.1471	3,667.94
1650884	PVC PLASTIC MAIN	550	19971215	10,643.12	1.1471	12,208.72
1650885	PVC PLASTIC MAIN	342	19971215	5,093.38	1.1471	5,842.62
1650886	PVC PLASTIC MAIN	6600	19971215	83,236.53	1.1471	95,480.62
1650887	PVC PLASTIC MAIN	360	19971215	5,765.65	1.1471	6,613.78
1650888	PVC PLASTIC MAIN	65	19971215	1,870.47	1.1471	2,145.62
1650889	PVC PLASTIC MAIN	1874	19971215	46,254.99	1.1471	53,059.10
1650890	PVC PLASTIC MAIN	80	19971215	761.93	1.1471	874.01
1650891	PVC PLASTIC MAIN	26043	19971215	486,439.49	1.1471	557,994.74
1650893	PVC PLASTIC MAIN	5860	19971215	142,222.75	1.1471	163,143.72
1650894	PVC PLASTIC MAIN	1106	19971215	28,428.60	1.1471	32,610.45
1650895	PVC PLASTIC MAIN	11560	19971215	228,236.11	1.1471	261,809.64
1650896	PVC PLASTIC MAIN	10280	19971215	192,317.36	1.1471	220,607.24
1650897	PVC PLASTIC MAIN	1640	19971215	43,136.31	1.1471	49,481.66
1650898	PVC PLASTIC MAIN	175	19971215	6,860.19	1.1471	7,869.32
1650899	PVC PLASTIC MAIN	1260	19971215	27,495.44	1.1471	31,540.02
1650900	PVC PLASTIC MAIN	2780	19971215	72,140.16	1.1471	82,751.98
1650901	PVC PLASTIC MAIN	15	19971215	281.82	1.1471	323.28
1650902	PVC PLASTIC MAIN	2780	19971215	74,336.48	1.1471	85,271.38
1650903	PVC PLASTIC MAIN	1305	19971215	28,526.73	1.1471	32,723.01
1650904	PVC PLASTIC MAIN	3000	19971215	49,347.75	1.1471	56,606.80
1650905	PVC PLASTIC MAIN	5208	19971215	83,297.00	1.1471	95,549.99
1650906	PVC PLASTIC MAIN	17398	19971215	261,463.69	1.1471	299,925.00
1650907	PVC PLASTIC MAIN	1563	19971215	26,828.99	1.1471	30,775.53
1650908	PVC PLASTIC MAIN	2340	19971215	39,695.09	1.1471	45,534.24
1650909	PVC PLASTIC MAIN	20	19971215	419.84	1.1471	481.60
1650910	PVC PLASTIC MAIN	4940	19971215	102,992.08	1.1471	118,142.21

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1650911	PVC PLASTIC MAIN	100	19971215	6,082.30	1.1471	6,977.01
1650912	PVC PLASTIC MAIN	10080	19971215	373,175.28	1.1471	428,069.36
1650913	PVC PLASTIC MAIN	2635	19971215	140,078.98	1.1471	160,684.60
1650914	PVC PLASTIC MAIN	310	19971215	21,318.12	1.1471	24,454.02
1650915	PVC PLASTIC MAIN	964	19971215	34,831.88	1.1471	39,955.65
1650916	PVC PLASTIC MAIN	5260	19971215	184,735.53	1.1471	211,910.13
1650917	PVC PLASTIC MAIN	3168	19971215	84,205.60	1.1471	96,592.24
1650918	PVC PLASTIC MAIN	1385	19971215	58,720.74	1.1471	67,358.56
1650919	PVC PLASTIC MAIN	20	19971215	815.28	1.1471	935.21
1650920	PVC PLASTIC MAIN	7624	19971215	294,489.93	1.1471	337,809.40
1651524	MANHOLE OR VAULT	2	19971215	8,055.93	1.1471	9,240.96
1651525	MANHOLE OR VAULT	1	19971215	5,766.38	1.1471	6,614.61
1651657	PRESSURE RELIEF	2	19971215	8,798.98	1.1471	10,093.31
1651660	VALVE GATE - 4IN	2	19971215	398.44	1.1471	457.05
1651702	VALVE GATE - 6IN	8	19971215	3,236.85	1.1471	3,712.99
1651703	VALVE GATE - 6IN	2	19971215	697.17	1.1471	799.72
1651704	VALVE GATE - 6IN	24	19971215	9,270.70	1.1471	10,634.42
1651705	VALVE GATE - 6IN	37	19971215	16,072.49	1.1471	18,436.75
1651706	VALVE GATE - 6IN	3	19971215	1,126.75	1.1471	1,292.49
1651707	VALVE GATE - 6IN	10	19971215	4,003.20	1.1471	4,592.07
1651708	VALVE GATE - 6IN	7	19971215	3,632.43	1.1471	4,166.76
1651709	VALVE GATE - 6IN	35	19971215	11,672.52	1.1471	13,389.55
1651710	VALVE GATE - 6IN	6	19971215	2,471.69	1.1471	2,835.28
1651711	VALVE GATE - 6IN	11	19971215	7,060.20	1.1471	8,098.76
1651712	VALVE GATE - 6IN	4	19971215	1,304.18	1.1471	1,496.02
1651713	VALVE GATE - 6IN	9	19971215	2,512.77	1.1471	2,882.40
1651714	VALVE GATE - 6IN	11	19971215	4,528.69	1.1471	5,194.86
1651715	VALVE GATE - 6IN	5	19971215	2,134.89	1.1471	2,448.93
1651716	VALVE GATE - 6IN	31	19971215	14,451.78	1.1471	16,577.64
1651717	VALVE GATE - 6IN	13	19971215	5,235.39	1.1471	6,005.52
1651718	VALVE GATE - 6IN	3	19971215	1,149.92	1.1471	1,319.07
1651719	VALVE GATE - 6IN	62	19971215	23,031.67	1.1471	26,419.63
1651720	VALVE GATE - 6IN	15	19971215	7,295.16	1.1471	8,368.28
1651721	VALVE GATE - 6IN	36	19971215	11,908.51	1.1471	13,660.25
1651722	VALVE GATE - 6IN	2	19971215	2,694.96	1.1471	3,091.39

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1651723	VALVE GATE - 6IN	2	19971215	990.09	1.1471	1,135.73
1651724	VALVE GATE - 6IN	17	19971215	6,322.34	1.1471	7,252.36
1651725	VALVE GATE - 6IN	16	19971215	5,288.43	1.1471	6,066.36
1651726	VALVE GATE - 6IN	10	19971215	4,744.32	1.1471	5,442.21
1651727	VALVE GATE - 6IN	16	19971215	5,139.32	1.1471	5,895.31
1651752	VALVE GATE - 8IN	1	19971215	520.22	1.1471	596.74
1651753	VALVE GATE - 8IN	7	19971215	4,068.84	1.1471	4,667.37
1651754	VALVE GATE - 8IN	6	19971215	3,339.12	1.1471	3,830.30
1651755	VALVE GATE - 8IN	9	19971215	5,726.44	1.1471	6,568.80
1651756	VALVE GATE - 8IN	5	19971215	2,290.91	1.1471	2,627.90
1651757	VALVE GATE - 8IN	14	19971215	6,373.91	1.1471	7,311.51
1651758	VALVE GATE - 8IN	3	19971215	1,699.12	1.1471	1,949.06
1651759	VALVE GATE - 8IN	11	19971215	5,261.29	1.1471	6,035.23
1651760	VALVE GATE - 8IN	5	19971215	2,515.63	1.1471	2,885.68
1651761	VALVE GATE - 8IN	2	19971215	908.26	1.1471	1,041.87
1651762	VALVE GATE - 8IN	7	19971215	2,850.13	1.1471	3,269.38
1651763	VALVE GATE - 8IN	8	19971215	4,469.86	1.1471	5,127.38
1651764	VALVE GATE - 8IN	10	19971215	6,331.02	1.1471	7,262.31
1651765	VALVE GATE - 8IN	33	19971215	22,931.08	1.1471	26,304.24
1651766	VALVE GATE - 8IN	37	19971215	17,533.02	1.1471	20,112.13
1651767	VALVE GATE - 8IN	6	19971215	3,524.02	1.1471	4,042.40
1651768	VALVE GATE - 8IN	3	19971215	1,561.85	1.1471	1,791.60
1651769	VALVE GATE - 8IN	26	19971215	14,607.76	1.1471	16,756.56
1651770	VALVE GATE - 8IN	26	19971215	15,213.95	1.1471	17,451.92
1651771	VALVE GATE - 8IN	6	19971215	3,833.54	1.1471	4,397.45
1651772	VALVE GATE - 8IN	13	19971215	6,781.23	1.1471	7,778.75
1651773	VALVE GATE - 8IN	1	19971215	2,986.33	1.1471	3,425.62
1651774	VALVE GATE - 8IN	1	19971215	780.65	1.1471	895.48
1651775	VALVE GATE - 8IN	2	19971215	1,229.42	1.1471	1,410.27
1651776	VALVE GATE - 8IN	14	19971215	6,642.72	1.1471	7,619.86
1651777	VALVE GATE - 8IN	11	19971215	5,337.50	1.1471	6,122.65
1651778	VALVE GATE - 8IN	1	19971215	555.60	1.1471	637.33
1651781	VALVE GATE - 10I	1	19971215	716.13	1.1471	821.47
1651782	VALVE GATE - 10I	1	19971215	1,046.72	1.1471	1,200.69
1651783	VALVE GATE - 10I	8	19971215	7,155.18	1.1471	8,207.71

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1651784	VALVE GATE - 10I	2	19971215	1,703.50	1.1471	1,954.08
1651785	VALVE GATE - 10I	2	19971215	1,391.95	1.1471	1,596.71
1651786	VALVE GATE - 10I	1	19971215	930.28	1.1471	1,067.12
1651793	VALVE GATE - 12I	8	19971215	8,325.48	1.1471	9,550.16
1651794	VALVE GATE - 12I	1	19971215	1,086.90	1.1471	1,246.78
1651795	VALVE GATE - 12I	22	19971215	19,760.12	1.1471	22,666.83
1651796	VALVE GATE - 12I	17	19971215	15,315.48	1.1471	17,568.39
1651797	VALVE GATE - 12I	3	19971215	3,323.15	1.1471	3,811.99
1651798	VALVE GATE - 12I	1	19971215	942.92	1.1471	1,081.62
1651799	VALVE GATE - 12I	1	19971215	1,039.24	1.1471	1,192.11
1651800	VALVE GATE - 12I	9	19971215	9,990.97	1.1471	11,460.64
1651801	VALVE GATE - 12I	3	19971215	2,582.57	1.1471	2,962.47
1651802	VALVE GATE - 12I	13	19971215	17,838.23	1.1471	20,462.23
1651803	VALVE GATE - 12I	5	19971215	5,212.54	1.1471	5,979.30
1651804	VALVE GATE - 12I	3	19971215	3,229.29	1.1471	3,704.32
1651805	VALVE GATE - 12I	7	19971215	6,087.22	1.1471	6,982.65
1651806	VALVE GATE - 12I	33	19971215	25,853.50	1.1471	29,656.55
1651807	VALVE GATE - 12I	3	19971215	1,973.97	1.1471	2,264.34
1651808	VALVE GATE - 12I	6	19971215	6,183.28	1.1471	7,092.84
1651809	VALVE GATE - 12I	10	19971215	9,287.28	1.1471	10,653.44
1651821	VALVE GATE - 16I	1	19971215	3,604.99	1.1471	4,135.28
1651822	VALVE GATE - 16I	18	19971215	67,606.56	1.1471	77,551.48
1651823	VALVE GATE - 16I	7	19971215	30,652.19	1.1471	35,161.13
1651824	VALVE GATE - 16I	2	19971215	14,230.43	1.1471	16,323.73
1651825	VALVE GATE - 16I	4	19971215	14,550.94	1.1471	16,691.38
1651826	VALVE GATE - 16I	11	19971215	39,464.53	1.1471	45,269.76
1651827	VALVE GATE - 16I	2	19971215	6,732.32	1.1471	7,722.64
1651828	VALVE GATE - 16I	5	19971215	15,356.15	1.1471	17,615.04
1651829	VALVE GATE - 16I	1	19971215	1,682.33	1.1471	1,929.80
1651830	VALVE GATE - 16I	1	19971215	2,386.68	1.1471	2,737.76
1651833	VALVE GATE - 24I	1	19971215	20,442.56	1.1471	23,449.66
1651992	VALVE BOX	10	19971215	693.61	1.1471	795.64
1651994	VALVE BOX	17	19971215	1,115.59	1.1471	1,279.69
1651996	VALVE BOX	31	19971215	2,364.30	1.1471	2,712.09
1651998	VALVE BOX	46	19971215	2,650.73	1.1471	3,040.65

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1652000	VALVE BOX	28	19971215	1,625.55	1.1471	1,864.67
1652002	VALVE BOX	52	19971215	3,664.65	1.1471	4,203.72
1652004	VALVE BOX	16	19971215	1,140.47	1.1471	1,308.23
1652006	VALVE BOX	7	19971215	670.43	1.1471	769.05
1652008	VALVE BOX	19	19971215	1,585.21	1.1471	1,818.39
1652010	VALVE BOX	41	19971215	2,502.42	1.1471	2,870.53
1652012	VALVE BOX	6	19971215	436.17	1.1471	500.33
1652014	VALVE BOX	20	19971215	916.92	1.1471	1,051.80
1652016	VALVE BOX	22	19971215	512.36	1.1471	587.73
1652018	VALVE BOX	30	19971215	2,093.99	1.1471	2,402.02
1652019	VALVE BOX	23	19971215	676.35	1.1471	775.84
1652021	VALVE BOX	3	19971215	2,128.52	1.1471	2,441.63
1652022	VALVE BOX	19	19971215	559.48	1.1471	641.78
1652024	VALVE BOX	78	19971215	2,744.34	1.1471	3,148.03
1652026	VALVE BOX	43	19971215	1,746.53	1.1471	2,003.44
1652028	VALVE BOX	19	19971215	1,385.66	1.1471	1,589.49
1652030	VALVE BOX	13	19971215	1,201.99	1.1471	1,378.80
1652031	VALVE BOX	18	19971215	962.25	1.1471	1,103.80
1652033	VALVE BOX	90	19971215	6,020.04	1.1471	6,905.59
1652035	VALVE BOX	59	19971215	1,959.01	1.1471	2,247.18
1652037	VALVE BOX	24	19971215	1,487.64	1.1471	1,706.47
1652039	VALVE BOX	55	19971215	2,799.02	1.1471	3,210.76
1652041	VALVE BOX	1	19971215	74.23	1.1471	85.15
1652042	VALVE BOX	3	19971215	217.62	1.1471	249.63
1652043	VALVE BOX	16	19971215	499.26	1.1471	572.70
1652044	VALVE BOX	3	19971215	228.50	1.1471	262.11
1652046	VALVE BOX	26	19971215	1,297.59	1.1471	1,488.47
1652048	VALVE BOX	40	19971215	660.58	1.1471	757.75
1652051	VALVE BOX	10	19971215	807.52	1.1471	926.31
1652053	VALVE BOX	27	19971215	1,476.19	1.1471	1,693.34
1652055	VALVE BOX	1	19971215	69.68	1.1471	79.93
1652057	VALVE BOX	1	19971215	59.55	1.1471	68.31
1652179	TAP SLVE AND VAL	1	19971215	2,138.63	1.1471	2,453.22
1652180	TAP SLVE AND VAL	1	19971215	2,337.85	1.1471	2,681.75
1652181	TAP SLVE AND VAL	1	19971215	1,049.61	1.1471	1,204.01

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1652184	TAP SLVE AND VAL	3	19971215	8,072.22	1.1471	9,259.64
1652185	TAP SLVE AND VAL	4	19971215	9,621.68	1.1471	11,037.03
1652186	TAP SLVE AND VAL	1	19971215	2,328.71	1.1471	2,671.26
1652187	TAP SLVE AND VAL	1	19971215	6,092.87	1.1471	6,989.13
1652202	COPPER SERVICE 3	491	19971215	62,468.88	1.1471	71,658.05
1650833	PVC PLASTIC MAIN	0	19980115	79.66	1.1360	90.49
1650882	PVC PLASTIC MAIN	0	19980115	106.21	1.1360	120.65
1654575	AIR VACUUM&AIR R	2	19980115	3,065.41	1.1360	3,482.31
1654592	BLOW-OFF EACH	3	19980115	3,870.87	1.1360	4,397.31
1654593	BLOW-OFF EACH	7	19980115	5,364.49	1.1360	6,094.06
1654594	BLOW-OFF EACH	5	19980115	5,477.44	1.1360	6,222.37
1654607	DUCTILE IRON MAI	200	19980115	6,130.82	1.1360	6,964.61
1654613	DUCTILE IRON MAI	225	19980115	10,345.76	1.1360	11,752.78
1654628	PVC PLASTIC MAIN	5131	19980115	41,783.99	1.1360	47,466.61
1654629	PVC PLASTIC MAIN	100	19980115	3,464.45	1.1360	3,935.62
1654630	PVC PLASTIC MAIN	85	19980115	3,286.47	1.1360	3,733.43
1654648	PVC PLASTIC MAIN	1996	19980115	25,858.40	1.1360	29,375.14
1654649	PVC PLASTIC MAIN	1106	19980115	16,951.74	1.1360	19,257.18
1654650	PVC PLASTIC MAIN	1800	19980115	59,158.29	1.1360	67,203.82
1654651	PVC PLASTIC MAIN	330	19980115	10,954.92	1.1360	12,444.79
1654666	PVC PLASTIC MAIN	1370	19980115	31,956.95	1.1360	36,303.10
1654668	PVC PLASTIC MAIN	1235	19980115	73,751.34	1.1360	83,781.52
1655594	VALVE GATE - 6IN	11	19980115	6,936.61	1.1360	7,879.99
1655595	VALVE GATE - 6IN	3	19980115	1,732.22	1.1360	1,967.80
1655596	VALVE GATE - 6IN	2	19980115	1,095.48	1.1360	1,244.47
1655625	VALVE GATE - 8IN	3	19980115	538.82	1.1360	612.10
1655626	VALVE GATE - 8IN	3	19980115	2,300.21	1.1360	2,613.04
1655627	VALVE GATE - 8IN	3	19980115	2,771.57	1.1360	3,148.50
1655628	VALVE GATE - 8IN	5	19980115	5,477.45	1.1360	6,222.38
1655665	VALVE GATE - 16I	1	19980115	4,381.96	1.1360	4,977.91
1655744	VALVE BUTTERFLY	2	19980115	3,065.41	1.1360	3,482.31
1655788	VALVE BOX	14	19980115	1,263.46	1.1360	1,435.29
1655790	VALVE BOX	14	19980115	1,287.48	1.1360	1,462.58
1655792	VALVE BOX	6	19980115	577.41	1.1360	655.94
1655794	VALVE BOX	8	19980115	876.39	1.1360	995.58

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1655902	TAP SLVE AND VAL	1	19980115	7,506.31	1.1360	8,527.17
1654596	BLOW-OFF EACH	4	19980415	1,924.03	1.1360	2,185.70
1654652	PVC PLASTIC MAIN	1650	19980415	36,711.03	1.1360	41,703.73
1654672	6" C900 CLASS 15	2090	19980415	44,777.79	1.1360	50,867.57
1654688	PRST CONCRETE MA	976	19980415	19,743.81	1.1360	22,428.97
1655598	VALVE GATE - 6IN	5	19980415	1,843.37	1.1360	2,094.07
1655630	VALVE GATE - 8IN	2	19980415	1,089.99	1.1360	1,238.23
1655798	VALVE BOX	13	19980415	987.00	1.1360	1,121.23
1655800	VALVE BOX	7	19980415	299.22	1.1360	339.91
1654588	BLOW-OFF EACH	7	19980515	2,220.19	1.1360	2,522.14
1654624	PVC PLASTIC MAIN	912	19980515	9,171.14	1.1360	10,418.42
1654625	PVC PLASTIC MAIN	2792	19980515	26,591.36	1.1360	30,207.78
1654644	PVC PLASTIC MAIN	3942	19980515	42,056.42	1.1360	47,776.09
1654645	PVC PLASTIC MAIN	6667	19980515	79,771.28	1.1360	90,620.17
1654664	PVC PLASTIC MAIN	919	19980515	46,535.56	1.1360	52,864.40
1655574	VALVE GATE - 6IN	1	19980515	334.36	1.1360	379.83
1655575	VALVE GATE - 6IN	9	19980515	2,215.71	1.1360	2,517.05
1655620	VALVE GATE - 8IN	10	19980515	4,584.33	1.1360	5,207.80
1655621	VALVE GATE - 8IN	5	19980515	2,215.71	1.1360	2,517.05
1655646	VALVE GATE - 12I	1	19980515	2,215.72	1.1360	2,517.06
1655778	VALVE BOX	11	19980515	408.66	1.1360	464.24
1655780	VALVE BOX	24	19980515	1,003.98	1.1360	1,140.52
1654573	AIR RELEASE VALV	1	19980615	2,315.82	1.1360	2,630.77
1654589	BLOW-OFF EACH	8	19980615	2,991.71	1.1360	3,398.58
1654590	BLOW-OFF EACH	3	19980615	1,133.68	1.1360	1,287.86
1654595	BLOW-OFF EACH	2	19980615	1,157.92	1.1360	1,315.40
1654614	DUCTILE IRON MAI	220	19980615	28,947.70	1.1360	32,884.59
1654626	PVC PLASTIC MAIN	6345	19980615	60,915.09	1.1360	69,199.54
1654627	PVC PLASTIC MAIN	7633	19980615	82,822.24	1.1360	94,086.06
1654646	PVC PLASTIC MAIN	3321	19980615	39,970.77	1.1360	45,406.79
1654647	PVC PLASTIC MAIN	111	19980615	1,538.04	1.1360	1,747.21
1654656	PVC PLASTIC MAIN	2013	19980615	36,980.21	1.1360	42,009.52
1654665	PVC PLASTIC MAIN	2127	19980615	45,954.20	1.1360	52,203.97
1654667	PVC PLASTIC MAIN	2654	19980615	87,095.52	1.1360	98,940.51
1655576	VALVE GATE - 6IN	14	19980615	2,991.71	1.1360	3,398.58

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1655577	VALVE GATE - 6IN	11	19980615	1,646.37	1.1360	1,870.28
1655622	VALVE GATE - 8IN	7	19980615	2,991.71	1.1360	3,398.58
1655635	VALVE GATE - 10I	7	19980615	2,991.70	1.1360	3,398.57
1655647	VALVE GATE - 12I	7	19980615	2,991.71	1.1360	3,398.58
1655650	VALVE GATE - 12I	7	19980615	5,789.54	1.1360	6,576.92
1655783	VALVE BOX	11	19980615	415.69	1.1360	472.22
1655796	VALVE BOX	7	19980615	463.16	1.1360	526.15
1655904	TAP SLVE AND VAL	1	19980615	3,306.38	1.1360	3,756.05
1654578	BLOW-OFF EACH	4	19980715	2,028.74	1.1250	2,282.33
1654581	BLOW-OFF EACH	7	19980715	2,541.13	1.1250	2,858.77
1654582	BLOW-OFF EACH	4	19980715	1,044.36	1.1250	1,174.91
1654583	BLOW-OFF EACH	4	19980715	1,287.49	1.1250	1,448.43
1654584	BLOW-OFF EACH	10	19980715	3,008.15	1.1250	3,384.17
1654585	BLOW-OFF EACH	7	19980715	2,798.37	1.1250	3,148.17
1654586	BLOW-OFF EACH	8	19980715	1,715.93	1.1250	1,930.42
1654587	BLOW-OFF EACH	1	19980715	336.63	1.1250	378.71
1654611	DUCTILE IRON MAI	140	19980715	8,639.82	1.1250	9,719.80
1654618	PVC PLASTIC MAIN	3054	19980715	23,185.92	1.1250	26,084.16
1654620	PVC PLASTIC MAIN	7300	19980715	59,105.42	1.1250	66,493.60
1654621	PVC PLASTIC MAIN	288	19980715	3,153.74	1.1250	3,547.96
1654622	PVC PLASTIC MAIN	5852	19980715	39,748.41	1.1250	44,716.96
1654623	PVC PLASTIC MAIN	1582	19980715	16,863.29	1.1250	18,971.20
1654634	PVC PLASTIC MAIN	2216	19980715	24,626.27	1.1250	27,704.55
1654638	PVC PLASTIC MAIN	4300	19980715	47,853.47	1.1250	53,835.15
1654639	PVC PLASTIC MAIN	1297	19980715	16,584.61	1.1250	18,657.69
1654640	PVC PLASTIC MAIN	359	19980715	4,924.96	1.1250	5,540.58
1654641	PVC PLASTIC MAIN	80	19980715	959.44	1.1250	1,079.37
1654642	PVC PLASTIC MAIN	5540	19980715	45,000.63	1.1250	50,625.71
1654643	PVC PLASTIC MAIN	2392	19980715	31,124.63	1.1250	35,015.21
1654659	PVC PLASTIC MAIN	4834	19980715	86,251.66	1.1250	97,033.12
1654660	PVC PLASTIC MAIN	1862	19980715	35,975.65	1.1250	40,472.61
1654661	PVC PLASTIC MAIN	2349	19980715	48,867.22	1.1250	54,975.62
1654662	PVC PLASTIC MAIN	2370	19980715	41,560.70	1.1250	46,755.79
1654663	PVC PLASTIC MAIN	4260	19980715	59,057.83	1.1250	66,440.06
1654669	6" PVC PLASTIC M	40	19980715	387.22	1.1250	435.62

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1654673	8" PVC PLASTIC M	435	19980715	5,263.75	1.1250	5,921.72
1654674	12" PVC PLASTIC	1085	19980715	11,966.94	1.1250	13,462.81
1655564	VALVE GATE - 6IN	8	19980715	4,364.73	1.1250	4,910.32
1655569	VALVE GATE - 6IN	2	19980715	847.05	1.1250	952.93
1655570	VALVE GATE - 6IN	16	19980715	5,430.76	1.1250	6,109.61
1655571	VALVE GATE - 6IN	8	19980715	3,128.48	1.1250	3,519.54
1655572	VALVE GATE - 6IN	18	19980715	2,895.65	1.1250	3,257.61
1655573	VALVE GATE - 6IN	3	19980715	774.21	1.1250	870.99
1655610	VALVE GATE - 8IN	6	19980715	4,257.21	1.1250	4,789.36
1655614	VALVE GATE - 8IN	7	19980715	3,180.15	1.1250	3,577.67
1655615	VALVE GATE - 8IN	4	19980715	2,800.28	1.1250	3,150.32
1655616	VALVE GATE - 8IN	2	19980715	1,046.83	1.1250	1,177.68
1655617	VALVE GATE - 8IN	4	19980715	1,898.90	1.1250	2,136.26
1655618	VALVE GATE - 8IN	14	19980715	5,469.57	1.1250	6,153.27
1655619	VALVE GATE - 8IN	5	19980715	2,131.90	1.1250	2,398.39
1655639	VALVE GATE - 12I	2	19980715	2,580.29	1.1250	2,902.83
1655641	VALVE GATE - 12I	18	19980715	19,203.61	1.1250	21,604.06
1655642	VALVE GATE - 12I	5	19980715	4,386.40	1.1250	4,934.70
1655643	VALVE GATE - 12I	5	19980715	5,053.71	1.1250	5,685.42
1655644	VALVE GATE - 12I	6	19980715	4,897.16	1.1250	5,509.31
1655645	VALVE GATE - 12I	7	19980715	4,254.11	1.1250	4,785.87
1655760	VALVE BOX	16	19980715	1,032.11	1.1250	1,161.12
1655767	VALVE BOX	28	19980715	1,754.54	1.1250	1,973.86
1655769	VALVE BOX	4	19980715	386.26	1.1250	434.54
1655771	VALVE BOX	15	19980715	1,082.94	1.1250	1,218.31
1655773	VALVE BOX	10	19980715	599.66	1.1250	674.62
1655774	VALVE BOX	39	19980715	557.68	1.1250	627.39
1655776	VALVE BOX	8	19980715	179.52	1.1250	201.96
1654591	BLOW-OFF EACH	4	19980815	1,787.08	1.1250	2,010.47
1654671	6" C900 CLASS 15	8380	19980815	79,336.64	1.1250	89,253.72
1654687	PRST CONCRETE MA	1360	19980815	13,402.58	1.1250	15,077.90
1655593	VALVE GATE - 6IN	9	19980815	3,518.18	1.1250	3,957.95
1655624	VALVE GATE - 8IN	4	19980815	2,233.76	1.1250	2,512.98
1655786	VALVE BOX	16	19980815	1,116.88	1.1250	1,256.49
1655901	12IN PRESR INDIC	3	19980815	5,584.42	1.1250	6,282.47

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1654579	BLOW-OFF EACH	3	19980915	1,093.11	1.1250	1,229.75
1654604	DUCTILE IRON MAI	80	19980915	1,145.09	1.1250	1,288.23
1654619	PVC PLASTIC MAIN	40	19980915	531.93	1.1250	598.42
1654635	PVC PLASTIC MAIN	310	19980915	16,391.86	1.1250	18,440.84
1654636	PVC PLASTIC MAIN	2026	19980915	30,982.79	1.1250	34,855.64
1654658	PVC PLASTIC MAIN	1985	19980915	41,852.14	1.1250	47,083.66
1655611	VALVE GATE - 8IN	3	19980915	1,396.35	1.1250	1,570.89
1655640	VALVE GATE - 12I	4	19980915	4,521.40	1.1250	5,086.58
1655762	VALVE BOX	2	19980915	119.05	1.1250	133.93
1655764	VALVE BOX	7	19980915	372.36	1.1250	418.91
1655905	TAP SLVE AND VAL	2	19980915	3,750.52	1.1250	4,219.34
1654574	AIR RELEASE VALV	3	19981215	3,364.82	1.1250	3,785.42
1654597	BLOW-OFF EACH	15	19981215	25,236.13	1.1250	28,390.65
1654598	BLOW-OFF EACH	2	19981215	1,029.23	1.1250	1,157.88
1654599	BLOW-OFF EACH	2	19981215	1,149.44	1.1250	1,293.12
1654631	PVC PLASTIC MAIN	261	19981215	2,916.18	1.1250	3,280.70
1654632	PVC PLASTIC MAIN	3009	19981215	25,730.62	1.1250	28,946.95
1654633	PVC PLASTIC MAIN	1925	19981215	19,540.53	1.1250	21,983.10
1654653	PVC PLASTIC MAIN	630	19981215	7,851.23	1.1250	8,832.63
1654654	PVC PLASTIC MAIN	2535	19981215	27,274.44	1.1250	30,683.75
1654655	PVC PLASTIC MAIN	3467	19981215	30,635.89	1.1250	34,465.38
1654657	PVC PLASTIC MAIN	6307	19981215	90,211.37	1.1250	101,487.79
1654675	4" PVC PLASTIC M	120	19981215	1,364.84	1.1250	1,535.45
1655599	VALVE GATE - 6IN	3	19981215	2,018.89	1.1250	2,271.25
1655600	VALVE GATE - 6IN	7	19981215	2,701.71	1.1250	3,039.42
1655601	VALVE GATE - 6IN	6	19981215	2,528.78	1.1250	2,844.88
1655631	VALVE GATE - 8IN	9	19981215	4,037.78	1.1250	4,542.50
1655632	VALVE GATE - 8IN	2	19981215	1,286.52	1.1250	1,447.34
1655633	VALVE GATE - 8IN	5	19981215	2,873.62	1.1250	3,232.82
1655651	VALVE GATE - 12I	13	19981215	13,907.91	1.1250	15,646.40
1655802	VALVE BOX	25	19981215	1,121.61	1.1250	1,261.81
1655804	VALVE BOX	9	19981215	514.60	1.1250	578.93
1655806	VALVE BOX	11	19981215	574.72	1.1250	646.56
1782612	BLOW-OFF EACH	8	19990215	4,562.45	1.1038	5,036.03
1782620	DUCTILE IRON MAI	22	19990215	536.01	1.1038	591.65

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1782627	PVC PLASTIC MAIN	5302	19990215	46,220.38	1.1038	51,018.06
1782938	VALVE GATE - 6IN	2	19990215	546.71	1.1038	603.46
1782960	VALVE GATE - 8IN	4	19990215	1,355.01	1.1038	1,495.66
1783016	VALVE BOX	14	19990215	1,629.46	1.1038	1,798.60
1783090	COPPER SERVICE 1	80	19990215	9,004.81	1.1038	9,939.51
1782628	PVC PLASTIC MAIN	0	19990315	2,750.61	1.1038	3,036.12
1782633	PVC PLASTIC MAIN	0	19990315	674.83	1.1038	744.88
1782634	PVC PLASTIC MAIN	0	19990315	24,682.05	1.1038	27,244.05
1782635	PVC PLASTIC MAIN	0	19990315	1,685.51	1.1038	1,860.47
1782637	PVC PLASTIC MAIN	0	19990315	90.25	1.1038	99.62
1782640	6" C900 CLASS 15	0	19990315	116.36	1.1038	128.44
1782613	BLOW-OFF EACH	4	19990415	578.12	1.1038	638.13
1782614	BLOW-OFF EACH	16	19990415	1,568.32	1.1038	1,731.11
1782615	BLOW-OFF EACH	4	19990415	714.27	1.1038	788.41
1782617	BLOW-OFF EACH	4	19990415	868.84	1.1038	959.03
1782618	BLOW-OFF EACH	6	19990415	1,168.62	1.1038	1,289.92
1782619	BLOW-OFF EACH	14	19990415	2,819.43	1.1038	3,112.09
1782621	DUCTILE IRON MAI	284	19990415	1,792.55	1.1038	1,978.62
1782622	DUCTILE IRON MAI	1100	19990415	11,547.90	1.1038	12,746.57
1782623	DUCTILE IRON MAI	1660	19990415	34,012.97	1.1038	37,543.52
1782625	PVC PLASTIC MAIN	3600	19990415	7,728.26	1.1038	8,530.45
1782626	PVC PLASTIC MAIN	9646	19990415	30,879.50	1.1038	34,084.79
1782630	PVC PLASTIC MAIN	4880	19990415	22,482.22	1.1038	24,815.87
1782631	PVC PLASTIC MAIN	4850	19990415	29,303.85	1.1038	32,345.59
1782632	PVC PLASTIC MAIN	0	19990415	969.33	1.1038	1,069.95
1782636	PVC PLASTIC MAIN	0	19990415	107.16	1.1038	118.28
1782638	PVC PLASTIC MAIN	6570	19990415	105,255.24	1.1038	116,180.73
1782643	6" C900 CLASS 15	3462	19990415	12,874.29	1.1038	14,210.64
1782644	6" C900 CLASS 15	1076	19990415	5,688.35	1.1038	6,278.80
1782645	8" C900 CLASS 15	3766	19990415	21,063.62	1.1038	23,250.02
1782646	8" C900 CLASS 15	3296	19990415	19,486.76	1.1038	21,509.49
1782647	8" C900 CLASS 15	80	19990415	-53.43	1.1038	-58.98
1782648	8" C900 CLASS 15	4696	19990415	49,935.44	1.1038	55,118.74
1782649	8" C900 CLASS 15	4750	19990415	35,703.72	1.1038	39,409.77
1782650	8" C900 CLASS 15	5668	19990415	30,703.61	1.1038	33,890.64

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	W34300 Transmission and Distribution					
1782651	8" C900 CLASS 15	1860	19990415	20,806.39	1.1038	22,966.09
1782652	12" C900 PLASTIC	6268	19990415	58,253.04	1.1038	64,299.71
1782653	12" C900 PLASTIC	150	19990415	2,464.32	1.1038	2,720.12
1782935	VALVE GATE - 4IN	2	19990415	355.67	1.1038	392.59
1782953	VALVE GATE - 6IN	10	19990415	1,551.68	1.1038	1,712.74
1782954	VALVE GATE - 6IN	2	19990415	416.65	1.1038	459.90
1782956	VALVE GATE - 6IN	8	19990415	1,288.05	1.1038	1,421.75
1782957	VALVE GATE - 6IN	12	19990415	2,606.52	1.1038	2,877.08
1782958	VALVE GATE - 6IN	6	19990415	2,086.80	1.1038	2,303.41
1782959	VALVE GATE - 6IN	52	19990415	12,620.31	1.1038	13,930.30
1782964	VALVE GATE - 8IN	10	19990415	3,365.99	1.1038	3,715.38
1782965	VALVE GATE - 8IN	14416	19990415	3,155.94	1.1038	3,483.53
1782966	VALVE GATE - 8IN	2	19990415	-91.79	1.1038	-101.32
1782967	VALVE GATE - 8IN	12	19990415	2,857.06	1.1038	3,153.62
1782969	VALVE GATE - 8IN	22	19990415	4,722.82	1.1038	5,213.05
1782970	VALVE GATE - 8IN	14	19990415	3,909.75	1.1038	4,315.58
1782971	VALVE GATE - 8IN	18	19990415	7,011.66	1.1038	7,739.47
1782972	VALVE GATE - 8IN	8	19990415	2,685.18	1.1038	2,963.90
1782975	VALVE GATE - 12I	14424	19990415	1,788.35	1.1038	1,973.98
1782985	VALVE GATE - 16I	10	19990415	16,305.60	1.1038	17,998.12
1783020	VALVE BOX	20	19990415	596.80	1.1038	658.75
1783022	VALVE BOX	30	19990415	631.19	1.1038	696.71
1783024	VALVE BOX	2	19990415	-7.65	1.1038	-8.44
1783026	VALVE BOX	14	19990415	499.98	1.1038	551.88
1783030	VALVE BOX	30	19990415	515.21	1.1038	568.69
1783032	VALVE BOX	26	19990415	705.91	1.1038	779.18
1783034	VALVE BOX	24	19990415	667.76	1.1038	737.07
1783036	VALVE BOX	4	19990415	118.56	1.1038	130.87
1783038	VALVE BOX	60	19990415	1,611.10	1.1038	1,778.33
1783083	TAP SLVE AND VAL	2	19990415	3,556.65	1.1038	3,925.83
1783084	TAP SLVE AND VAL	2	19990415	5,822.68	1.1038	6,427.07
3124174	12" Valve	2	20010101	1,840.00	1.0174	1,872.02
3124304	Blow Off	5	20010101	1,500.00	1.0174	1,526.10
3124305	10" CL 150 C900	963	20010101	16,371.00	1.0174	16,655.86
3124306	10" DIP PIPE	300	20010101	9,000.00	1.0174	9,156.60

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3124307	8" DIP	80	20010101	3,000.00	1.0174	3,052.20
3124324	6" Tapping Sleev	1	20010101	1,010.00	1.0174	1,027.57
3124328	Valve Box & Cove	1	20010101	60.00	1.0174	61.04
3124414	6" RW GATE VALVE	1	20010101	300.00	1.0174	305.22
3124415	VALVE BOX	4	20010101	240.00	1.0174	244.18
3124543	12" PRESSURE CLA	40	20010101	1,600.00	1.0174	1,627.84
3124544	6" PRESSURE CLAS	130	20010101	2,600.00	1.0174	2,645.24
3125145	Blow Off	8	20010101	2,400.00	1.0174	2,441.76
3051331	6" CL 150 C900 P	1720	19991130	15,116.39	1.1038	16,685.47
3051332	6" RW GATE VALVE	10	19991130	4,834.21	1.1038	5,336.00
3051333	VALVE BOX	10	19991130	507.36	1.1038	560.02
3051377	AIR RELEASE VALV	1	19991130	2,407.34	1.1038	2,657.22
3051378	BLOW OFF	7	19991130	2,169.37	1.1038	2,394.55
3051379	16" DIP	10062	19991130	443,810.18	1.1038	489,877.68
3051380	6" PVC	344	19991130	4,092.25	1.1038	4,517.03
3051381	8" PVC	102	19991130	1,380.51	1.1038	1,523.81
3051382	6" VALVE	7	19991130	2,169.37	1.1038	2,394.55
3051383	8" VALVE	3	19991130	1,232.60	1.1038	1,360.54
3051384	16" VALVE	16	19991130	24,898.59	1.1038	27,483.06
3051385	VALVE BOX W/COVE	10	19991130	640.95	1.1038	707.48
3051386	12" TAPPING SLEE	1	19991130	3,106.19	1.1038	3,428.61
3051404	BLOW OFF	3	19991130	1,058.45	1.1038	1,168.32
3051405	16" C905 PVC PIP	1078	19991130	38,975.91	1.1038	43,021.61
3051406	12"C900 PVC PIPE	30	19991130	1,063.94	1.1038	1,174.38
3051407	16"RW GATE VALVE	2	19991130	8,281.14	1.1038	9,140.72
3051408	VALVE BOX	2	19991130	120.65	1.1038	133.17
3051420	BOX & COVERS	2	19991130	121.70	1.1038	134.33
3051421	GATE VALVE	2	19991130	772.64	1.1038	852.84
3051422	BLOW OFF	1	19991130	305.19	1.1038	336.87
3051423	6" DIP	10	19991130	345.75	1.1038	381.64
3051424	6" PVC	280	19991130	4,695.73	1.1038	5,183.15
3051429	6" CL 150 C900 P	1300	19991130	11,873.54	1.1038	13,106.01
3051430	8" CL 150 C900 P	2585	19991130	25,682.84	1.1038	28,348.72
3051431	6" RW GATE VALVE	3	19991130	1,216.53	1.1038	1,342.81
3051432	8" RW GATE VALVE	4	19991130	1,833.01	1.1038	2,023.28

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3051433	VALVE BOX	7	19991130	493.19	1.1038	544.38
3051434	BLOW OFF	10	19991130	3,100.49	1.1038	3,422.32
3051435	6" DIP (FIRE HYD	511	19991130	5,830.27	1.1038	6,435.45
3051436	8" DIP	112	19991130	1,735.61	1.1038	1,915.77
3051437	12" DIP	75	19991130	2,325.37	1.1038	2,566.74
3051438	6" PVC	1640	19991130	10,194.55	1.1038	11,252.74
3051439	8" PVC	11998	19991130	99,151.36	1.1038	109,443.27
3051440	12" PVC	850	19991130	12,334.55	1.1038	13,614.88
3051441	6" VALVE	4	19991130	2,493.88	1.1038	2,752.74
3051442	8" VALVES	38	19991130	24,399.51	1.1038	26,932.18
3051443	12" VALVE	3	19991130	2,493.88	1.1038	2,752.74
3051444	BOX & COVER	67	19991130	4,162.05	1.1038	4,594.07
3051445	ENGINEERING	1	19991130	0.00	1.1038	0.00
3051446	BLOW OFF	1	19991130	863.25	1.1038	952.86
3051447	6" CL 150 DI PIP	30	19991130	5,819.50	1.1038	6,423.56
3051448	6"CL150 C900 PVC	1	19991130	16.44	1.1038	18.15
3051449	VALVE BOX	20	19991130	1,013.91	1.1038	1,119.15
3051450	6" RW GATE VALVE	17	19991130	5,173.71	1.1038	5,710.74
3051451	8" RW GATE VALVE	3	19991130	1,216.70	1.1038	1,342.99
3051452	6" CL 150 C900 P	6330	19991130	40,342.89	1.1038	44,530.48
3051453	8" CL 150 C900 P	917	19991130	7,042.62	1.1038	7,773.64
3051457	ENGINEERING	1	19991130	0.00	1.1038	0.00
3051458	VALVE BOX	36	19991130	1,969.49	1.1038	2,173.92
3051459	12" RW GATE VALV	4	19991130	3,507.30	1.1038	3,871.36
3051460	8" RW GATE VALVE	12	19991130	5,260.97	1.1038	5,807.06
3051461	6" RW GATE VALVE	20	19991130	6,582.95	1.1038	7,266.26
3051462	12" C900 CL 150	1300	19991130	21,394.54	1.1038	23,615.29
3051463	8" C900 CL150 PV	3683	19991130	34,762.76	1.1038	38,371.13
3051464	6" C900 CL150 PV	1	19991130	26.98	1.1038	29.78
3051465	6" C900 CL 150 P	6663	19991130	48,184.93	1.1038	53,186.53
3051466	8" DUCTILE IRON	96	19991130	1,578.30	1.1038	1,742.13
3051467	BLOW OFF	6	19991130	1,969.46	1.1038	2,173.89
3051470	ENGINEERING	1	19991130	0.00	1.1038	0.00
3051471	VALVE BOX W/COVE	3	19991130	173.08	1.1038	191.05
3051472	BLOW OFF	1	19991130	388.27	1.1038	428.57

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3051473	12" RW GATE VALV	3	19991130	3,050.01	1.1038	3,366.60
3051474	12" CL150 C900 P	1	19991130	14.04	1.1038	15.50
3051475	12" CL150 C900 P	1804	19991130	41,439.37	1.1038	45,740.78
3051643	6" DI PIPE	45	19991130	1,181.93	1.1038	1,304.61
3051644	BLOW OFF	3	19991130	1,185.24	1.1038	1,308.27
3051645	VALVE BOX	4	19991130	238.37	1.1038	263.11
3051646	4" RW GATE VALVE	1	19991130	261.55	1.1038	288.70
3051647	6" RW GATE VALVE	1	19991130	393.97	1.1038	434.86
3051648	12" RW GATE VALV	2	19991130	2,267.86	1.1038	2,503.26
3051649	6" CL150 C900 PV	75	19991130	1,579.23	1.1038	1,743.15
3051650	12" CL150 C900 P	1	19991130	6.62	1.1038	7.31
3051651	12" CL150 C900 P	354	19991130	8,072.27	1.1038	8,910.17
3051812	12" RW GATE VALV	4	19991130	7,326.61	1.1038	8,087.11
3051813	VALVE BOX	5	19991130	304.58	1.1038	336.20
3051814	BLOW OFF	3	19991130	1,094.87	1.1038	1,208.52
3051815	12" X 12" TAPPIN	1	19991130	8,536.74	1.1038	9,422.85
3051816	12" CL150 CI PIP	60	19991130	3,292.85	1.1038	3,634.65
3051817	6" CL150 DI PIPE	46	19991130	1,119.56	1.1038	1,235.77
3051818	12" CL150 C900 P	1300	19991130	60,081.76	1.1038	66,318.25
3051831	BLOW OFF	1	19991130	330.98	1.1038	365.34
3051832	6" AUCTILE IRON	70	19991130	4,615.53	1.1038	5,094.62
3051833	6" C900 CLASS 15	550	19991130	7,788.09	1.1038	8,596.49
3051834	6" GATE VALVE	1	19991130	332.02	1.1038	366.48
3051835	VALVE BOX & COVE	1	19991130	66.81	1.1038	73.74
3051836	BLOW OFF	1	19991130	292.67	1.1038	323.05
3051837	6" C900 CLASS 15	220	19991130	1,303.00	1.1038	1,438.25
3051838	AIR RELEASE VALV	2	19991130	5,434.72	1.1038	5,998.84
3051839	BLOW OFF	1	19991130	439.05	1.1038	484.62
3051840	10" PRESSURE CLA	20	19991130	668.70	1.1038	738.11
3051841	12" PRESSURE CLA	300	19991130	7,463.84	1.1038	8,238.59
3051842	12" C900 CLASS 1	1802	19991130	50,726.29	1.1038	55,991.68
3051843	10" COTE VALVE	1	19991130	871.34	1.1038	961.79
3051844	VALVE BOX & COVE	3	19991130	87.83	1.1038	96.95
3051845	6" PRESSURE CLAS	180	19991130	4,808.89	1.1038	5,308.05
3051846	8" PRESSURE CLAS	60	19991130	4,430.46	1.1038	4,890.34

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3051847	12" PRESSURE CLA	80	19991130	3,424.38	1.1038	3,779.83
3051848	6" C900 CLASS 15	120	19991130	1,412.21	1.1038	1,558.80
3051849	8" C900 CLASS 15	1320	19991130	17,892.23	1.1038	19,749.44
3051850	10" C900 CLASS 1	1135	19991130	15,841.99	1.1038	17,486.39
3051851	12" C900 CLASS 1	1630	19991130	34,501.22	1.1038	38,082.45
3051852	6" GATE VALVE	11	19991130	295.36	1.1038	326.02
3051853	8" GATE VALVES	5	19991130	784.56	1.1038	866.00
3051854	10" GATE VALVE	4	19991130	1,181.46	1.1038	1,304.10
3051855	12" GATE VALVE	3	19991130	2,362.91	1.1038	2,608.18
3051856	VALVE BOX & COVE	10	19991130	415.35	1.1038	458.46
3051857	12" TAPPING SLEE	1	19991130	4,919.65	1.1038	5,430.31
3051861	BLOW OFF	9	19991130	3,489.06	1.1038	3,851.22
3051862	VALVE BOX W/COVE	37	19991130	2,631.42	1.1038	2,904.56
3051863	16" VALVE	8	19991130	26,041.25	1.1038	28,744.33
3051864	8" VALVE	15	19991130	9,083.24	1.1038	10,026.08
3051865	6" VALVE	14	19991130	5,984.02	1.1038	6,605.16
3051866	16" PVC C905	2946	19991130	76,262.64	1.1038	84,178.70
3051867	8" PVC CL150 C90	3290	19991130	33,465.06	1.1038	36,938.73
3051868	6" PVC CL150 C90	4599	19991130	35,900.99	1.1038	39,627.51
3051871	8" C900 CLASS 15	190	19991130	3,995.03	1.1038	4,409.71
3051872	8" RW GATE VALVE	1	19991130	764.36	1.1038	843.70
3051874	PRESSURE CLASS 1	33	19991130	1,644.82	1.1038	1,815.55
3051875	VALVE & BOX COVE	1	19991130	28.41	1.1038	31.36
3051876	8" TAPPING SLEEV	1	19991130	1,553.81	1.1038	1,715.10
3051877	6" PRESSURE CLAS	35	19991130	833.75	1.1038	920.29
3051878	8" C900 CLASS 15	336	19991130	11,581.50	1.1038	12,783.66
3051879	6" GATE VALVE	1	19991130	595.12	1.1038	656.89
3051880	VALVE BOX & COVE	1	19991130	119.31	1.1038	131.69
3051961	BLOW OFF	5	19991130	1,502.60	1.1038	1,658.57
3051962	6" PRESSURE CLAS	300	19991130	4,208.61	1.1038	4,645.46
3051963	6" C900 CLASS 15	2365	19991130	26,086.84	1.1038	28,794.65
3051964	6" GATE VALVE	3	19991130	900.91	1.1038	994.42
3051965	VALVE BOX & COVE	3	19991130	180.83	1.1038	199.60
3051967	BLOW OFF	3	19991130	1,211.47	1.1038	1,337.22
3051968	6" C900 CLASS 15	1391	19991130	18,083.57	1.1038	19,960.64

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3051969	8" C900 CLASS 15	697	19991130	10,668.78	1.1038	11,776.20
3051970	6" GATE VALVE	1	19991130	406.62	1.1038	448.83
3051971	8" GATE VALVE	1	19991130	540.76	1.1038	596.89
3051972	VALVE BOX & COVE	3	19991130	243.14	1.1038	268.38
3051973	6" TAPPING SLEEV	2	19991130	2,699.59	1.1038	2,979.81
3051995	BLOWOFF	3	19991130	1,151.09	1.1038	1,270.57
3051996	6" CLASS 150 DUC	28	19991130	535.65	1.1038	591.25
3051997	8" CLASS 150 DUC	166	19991130	4,205.46	1.1038	4,641.99
3051998	6" C900 CLASS 15	3830	19991130	33,697.11	1.1038	37,194.87
3051999	8" C900 CLASS 15	5136	19991130	63,736.37	1.1038	70,352.21
3052000	6" RW GATE VALVE	11	19991130	4,171.26	1.1038	4,604.24
3052001	8" RW GATE VALVE	8	19991130	4,045.89	1.1038	4,465.85
3052002	VALVE BOX	19	19991130	1,196.67	1.1038	1,320.88
3052006	BLOW OFF	2	19991130	872.64	1.1038	963.22
3052007	8" C900 PVC PIPE	1055	19991130	13,256.12	1.1038	14,632.11
3052008	8" GATE VALVE	2	19991130	1,164.95	1.1038	1,285.87
3052009	VALVE BOX	3	19991130	217.63	1.1038	240.22
3052010	16" X 8" TS & VA	1	19991130	5,824.76	1.1038	6,429.37
3052016	BLOWOFF	3	19991130	1,103.36	1.1038	1,217.89
3052017	6" C900 CLASS 15	2021	19991130	19,860.50	1.1038	21,922.02
3052018	8" C900 CLASS 15	6218	19991130	72,233.31	1.1038	79,731.13
3052019	6" RW GATE VALVE	4	19991130	1,478.29	1.1038	1,631.74
3052020	8" RW GATE VALVE	18	19991130	8,848.31	1.1038	9,766.76
3052021	VALVE BOX	22	19991130	1,349.74	1.1038	1,489.84
3052028	6" DIP PIPE	140	19991130	1,265.40	1.1038	1,396.75
3052029	8" C900 PVC	606	19991130	9,986.06	1.1038	11,022.61
3052030	10" C900 PVC	1491	19991130	28,373.26	1.1038	31,318.40
3052031	8" GATE VALVES	1	19991130	437.84	1.1038	483.29
3052032	10" GATE VALVE	3	19991130	1,982.30	1.1038	2,188.06
3052035	6" DIP PIPE	440	19991130	6,734.92	1.1038	7,434.00
3052036	16" C905 PVC	891	19991130	37,777.31	1.1038	41,698.59
3052038	6" C900 PVC	1585	19991130	36,653.42	1.1038	40,458.04
3052039	8" C900 PVC	4066	19991130	83,892.60	1.1038	92,600.65
3052041	6" GATE VALVE	5	19991130	1,859.81	1.1038	2,052.86
3052042	8" GATE VALVE	10	19991130	4,648.29	1.1038	5,130.78

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3052043	16" GATE VALVE	4	19991130	5,887.59	1.1038	6,498.72
3052044	VALVE BOX & COVE	21	19991130	1,283.85	1.1038	1,417.11
3052045	TAPPING SLEEVE A	2	19991130	5,805.56	1.1038	6,408.18
3052046	AIR RELEASE VALV	2	19991130	5,754.26	1.1038	6,351.55
3052047	BLOW OFF	8	19991130	3,087.50	1.1038	3,407.98
3052048	4" PRESSURE CLAS	20	19991130	230.93	1.1038	254.90
3052049	8" PRESSURE CLAS	20	19991130	500.36	1.1038	552.30
3052050	8" C900 CLASS PV	194	19991130	2,309.39	1.1038	2,549.10
3052051	12" C900 CLASS 1	5400	19991130	105,279.12	1.1038	116,207.09
3052052	PRV VAULT	1	19991130	11,014.51	1.1038	12,157.82
3052053	PRV ASSEMBLE COM	1	19991130	39,663.91	1.1038	43,781.02
3052054	GATE VALVE 8"	4	19991130	2,309.39	1.1038	2,549.10
3052055	GATE VALVE 12"	14	19991130	14,214.11	1.1038	15,689.53
3052056	VALVE BOX & COVE	18	19991130	1,558.84	1.1038	1,720.65
3052057	AIR RELEASE VALV	2	19991130	1,443.37	1.1038	1,593.19
3052058	6" PRESSURE CLAS	40	19991130	218.51	1.1038	241.19
3052059	VALVE BOX W/COVE	1	19991130	20.01	1.1038	22.09
3052060	6" TAPPING SLEEV	1	19991130	667.03	1.1038	736.27
3052081	AIR RELEASE VALV	3	19991130	24,100.53	1.1038	26,602.17
3052082	BLOW OFF	3	19991130	4,347.33	1.1038	4,798.58
3052083	12" DIP PIPE	87	19991130	12,580.09	1.1038	13,885.90
3052084	16" DIP PIPE	95	19991130	27,469.72	1.1038	30,321.08
3052085	6" C900 PVC	145	19991130	6,303.64	1.1038	6,957.96
3052086	12" c900 PVC	604	19991130	60,536.61	1.1038	66,820.31
3052087	6" GATE VALVE	2	19991130	2,880.11	1.1038	3,179.07
3052088	12" GATE VALVE	1	19991130	3,858.26	1.1038	4,258.75
3052089	16" GATE VALVE	1	19991130	5,787.38	1.1038	6,388.11
3052090	16" C905 PVC	734	19991130	123,844.67	1.1038	136,699.75
3052197	6" PRV ASSY	1	19991130	4,936.27	1.1038	5,448.65
3052198	BLOW OFF	2	19991130	925.91	1.1038	1,022.02
3052199	6" CL150 C900 PV	2535	19991130	28,064.66	1.1038	30,977.77
3052200	8" CL150 C900 PV	75	19991130	1,601.87	1.1038	1,768.14
3052201	12" CL150 C900 P	385	19991130	13,531.67	1.1038	14,936.26
3052202	6"RW GATE VALVE	9	19991130	3,334.39	1.1038	3,680.50
3052203	8" RW GATE VALVE	1	19991130	494.19	1.1038	545.49

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3052204	12" RW GATE VALV	1	19991130	1,113.36	1.1038	1,228.93
3052205	VALVE BOX	11	19991130	675.98	1.1038	746.15
3052206	4" TAPPING SLEEV	1	19991130	1,482.59	1.1038	1,636.48
3052280	6" C900 PVC PIPE	878	19991130	4,810.25	1.1038	5,309.55
3052281	BLOW OFF	1	19991130	512.18	1.1038	565.34
3052282	VALVE BOX	1	19991130	305.72	1.1038	337.45
3052283	12" x 6" TOPPING	1	19991130	10,207.94	1.1038	11,267.52
3052284	12" X12" TOPPING	1	19991130	6,805.28	1.1038	7,511.67
3052285	12" C900 CLASS 1	354	19991130	21,261.58	1.1038	23,468.53
3052286	6" CLASS 150 DUC	23	19991130	611.46	1.1038	674.93
3052874	BLOW OFF	5	19991130	2,090.20	1.1038	2,307.16
3052875	8" DUCTILE IRON	60	19991130	1,775.87	1.1038	1,960.21
3052876	6" CLASS 150 C90	127	19991130	797.94	1.1038	880.77
3052877	8" CLASS 150 C90	2038	19991130	18,653.32	1.1038	20,589.53
3052878	6" RW GATE VALVE	3	19991130	943.01	1.1038	1,040.89
3052879	8" RW GATE VALVE	7	19991130	1,996.17	1.1038	2,203.37
3052880	VALVE BOXES	10	19991130	609.85	1.1038	673.15
3057833	ASBESTOS CEMENT	13	19991231	3,165.58	1.1038	3,494.17
3069697	VALVE BOX	1	20000930	75.11	1.0354	77.77
3069698	16" X 8" TAPPING	1	20000930	3,493.59	1.0354	3,617.26
3069699	8" CL 150 C900 P	400	20000930	7,643.09	1.0354	7,913.66
3078200	VALVE BOX	159	20000930	11,507.45	1.0354	11,914.81
3078201	6" TAPPING SLEEV	2	20000930	3,999.72	1.0354	4,141.31
3078202	8" TAPPING SLEEV	2	20000930	4,888.03	1.0354	5,061.07
3078203	BLOW OFF	51	20000930	20,853.86	1.0354	21,592.09
3078204	6" PVC	19035	20000930	188,899.97	1.0354	195,587.03
3078205	6" VALVE	61	20000930	33,174.02	1.0354	34,348.38
3078208	6" CL 150 DUCTIL	1355	20000930	57,559.53	1.0354	59,597.14
3078209	8" CL 150 DUCTIL	5336	20000930	166,465.57	1.0354	172,358.45
3078210	8" CL 150 C900 P	31128	20000930	440,648.44	1.0354	456,247.39
3078211	8" RW GATE VALVE	87	20000930	51,707.09	1.0354	53,537.52
3078212	ENGINEERING	6	20000930	0.00	1.0354	0.00
3078220	6" DIP	1143	20000930	27,889.42	1.0354	28,876.71
3078221	8" DIP	3844	20000930	75,509.14	1.0354	78,182.16
3078393	16" X 8" TS & VA	1	20000930	2,508.40	1.0354	2,597.20

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3078394	16" GATE VALVE	1	20000930	3,096.48	1.0354	3,206.10
3078395	16" DIP	386	20000930	34,277.43	1.0354	35,490.85
3078477	12" VALVE	6	20000930	4,306.01	1.0354	4,458.44
3078478	2" AIR RELEASE V	2	20000930	3,829.80	1.0354	3,965.37
3084203	BLOWOFF	19	20000930	11,810.03	1.0354	12,228.11
3084204	6" CL150 DUCTILE	888	20000930	45,592.26	1.0354	47,206.23
3084205	6" CL150 C900 PV	9731	20000930	105,635.12	1.0354	109,374.60
3084206	8" CL150 C900 PV	15809	20000930	400,740.76	1.0354	414,926.98
3084207	6" RW GATE VALVE	26	20000930	16,198.19	1.0354	16,771.61
3084208	8" RW GATE VALVE	37	20000930	42,610.25	1.0354	44,118.65
3084209	VALVE BOX	74	20000930	8,820.28	1.0354	9,132.52
3084210	ENGINEERING	0	20000930	0.00	1.0354	0.00
3084219	8" Ductile Iron	5286	20000930	110,990.31	1.0354	114,919.37
3084220	10" CL150 C900 P	29	20000930	2,350.98	1.0354	2,434.20
3084221	12" x 8" Tapping	5	20000930	24,508.11	1.0354	25,375.70
3084222	12" x 10" Tappin	1	20000930	4,568.37	1.0354	4,730.09
3091397	4"GATE VALVE	1	20001130	567.64	1.0354	587.73
3091398	12"x8" TAPPING S	2	20001130	8,330.13	1.0354	8,625.02
3091651	2" BLOWOFF	1	20001130	285.75	1.0354	295.87
3091652	6" DIP, CL150	20	20001130	1,424.89	1.0354	1,475.33
3091653	6" PVC WATERLINE	500	20001130	19,427.13	1.0354	20,114.85
3091654	6" GATE VALVE	2	20001130	1,143.01	1.0354	1,183.47
3091655	VALVE BOX & COVE	2	20001130	428.63	1.0354	443.80
3091656	1" COPPER SERVIC	4	20001130	4,907.94	1.0354	5,081.68
3091657	1" METER BOX W/L	4	20001130	799.33	1.0354	827.63
3091658	FIRE HYDRANT ASS	1	20001130	2,637.41	1.0354	2,730.77
3091659	FIRST AMERICAN T	2	20001130	4,619.25	1.0354	4,782.77
3091726	6" RW GATE VALVE	2	20001130	1,851.33	1.0354	1,916.87
3094637	6" WATER MAIN	13	20001231	2,256.19	1.0354	2,336.06
3094734	LINE REPLACEMENT	13	20001231	225.16	1.0354	233.13
3094735	LABOR-REPL FIRE	1	20001231	58.03	1.0354	60.08
3112907	6" DUCTILE IRON	3126	20010531	103,988.70	1.0174	105,798.10
3112908	6" GATE VALVE	72	20010531	35,590.82	1.0174	36,210.10
3112909	VALVE BOX	239	20010531	19,573.09	1.0174	19,913.66
3112910	12"X6" TAPPING S	19	20010531	93,319.97	1.0174	94,943.74

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
3112935	BLOW OFF	60	20010531	24,715.33	1.0174	25,145.38
3112936	8" DIP CLASS 150	427	20010531	14,510.61	1.0174	14,763.09
3112937	16" DIP	1763	20010531	134,744.22	1.0174	137,088.77
3112938	6" PVC C-900	15893	20010531	227,982.79	1.0174	231,949.69
3112939	8" PVC C-900	23631	20010531	402,911.28	1.0174	409,921.94
3112940	8" GATE VALVE	86	20010531	52,192.01	1.0174	53,100.15
3112941	16" GATE VALVE	9	20010531	21,169.54	1.0174	21,537.89
3112942	1" COPPER SERVIC	78	20010531	13,951.83	1.0174	14,194.59
3112947	AIR RELEASE VALV	4	20010531	7,386.34	1.0174	7,514.86
3112948	12" CL 150 C900	523	20010531	45,975.01	1.0174	46,774.98
3112949	12" CL 150 C900	17818	20010531	452,182.67	1.0174	460,050.65
3112950	12" GATE VALVE	46	20010531	85,929.29	1.0174	87,424.46
3112951	12" X 12" TAPPIN	7	20010531	33,366.13	1.0174	33,946.70
3118006	EMERGENCY WATER	1	20010731	3,894.47	1.0000	3,894.47
3118569		6	20010731	3,193.43	1.0000	3,193.43
3119351	LINE REPLACEMENT	1	20010731	17,882.14	1.0000	17,882.14
3125900	4" R W Gate Valv	3	20010930	1,493.02	1.0000	1,493.02
3125901	6" PRV Valve	1	20010930	5,290.81	1.0000	5,290.81
3125902	6" Class 150 C90	186	20010930	6,065.02	1.0000	6,065.02
3125905	16" Class 235 C9	1469	20010930	67,447.39	1.0000	67,447.39
3125906	Class 350 Ductil	35	20010930	1,909.29	1.0000	1,909.29
3125907	12" X 8 " Tappin	2	20010930	7,655.38	1.0000	7,655.38
3125909	10" RW Gate Valv	4	20010930	7,403.04	1.0000	7,403.04
3125910	10" Class 150 C9	1890	20010930	45,093.37	1.0000	45,093.37
3125911	36" Steel Casing	310	20010930	118,692.30	1.0000	118,692.30
3125913	16" Class 235 C9	2027	20010930	82,997.22	1.0000	82,997.22
3125915	10" X 10" Tappin	1	20010930	6,943.74	1.0000	6,943.74
3125959	Air Release Valv	1	20010930	226.06	1.0000	226.06
3126385	8" Class 150 C90	1439	20010930	33,278.91	1.0000	33,278.91
3126386	6" Gate Valve	3	20010930	1,632.97	1.0000	1,632.97
3126415	12" TSVB&C	1	20010930	2,994.26	1.0000	2,994.26
3129459	10" Valve (Repla	1	20011031	4,322.38	1.0000	4,322.38
3140121	16" CL235 C905 P	3637	20011231	173,395.80	1.0000	173,395.80
	Total for class W34300:			21,390,029.01		25,274,148.49

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1604090	PVC PLAS SERV EA	86	19720701	3,373.00	3.7736	12,728.35
1604490	PVC PLAS SERV EA	18	19730701	707.00	3.4412	2,432.93
1604491	PVC PLAS SERV EA	5	19730701	281.00	3.4412	966.98
1604492	PVC PLAS SERV EA	1	19730701	112.00	3.4412	385.41
1604493	PVC PLAS SERV EA	2	19730701	281.00	3.4412	966.98
1604494	PVC PLAS SERV EA	2	19730701	337.00	3.4412	1,159.68
1606073	DUCTILE IRN SERV	1	19760701	183.00	2.6001	475.82
1606081	GALV STEEL SERV	1	19760701	152.00	2.6001	395.22
1606086	PVC PLAS SERV EA	1	19760701	431.00	2.6001	1,120.64
1606087	PVC PLAS SERV EA	1	19760701	115.00	2.6001	299.01
1606798	PVC PLAS SERV EA	1	19770701	135.00	2.4372	329.02
1607770	PVC PLAS SERV EA	1	19780701	66.00	2.2502	148.51
1607772	PVC PLAS SERV EA	1	19780701	94.00	2.2502	211.52
1607774	PVC PLAS SERV EA	1	19780701	159.00	2.2502	357.78
1607776	PVC PLAS SERV EA	1	19780701	205.00	2.2502	461.29
1607777	POLYETHELENE SER	1	19780701	252.00	2.2502	567.05
1609795	PVC PLAS SERV EA	1	19800701	8,208.00	1.8282	15,005.87
1610915	POLYETHELENE SER	4	19810101	1,006.00	1.7464	1,756.88
1612109	POLYETHELENE SER	6	19820101	2,592.00	1.7206	4,459.80
1613285	GALV STEEL SERV	1	19830101	92.00	1.6480	151.62
1613297	PVC PLAS SERV EA	1	19830101	34.00	1.6480	56.03
1613301	POLYETHELENE SER	2	19830101	11,590.00	1.6480	19,100.32
1613303	POLYETHELENE SER	20	19830101	12,081.00	1.6480	19,909.49
1613304	POLYETHELENE SER	1	19830101	3,977.00	1.6480	6,554.10
1613305	POLYETHELENE SER	1	19830101	2,732.00	1.6480	4,502.34
1614422	POLYETHELENE SER	54	19840101	9,813.00	1.6028	15,728.28
1614424	POLYETHELENE SER	18	19840101	8,987.00	1.6028	14,404.36
1614425	POLYETHELENE SER	1	19840101	458.00	1.6028	734.08
1614426	POLYETHELENE SER	1	19840101	58.00	1.6028	92.96
1614427	LEAD SERV EA PI	1	19840101	39.00	1.6028	62.51
1615380	POLYETHELENE SER	20	19850101	6,664.00	1.5394	10,258.56
1615382	POLYETHELENE SER	24	19850101	16,705.00	1.5394	25,715.68
1615383	POLYETHELENE SER	1	19850101	528.00	1.5394	812.80
1616378	CAST IRON SERVIC	12	19860101	1,511.00	1.5195	2,295.96
1616411	POLYETHELENE SER	1	19860101	6,761.00	1.5195	10,273.34

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1616413	POLYETHELENE SER	26	19860101	16,345.00	1.5195	24,836.23
1616415	POLYETHELENE SER	1	19860101	97.00	1.5195	147.39
1616417	POLYETHELENE SER	1	19860101	353.00	1.5195	536.38
1618567	POLYETHELENE SER	46	19871001	12,372.16	1.4810	18,323.17
1618568	POLYETHELENE SER	4	19871001	818.97	1.4810	1,212.89
1618573	POLYETHELENE SER	28	19871001	15,410.30	1.4810	22,822.65
1618575	POLYETHELENE SER	0	19871001	216.42	1.4810	320.52
1618576	POLYBUTYLENE SER	0	19871001	529.65	1.4810	784.41
1621523	DUCTILE IRN SERV	1	19880101	8,642.09	1.4624	12,638.19
1621571	POLYETHELENE SER	18	19880401	6,269.97	1.4624	9,169.20
1621573	POLYETHELENE SER	0	19880401	265.13	1.4624	387.73
1621395	COPPER SERVICES	12	19880701	4,398.14	1.4267	6,274.83
1621492	DUCTILE IRN SERV	1	19880701	4,690.91	1.4267	6,692.52
1621394	COPPER SERVICES	11	19881001	4,894.09	1.4267	6,982.40
1621564	POLYETHELENE SER	16	19881001	2,924.66	1.4267	4,172.61
1625080	COPPER SERVICES	1	19890215	104.41	1.4096	147.18
1625075	COPPER SERVICES	3	19890315	233.40	1.4096	329.00
1625076	COPPER SERVICES	3	19890315	283.39	1.4096	399.47
1625306	POLYETHELENE SER	0	19890315	122.34	1.4096	172.45
1625069	COPPER SERVICES	114	19891015	16,626.78	1.3930	23,161.10
1625070	COPPER SERVICES	117	19891015	16,864.10	1.3930	23,491.69
1625071	COPPER SERVICES	8	19891015	1,799.93	1.3930	2,507.30
1625072	COPPER SERVICES	54	19891015	6,279.08	1.3930	8,746.76
1625073	COPPER SERVICES	147	19891015	17,012.17	1.3930	23,697.95
1625077	COPPER SERVICES	29	19891015	4,518.97	1.3930	6,294.93
1625078	COPPER SERVICES	2	19891015	1,169.91	1.3930	1,629.68
1625081	COPPER SERVICES	30	19891015	7,887.97	1.3930	10,987.94
1625074	COPPER SERVICES	12	19891215	4,415.18	1.3930	6,150.35
1625079	COPPER SERVICES	0	19891215	1,481.73	1.3930	2,064.05
1628559	COPPER SERVICES	0	19900315	7,773.32	1.3930	10,828.23
1628561	COPPER SERVICES	0	19900315	7,977.80	1.3930	11,113.08
1628564	COPPER SERVICES	0	19900315	921.88	1.3930	1,284.18
1628560	COPPER SERVICES	3	19901015	1,790.16	1.3605	2,435.51
1628562	COPPER SERVICES	2	19901015	1,532.47	1.3605	2,084.93
1628563	COPPER SERVICES	1	19901015	1,002.49	1.3605	1,363.89

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1632356	COPPER SERVICES	0	19910115	6,214.98	1.3765	8,554.92
1632363	COPPER SERVICES	0	19910115	5,948.73	1.3765	8,188.43
1632364	COPPER SERVICES	0	19910115	3,244.29	1.3765	4,465.77
1632358	COPPER SERVICES	59	19911215	9,165.52	1.3605	12,469.69
1632359	COPPER SERVICES	58	19911215	9,139.00	1.3605	12,433.61
1632360	COPPER SERVICES	7	19911215	2,405.91	1.3605	3,273.24
1632361	COPPER SERVICES	22	19911215	3,959.65	1.3605	5,387.10
1632362	COPPER SERVICES	11	19911215	2,928.61	1.3605	3,984.37
1635705	COPPER SERVICES	24	19920115	6,161.95	1.3765	8,481.92
1635711	COPPER SERVICES	18	19920115	16,874.96	1.3765	23,228.38
1635713	COPPER SERVICES	1	19920115	1,095.95	1.3765	1,508.58
1635714	COPPER SERVICES	7	19920115	4,881.14	1.3765	6,718.89
1635709	COPPER SERVICES	12	19921215	1,360.74	1.3448	1,829.92
1635710	COPPER SERVICES	19	19921215	4,700.78	1.3448	6,321.61
1635712	COPPER SERVICES	16	19921215	13,781.50	1.3448	18,533.36
1638866	COPPER SERVICES	20	19930215	15,148.52	1.3146	19,914.24
1638878	COPPER SERVICES	10	19930215	7,920.88	1.3146	10,412.79
1638871	COPPER SERVICES	3	19930615	1,042.09	1.3146	1,369.93
1638876	COPPER SERVICES	1	19930915	353.75	1.2857	454.82
1638875	COPPER SERVICES	29	19931015	9,344.47	1.2857	12,014.19
1638880	COPPER SERVICES	8	19931015	3,824.53	1.2857	4,917.20
1638869	COPPER SERVICES	0	19931215	278.82	1.2857	358.48
1638870	COPPER SERVICES	0	19931215	302.25	1.2857	388.60
1638872	COPPER SERVICES	73	19931215	11,284.96	1.2857	14,509.07
1638873	COPPER SERVICES	74	19931215	11,254.80	1.2857	14,470.30
1638874	COPPER SERVICES	26	19931215	4,716.32	1.2857	6,063.77
1638877	COPPER SERVICES	41	19931215	4,532.24	1.2857	5,827.10
1638881	COPPER SERVICES	0	19931215	1,313.48	1.2857	1,688.74
1638882	COPPER SERVICES	2	19931215	460.42	1.2857	591.96
1638884	COPPER SERVICES	5	19931215	1,248.79	1.2857	1,605.57
1641913	COPPER SERVICES	6	19940115	12,658.55	1.2580	15,924.46
1641917	COPPER SERVICES	0	19940115	16,032.45	1.2580	20,168.82
1641914	COPPER SERVICES	1	19940415	33,145.00	1.2580	41,696.41
1641915	COPPER SERVICES	1	19940515	619.02	1.2580	778.73
1641916	COPPER SERVICES	164	19941215	32,784.00	1.2315	40,373.50

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1644770	COPPER SERVICES	0	19950115	3,462.05	1.2061	4,175.58
1644771	COPPER SERVICES	0	19950115	4,045.77	1.2061	4,879.60
1644776	COPPER SERVICES	0	19950115	4,185.65	1.2061	5,048.31
1644773	COPPER SERVICES	12	19951215	4,224.69	1.1939	5,043.86
1644774	COPPER SERVICES	24	19951215	36,442.70	1.1939	43,508.94
1644778	COPPER SERVICES	25	19951215	35,931.57	1.1939	42,898.70
1644780	COPPER SERVICES	0	19951215	2,192.34	1.1939	2,617.43
1647881	COPPER SERVICES	48	19960115	9,697.75	1.1818	11,460.80
1647882	COPPER SERVICES	76	19960115	16,217.33	1.1818	19,165.64
1647883	COPPER SERVICES	22	19960115	3,302.39	1.1818	3,902.76
1647884	COPPER SERVICES	229	19960115	34,732.87	1.1818	41,047.31
1644775	COPPER SERVICES	0	19960115	122.48	1.1818	144.75
1644779	COPPER SERVICES	0	19960115	134.38	1.1818	158.81
1647547	VALVE GATE 4 INC	0	19961215	704.82	1.1700	824.64
1647885	COPPER SERVICES	0	19961215	19,630.74	1.1700	22,967.97
1647886	COPPER SERVICES	4	19961215	23,315.56	1.1700	27,279.21
1647888	COPPER SERVICES	0	19961215	37,078.10	1.1700	43,381.38
1647889	COPPER SERVICES	2	19961215	17,719.07	1.1700	20,731.31
1647890	COPPER SERVICES	0	19961215	1,862.94	1.1700	2,179.64
1647891	COPPER SERVICES	0	19961215	482.06	1.1700	564.01
1647892	COPPER SERVICES	0	19961215	3,212.60	1.1700	3,758.74
1652222	COPPER SERVICES	4	19970415	5,902.69	1.1471	6,770.98
1652188	COPPER SERVICES	245	19971215	52,718.84	1.1471	60,473.78
1652189	COPPER SERVICES	322	19971215	50,953.83	1.1471	58,449.14
1652190	COPPER SERVICES	1	19971215	180.59	1.1471	207.15
1652191	COPPER SERVICES	40	19971215	7,320.72	1.1471	8,397.60
1652192	COPPER SERVICES	30	19971215	3,496.30	1.1471	4,010.61
1652193	COPPER SERVICES	123	19971215	17,838.56	1.1471	20,462.61
1652194	COPPER SERVICES	106	19971215	-22,372.78	1.1471	-25,663.82
1652195	COPPER SERVICES	210	19971215	31,032.50	1.1471	35,597.38
1652196	COPPER SERVICES	181	19971215	26,130.32	1.1471	29,974.09
1652197	COPPER SERVICES	391	19971215	48,693.20	1.1471	55,855.97
1652198	COPPER SERVICES	378	19971215	49,766.97	1.1471	57,087.69
1652199	COPPER SERVICES	149	19971215	35,909.76	1.1471	41,192.09
1652200	COPPER SERVICES	464	19971215	101,328.59	1.1471	116,234.03

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1652201	COPPER SERVICES	205	19971215	36,503.29	1.1471	41,872.92
1652203	COPPER SERVICES	26	19971215	16,398.87	1.1471	18,811.14
1652204	COPPER SERVICES	8	19971215	15,287.00	1.1471	17,535.72
1652205	COPPER SERVICES	17	19971215	1,964.51	1.1471	2,253.49
1652206	COPPER SERVICES	218	19971215	35,079.56	1.1471	40,239.76
1652207	COPPER SERVICES	307	19971215	26,379.00	1.1471	30,259.35
1652208	COPPER SERVICES	14	19971215	1,596.43	1.1471	1,831.26
1652209	COPPER SERVICES	82	19971215	9,537.80	1.1471	10,940.81
1652210	COPPER SERVICES	212	19971215	21,182.46	1.1471	24,298.40
1652211	COPPER SERVICES	4	19971215	459.66	1.1471	527.28
1652212	COPPER SERVICES	68	19971215	9,429.30	1.1471	10,816.35
1652213	COPPER SERVICES	15	19971215	2,767.72	1.1471	3,174.85
1652214	COPPER SERVICES	20	19971215	2,220.49	1.1471	2,547.12
1652215	COPPER SERVICES	28	19971215	21,792.88	1.1471	24,998.61
1652216	COPPER SERVICES	7	19971215	9,558.59	1.1471	10,964.66
1652217	COPPER SERVICES	1	19971215	941.17	1.1471	1,079.62
1652218	COPPER SERVICES	2	19971215	915.54	1.1471	1,050.22
1652219	COPPER SERVICES	3	19971215	986.46	1.1471	1,131.57
1652220	COPPER SERVICES	0	19971215	1,058.98	1.1471	1,214.76
1652221	COPPER SERVICES	1	19971215	1,074.11	1.1471	1,232.11
1652223	COPPER SERVICES	1	19971215	791.56	1.1471	908.00
1652224	COPPER SERVICES	9	19971215	13,312.78	1.1471	15,271.09
1652225	COPPER SERVICES	4	19971215	2,212.44	1.1471	2,537.89
1652226	COPPER SERVICES	1	19971215	571.12	1.1471	655.13
1652227	COPPER SERVICES	2	19971215	6,705.87	1.1471	7,692.30
1652228	COPPER SERVICES	1	19971215	3,527.82	1.1471	4,046.76
1652229	COPPER SERVICES	1	19971215	4,357.34	1.1471	4,998.30
1652396	DUCTILE IRN SERV	1	19971215	4,916.80	1.1471	5,640.06
1655917	COPPER SERVICES	152	19980115	20,658.83	1.1360	23,468.43
1655928	COPPER SERVICES	3	19980115	1,497.52	1.1360	1,701.18
1655931	COPPER SERVICES	5	19980115	3,993.38	1.1360	4,536.48
1655932	COPPER SERVICES	1	19980115	1,492.20	1.1360	1,695.14
1655940	COPPER SERVICES	3	19980115	2,392.75	1.1360	2,718.16
1655941	COPPER SERVICES	1	19980115	2,188.57	1.1360	2,486.22
1655930	COPPER SERVICES	142	19980415	29,931.52	1.1360	34,002.21

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1655943	COPPER SERVICES	3	19980415	3,804.70	1.1360	4,322.14
1655913	COPPER SERVICES	107	19980515	11,714.10	1.1360	13,307.22
1655914	COPPER SERVICES	227	19980515	18,475.42	1.1360	20,988.08
1655924	COPPER SERVICES	10	19980515	1,951.99	1.1360	2,217.46
1655925	COPPER SERVICES	4	19980515	887.79	1.1360	1,008.53
1655938	COPPER SERVICES	1	19980515	263.64	1.1360	299.50
1655939	COPPER SERVICES	3	19980515	951.19	1.1360	1,080.55
1655915	COPPER SERVICES	309	19980615	33,210.49	1.1360	37,727.12
1655916	COPPER SERVICES	207	19980615	22,083.13	1.1360	25,086.44
1655926	COPPER SERVICES	6	19980615	527.87	1.1360	599.66
1655942	COPPER SERVICES	2	19980615	909.42	1.1360	1,033.10
1655906	COPPER SERVICES	108	19980715	7,840.38	1.1250	8,820.43
1655908	COPPER SERVICES	282	19980715	47,566.08	1.1250	53,511.84
1655909	COPPER SERVICES	1	19980715	493.95	1.1250	555.69
1655910	COPPER SERVICES	33	19980715	6,647.73	1.1250	7,478.70
1655911	COPPER SERVICES	299	19980715	23,942.23	1.1250	26,935.01
1655912	COPPER SERVICES	65	19980715	6,859.42	1.1250	7,716.85
1655923	COPPER SERVICES	2	19980715	367.05	1.1250	412.93
1655934	COPPER SERVICES	27	19980715	7,441.05	1.1250	8,371.18
1655935	COPPER SERVICES	1	19980715	855.53	1.1250	962.47
1655936	COPPER SERVICES	2	19980715	1,403.70	1.1250	1,579.16
1655937	COPPER SERVICES	1	19980715	367.05	1.1250	412.93
1655927	COPPER SERVICES	90	19980815	21,450.41	1.1250	24,131.71
1655907	COPPER SERVICES	95	19980915	11,317.54	1.1250	12,732.23
1655922	COPPER SERVICES	2	19980915	724.94	1.1250	815.56
1655918	COPPER SERVICES	43	19981215	14,622.63	1.1250	16,450.46
1655920	COPPER SERVICES	115	19981215	13,133.82	1.1250	14,775.55
1655921	COPPER SERVICES	98	19981215	10,764.79	1.1250	12,110.39
1655929	COPPER SERVICES	49	19981215	20,259.12	1.1250	22,791.51
1655933	COPPER SERVICES	2	19981215	400.70	1.1250	450.79
1655944	COPPER SERVICES	0	19981215	2,089.98	1.1250	2,351.23
1655945	COPPER SERVICES	2	19981215	601.04	1.1250	676.17
1783085	COPPER SERVICES	654	19990415	70,245.52	1.1038	77,537.00
1783086	COPPER SERVICES	14	19990415	13,214.60	1.1038	14,586.28
1783087	COPPER SERVICES	220	19990415	16,789.76	1.1038	18,532.54

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1783088	COPPER SERVICES	166	19990415	10,528.11	1.1038	11,620.93
1783089	COPPER SERVICES	320	19990415	17,381.98	1.1038	19,186.23
1783091	COPPER SERVICES	420	19990415	72,667.46	1.1038	80,210.34
1783092	COPPER SERVICES	6	19990415	4,130.53	1.1038	4,559.28
1783093	COPPER SERVICES	2	19990415	623.17	1.1038	687.86
1783094	COPPER SERVICES	4	19990415	511.08	1.1038	564.13
1783095	COPPER SERVICES	6	19990415	1,082.90	1.1038	1,195.31
1783096	COPPER SERVICES	2	19990415	996.59	1.1038	1,100.04
1783097	COPPER SERVICES	4	19990415	1,661.78	1.1038	1,834.27
1783098	COPPER SERVICES	2	19990415	836.97	1.1038	923.85
1783099	COPPER SERVICES	21	19990415	11,894.74	1.1038	13,129.41
1783101	COPPER SERVICES	2	19990415	3,589.65	1.1038	3,962.26
1783102	COPPER SERVICES	14	19990415	9,970.69	1.1038	11,005.65
1783103	COPPER SERVICES	4	19990415	3,138.66	1.1038	3,464.45
3124308	1 1/2" COPPER SE	1	20010101	400.00	1.0174	406.96
3124416	3/4" COPPER SERV	18	20010101	2,100.63	1.0174	2,137.18
3051454	3/4" COPPER SERV	251	19991130	35,427.73	1.1038	39,105.13
3051476	1" COPPER SERVIC	44	19991130	31,234.96	1.1038	34,477.15
3051652	1 1/2" COPPER SE	5	19991130	7,961.87	1.1038	8,788.31
3051858	2" COPPER SERVIC	1	19991130	1,638.69	1.1038	1,808.79
3051869	3/4" COPPER SERV	164	19991130	81,421.50	1.1038	89,873.05
3051974	1" COPPER SERVIC	1	19991130	223.25	1.1038	246.42
3052061	2" COPPER SERVIC	1	19991130	99.00	1.1038	109.28
3052207	6" DIP	1	19991130	1,045.24	1.1038	1,153.74
3052287	1" CAPPING SERVI	2	19991130	4,601.34	1.1038	5,078.96
3057829	SERVICE LINES 2"	2	19991231	2,449.80	1.1038	2,704.09
3069700	2" COPPER SERVIC	2	20000930	1,347.06	1.0354	1,394.75
3078206	1" SERVICE	6	20000930	1,147.25	1.0354	1,187.86
3078213	3/4" COPPER SERV	1214	20000930	134,113.24	1.0354	138,860.85
3078214	2" COPPER SERVIC	4	20000930	2,668.22	1.0354	2,762.67
3084211	3/4" COPPER SERV	455	20000930	33,332.66	1.0354	34,512.64
3084212	1" COPPER SERVIC	2	20000930	569.07	1.0354	589.22
3091399	2" COPPER SERVIC	1	20001130	872.01	1.0354	902.88
3094403	6" X 1" SERVICE	10	20001231	461.87	1.0354	478.22
3094635	NEW WATER SERVIC	56	20001231	7,123.91	1.0354	7,376.10

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
3094636	NEW WATER SERVIC	107	20001231	4,933.36	1.0354	5,108.00
3094648	REPL 3/4" WATER	12	20001231	6,350.41	1.0354	6,575.21
3094649	REPL 1" WATER SE	9	20001231	4,903.19	1.0354	5,076.76
3094659	REPL 2" WATER SE	3	20001231	663.27	1.0354	686.75
3094660	REPL METERS	1	20001231	119.48	1.0354	123.71
3112906	1" COPPER SERVIC	3	20010531	1,703.55	1.0174	1,733.19
3112945	1 1/2" COPPER SE	16	20010531	15,938.08	1.0174	16,215.40
3112946	2" COPPER SERVIC	51	20010531	59,101.55	1.0174	60,129.92
3118567		5	20010731	5,443.70	1.0000	5,443.70
3118571		3	20010731	1,958.93	1.0000	1,958.93
3118572		1	20010731	505.13	1.0000	505.13
3119332	YL111-444G FORD	254	20010731	65,810.55	1.0000	65,810.55
3119335	CONCRETE METER B	319	20010731	52,179.93	1.0000	52,179.93
3119435	REPLACEMENT SERV	3	20010731	1,038.63	1.0000	1,038.63
3119985	REPLACEMENT SERV	124	20010731	5,562.74	1.0000	5,562.74
3125904	3/4 " Copper Ser	410	20010930	55,909.20	1.0000	55,909.20
3129245	Copper Service 2	80	20011031	487.27	1.0000	487.27
3129248	5.25 VLV 1 4IN S	1	20011031	1,238.51	1.0000	1,238.51
3129249	Copper Service 1	1	20011031	6,731.30	1.0000	6,731.30
	Total for class W34500:			2,694,166.44		3,164,187.97
Asset Class: W34600	Meters					
1604497	METER EACH SIZE	1	19730701	68.00	3.4412	234.00
1604824	METER EACH SIZE	4	19740701	181.00	3.0003	543.05
1605337	METER EACH SIZE	1	19750701	45.00	2.6589	119.65
1606091	METER EACH SIZE	2	19760701	192.00	2.6001	499.22
1610926	METER EACH SIZE	6	19810101	628.00	1.7464	1,096.74
1612124	METER EACH SIZE	1	19820101	679.00	1.7206	1,168.29
1613317	METER EACH SIZE	6	19830101	487.00	1.6480	802.58
1613319	METER EACH SIZE	6	19830101	1,022.00	1.6480	1,684.26
1614433	METER EACH SIZE	12	19840101	860.00	1.6028	1,378.41
1615390	METER EACH SIZE	24	19850101	2,215.00	1.5394	3,409.77
1615391	METER EACH SIZE	12	19850101	491.00	1.5394	755.85
1616425	METER EACH SIZE	24	19860101	1,746.00	1.5195	2,653.05
1618587	METER EACH SIZE	21	19871001	1,541.56	1.4810	2,283.05

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1618591	METER EACH SIZE	1	19871001	926.63	1.4810	1,372.34
1618596	METER BOXES	4	19871001	232.67	1.4810	344.58
1621587	METER EACH SIZE	1	19880101	288.34	1.4624	421.67
1625331	METER BOXES	1	19890215	52.20	1.4096	73.58
1625332	METER BOXES	4	19890315	325.04	1.4096	458.18
1625333	METER BOXES	6	19890315	349.47	1.4096	492.61
1625323	METER EACH SIZE	6	19890515	744.44	1.4096	1,049.36
1625337	METER BOXES	1	19891015	47.67	1.3930	66.40
1625338	METER BOXES	128	19891015	1,830.26	1.3930	2,549.55
1625339	METER BOXES	117	19891015	1,672.97	1.3930	2,330.45
1625340	METER BOXES	31	19891015	648.22	1.3930	902.97
1625341	METER BOXES	59	19891015	2,237.37	1.3930	3,116.66
1625342	METER BOXES	8	19891015	114.41	1.3930	159.37
1625343	METER BOXES	3	19891015	142.99	1.3930	199.19
1625344	METER BOXES	54	19891015	772.14	1.3930	1,075.59
1625345	METER BOXES	147	19891015	2,101.97	1.3930	2,928.04
1628721	METER EACH SIZE	3	19900315	698.00	1.3930	972.31
1628726	METER HOUSE	6	19901015	446.80	1.3605	607.87
1635906	METER EACH SIZE	25	19920615	1,729.00	1.3765	2,379.97
1635898	METER EACH SIZE	42	19921215	1,313.56	1.3448	1,766.48
1635899	METER EACH SIZE	51	19921215	2,148.07	1.3448	2,888.72
1635900	METER EACH SIZE	57	19921215	2,390.12	1.3448	3,214.23
1635901	METER EACH SIZE	12	19921215	497.22	1.3448	668.66
1635902	METER EACH SIZE	19	19921215	792.57	1.3448	1,065.85
1635905	METER EACH SIZE	2	19921215	177.00	1.3448	238.03
1635907	METER EACH SIZE	16	19921215	1,454.82	1.3448	1,956.44
1635913	METER BOXES	51	19921215	1,656.38	1.3448	2,227.50
1635914	METER BOXES	57	19921215	1,987.70	1.3448	2,673.06
1635915	METER BOXES	16	19921215	997.03	1.3448	1,340.81
1635916	METER BOXES	12	19921215	383.38	1.3448	515.57
1635917	METER BOXES	19	19921215	610.11	1.3448	820.48
1639028	METER EACH SIZE	1	19930615	16.62	1.3146	21.85
1639049	METER BOXES	3	19930615	422.60	1.3146	555.55
1639022	METER EACH SIZE	150	19930915	6,254.09	1.2857	8,040.88
1639023	METER EACH SIZE	1	19930915	102.83	1.2857	132.21

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1639034	METER EACH SIZE	12	19930915	829.91	1.2857	1,067.02
1639047	METER BOXES	1	19930915	98.78	1.2857	127.00
1639041	METER EACH SIZE	3	19931015	1,137.93	1.2857	1,463.04
1639044	METER EACH SIZE	1	19931015	916.07	1.2857	1,177.79
1639024	METER EACH SIZE	8	19931215	313.19	1.2857	402.67
1639025	METER EACH SIZE	10	19931215	400.27	1.2857	514.63
1639026	METER EACH SIZE	14	19931215	526.12	1.2857	676.43
1639027	METER EACH SIZE	3	19931215	140.05	1.2857	180.06
1639029	METER EACH SIZE	73	19931215	3,579.91	1.2857	4,602.69
1639030	METER EACH SIZE	74	19931215	3,743.22	1.2857	4,812.66
1639031	METER EACH SIZE	26	19931215	1,309.14	1.2857	1,683.16
1639032	METER EACH SIZE	41	19931215	3,671.76	1.2857	4,720.78
1639037	METER EACH SIZE	2	19931215	138.13	1.2857	177.59
1639042	METER EACH SIZE	5	19931215	374.87	1.2857	481.97
1639048	METER BOXES	8	19931215	262.41	1.2857	337.38
1639050	METER BOXES	73	19931215	3,084.32	1.2857	3,965.51
1639051	METER BOXES	74	19931215	3,224.44	1.2857	4,145.66
1639052	METER BOXES	26	19931215	1,126.26	1.2857	1,448.03
1639053	METER BOXES	41	19931215	1,702.44	1.2857	2,188.83
1642067	METER EACH SIZE	60	19940715	4,256.00	1.2315	5,241.26
1642068	METER EACH SIZE	10	19940815	776.00	1.2315	955.64
1642077	METER BOXES	164	19941215	16,702.00	1.2315	20,568.51
1644955	METER EACH SIZE	7	19950115	447.66	1.2061	539.92
1644958	METER EACH SIZE	1	19950115	64.01	1.2061	77.20
1644965	METER BOXES	25	19950115	2,336.84	1.2061	2,818.46
1643486	METERS	1	19951215	138.77	1.1939	165.68
1644956	METER EACH SIZE	420	19951215	20,361.75	1.1939	24,309.89
1648075	METER BOXES	48	19960115	3,853.42	1.1818	4,553.97
1648076	METER BOXES	76	19960115	6,306.74	1.1818	7,453.31
1648077	METER BOXES	22	19960115	2,215.61	1.1818	2,618.41
1648078	METER BOXES	229	19960115	17,170.32	1.1818	20,291.88
1644957	METER EACH SIZE	2	19960115	79.28	1.1818	93.69
1648079	METER BOXES	74	19960715	6,460.87	1.1700	7,559.22
1648062	METER EACH SIZE	100	19961215	4,474.67	1.1700	5,235.36
1648063	METER EACH SIZE	36	19961215	3,253.31	1.1700	3,806.37

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1648064	METER EACH SIZE	36	19961215	3,526.57	1.1700	4,126.09
1648071	METER EACH SIZE	12	19961215	4,304.70	1.1700	5,036.50
1652524	METER EACH SIZE	4	19970415	3,012.15	1.1471	3,455.24
1652518	METER EACH SIZE	456	19971215	15,397.00	1.1471	17,661.90
1652519	METER EACH SIZE	0	19971215	13.59	1.1471	15.59
1652520	METER EACH SIZE	1605	19971215	87,156.44	1.1471	99,977.15
1652522	METER EACH SIZE	24	19971215	1,750.85	1.1471	2,008.40
1652523	METER EACH SIZE	12	19971215	2,091.39	1.1471	2,399.03
1652527	METER EACH SIZE	6	19971215	1,907.96	1.1471	2,188.62
1652530	METER EACH SIZE	1	19971215	351.06	1.1471	402.70
1652532	METER EACH SIZE	1	19971215	56.36	1.1471	64.65
1652533	METER EACH SIZE	7	19971215	404.96	1.1471	464.53
1652534	METER EACH SIZE	1	19971215	518.54	1.1471	594.82
1652535	METER EACH SIZE	1	19971215	52.08	1.1471	59.74
1652536	METER EACH SIZE	1	19971215	7,971.10	1.1471	9,143.65
1652537	REMOTE TOTAL AND	1	19971215	384.80	1.1471	441.40
1652538	FIRE HYDRANT MET	6	19971215	2,735.90	1.1471	3,138.35
1652540	METER BOXES	68	19971215	5,657.59	1.1471	6,489.82
1652541	METER BOXES	215	19971215	21,004.39	1.1471	24,094.14
1652542	METER BOXES	322	19971215	29,352.80	1.1471	33,670.60
1652543	METER BOXES	2	19971215	90.81	1.1471	104.17
1652544	METER BOXES	40	19971215	3,975.74	1.1471	4,560.57
1652545	METER BOXES	9	19971215	332.82	1.1471	381.78
1652546	METER BOXES	33	19971215	2,721.16	1.1471	3,121.44
1652547	METER BOXES	140	19971215	14,624.00	1.1471	16,775.19
1652548	METER BOXES	20	19971215	2,220.47	1.1471	2,547.10
1652549	METER BOXES	106	19971215	7,983.55	1.1471	9,157.93
1652550	METER BOXES	210	19971215	16,506.65	1.1471	18,934.78
1652551	METER BOXES	181	19971215	14,271.54	1.1471	16,370.88
1652552	METER BOXES	391	19971215	30,688.98	1.1471	35,203.33
1652553	METER BOXES	378	19971215	29,860.18	1.1471	34,252.61
1652554	METER BOXES	149	19971215	5,180.15	1.1471	5,942.15
1652555	METER BOXES	4	19971215	251.57	1.1471	288.58
1652556	METER BOXES	464	19971215	16,023.72	1.1471	18,380.81
1652557	METER BOXES	2	19971215	103.84	1.1471	119.11

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1652558	METER BOXES	205	19971215	17,110.92	1.1471	19,627.94
1652559	METER BOXES	491	19971215	38,324.72	1.1471	43,962.29
1652560	METER BOXES	12	19971215	1,188.82	1.1471	1,363.70
1652561	METER BOXES	17	19971215	1,473.36	1.1471	1,690.09
1652562	METER BOXES	215	19971215	13,578.83	1.1471	15,576.28
1652563	METER BOXES	307	19971215	32,435.84	1.1471	37,207.15
1652564	METER BOXES	14	19971215	1,152.95	1.1471	1,322.55
1652565	METER BOXES	82	19971215	6,503.03	1.1471	7,459.63
1652566	METER BOXES	212	19971215	15,298.45	1.1471	17,548.85
1652567	METER BOXES	4	19971215	271.61	1.1471	311.56
1656301	METER BOXES	152	19980115	7,903.03	1.1360	8,977.84
1656302	METER BOXES	3	19980115	287.13	1.1360	326.18
1656303	METER BOXES	8	19980115	798.67	1.1360	907.29
1656304	METER BOXES	3	19980115	1,392.72	1.1360	1,582.13
1656306	METER BOXES	142	19980415	18,172.91	1.1360	20,644.43
1656296	METER BOXES	107	19980515	7,810.10	1.1360	8,872.27
1656297	METER BOXES	309	19980615	19,373.57	1.1360	22,008.38
1656298	METER BOXES	213	19980615	13,801.82	1.1360	15,678.87
1656305	METER BOXES	2	19980615	98.21	1.1360	111.57
1656286	METER BOXES	135	19980715	6,940.03	1.1250	7,807.53
1656289	METER BOXES	1	19980715	64.17	1.1250	72.19
1656290	METER BOXES	282	19980715	18,776.07	1.1250	21,123.08
1656291	METER BOXES	1	19980715	82.58	1.1250	92.90
1656292	METER BOXES	33	19980715	2,624.10	1.1250	2,952.11
1656293	METER BOXES	2	19980715	105.27	1.1250	118.43
1656294	METER BOXES	299	19980715	12,381.91	1.1250	13,929.65
1656295	METER BOXES	65	19980715	4,473.53	1.1250	5,032.72
1656300	METER BOXES	90	19980815	7,324.54	1.1250	8,240.11
1656287	METER BOXES	2	19980915	265.03	1.1250	298.16
1656288	METER BOXES	95	19980915	6,790.53	1.1250	7,639.35
1656276	METER EACH SIZE	1757	19981215	68,364.75	1.1250	76,910.34
1656277	METER EACH SIZE	2160	19981215	79,732.89	1.1250	89,699.50
1656278	METER EACH SIZE	50	19981215	3,135.04	1.1250	3,526.92
1656280	METER EACH SIZE	48	19981215	6,221.12	1.1250	6,998.76
1656283	METER EACH SIZE	47	19981215	15,534.58	1.1250	17,476.40

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1656284	METER EACH SIZE	9	19981215	2,722.44	1.1250	3,062.75
1656285	FIRE HYDRANT MET	9	19981215	5,068.74	1.1250	5,702.33
1656307	METER BOXES	2	19981215	400.70	1.1250	450.79
1656308	METER BOXES	115	19981215	8,814.64	1.1250	9,916.47
1656309	METER BOXES	98	19981215	7,176.52	1.1250	8,073.59
1783225	METER EACH SIZE	2	19990415	7,044.60	1.1038	7,775.83
1783226	METER BOXES	956	19990415	63,586.69	1.1038	70,186.99
1783227	METER BOXES	124	19990415	6,326.89	1.1038	6,983.62
1783228	METER BOXES	2	19990415	2.44	1.1038	2.69
1783229	METER BOXES	18	19990415	717.54	1.1038	792.02
1783230	METER BOXES	220	19990415	11,118.07	1.1038	12,272.13
1783231	METER BOXES	20	19990415	649.13	1.1038	716.51
1783232	METER BOXES	170	19990415	6,669.79	1.1038	7,362.11
1783233	METER BOXES	6	19990415	156.93	1.1038	173.22
1783234	METER BOXES	320	19990415	10,197.40	1.1038	11,255.89
1783235	METER VAULT	4	19990415	17,668.27	1.1038	19,502.24
3124309	1 1/2" METER BOX	1	20010101	50.00	1.0174	50.87
3051158	3/4" METER	435	19991130	20,816.02	1.1038	22,976.72
3051425	1" BOX & COVER	86	19991130	3,917.69	1.1038	4,324.35
3051468	1" METER	3	19991130	272.10	1.1038	300.34
3051477	1" METER BOX W/L	61	19991130	11,773.13	1.1038	12,995.18
3051653	1 1/2" METER BOX	2	19991130	454.83	1.1038	502.04
3051859	3" METER	1	19991130	927.09	1.1038	1,023.32
3051860	METER VAULT	2	19991130	34,298.91	1.1038	37,859.14
3051870	METER BOX W/LID	164	19991130	37,806.89	1.1038	41,731.25
3051873	6" WATER METER	1	19991130	8,117.22	1.1038	8,959.79
3051966	3/4" METER	62	19991130	2,180.19	1.1038	2,406.49
3052003	5/8" X 3/4" METE	1852	19991130	100,064.94	1.1038	110,451.68
3052011	2" METER	2	19991130	640.03	1.1038	706.47
3052062	2" METER	1	19991130	897.76	1.1038	990.95
3052063	2" METER	1	19991130	665.57	1.1038	734.66
3052208	6" METER	1	19991130	5,682.86	1.1038	6,272.74
3052209	6" CONCRETE METE	1	19991130	8,524.27	1.1038	9,409.09
3057822	METER, 1.5"	30	19991231	13,473.23	1.1038	14,871.75
3057823	METER, 2"	12	19991231	9,590.12	1.1038	10,585.57

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
3057824	FIRE HYDRANT MET	1	19991231	1,047.28	1.1038	1,155.99
3058039	METER, 2"	1	19991231	205.72	1.1038	227.07
3069702	2" METER BOX	2	20000930	152.85	1.0354	158.26
3078207	METER BOX	1181	20000930	68,370.73	1.0354	70,791.05
3078215	5/8" X 3/4" METE	1120	20000930	56,628.16	1.0354	58,632.80
3078219	2" METER	2	20000930	1,097.48	1.0354	1,136.33
3084213	3/4" METER	257	20000930	9,914.27	1.0354	10,265.24
3084214	1" METER	1	20000930	95.52	1.0354	98.90
3084215	1" METER BOX	341	20000930	20,116.00	1.0354	20,828.11
3094608	3" HYDRANT METER	20	20001231	10,328.55	1.0354	10,694.18
3094609	2" NEW METER	36	20001231	5,415.84	1.0354	5,607.56
3094610	1" NEW METER	375	20001231	4,585.19	1.0354	4,747.51
3094611	GT-33 GASKET	3500	20001231	27,136.16	1.0354	28,096.78
3094616	3/4" EXPANSION C	2633	20001231	13,503.07	1.0354	13,981.08
3094617	1" ADAPTOR	151	20001231	3,227.06	1.0354	3,341.30
3094618	3" HYDRANT METER	28	20001231	1,460.72	1.0354	1,512.43
3112903	1" METER BOX	558	20010531	37,630.99	1.0174	38,285.77
3118568		109	20010731	9,006.88	1.0000	9,006.88
3118798	3/4" METER BOX	19	20010731	1,339.52	1.0000	1,339.52
3118799	1 1/2" METER BOX	1	20010731	70.38	1.0000	70.38
3118800	1 1/2" METER	1048	20010731	7,092.08	1.0000	7,092.08
3119337	1X3/4 BRASS HEX	3762	20010731	78,319.44	1.0000	78,319.44
3119347	5/8 X 3/4 TO 1"	112	20010731	13,393.98	1.0000	13,393.98
3119350	YBAV43-42	169	20010731	5,669.73	1.0000	5,669.73
3120201	LABOR	1	20010731	105.38	1.0000	105.38
3125912	3/4 " Meter	301	20010930	12,072.34	1.0000	12,072.34
3129246	2" METER, TRIDEN	85	20011031	17,835.44	1.0000	17,835.44
3129247	Meter each size	2	20011031	3,766.73	1.0000	3,766.73
3140122	2" Meter	4	20011231	1,339.27	1.0000	1,339.27
3142136	METER EACH SIZE	1	20011231	429.51	1.0000	429.51
	Total for class W34600:			1,744,304.87		1,946,769.72

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1604092	2.5IN INLET 1 2.	14	19720701	1,412.00	3.7736	5,328.32
1604500	2.5IN INLET 1 2.	18	19730701	1,819.00	3.4412	6,259.54
1609715	VALVE BOX EACH	15	19800701	826.00	1.8282	1,510.09
1609828	VALVE 6IN	15	19800701	4,220.00	1.8282	7,715.00
1609831	5.25 VLV 1 4IN S	14	19800701	14,126.93	1.8282	25,826.85
1610837	VALVE BOX EACH	22	19810101	1,220.00	1.7464	2,130.61
1610952	VALVE 6IN	22	19810101	9,282.00	1.7464	16,210.08
1610953	5.25 VLV 1 4IN S	22	19810101	21,175.00	1.7464	36,980.02
1610954	2.5IN INLET 1 2.	4	19810101	376.00	1.7464	656.65
1612018	VALVE BOX EACH	8	19820101	444.00	1.7206	763.95
1612157	VALVE 6IN	26	19820101	8,700.00	1.7206	14,969.22
1612161	5.25 VLV 1 4IN S	26	19820101	28,858.00	1.7206	49,653.07
1614337	VALVE BOX EACH	10	19840101	551.00	1.6028	883.14
1614464	VALVE 6IN	10	19840101	3,632.00	1.6028	5,821.37
1614467	5.25 VLV 1 4IN S	10	19840101	10,126.00	1.6028	16,229.95
1624901	VALVE BOX EACH	1	19890215	51.08	1.4096	72.00
1625535	VALVE 6IN	1	19890215	143.09	1.4096	201.70
1625549	4.25 VLV 2 2.5 H	1	19890215	1,319.70	1.4096	1,860.25
1624904	VALVE BOX EACH	4	19890415	238.88	1.4096	336.73
1625536	VALVE 6IN	4	19890415	1,553.13	1.4096	2,189.29
1625550	4.25 VLV 2 2.5 H	5	19890415	6,094.74	1.4096	8,591.15
1624910	VALVE BOX EACH	22	19890815	1,236.78	1.3930	1,722.83
1624913	VALVE BOX EACH	2	19890815	110.05	1.3930	153.30
1625537	VALVE 6IN	22	19890815	6,479.47	1.3930	9,025.90
1625538	VALVE 6IN	2	19890815	716.86	1.3930	998.59
1625552	4.25 VLV 2 2.5 H	22	19890815	24,083.14	1.3930	33,547.81
1625553	4.25 VLV 2 2.5 H	2	19890815	1,779.41	1.3930	2,478.72
1624916	VALVE BOX EACH	6	19891015	634.80	1.3930	884.28
1624918	VALVE BOX EACH	10	19891015	581.90	1.3930	810.59
1624920	VALVE BOX EACH	8	19891015	459.83	1.3930	640.54
1624922	VALVE BOX EACH	4	19891015	331.64	1.3930	461.97
1624924	VALVE BOX EACH	7	19891015	378.44	1.3930	527.17
1624926	VALVE BOX EACH	13	19891015	697.88	1.3930	972.15
1624929	VALVE BOX EACH	3	19891015	152.60	1.3930	212.57
1624931	VALVE BOX EACH	6	19891015	429.31	1.3930	598.03

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1624933	VALVE BOX EACH	10	19891015	585.97	1.3930	816.26
1625540	VALVE 6IN	6	19891015	2,134.32	1.3930	2,973.11
1625541	VALVE 6IN	10	19891015	2,586.01	1.3930	3,602.31
1625542	VALVE 6IN	8	19891015	2,411.04	1.3930	3,358.58
1625543	VALVE 6IN	4	19891015	1,126.17	1.3930	1,568.75
1625544	VALVE 6IN	7	19891015	1,460.87	1.3930	2,034.99
1625545	VALVE 6IN	13	19891015	2,303.20	1.3930	3,208.36
1625546	VALVE 6IN	3	19891015	610.39	1.3930	850.27
1625547	VALVE 6IN	6	19891015	1,502.58	1.3930	2,093.09
1625548	VALVE 6IN	10	19891015	1,992.91	1.3930	2,776.12
1625555	5.25 VLV 1 4IN S	6	19891015	10,425.17	1.3930	14,522.26
1625556	5.25 VLV 1 4IN S	10	19891015	9,323.63	1.3930	12,987.82
1625557	5.25 VLV 1 4IN S	8	19891015	7,518.68	1.3930	10,473.52
1625558	5.25 VLV 1 4IN S	4	19891015	7,854.63	1.3930	10,941.50
1625559	5.25 VLV 1 4IN S	7	19891015	7,991.57	1.3930	11,132.26
1625560	5.25 VLV 1 4IN S	13	19891015	15,016.33	1.3930	20,917.75
1625561	5.25 VLV 1 4IN S	3	19891015	7,816.32	1.3930	10,888.13
1625562	5.25 VLV 1 4IN S	6	19891015	7,968.59	1.3930	11,100.25
1625563	5.25 VLV 1 4IN S	10	19891015	8,242.72	1.3930	11,482.11
1624914	VALVE BOX EACH	4	19900415	225.29	1.3930	313.83
1625539	VALVE 6IN	1	19900415	225.29	1.3930	313.83
1625554	4.25 VLV 2 2.5 H	1	19900415	225.26	1.3930	313.79
1632742	6IN VALVE 4.5STM	4	19911215	4,737.12	1.3605	6,444.85
1632743	6IN VALVE 4.5STM	5	19911215	7,948.48	1.3605	10,813.91
1632744	6IN VALVE 4.5STM	1	19911215	1,414.36	1.3605	1,924.24
1632745	6IN VALVE 4.5STM	2	19911215	3,141.72	1.3605	4,274.31
1632746	6IN VALVE 4.5STM	1	19911215	1,279.01	1.3605	1,740.09
1636049	6IN VALVE 4.5STM	1	19921115	633.00	1.3448	851.26
1635587	VALVE BOX EACH	2	19921215	124.20	1.3448	167.02
1635589	VALVE BOX EACH	1	19921215	48.77	1.3448	65.59
1635591	VALVE BOX EACH	3	19921215	147.42	1.3448	198.25
1636038	VALVE 6IN	6	19921215	1,246.57	1.3448	1,676.39
1636039	VALVE 6IN	1	19921215	284.70	1.3448	382.86
1636040	VALVE 6IN	3	19921215	866.40	1.3448	1,165.13
1636046	5.25 VLV 1 4IN S	6	19921215	4,882.13	1.3448	6,565.49

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1636047	5.25 VLV 1 4IN S	1	19921215	1,175.44	1.3448	1,580.73
1636048	5.25 VLV 1 4IN S	3	19921215	2,656.02	1.3448	3,571.82
1638777	VALVE BOX EACH	6	19931215	364.51	1.2857	468.65
1638779	VALVE BOX EACH	4	19931215	250.57	1.2857	322.16
1638781	VALVE BOX EACH	2	19931215	120.40	1.2857	154.80
1638783	VALVE BOX EACH	4	19931215	237.63	1.2857	305.52
1639190	VALVE 6IN	1	19931215	209.43	1.2857	269.26
1639191	VALVE 6IN	6	19931215	2,554.01	1.2857	3,283.69
1639192	VALVE 6IN	4	19931215	1,754.01	1.2857	2,255.13
1639193	VALVE 6IN	2	19931215	827.77	1.2857	1,064.26
1639194	VALVE 6IN	4	19931215	1,630.54	1.2857	2,096.39
1639199	5.25 VLV 1 4IN S	1	19931215	131.78	1.2857	169.43
1639200	5.25 VLV 1 4IN S	6	19931215	8,832.16	1.2857	11,355.51
1639201	5.25 VLV 1 4IN S	4	19931215	6,068.67	1.2857	7,802.49
1639202	5.25 VLV 1 4IN S	2	19931215	3,845.40	1.2857	4,944.03
1639203	5.25 VLV 1 4IN S	4	19931215	7,571.55	1.2857	9,734.74
1639204	5.25 VLV 1 4IN S	7	19931215	7,059.56	1.2857	9,076.48
1641801	VALVE BOX	12	19941215	859.00	1.2315	1,057.86
1641803	VALVE BOX	4	19941215	285.00	1.2315	350.98
1641805	VALVE BOX	9	19941215	731.00	1.2315	900.23
1642216	VALVE 6IN	12	19941215	4,297.00	1.2315	5,291.76
1642217	VALVE 6IN	4	19941215	1,455.00	1.2315	1,791.83
1642218	VALVE 6IN	9	19941215	3,484.00	1.2315	4,290.55
1642223	5.25 VLV 1 4IN S	12	19941215	18,651.00	1.2315	22,968.71
1642224	5.25 VLV 1 4IN S	4	19941215	5,073.89	1.2315	6,248.50
1642225	5.25 VLV 1 4IN S	11	19941215	16,085.00	1.2315	19,808.68
1645106	VALVE 6IN	2	19950115	769.12	1.2061	927.64
1645110	5.25 VLV 1 4IN S	3	19950115	3,076.49	1.2061	3,710.55
1645111	5.25 VLV 1 4IN S	4	19950115	4,673.69	1.2061	5,636.94
1645113	6 IN 1 4IN HN 2	1	19951215	1,482.21	1.1939	1,769.61
1645114	HYDRANT RISER	0	19951215	6,516.04	1.1939	7,779.50
1647763	VALVE BOX	3	19960115	222.32	1.1818	262.74
1647765	VALVE BOX	6	19960115	355.64	1.1818	420.30
1647767	VALVE BOX	1	19960115	72.06	1.1818	85.16
1647769	VALVE BOX	17	19960115	1,176.61	1.1818	1,390.52

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1648212	VALVE 6IN	3	19960115	1,296.83	1.1818	1,532.59
1648213	VALVE 6IN	6	19960115	2,133.86	1.1818	2,521.80
1648214	VALVE 6IN	1	19960115	420.30	1.1818	496.71
1648215	VALVE 6IN	17	19960115	6,079.12	1.1818	7,184.30
1648226	5.25 VLV 1 4IN S	3	19960115	3,427.29	1.1818	4,050.37
1648227	5.25 VLV 1 4IN S	6	19960115	8,535.43	1.1818	10,087.17
1648228	5.25 VLV 1 4IN S	1	19960115	1,284.94	1.1818	1,518.54
1648229	5.25 VLV 1 4IN S	17	19960115	19,540.84	1.1818	23,093.36
1645115	HYDRANT RISER	0	19960115	36.57	1.1818	43.22
1647875	TAP SLVE AND VAL	1	19960715	1,448.25	1.1700	1,694.45
1651990	VALVE BOX	3	19970415	163.26	1.1471	187.28
1652713	VALVE 6IN	3	19970415	1,139.55	1.1471	1,307.18
1652747	5.25 VLV 1 4IN S	3	19970415	4,233.90	1.1471	4,856.71
1651993	VALVE BOX	8	19971215	532.49	1.1471	610.82
1651995	VALVE BOX	6	19971215	196.16	1.1471	225.02
1651997	VALVE BOX	23	19971215	712.61	1.1471	817.43
1651999	VALVE BOX	26	19971215	826.48	1.1471	948.06
1652001	VALVE BOX	8	19971215	253.36	1.1471	290.63
1652003	VALVE BOX	17	19971215	555.69	1.1471	637.43
1652005	VALVE BOX	8	19971215	253.61	1.1471	290.92
1652007	VALVE BOX	5	19971215	174.75	1.1471	200.46
1652009	VALVE BOX	4	19971215	263.86	1.1471	302.67
1652011	VALVE BOX	7	19971215	215.79	1.1471	247.53
1652013	VALVE BOX	3	19971215	199.83	1.1471	229.22
1652015	VALVE BOX	11	19971215	220.90	1.1471	253.39
1652017	VALVE BOX	3	19971215	60.34	1.1471	69.22
1652020	VALVE BOX	15	19971215	314.42	1.1471	360.67
1652023	VALVE BOX	15	19971215	315.38	1.1471	361.77
1652025	VALVE BOX	39	19971215	743.03	1.1471	852.33
1652027	VALVE BOX	36	19971215	1,137.54	1.1471	1,304.87
1652029	VALVE BOX	15	19971215	492.82	1.1471	565.31
1652032	VALVE BOX	5	19971215	163.48	1.1471	187.53
1652034	VALVE BOX	8	19971215	1,729.64	1.1471	1,984.07
1652036	VALVE BOX	6	19971215	186.91	1.1471	214.40
1652038	VALVE BOX	21	19971215	934.84	1.1471	1,072.35

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1652040	VALVE BOX	52	19971215	2,164.70	1.1471	2,483.13
1652045	VALVE BOX	2	19971215	92.44	1.1471	106.04
1652047	VALVE BOX	35	19971215	789.49	1.1471	905.62
1652049	VALVE BOX	37	19971215	2,319.25	1.1471	2,660.41
1652050	VALVE BOX	2	19971215	101.36	1.1471	116.27
1652052	VALVE BOX	9	19971215	571.00	1.1471	654.99
1652054	VALVE BOX	23	19971215	1,021.38	1.1471	1,171.62
1652056	VALVE BOX	2	19971215	67.35	1.1471	77.26
1652058	VALVE BOX	1	19971215	41.78	1.1471	47.93
1652714	VALVE 6IN	8	19971215	2,662.40	1.1471	3,054.04
1652715	VALVE 6IN	6	19971215	1,193.38	1.1471	1,368.93
1652716	VALVE 6IN	23	19971215	4,366.59	1.1471	5,008.92
1652717	VALVE 6IN	26	19971215	5,027.94	1.1471	5,767.55
1652718	VALVE 6IN	8	19971215	1,541.38	1.1471	1,768.12
1652719	VALVE 6IN	17	19971215	3,531.37	1.1471	4,050.83
1652720	VALVE 6IN	8	19971215	1,643.85	1.1471	1,885.66
1652721	VALVE 6IN	5	19971215	1,073.66	1.1471	1,231.60
1652722	VALVE 6IN	4	19971215	1,429.32	1.1471	1,639.57
1652723	VALVE 6IN	7	19971215	1,398.59	1.1471	1,604.32
1652724	VALVE 6IN	3	19971215	1,165.77	1.1471	1,337.25
1652725	VALVE 6IN	11	19971215	3,092.76	1.1471	3,547.70
1652726	VALVE 6IN	3	19971215	844.75	1.1471	969.01
1652727	VALVE 6IN	15	19971215	4,087.35	1.1471	4,688.60
1652728	VALVE 6IN	15	19971215	4,100.10	1.1471	4,703.22
1652729	VALVE 6IN	39	19971215	10,815.72	1.1471	12,406.71
1652730	VALVE 6IN	36	19971215	9,479.42	1.1471	10,873.84
1652731	VALVE 6IN	15	19971215	3,225.43	1.1471	3,699.89
1652732	VALVE 6IN	5	19971215	1,070.02	1.1471	1,227.42
1652733	VALVE 6IN	8	19971215	11,195.93	1.1471	12,842.85
1652734	VALVE 6IN	6	19971215	1,619.86	1.1471	1,858.14
1652735	VALVE 6IN	21	19971215	7,946.15	1.1471	9,115.03
1652736	VALVE 6IN	52	19971215	14,070.62	1.1471	16,140.41
1652737	VALVE 6IN	2	19971215	600.92	1.1471	689.32
1652738	VALVE 6IN	35	19971215	5,167.25	1.1471	5,927.35
1652739	VALVE 6IN	37	19971215	7,589.78	1.1471	8,706.24

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1652740	VALVE 6IN	2	19971215	595.50	1.1471	683.10
1652741	VALVE 6IN	9	19971215	2,617.07	1.1471	3,002.04
1652742	VALVE 6IN	23	19971215	5,739.69	1.1471	6,584.00
1652743	VALVE 6IN	2	19971215	405.72	1.1471	465.40
1652744	VALVE 6IN	1	19971215	376.08	1.1471	431.40
1652748	5.25 VLV 1 4IN S	8	19971215	11,004.51	1.1471	12,623.27
1652749	5.25 VLV 1 4IN S	6	19971215	9,298.44	1.1471	10,666.24
1652750	5.25 VLV 1 4IN S	23	19971215	30,695.30	1.1471	35,210.58
1652751	5.25 VLV 1 4IN S	26	19971215	33,945.10	1.1471	38,938.42
1652752	5.25 VLV 1 4IN S	8	19971215	11,664.95	1.1471	13,380.86
1652753	5.25 VLV 1 4IN S	17	19971215	29,484.72	1.1471	33,821.92
1652754	5.25 VLV 1 4IN S	8	19971215	11,540.10	1.1471	13,237.65
1652755	5.25 VLV 1 4IN S	5	19971215	8,537.02	1.1471	9,792.82
1652756	5.25 VLV 1 4IN S	4	19971215	4,525.42	1.1471	5,191.11
1652757	5.25 VLV 1 4IN S	7	19971215	9,526.22	1.1471	10,927.53
1652758	5.25 VLV 1 4IN S	3	19971215	3,963.61	1.1471	4,546.66
1652759	5.25 VLV 1 4IN S	33	19971215	12,945.44	1.1471	14,849.71
1652760	5.25 VLV 1 4IN S	3	19971215	4,124.19	1.1471	4,730.86
1652761	5.25 VLV 1 4IN S	15	19971215	22,323.29	1.1471	25,607.05
1652762	5.25 VLV 1 4IN S	15	19971215	24,495.53	1.1471	28,098.82
1652763	5.25 VLV 1 4IN S	39	19971215	45,711.66	1.1471	52,435.85
1652764	5.25 VLV 1 4IN S	36	19971215	50,999.28	1.1471	58,501.27
1652765	5.25 VLV 1 4IN S	15	19971215	20,558.30	1.1471	23,582.43
1652766	5.25 VLV 1 4IN S	5	19971215	8,936.99	1.1471	10,251.62
1652767	5.25 VLV 1 4IN S	8	19971215	70,372.93	1.1471	80,724.79
1652768	5.25 VLV 1 4IN S	6	19971215	5,991.42	1.1471	6,872.76
1652769	5.25 VLV 1 4IN S	21	19971215	29,681.19	1.1471	34,047.29
1652770	5.25 VLV 1 4IN S	52	19971215	64,941.31	1.1471	74,494.18
1652771	5.25 VLV 1 4IN S	2	19971215	2,773.43	1.1471	3,181.40
1652772	5.25 VLV 1 4IN S	35	19971215	32,332.78	1.1471	37,088.93
1652773	5.25 VLV 1 4IN S	37	19971215	44,741.01	1.1471	51,322.41
1652774	5.25 VLV 1 4IN S	2	19971215	2,977.42	1.1471	3,415.40
1652775	5.25 VLV 1 4IN S	9	19971215	10,611.08	1.1471	12,171.97
1652776	5.25 VLV 1 4IN S	23	19971215	30,263.80	1.1471	34,715.60
1652777	5.25 VLV 1 4IN S	2	19971215	3,423.73	1.1471	3,927.36

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1652778	5.25 VLV 1 4IN S	1	19971215	1,028.99	1.1471	1,180.35
1655789	VALVE BOX	17	19980115	720.65	1.1360	818.66
1655791	VALVE BOX	7	19980115	344.56	1.1360	391.42
1655793	VALVE BOX	5	19980115	399.33	1.1360	453.64
1655795	VALVE BOX	2	19980115	2,685.98	1.1360	3,051.27
1656504	VALVE 6IN	17	19980115	4,203.74	1.1360	4,775.45
1656505	VALVE 6IN	7	19980115	2,392.76	1.1360	2,718.18
1656506	VALVE 6IN	4	19980115	2,396.02	1.1360	2,721.88
1656533	5.25 VLV 1 4IN S	17	19980115	17,055.17	1.1360	19,374.67
1656534	5.25 VLV 1 4IN S	7	19980115	6,699.68	1.1360	7,610.84
1656535	5.25 VLV 1 4IN S	4	19980115	5,990.08	1.1360	6,804.73
1655799	VALVE BOX	8	19980415	3,170.59	1.1360	3,601.79
1655801	VALVE BOX	5	19980415	204.77	1.1360	232.62
1656508	VALVE 6IN	6	19980415	739.81	1.1360	840.42
1656509	VALVE 6IN	5	19980415	2,329.19	1.1360	2,645.96
1656537	5.25 VLV 1 4IN S	6	19980415	2,325.08	1.1360	2,641.29
1656539	5.25 VLV 1 4IN S	5	19980415	5,631.03	1.1360	6,396.85
1655779	VALVE BOX	12	19980515	379.65	1.1360	431.28
1655781	VALVE BOX	24	19980515	760.96	1.1360	864.45
1656500	VALVE 6IN	12	19980515	2,928.52	1.1360	3,326.80
1656501	VALVE 6IN	24	19980515	3,358.78	1.1360	3,815.57
1656528	5.25 VLV 1 4IN S	12	19980515	24,411.05	1.1360	27,730.95
1656529	5.25 VLV 1 4IN S	24	19980515	20,154.82	1.1360	22,895.88
1655782	VALVE BOX	29	19980615	1,234.11	1.1360	1,401.95
1655784	VALVE BOX	20	19980615	633.45	1.1360	719.60
1655797	VALVE BOX	3	19980615	117.85	1.1360	133.88
1656502	VALVE 6IN	29	19980615	5,535.61	1.1360	6,288.45
1656503	VALVE 6IN	20	19980615	2,760.79	1.1360	3,136.26
1656507	VALVE 6IN	3	19980615	1,473.16	1.1360	1,673.51
1656530	5.25 VLV 1 4IN S	29	19980615	30,443.77	1.1360	34,584.12
1656531	5.25 VLV 1 4IN S	20	19980615	24,826.23	1.1360	28,202.60
1656536	5.25 VLV 1 4IN S	3	19980615	2,946.33	1.1360	3,347.03
1655761	VALVE BOX	13	19980715	668.29	1.1250	751.83
1655766	VALVE BOX	6	19980715	351.63	1.1250	395.58
1655768	VALVE BOX	30	19980715	1,597.96	1.1250	1,797.71

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1655770	VALVE BOX	3	19980715	1,002.37	1.1250	1,127.67
1655772	VALVE BOX	8	19980715	2,721.20	1.1250	3,061.35
1655775	VALVE BOX	36	19980715	458.73	1.1250	516.07
1655777	VALVE BOX	10	19980715	183.53	1.1250	206.47
1656490	VALVE 6IN	13	19980715	3,898.40	1.1250	4,385.70
1656493	VALVE 6IN	6	19980715	2,530.32	1.1250	2,846.61
1656494	VALVE 6IN	30	19980715	8,655.64	1.1250	9,737.60
1656495	VALVE 6IN	3	19980715	198.18	1.1250	222.95
1656496	VALVE 6IN	8	19980715	2,756.63	1.1250	3,101.21
1656497	VALVE 6IN	3	19980715	855.38	1.1250	962.30
1656498	VALVE 6IN	36	19980715	5,160.46	1.1250	5,805.52
1656499	VALVE 6IN	10	19980715	2,110.60	1.1250	2,374.43
1656518	5.25 VLV 1 4IN S	13	19980715	10,072.33	1.1250	11,331.37
1656521	5.25 VLV 1 4IN S	6	19980715	8,570.90	1.1250	9,642.26
1656522	5.25 VLV 1 4IN S	30	19980715	34,622.57	1.1250	38,950.39
1656523	5.25 VLV 1 4IN S	3	19980715	4,293.97	1.1250	4,830.72
1656524	5.25 VLV 1 4IN S	8	19980715	11,026.52	1.1250	12,404.84
1656525	5.25 VLV 1 4IN S	3	19980715	3,684.73	1.1250	4,145.32
1656526	5.25 VLV 1 4IN S	36	19980715	26,490.37	1.1250	29,801.67
1656527	5.25 VLV 1 4IN S	10	19980715	10,552.96	1.1250	11,872.08
1655787	VALVE BOX	12	19980815	1,004.51	1.1250	1,130.07
1656489	VALVE 3IN	12	19980815	5,273.66	1.1250	5,932.87
1656532	5.25 VLV 1 4IN S	12	19980815	12,556.35	1.1250	14,125.89
1655763	VALVE BOX	2	19980915	84.81	1.1250	95.41
1655765	VALVE BOX	10	19980915	381.23	1.1250	428.88
1656491	VALVE 6IN	2	19980915	571.66	1.1250	643.12
1656492	VALVE 6IN	10	19980915	2,620.90	1.1250	2,948.51
1656519	5.25 VLV 1 4IN S	2	19980915	1,273.17	1.1250	1,432.32
1656520	5.25 VLV 1 4IN S	10	19980915	10,817.18	1.1250	12,169.33
1655803	VALVE BOX	5	19981215	400.70	1.1250	450.79
1655805	VALVE BOX	13	19981215	614.98	1.1250	691.85
1655807	VALVE BOX	13	19981215	615.13	1.1250	692.02
1656510	VALVE 6IN	5	19981215	1,502.60	1.1250	1,690.43
1656511	VALVE 6IN	13	19981215	4,612.31	1.1250	5,188.85
1656512	VALVE 6IN	13	19981215	4,613.47	1.1250	5,190.15

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
1656538	5.25 VLV 1 4IN S	1	19981215	2,808.84	1.1250	3,159.95
1656540	5.25 VLV 1 4IN S	5	19981215	4,006.93	1.1250	4,507.80
1656541	5.25 VLV 1 4IN S	13	19981215	9,955.91	1.1250	11,200.40
1656542	5.25 VLV 1 4IN S	13	19981215	10,518.75	1.1250	11,833.59
1656543	HYDRANT RISER	1	19981215	376.22	1.1250	423.25
1783021	VALVE BOX	125	19990415	6,396.34	1.1038	7,060.28
1783023	VALVE BOX	10	19990415	204.09	1.1038	225.27
1783025	VALVE BOX	2	19990415	52.01	1.1038	57.41
1783027	VALVE BOX	14	19990415	418.57	1.1038	462.02
1783033	VALVE BOX	20	19990415	519.32	1.1038	573.23
1783035	VALVE BOX	16	19990415	245.31	1.1038	270.77
1783037	VALVE BOX	6	19990415	156.93	1.1038	173.22
1783039	VALVE BOX	30	19990415	618.02	1.1038	682.17
1783294	VALVE 6IN	125	19990415	35,471.97	1.1038	39,153.96
1783295	VALVE 6IN	10	19990415	2,040.93	1.1038	2,252.78
1783296	VALVE 6IN	2	19990415	405.77	1.1038	447.89
1783297	VALVE 6IN	14	19990415	2,441.66	1.1038	2,695.10
1783299	VALVE 6IN	24	19990415	3,599.37	1.1038	3,972.98
1783300	VALVE 6IN	20	19990415	3,115.83	1.1038	3,439.25
1783301	VALVE 6IN	16	19990415	2,759.79	1.1038	3,046.26
1783302	VALVE 6IN	6	19990415	1,255.46	1.1038	1,385.78
1783303	VALVE 6IN	30	19990415	5,150.21	1.1038	5,684.80
1783307	5.25 VLV 1 4IN S	125	19990415	141,160.48	1.1038	155,812.94
1783308	5.25 VLV 1 4IN S	10	19990415	11,021.07	1.1038	12,165.06
1783310	5.25 VLV 1 4IN S	14	19990415	6,976.16	1.1038	7,700.29
1783312	5.25 VLV 1 4IN S	24	19990415	14,037.60	1.1038	15,494.70
1783313	5.25 VLV 1 4IN S	20	19990415	14,540.58	1.1038	16,049.89
1783314	5.25 VLV 1 4IN S	16	19990415	9,669.52	1.1038	10,673.22
1783315	5.25 VLV 1 4IN S	6	19990415	3,923.32	1.1038	4,330.56
1783316	5.25 VLV 1 4IN S	30	19990415	11,330.45	1.1038	12,506.55
3124540	6" Tapping Sleev	1	20010101	4,000.00	1.0174	4,069.60
3051426	FIRE HYDRANT	40	19991130	72,430.15	1.1038	79,948.40
3051427	6" AUXILIARRY VA	38	19991130	15,360.02	1.1038	16,954.39
3051428	VALVE BOX	38	19991130	3,034.76	1.1038	3,349.77
3051478	VALVE BOX W/COVE	21	19991130	5,375.40	1.1038	5,933.37

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34800	Hydrants					
3051479	6" AUXILIARRY VA	21	19991130	23,714.98	1.1038	26,176.59
3051480	FIRE HYDRANT	21	19991130	131,421.49	1.1038	145,063.04
3051881	VALVE BOX W/COVE	5	19991130	1,108.04	1.1038	1,223.05
3051882	6" AUXILLARY	5	19991130	5,509.85	1.1038	6,081.77
3051883	5.25 V/V 1-4" ST	2	19991130	4,191.41	1.1038	4,626.48
3051975	VALVE BOX W/ LID	3	19991130	182.48	1.1038	201.42
3052064	6" AUXILLARY VAL	1	19991130	1,000.79	1.1038	1,104.67
3052210	VALVE BOX	6	19991130	304.54	1.1038	336.15
3052211	6"AUXILIARRY VAL	6	19991130	1,826.53	1.1038	2,016.12
3069703	VALVE BOX	1	20000930	57.48	1.0354	59.51
3069704	6" AUXILIARRY VA	1	20000930	334.28	1.0354	346.11
3069705	FIRE HYDRANT	1	20000930	1,603.96	1.0354	1,660.74
3078216	VALVE BOX	161	20000930	8,740.54	1.0354	9,049.96
3078217	AUXILLIARY VALVE	161	20000930	53,682.05	1.0354	55,582.39
3078218	FIRE HYDRANT	161	20000930	177,255.35	1.0354	183,530.19
3084216	VALVE BOX	52	20000930	2,178.61	1.0354	2,255.73
3084217	6" AUXILLARY VAL	52	20000930	14,443.74	1.0354	14,955.05
3084218	FIRE HYDRANT	52	20000930	48,202.95	1.0354	49,909.33
3112899	VALVE BOX	158	20010531	10,748.22	1.0174	10,935.24
3112901	6" AUXILLARY VAL	114	20010531	49,690.87	1.0174	50,555.49
3112902	FIRE HYDRANT	150	20010531	237,912.51	1.0174	242,052.19
3119352	A320-010 12" HYD	2	20010731	676.20	1.0000	676.20
3125903	6" Tapping Sleev	1	20010930	1,278.23	1.0000	1,278.23
3125908	6 " Auxiliary Va	43	20010930	14,270.68	1.0000	14,270.68
	Total for class W34800:			2,799,955.72		3,229,304.85
Asset Class: W39000	Structures and Improvements					
1649674	FOUNDATION AND S	10	19971215	1,453.89	1.1471	1,667.76
1649680	WALL	400	19971215	9,896.57	1.1471	11,352.36
1649681	CARPETING	3600	19971215	10,916.76	1.1471	12,522.62
1649682	PARTITION	200	19971215	8,321.30	1.1471	9,545.36
1649709	ROOF	5	19971215	132.92	1.1471	152.47
1649724	DOOR INTERIOR OR	5	19971215	6,829.09	1.1471	7,833.65
1649728	SHADES	20	19971215	3,348.09	1.1471	3,840.59
1649742	WALL COVERING	1	19971215	7,204.65	1.1471	8,264.45

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W39000	Structures and Improvements					
1649753	AIR HANDLER	1	19971215	5,126.23	1.1471	5,880.30
1649757	DUCT HEATER	200	19971215	6,914.70	1.1471	7,931.85
1649766	CONDUIT	1	19971215	25,896.33	1.1471	29,705.68
1649778	LIGHTING FIXTURE	1	19971215	1,378.94	1.1471	1,581.78
1649793	SPRINKLER SYSTEM	1	19971215	996.96	1.1471	1,143.61
1649856	PIPING 3IN AND U	200	19971215	5,825.69	1.1471	6,682.65
1649857	INSULATION	1	19971215	567.06	1.1471	650.47
1649913	BURGULAR ALARM	2	19971215	3,391.45	1.1471	3,890.33
	Total for class W39000:			98,200.63		112,645.93
Asset Class: W39100	Office Funiture and Equipment					
1653572	TELECOPIER	1	19970915	2,301.96	1.1471	2,640.58
1653489	MAP FILING CABIN	3	19971015	2,512.75	1.1471	2,882.38
1653573	STORAGE RACKS	2	19971015	2,747.38	1.1471	3,151.52
1653474	COMPUTER WORK ST	7	19971215	61,857.75	1.1471	70,957.03
1653477	SECRETARY OR STE	0	19971215	648.73	1.1471	744.16
1653479	ARM CHAIR	0	19971215	1,946.19	1.1471	2,232.47
1653481	BOOKCASE	4	19971215	1,254.59	1.1471	1,439.14
1653485	CHAIR	0	19971215	1,112.11	1.1471	1,275.70
1653488	4 DRAWER FILE	0	19971215	4,633.81	1.1471	5,315.44
1657923	MICROFICHE READE	3	19980115	1,021.62	1.1360	1,160.56
3139701	Digital Mapping	1	20011231	5,746.90	1.0000	5,746.90
	Total for class W39100:			85,783.79		97,545.88
Asset Class: W39110	Computer Equipment					
1653580	PRINTER	2	19970915	3,989.00	1.1471	4,575.78
1653507	4910C PERIPHERAL	4	19971015	4,875.92	1.1471	5,593.17
1653518	COMPUTER SOFTWAR	4	19971015	5,094.08	1.1471	5,843.42
1653579	MICRO COMPUTER	3	19971015	8,832.80	1.1471	10,132.10
1653581	DATA MODEM	1	19971015	370.37	1.1471	424.85
1653508	4910C PERIPHERAL	2	19980115	1,606.83	1.1360	1,825.36
3081972	Enhancement asso	1	20000725	14,371.06	1.0354	14,879.80
3081972	Enhancement asso	0	19981231	0.00	1.1250	0.00
3117914	OCE CS 4041 40"-	1	20010731	22,744.66	1.0000	22,744.66
	Total for class W39110:			61,884.72		66,019.14

Company Code: 4006 Business Area: 4508 Agua Fria

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W39200	Transportation Equipment					
1649356	TRUCK	1	19961215	18,685.18	1.1700	21,861.66
1653584	PICK UP	1	19971215	17,806.50	1.1471	20,425.84
1653585	PICK UP	1	19971215	20,161.52	1.1471	23,127.28
1653586	PICK UP	1	19971215	18,067.03	1.1471	20,724.69
1653587	PICK UP	1	19971215	18,067.03	1.1471	20,724.69
1783735	TRUCK BED LINER	2	19990415	876.32	1.1038	967.28
1783745	TRAILER HITCH	2	19990415	625.05	1.1038	689.93
1783746	LARGE PICK-UP	4	19990415	78,288.76	1.1038	86,415.13
1783748	TOOL STORAGE BOX	4	19990415	796.08	1.1038	878.71
1783749	ROTATING BEACON	4	19990415	620.31	1.1038	684.70
3093814	2000 1 TON CHEVY	1	20001231	27,253.51	1.0354	28,218.28
3093815	2000 « TON CHEVY	1	20001231	22,100.34	1.0354	22,882.69
3129067	16' TANDEM AXLE	1	20011031	1,847.12	1.0000	1,847.12
3129071	2001 CHEVY S-10	1	20011031	17,890.46	1.0000	17,890.46
3129072	2001 CHEVY BLAZE	1	20011031	24,410.90	1.0000	24,410.90
3134476	2002 CHEVY WORK	20165	20011130	22,058.28	1.0000	22,058.28
	Total for class W39200:			289,554.39		313,807.64
Asset Class: W39400	Tools, Shop and Garage					
1615743	CABINET	1	19850101	120.00	1.5394	184.73
1646069	DRILL SETS	1	19950115	93.00	1.2061	112.17
1646083	SMALL TOOL LESS	2	19950115	208.00	1.2061	250.87
1646084	TOOL SET FOR VEH	2	19950115	682.00	1.2061	822.56
1646180	TOOL BOX	1	19950115	72.00	1.2061	86.84
1658003	PORTABLE SYSTEM	0	19980115	2,501.84	1.1360	2,842.09
	Total for class W39400:			3,676.84		4,299.26
Asset Class: W39700	Communication Equipment					
1619700	TELEPHONE INSTRU	1	19870701	42.01	1.4810	62.22
1630428	MOBIL RADIO	1	19900315	3,759.16	1.3930	5,236.51
	Total for class W39700:			3,801.17		5,298.73
Asset Class: W39800	Miscellaneous Equipment					
1611363	MAP EACH	12	19810101	2,026.00	1.7464	3,538.21
1619712	SYSTEM MAP	10	19871001	5,219.00	1.4810	7,729.34
1619713	SIGN	2	19871001	540.37	1.4810	800.29

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4006 Business Area: 4508 **Agua Fria**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W39800	Miscellaneous Equipment					
1640547	SYSTEM MAP	6	19930115	2,557.00	1.3146	3,361.43
1640546	SYSTEM MAP	4	19930615	10,492.00	1.3146	13,792.78
1649574	MAP	0	19961215	35,716.98	1.1700	41,788.87
3128942	Digital Camera &	1	20011031	772.81	1.0000	772.81
3128943	Auto level PN ZI	1	20011031	1,247.61	1.0000	1,247.61
	Total for class W39800:			58,571.77		73,031.34
	Total for company 4006:			53,321,381.10		61,124,837.40
	Report Total:			53,321,381.10		61,124,837.40

Source: Czn2002az_1_2

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Computation of Working Capital

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	289,614
3	Pumping Power (1/24 of Pumping Power)		1,077
4	Material and Supplies Inventories		-
5	Prepayments		99,448
6			-
7			
8	Total Working Capital Allowance	$	390,139
9			
10			
11	Working Capital Requested	$	-
12			
13			
14	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
15	E-1	B-1	
16			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Label	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**						
2	Metered Water Revenues	$ 5,605,176	11	240,900	$ 5,846,076	417,889	$ 6,263,965
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	558,264	18	(218,303)	339,961		339,961
5		$ 6,163,440		$ 22,597	$ 6,186,037	$ 417,889	$ 6,603,926
6	**Operating Expenses**						
7	Salaries and Wages	$ 415,526	2a,4a,10a	216,798	$ 632,324		$ 632,324
8	Purchased Water	296,209	17	86,491	382,700		382,700
9	Purchased Power	586,660	1b,16	15,154	601,814		601,814
10	Chemicals	10,523	1c	-	10,523		10,523
11	Repairs and Maintenance	207,685	1d	(8,729)	198,956		198,956
12	Office Supplies and Expense	36,793	1e,10b	127,984	164,777		164,777
13	Outside Services	66,131	1f	(30,666)	35,465		35,465
14	Service Company Charges	-	3	713,274	713,274		713,274
15	Water Testing	-	13	8,614	8,614		8,614
16	Rents	71	1g,12	25,769	25,840		25,840
17	Transportation Expenses	-			-		-
18	Insurance - General Liability	49,732	1h,10c	(16,342)	33,390		33,390
19	Insurance - Health and Life	-			-		-
20	Regulatory Commission Expense - Rate Case	3,079	8	40,827	43,906		43,906
21	Miscellaneous Expense	447,624	1i,10d	(259,615)	188,009		188,009
22	Depreciation Expense	1,315,904	5	(128,825)	1,187,079		1,187,079
23	Taxes Other Than Income	43,660	1a,2b,4b	(3,225)	40,435		40,435
24	Property Taxes	298,351	6	17,093	315,444		315,444
25	Income Tax	814,115			387,708		549,009
26					-		-
27	**Total Operating Expenses**	$ 4,592,063		$ 804,603	$ 4,970,260	$ -	$ 5,131,560
28	**Profit (Loss) Before Interest & Taxes**	$ 1,571,377		$ (782,006)	$ 1,215,777	$ 417,889	$ 1,472,366
29	**Other Income (Expense)**						
30	Interest Income				-		-
31	Other income	56,339	14a	(56,339)	-		-
32	Interest Expense	(415)	7	(598,616)	(599,031)		(599,031)
33	Other Expense	(199,763)	14b	199,763	-		-
34	Gain/Loss Sale of Fixed Assets				-		-
35	***Total Other Income (Expense)***	$ (143,839)		$ (455,192)	$ (599,031)	$ -	$ (599,031)
36	**Net Profit (Loss)**	$ 1,427,538		$ (1,237,198)	$ 616,747	$ 417,889	$ 873,335
37							
38	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
39	C-2					A-1	
40	E-2						
41							

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Adjustments to Revenues and Expenses

Line No.		1 Remove Citizens Corp. Allocations	2 Remove T.Y. Salaries & Wages	3 Service Company Charges	4 Projected Salaries & Wages	5 Depreciation Expense	6 Property Taxes	Subtotal
3	Revenues							-
5	Expenses	(385,897)	(459,186)	713,274	546,577	(128,825)	17,093	303,036
8	Operating Income	385,897	459,186	(713,274)	(546,577)	128,825	(17,093)	(303,036)
11	Interest Expense							-
14	Other Income / Expense							
16	Net Income	385,897	459,186	(713,274)	(546,577)	128,825	(17,093)	(303,036)

Adjustments to Revenues and Expenses

Line No.		7 Interest Exp, Synch. W/ Rate Base	8 Rate Case Expense	9 INTENTIONALLY LEFT BLANK	10 Projected Additional Expenses	11 Revenue Annualization	12 Corporate Office Lease	Subtotal
23	Revenues					240,900		240,900
25	Expenses		40,827	-	324,639		25,769	694,271
28	Operating Income	-	(40,827)	-	(324,639)	240,900	(25,769)	(453,371)
31	Interest Expense	(598,616)						(598,616)
34	Other Income / Expense							
36	Net Income	(598,616)	(40,827)	-	(324,639)	240,900	(25,769)	(1,051,987)

Adjustments to Revenues and Expenses

Line No.		13 Local Water Testing Expense	14 Remove Other Revenues/Expenses	15 INTENTIONALLY LEFT BLANK	16 Power Costs Adjustment	17 Purchased Water	18 CAP Hook-up Fees	Total
43	Revenues						(218,303)	22,597
45	Expenses	8,614		-	15,227	86,491		804,603
48	Operating Income	(8,614)	-	-	(15,227)	(86,491)	(218,303)	(782,006)
51	Interest Expense							(598,616)
53	Other Income / Expense		143,424					143,424
56	Net Income	(8,614)	143,424	-	(15,227)	(86,491)	(218,303)	(1,237,198)

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 1a-1i

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.				
1	Remove Citizen's Corporate Allocations			
2				
3	Account	Description	**Amount**	Adjustment Label
4	408	Taxes Other Than Income	-	1a
5	615	Purchased Power	(73)	1b
6	618	Chemicals	-	1c
7	620	Repairs and Maintenance	(8,729)	1d
8	621	Office Supplies and Expense	(32,612)	1e
9	630	Outside Services	(30,666)	1f
10	641	Rents	-	1g
11	657	Insurance - General Liability	(49,205)	1h
12	675	Miscellaneous Expense	(264,612)	1i
13	Total Adjustments		(385,897)	
14				
15	Adjustment to Revenues and/or Expenses		(385,897)	
16				
17				
18				
19				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.				
1	Remove Test Year Salaries & Wages and Related Expenses			
2				
3	Account	Description	**Amount**	Adjustment Label
4	601	Salaries & Wages	(415,526)	2a
5	408	Payroll Taxes	(43,660)	2b
6				
7				
8				
9				
10				
11				
12				
13	Total Adjustments		(459,186)	
14				
15	Adjustment to Revenues and/or Expenses		(459,186)	
16				
17				
18				
19				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Service Company Charges		
2			
3	Total Charges	$ 5,153,711	
4	Allocation Factor (4 factor Formula)	0.1384	
5	Total Charges		$ 713,274
6			
7			
8			
9			
10			
11			
12			
13	Adjustment to Revenues and/or Expenses		$ 713,274
14			
15			
16			
17			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Line No.				
1	Projected Salaries & Wages and Related Expenses			
2				
3	Account	Description	**Amount**	Adjustment Label
4	601	Salaries & Wages	$ 506,142	4a
5	408	Payroll Taxes	40,435	4b
6				
7				
8				
9	Total		$ 546,577	
10				
11				
12				
13	Adjustment to Revenues and/or Expenses		$ 546,577	
14				
15				
16				
17				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Depreciation Expense

Account No.	Description	Original Cost	Rate	Depreciation Expense
	Intangible			
301.00	Organization	$ 1,229	0.00%	$ -
302.00	Franchises	78,887	0.00%	-
303.00	Miscellaneous Intangibles	115,264	0.00%	-
	Subtotal Intangible	$ 195,380		$ -
	Source of Supply			
310.00	Land and Land Rights	$ 217,682	0.00%	$ -
311.00	Structures and Improvements	1,144,167	2.50%	28,604
312.00	Collecting and Impounding Res.	-	0.00%	-
313.00	Lakes, Rivers, Other Intakes	-	0.00%	-
314.00	Wells and Springs	3,438,215	2.52%	86,643
	Subtotal Source of Supply	$ 4,800,065		$ 115,247
	Pumping			
320.00	Land and Land Rights	$ 47,681	0.00%	$ -
321.00	Structures and Improvements	1,246,735	1.67%	20,820
323.00	Other Power Production	-	0.00%	-
325.00	Electric Pumping Equipment	14,495,886	4.42%	640,718
326.00	Diesel Pumping Equipment	25,799	4.42%	1,140
328.10	Gas Engine Pumping Equipment	697	4.42%	31
	Subtotal Pumping	$ 15,816,798		$ 662,710
	Water Treatment			
330.00	Land and Land Rights	$ -	0.00%	$ -
331.00	Structures and Improvements	39,917	1.67%	667
332.00	Water Treatment Equipment	377,497	4.00%	15,100
	Subtotal Water Treatment	$ 417,414		$ 15,766
	Transmission and Distribution			
340.00	Land and Land Rights	$ 225	0.00%	$ -
341.00	Structures and Improvements	-	0.00%	-
342.00	Distribution, Reservoirs, & ST	2,861,570	1.67%	47,788
343.00	Transmission and Distribution	21,390,029	1.53%	327,267
344.00	Fire Mains	-	0.00%	-
345.00	Services	2,694,166	2.48%	66,815
346.00	Meters	1,744,305	2.51%	43,782
348.00	Hydrants	2,799,956	2.00%	55,999
349.00	Other Transmission & Distribution	-	0.00%	-
	Subtotal Transmission and Distribution	$ 31,490,251		$ 541,652
	General			
389.00	Land and Land Rights	$ 681	0.00%	$ -
390.00	Structures and Improvements	467,707	1.68%	7,861
391.00	Office Funiture and Equipment	139,320	4.55%	6,332
391.10	Computer Equipment	199,465	4.55%	9,066
392.00	Transportation Equipment	251,004	25.00%	62,751
393.00	Stores Equipment	4,012	3.92%	157
394.00	Tools, Shop and Garage	57,402	4.14%	2,374
395.00	Laboratory Equipment	18,183	3.71%	675
396.00	Power Operated Equipment	16,803	5.14%	864
397.00	Communication Equipment	80,645	10.28%	8,288
398.00	Miscellaneous Equipment	38,697	4.98%	1,927
	Subtotal General	$ 1,273,919		$ 100,296
	ADFUC adjustment 3/95 - Agua Fria	(217,801)	2.67%	(5,815)
	TOTALS	$ 53,776,026		$ 1,429,857

Proforma Plant (to be completed by 12/31/2002)	$ 1,272,586	2.67%	33,975
Amortization of Citizens Acquisition Adjustment (C-2, Page 6a)			27,900
Amortization of Deferred Regulatory Assets	$ 109,279	2.67%	2,917
Post Closing Plant Adjustments	$ (4,128,730)	2.67%	(110,226)
Less: Amotization of Contributions	$ 1,973,438	10.0000%	(197,344)
Total Depreciation Expense			$ 1,187,079
Test Year Depreciation Expense			1,315,904
Increase (decrease) in Depreciation Expense			(128,825)
Adjustment to Revenues and/or Expenses			$ (128,825)

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Citizens Acquisition Adjustment
Amortization Schedule

Exhibit
Schedule C-2
Page 6a
Witness: Bourassa

Line No.		
1		
2	Acquisition Adjustment	13,305,699
3	Annual Rate (Cost of Capital)	10.64%
4	Term (years)	40
5		
6		

Line No.	Year	Principal Reduction	Balance
9	1	$ 25,200	13,280,499
10	2	27,900	13,252,599
11	3	30,900	13,221,699
12	4	34,200	13,187,499
13	5	37,800	13,149,699
14	6	41,900	13,107,799
15	7	46,300	13,061,499
16	8	51,200	13,010,299
17	9	56,700	12,953,599
18	10	62,700	12,890,899
19	11	69,400	12,821,499
20	12	76,800	12,744,699
21	13	84,900	12,659,799
22	14	94,000	12,565,799
23	15	104,000	12,461,799
24	16	115,000	12,346,799
25	17	127,300	12,219,499
26	18	140,800	12,078,699
27	19	155,800	11,922,899
28	20	172,400	11,750,499
29	21	190,700	11,559,799
30	22	211,000	11,348,799
31	23	233,500	11,115,299
32	24	258,300	10,856,999
33	25	285,800	10,571,199
34	26	316,200	10,254,999
35	27	349,900	9,905,099
36	28	387,100	9,517,999
37	29	428,300	9,089,699
38	30	473,800	8,615,899
39	31	524,200	8,091,699
40	32	580,000	7,511,699
41	33	641,700	6,869,999
42	34	710,000	6,159,999
43	35	785,600	5,374,399
44	36	869,100	4,505,299
45	37	961,600	3,543,699
46	38	1,063,900	2,479,799
47	39	1,177,100	1,302,699
48	40	1,302,400	299

Principal Reduction
27,900

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.			
1	Adjust Property Taxes to Reflect Proposed Revenues:		
2			
3	Revenues in year ended 12/31/01	$	6,163,440
4	Adjusted Revenues in year ended 12/31/01		6,186,037
5	Proposed Revenues		6,603,926
6	Average of three year's of revenue		$6,317,801
7	Average of three year's of revenue, times 2		$12,635,602
8	Add:		
9	Construction Work in Progess at 10%		
10	Deduct:		
11	Book Value of Transportation Equipment		251,004
12	Book Value of Transportation Equipment (proforma)		-
13	Total Book Value of Transportation Equipment	$	251,004
14			
15	Full Cash Value	$	12,384,598
16	Assessment Ratio		25%
17	Assessed Value		3,096,149
18	Property Tax Rate		10.188273%
19			
20	Property Tax		315,444
21	Tax on Parcels		0
22			
23	Total Property Tax at Proposed Rates	$	315,444
24	Property Taxes in the test year		298,351
25	Change in Property Taxes	$	17,093
26			
27			
28	Adjustment to Revenues and/or Expenses	$	17,093
29			
30			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Line No.		
1	Interest Synchronization with Rate Base	
2		
3	Fair Value Rate Base	$19,019,624
4	Weigted Cost of Debt from Schedule D-1	3.15%
5	Synchronized Interest Expense	599,031
6	Test Year Interest Expense, Per Books	415
7	Increase in Interest Expense	$ 598,616
8		
9	Adjustment to Revenues and/or Expense	$ 598,616
10		
11		

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No.			
1	Rate Case Expense		
2			
3	Estimated Rate Case Expense	$	122,482
4			
5	Estimated Amortization Period in Years		3
6			
7	Annual Rate Case Expense	$	40,827
8			
9	Test Year Rate Case Expense	$	3,079
10			
11	Increase(decrease) Rate Case Expense	$	37,748
12			
13	Adjustment to Revenue and/or Expense	$	40,827
14			
15			
16			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.		
1	Intentionally Left Blank	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	Adjustment to Revenue and/or Expense	$ -
13		
14		
15		

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.	Projected Additional Expenses			Adjustment Label
1				
2				
3				
4	Salaries & Wages	$	126,182	10a
5	Office Expense		160,596	10b
6	Insurance		32,863	10c
7	Misc Expense		4,997	10d
8				
9	Total	$	324,639	
10				
11	Adjustment to Revenue and/or Expense	$	324,639	
12				
13				
14				
15				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.		
1	Revenue Annualization	
2		
3		
4	Revenue Annualization	$ 240,900
5		
6		
7		
8	Total Revenue from Annualization	$ 240,900
9		
10		
11	Adjustment to Revenue and/or Expense	$ 240,900
12		
13	SUPPORTING SCHEDULES	
14	H1	
15		
16		
17		
18		

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Line No.			
1	Coporate Office Lease		
2			
3			
4	New Corporate Office	$	25,769
5			
6			
7			
8	Total	$	25,769
9			
10			
11	Adjustment to Revenue and/or Expense	$	25,769
12			
13			
14			
15			
16			
17			
18			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Line No.			
1	Water Testing Expenses (Not part of water testing included management fees)		
2			
3			
4	Test Year Amount*	$	8,614
5			
6			
7			
8	Total	$	8,614
9			
10			
11	Adjustment to Revenue and/or Expense	$	8,614
12			
13			
14			
15			
16	* Removed in Adjustment 2 and need to be added back to expenses.		
17			
18			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Line No.				Adjustment Label
1	Remove Other Income and Expenses			
2				
3				
4	Test Year Other Income	$	(56,339)	14a
5	Test Year Other Expense		199,763	14b
6				
7				
8	Total	$	143,424	
9				
10				
11	Adjustment to Revenue and/or Expense	$	143,424	
12				
13				
14				
15				
16				
17				
18				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 15

Exhibit
Schedule C-2
Page 16
Witness: Bourassa

Line No.		
1	Intentionally Left Blank	
2		
3		
4		
5		
6		
7		
8		
9		
10	Adjustment to Revenue and/or Expense	$ -
11		
12		
13		

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 16

Exhibit
Schedule C-2
Page 17
Witness: Bourassa

Line No.			
1	Annualize power cost for additonal gallons from annualization of revenues		
2			
3	Test Year Power Costs (after adjustment1b)	$	586,733
4	Gallons sold in Test Year (1,000's)		2,050,681
5	Cost per 1,000 gallons		0.28612
6	Additonal gallons from annualization		53,220
7			
8	Additional Expense	$	15,227
9			
10			
11	Adjustment to Revenue and/or Expense	$	15,227
12			
13			
14			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 17

Exhibit
Schedule C-2
Page 18
Witness: Bourassa

Line No.			
1	Purchased Water		
2			
3	2002 Estimated Deliveries and Costs	$	382,700
4	Test Year Purchased Water Cost		296,209
5	Increase (descrease) in cost	$	86,491
6			
7			
8	Additional Expense	$	86,491
9			
10			
11	Adjustment to Revenue and/or Expense	$	86,491
12			
13			
14			

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 18

Exhibit
Schedule C-2
Page 19
Witness: Bourassa

Line No.		
1	Remove CAP Hook-Up Fees	
2		
3		
4	Test Year CAP Hook Up Fees	$ 218,303
5		
6		
7		
8	Total	$ 218,303
9		
10		
11	Adjustment to Revenue and/or Expense	$ (218,303)
12		
13		
14		
15		
16		
17		
18		

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	31.63%
2		
3	State Income Taxes	6.97%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	38.60%
9		
10	Operating Income % = 100% - Tax Percentage	61.40%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.6286
17		

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Stephenson

Line No.	Item of Capital	End of Test Year Percent of Total	End of Test Year Cost Rate	End of Test Year Weighted Cost	End of Projected Year Percent of Total	End of Projected Year Cost Rate	End of Projected Year Weighted Cost
1	Long-Term Debt	59.89%	(a)	3.04%	60.00%	(a)	3.15%
2							
3	Stockholder's Equity (c)	40.11%	11.50%	4.61%	40.00%	11.50%	4.60%
4							
5	Totals	100.00%		7.65%	100.00%		7.75% (b)
6							
7	(a) See D-2						
8	(b) Used on A-1						
9	SUPPORTING SCHEDULES:						
10	D-1						
11	D-3						
12	D-4						
13	E-1						
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Stephenson

Line No.	Description of Debt	End of Test Year Percent	Interest Rate	Composite Cost	End of Projected Year Percent	Interest Rate	Composite Cost
1							
2	Long-Term Debt	56.04%	4.92%	2.76%	52.26%	4.92%	2.57%
3	Long-Term Debt	3.85%	7.30%	0.28%	3.85%	7.30%	0.28%
4	Long-Term Debt	0.00%	0.00%	0.00%	3.89%	7.60%	0.30%
5				0.00%			
6							
7							
8							
9							
10	Totals	59.89%		3.04%	60.00%		3.15%
11							
12	Supporting Schdules:						
13							
14							
15							
16							
17							
18							

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Stephenson

Line No.	Description of Issue	End of Test Year Shares Outstanding	End of Test Year Amount	End of Test Year Dividend Requirement	End of Projected Year Shares Outstanding	End of Projected Year Amount	End of Projected Year Dividend Requirement
1							
2							
3	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	SUPPORTING SCHEDULES:				RECAP SCHEDULES:		
18	(a) E-1				(a) D-1		
19							
20							

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Zepp

Line No.	
1	
2	
3	THE COMPANY IS REQUESTING 11.5% RATE OF RETURN ON COMMON EQUITY.
4	THE REQUEST IS SUPPORTED BY THE TESTIMONY AND EXHIBITS OF
5	DR. THOMAS M. ZEPP INCLUDED IN THE FILING.
6	
7	
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Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	ASSETS			
2	Plant In Service	$ 53,321,381	$ 45,609,979	$ 33,510,339
3				
4	Non-Utility Plant	-	-	-
5	Construction Work in Progress	1,892,844	3,721,807	2,439,365
6	Less: Accumulated Depreciation	4,520,311	3,330,658	2,892,069
7	Net Plant	$ 50,693,914	$ 46,001,128	$ 33,057,635
8				
9	Debt Reserve Fund	$ -	$ -	$ -
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ -	$ -	$ -
13	Accounts Receivable, Net	647,717	(1,157,724)	639,298
14	Notes/Receivables from Associated Companies	-	1,365,997	458,972
15	Materials and Supplies	-	-	-
16	Prepayments	99,448	-	-
17	Other Current Assets	3,769,122	4,213,413	-
18	Total Current Assets	$ 4,516,287	$ 4,421,686	$ 1,098,270
19				
20	Deferred Debits	$ -	$ -	$ 2,597,272
21				
22	Other Investments & Special Funds	$ -	$ -	$ -
23				
24	TOTAL ASSETS	$ 55,210,201	$ 50,422,814	$ 36,753,177
25				
26				
27	LIABILITIES AND STOCKHOLDERS' EQUITY			
28				
29	Common Equity	$ 1,427,538	$ 14,154,942	$ 13,171,128
30				
31	Long-Term Debt	$ -	$ -	$ -
32				
33	CURRENT LIABILITIES			
34	Accounts Payable	$ 113,323	$ 57,188	$ 204,293
35	Current Portion of Long-Term Debt	-	-	-
36	Payables to Associated Companies	17,823,678	3,602,059	1,745,468
37	Customer Deposits	17,289	34,108	(74,682)
38	Taxes Payable	221,727	214,470	205,652
39	Interest Payable	359,202	887	887
40	Other Current Liabilities	-	-	-
41	Total Current Liabilities	$ 18,535,219	$ 3,908,712	$ 2,081,618
42	DEFERRED CREDITS			
43	Advances in Aid of Construction	$ 33,028,561	$ 30,647,396	$ 19,671,112
44	Accumulated Deferred Income Taxes	92,516	98,090	102,548
45	Contributions In Aid of Construction, Net	690,358	634,710	648,543
46	Accumulated Deferred Income Credits	1,436,009	978,964	1,078,228
47	Total Deferred Credits	$ 35,247,444	$ 32,359,160	$ 21,500,431
48				
49	Total Liabilities & Common Equity	$ 55,210,201	$ 50,422,814	$ 36,753,177
50				
51	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
52	E-5		A-3	

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Comparative Income Statements (*)

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	**Operating Revenues**	$ 6,163,440	$ 5,486,825	$ 4,999,218
2	Operation and Maintenance			
3	Expense	$ 2,120,033	$ 1,944,052	$ 1,849,493
4	Depreciation & Amortization	1,315,904	1,175,447	768,417
5	Other Taxes	342,011	775,168	704,257
6	Income Taxes	814,115	671,534	727,448
7	**Total Operating Expense**	$ 4,592,063	$ 4,566,201	$ 4,049,615
8	**Operating Income**	$ 1,571,377	$ 920,624	$ 949,603
9	Interest Income	-		
10	Other Income Net	(56,339)	(70,907)	(64)
11	Long-Term Interest	415	483	226
12	Other Expense	199,763	7,234	(76,229)
13	Miscellaneous Other Expense (Income)	-	-	-
14				
15	Net Income	$ 1,427,538	$ 983,814	$ 1,025,670
16				
17				
18	(*) Above Data from Annual Reports filed with the Arizona Corporation Commission, Utilities Division			
19				
20	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
21	E-6		A-2	
22				
23				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 1,427,538	$ 978,814	$ 1,025,670
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	1,315,904	1,175,447	768,417
8	Deferred Income Taxes	457,045	(99,264)	268,038
9	Accumulated Deferred ITC	(5,574)	(4,458)	(3,231)
10	Changes in Certain Assets and Liabilities:			-
11	Accounts Receivable	(1,805,441)	1,797,022	(614,421)
12	Materials and Supplies Inventory			
13	Prepaid Expenses	(99,448)		
14	Misc Current Assets and Deferred Expense	444,291	(1,616,141)	18,085
15	Accounts Payable and Accrued Liabilities	56,135	(147,105)	159,013
16	Accrued Taxes	7,257	8,818	100,719
17	Net Cash Flow provided by Operating Activities	$ 1,797,707	$ 2,093,133	$ 1,722,290
18	Cash Flow From Investing Activities:			
19	Capital Expenditures	(6,027,629)	(14,118,940)	(9,285,971)
20	Plant Held for Future Use			
21	Non-Utility Property	-	-	-
22	Net Cash Flows from Investing Activities	$ (6,027,629)	$ (14,118,940)	$ (9,285,971)
23	Cash Flow From Financing Activities			
24	(Decrease) Increase in Net Amounts due to Parent and			
25	Affiliates	1,790,989	954,566	(120,650)
26	Customer Deposits	(16,819)	108,790	(105,885)
27	Changes in Advances for Construction	2,381,165	10,976,284	7,763,808
28	Changes in Contributions for Construction	74,587	(13,833)	26,408
29	Net Proceeds from Long-Term Debt Borrowing	-	-	-
30	Repayments of Long-Term Debt	-	-	-
31	Dividends Paid	-	-	-
32	Deferred Financing Costs	-	-	-
33	Paid in Capital	-	-	-
34	Net Cash Flows Provided by Financing Activities	$ 4,229,922	$ 12,025,807	$ 7,563,681
35	Increase(decrease) in Cash and Cash Equivalents	-	-	-
36	Cash and Cash Equivalents at Beginning of Year	-	-	-
37	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -
38				
39				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Common Stock	Additional Paid-In-Capital	Retained Earnings	Total
1					
2					
3					
4	Balance, December 31, 1998	$ -	$ -	$ -	$ -
5					
6	Net Income	-	-	-	-
4					
5	Balance, December 31, 1998	-	-	722,870	722,870
6					
7	Unidentified Adjustment			11,422,588	11,422,588
8					
9	Net Income	-	-	1,025,670	1,025,670
10					
11	Balance, December 31, 1999	-	-	13,171,128	13,171,128
12					
13	Net Income	-	-	983,814	983,814
14					
15	Balance, December 3, 2000	-	-	14,154,942	14,154,942
16					
17	Unidentified Adjustment			(14,154,942)	(14,154,942)
18					
19	Net Income	-	-	1,427,538	1,427,538
20					
21	Balance, December 31, 2001	$ -	$ -	1,427,538	1,427,538
22					
23					

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/00	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/01
1		**Intangible**			
2	301.00	Organization	$ 1,229	$ -	$ 1,229
3	302.00	Franchises	78,887	-	78,887
4	303.00	Miscellaneous Intangibles	97,846	17,418	115,264
5		**Subtotal Intangible**	$ 177,962	$ 17,418	$ 195,380
6					
7		**Source of Supply**			
8	310.00	Land and Land Rights	$ 217,682	$ -	$ 217,682
9	311.00	Structures and Improvements	835,059	309,108	1,144,167
10	312.00	Collecting and Impounding Res.	-	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-	-
12	314.00	Wells and Springs	1,661,326	1,776,889	3,438,215
13		**Subtotal Source of Supply**	$ 2,714,068	$ 2,085,997	$ 4,800,065
14					
15		**Pumping**			
16	320.00	Land and Land Rights	$ 38,013	$ 9,668	$ 47,681
17	321.00	Structures and Improvements	967,253	279,482	1,246,735
18	323.00	Other Power Production	-	-	-
19	325.00	Electric Pumping Equipment	12,496,103	1,999,782	14,495,886
20	326.00	Diesel Pumping Equipment	25,799	-	25,799
21	328.10	Gas Engine Pumping Equipment	697	-	697
22		**Subtotal Pumping**	$ 13,527,865	$ 2,288,933	$ 15,816,798
23					
24		**Water Treatment**			
25	330.00	Land and Land Rights	$ -	$ -	$ -
26	331.00	Structures and Improvements	45,173	(5,256)	39,917
27	332.00	Water Treatment Equipment	320,380	57,117	377,497
28		**Subtotal Water Treatment**	$ 365,552	$ 51,861	$ 417,414
29					
30		**Transmission and Distribution**			
31	340.00	Land and Land Rights	$ 225	$ -	$ 225
32	341.00	Structures and Improvements	-	-	-
33	342.00	Distribution, Reservoirs, & ST	2,429,654	431,916	2,861,570
34	343.00	Transmission and Distribution	19,152,796	2,237,233	21,390,029
35	344.00	Fire Mains	-	-	-
36	345.00	Services	2,441,798	252,369	2,694,166
37	346.00	Meters	1,573,209	171,095	1,744,305
38	348.00	Hydrants	2,505,670	294,285	2,799,956
39	349.00	Other Transmission & Distribution	-	-	-
40		**Subtotal Transmission and Distribution**	$ 28,103,353	$ 3,386,898	$ 31,490,251
41					
42		**General**			
43	389.00	Land and Land Rights	$ -	$ -	$ -
44	390.00	Structures and Improvements	98,201	-	98,201
45	391.00	Office Funiture and Equipment	81,890	3,893	85,784
46	391.10	Computer Equipment	39,140	22,745	61,885
47	392.00	Transportation Equipment	289,298	256	289,554
48	393.00	Stores Equipment	-	-	-
49	394.00	Tools, Shop and Garage	3,677	-	3,677
50	395.00	Laboratory Equipment	-	-	-
51	396.00	Power Operated Equipment	-	-	-
52	397.00	Communication Equipment	4,150	(349)	3,801
53	398.00	Miscellaneous Equipment	56,551	2,020	58,572
54		**Subtotal General**	$ 572,908	$ 28,566	$ 601,473
55					
56					
57					
58					
59		TOTAL WATER PLANT	$ 45,461,708	$ 7,859,673	$ 53,321,381
60					
61	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
62				A-4	
63				E-1	
64					

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	2,061,383	1,775,590	1,429,439
6				
7				
8				
9	Water Revenues from Customer:	$ 5,605,176	$ 5,199,262	$ 4,789,818
10				
11				
12				
13				
14	Year End Number of Customers	13,357	11,403	8,768
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	154.33	155.71	163.03
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 419.64	$ 455.96	$ 546.28
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.2846	$ 0.3009	$ 0.1770
25	Purchased Water Cost per 1,000 Gallons	$ 0.1437	$ 0.1058	$ 0.0109

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	Description			
2				
3	Federal Income Taxes *			
4	State Income Taxes *			
5	Payroll Taxes **	Data Not Available		32,278
6	Property Taxes **	298,351	251,646	301,883
7				
8	Totals	$ 298,351	$ 251,646	$ 334,161
9				
10				
11	*Computed			
12	**Source: ACC Annual Reports			
13				
14				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

Line No.

1 **The Company does not prepare audited financial statements.**
2
3 1. The Company follows the NARUC system of accounts.
4 2. The Company uses the accrual method of accounting.
5 3. The Company uses the depreciation lives and methods as approved in
6 prior Commission order.
7 4. The Company follows the normalized method for accounting for
8 income taxes and uses the allowed tax depreciation lives and methods
9 for determining income taxes.
10
11
12
13
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15
16
17
18

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 12/31/02	At Proposed Rates Year Ended 12/31/02
1	**Revenues**			
2	Metered Water Revenues	$ 5,605,176	$ 5,846,076	$ 6,263,965
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	$ 558,264	339,961	339,961
5		$ 6,163,440	$ 6,186,037	$ 6,603,926
6	**Operating Expenses**			
7	Salaries and Wages	$ 415,526	$ 632,324	$ 632,324
8	Purchased Water	296,209	382,700	382,700
	Purchased Power	586,660	601,814	601,814
9	Chemicals	10,523	10,523	10,523
10	Repairs and Maintenance	207,685	198,956	198,956
11	Office Supplies and Expense	36,793	164,777	164,777
12	Outside Services	66,131	35,465	35,465
13	Service Company Charges	-	713,274	713,274
14	Water Testing	-	8,614	8,614
15	Rents	71	25,840	25,840
16	Transportation Expenses	-	-	-
17	Insurance - General Liability	49,732	33,390	33,390
18	Insurance - Health and Life	-	-	-
19	Regulatory Commission Expense - Rate Case	3,079	43,906	43,906
20	Miscellaneous Expense	447,624	188,009	188,009
21	Depreciation Expense	1,315,904	1,187,079	1,187,079
22	Taxes Other Than Income	43,660	40,435	40,435
23	Property Taxes	298,351	315,444	315,444
24	Income Tax	814,115	387,708	549,009
25		-	-	-
26	**Total Operating Expenses**	$ 4,592,063	$ 4,970,260	$ 5,131,560
27	**Profit (Loss) Before Interest & Taxes**	$ 1,571,377	$ 1,215,777	$ 1,472,366
28	**Other Income (Expense)**			
29	Interest Income	-	-	-
30	Other income	56,339	-	-
31	Interest Expense	(415)	(599,031)	(599,031)
32	Other Expense	(199,763)	-	-
33	Gain/Loss Sale of Fixed Assets	-	-	-
34	**Total Other Income (Expense)**	$ (143,839)	$ (599,031)	$ (599,031)
35	**Net Profit (Loss)**	$ 1,427,538	$ 616,747	$ 873,335
36				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	At Present Rates Year Ended 12/31/02	At Proposed Rates Year Ended 12/31/02
5	Cash Flows from Operating Activities			
6	Net Income	$ 1,427,538	$ 616,747	$ 873,335
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	1,315,904	1,187,079	1,187,079
10	Deferred Income Taxes	457,045		
11	Accumulated Deferred ITC	(5,574)		
12	Changes in Certain Assests and Liabilities:	-		
13	Accounts Receivable	(1,805,441)		
14	Materials & Supplies	-		
15	Prepaid Expenses	(99,448)		
16	Misc Current Assets and Deferred Expense	444,291		
17	Accounts Payable and Accrued Liabilities	56,135		
18	Accrued Taxes	7,257		
19	Net Cash Flow provided by Operating Activities	$ 1,797,707	$ 1,803,826	$ 2,060,414
20	Cash Flow From Investing Activities:			
21	Capital Expenditures	(6,027,629)	(10,303,148)	(10,303,148)
22	Plant Held for Future Use	-		
23	Non-Utility Property	-		
24	Net Cash Flows from Investing Activities	$ (6,027,629)	$ (10,303,148)	$ (10,303,148)
25	Cash Flow From Financing Activities			
26	(Decrease) Increase in Net Amounts due to Parent and			
27	Affiliates	1,790,989		
28	Customer Deposits	(16,819)		
29	Changes in Advances for Construction	2,381,165		
30	Changes in Contributions for Construction	74,587		
31	Proceeds from Long-Term Debt Borrowing	-		
32	Repayments of Long-Term Debt	-	-	-
33	Dividends Paid	-	(462,560)	(655,001)
34	Deferred Financing Costs	-		
35	Net Cash Flows Provided by Financing Activities	$ 4,229,922	$ (462,560)	$ (655,001)
36	Increase(decrease) in Cash and Cash Equivalents	$ -	$ (8,961,882)	$ (8,897,735)
37	Cash and Cash Equivalents at Beginning of Year	-	-	-
38	Cash and Cash Equivalents at End of Year	$ -	$ (8,961,882)	$ (8,897,735)
39				
40				
41	SUPPORTING SCHEDULES:			
42	E-3			
43	F-3			
44				
45				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Thru 12/31/02	2003	2004	2005
1						
2						
3						
4	301	Organization Cost				
5	302	Franchise Cost				
6	303	Land and Land Rights	850,000			
7	304	Structures and Improvements	390,110	2,437,020	1,350,340	
8	306	Lake, River and Other Intakes		15,000	27,000	
9	307	Wells and Springs	943,618	2,616,400	960,660	
10	310	Power Generation Equipment		662,800	18,000	
11	311	Electric Pumping Equipment	1,752,328	8,073,300	2,129,000	
12	320	Water Treatment Equipment	26,260	777,260	7,191,000	
13	330	Distribution Reservoirs & Standpipe	144,400	4,554,220	100,000	
14	331	Transmission and Distribution Mains	4,810,094	9,423,566	6,236,000	
15	333	Services	600,474	837,230	773,010	
16	334	Meters	249,334	338,361	337,679	
17	335	Hydrants	527,530	713,843	651,311	
18	339	Plant Structures and Improvements				
19	340	Office Furniture and Fixtures				
20	341	Transportation Equipment				
21	343	Tools and Work Equipment	9,000	15,000	15,000	
22	344	Power Operated Equipment				
23	345	Communications Equipment				
24	346	Miscellaneous Equipment				
25	348	Other Tangible Plant				
26						
27	Total		$ 10,303,148	$ 30,464,000	$ 19,789,000	$ -
28						
29						
30						

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	Accumulated depreciation and depreciation expense were computed at Arizona Corporation
9	Commission allowed rated in Prior Commission Decision.
10	
11	Income taxes were computed using statutory state and federal income tax rates.
12	
13	
14	
15	

Arizona American - Agua Fria
Revenue Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-1
Page 1
Witness: Kozoman

in No.	Customer Classification and/or Meter Size	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8 Inch Residential	$3,127,076	$3,360,959	$ 233,882	7.48%	52.62%	53.05%
2	3/4 Inch Residential	36,220	38,938	2,718	7.50%	0.61%	0.61%
3	1 Inch Residential	399,199	429,289	30,089	7.54%	6.72%	6.78%
4	1.5 Inch Residential	78,797	84,766	5,970	7.58%	1.33%	1.34%
5	2 Inch Residential	328,284	353,174	24,889	7.58%	5.52%	5.57%
6	3 Inch Residential	563	606	43	7.57%	0.01%	0.01%
7	5/8 Inch Commercial	4,629	4,978	349	7.55%	0.08%	0.08%
8	3/4 Inch Commercial	4,437	4,773	335	7.56%	0.07%	0.08%
9	1 Inch Commercial	31,984	34,401	2,417	7.56%	0.54%	0.54%
10	1.5 Inch Commercial	91,467	98,395	6,927	7.57%	1.54%	1.55%
11	2 Inch Commercial	359,785	387,055	27,270	7.58%	6.05%	6.11%
12	3 Inch Commercial	359,249	386,495	27,246	7.58%	6.05%	6.10%
13	6 Inch Commercial	147,370	158,552	11,183	7.59%	2.48%	2.50%
14	2 Inch Public Interruptible						
15	3 Inch Public Interruptible	4,838	4,838	-	0.00%	0.08%	0.08%
16	6 Inch Public Interruptible	282,872	282,872	-	0.00%	4.76%	4.46%
17	8 Inch Public Interruptible	71,829	71,829	-	0.00%	1.21%	1.13%
18	10 Inch Public Interruptible	7,554	7,554	-	0.00%	0.13%	0.12%
19	4 Inch Prison	248,933	267,422	18,489	7.43%	4.19%	4.22%
20	4 Inch Private Fire	2,520	2,712	192	7.60%	0.04%	0.04%
21	6 Inch Private Fire	10,890	11,715	825	7.58%	0.18%	0.18%
22	8 Inch Private Fire	4,020	4,325	305	7.58%	0.07%	0.07%
23	Miscellaneous Revenues	339,961	339,961	-	0.00%	5.72%	5.37%
24	**Subtotal Water Revenues**	$5,942,478	$6,335,607	393,129	6.62%	100.00%	100.00%
25							
26							
27			**Revenue Annualization (a)**				
28		**Present**	**Proposed**	**Dollar**	**Percent**	Additioinal	Additional Gallons to
29		**Revenues**	**Revenues**	**Change**	**Change**	Bills to be Issued	be Pumped in 1,000's
30	5/8 Inch Residential	202,538	217,613	15,075	7.44%	9,245	100,718
31	3/4 Inch Residential	1,584	1,703	118	7.47%	47	470
32	1 Inch Residential	10,260	11,032	772	7.52%	180	2,867
33	1.5 Inch Residential	5,170	5,562	392	7.57%	19	1,890
34	2 Inch Residential	44,120	47,463	3,344	7.58%	104	16,153
35	3 Inch Residential	(563)	(606)	(43)	7.57%	(3)	(47)
36	5/8 Inch Commercial	201	216	15	7.50%	13	40
37	3/4 Inch Commercial	(492)	(529)	(37)	7.53%	(10)	(165)
38	1 Inch Commercial	2,266	2,437	171	7.53%	34	688
39	1.5 Inch Commercial	14,983	16,118	1,134	7.57%	66	5,236
40	2 Inch Commercial	31,582	33,975	2,393	7.58%	97	10,794
41	3 Inch Commercial	(1,330)	(1,431)	(101)	7.59%	(1)	(526)
42	6 Inch Commercial	16,136	17,361	1,224	7.59%	3	6,673
43	6 Inch Public Interruptible	(81,903)	(81,903)	-	0.00%	(10)	(84,017)
44	10 Inch Public Interruptible	(7,554)	(7,554)	-	0.00%	(10)	(7,554)
45	4 Inch Private Fire	1,440	1,549	109	7.60%	48	
46	6 Inch Private Fire	1,530	1,646	116	7.58%	34	
47	8 Inch Private Fire	1,020	1,097	77	7.58%	17	
48	Totals	240,990	265,750	24,760	10.27%	9,873	53,220
49	Total Revenues	6,183,467	6,601,357	417,889	6.76%		

50 **(a)** Customer Growth Annualization is calculated by computing the change in the number of customers by month from the
51 beginning of the year to the end of the year, and then multipling the additional customers times the average revenue
52 for that month

Arizona American - Agua Fria
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Consumption	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8 Inch Residential	11,197	7,002	$ 22.46	$ 24.13	1.67	7.44%
2	3/4 Inch Residential	87	10,027	33.78	36.30	2.52	7.47%
3	1 Inch Residential	542	17,634	60.82	65.40		
4	1.5 Inch Residential	23	102,940	279.90	301.10	21.20	7.57%
5	2 Inch Residential	58	175,037	468.40	503.91	35.51	7.58%
6	3 Inch Residential	0	15,667	186.41	200.52	14.10	7.57%
7	4 Inch Residential	-	-	-	-	-	0.00%
8	6 Inch Residential	-	-	-	-	-	0.00%
9	5/8 Inch Commercial	20	4,561	18.12	19.47	1.35	7.47%
10	3/4 Inch Commercial	8	14,989	44.90	48.26	3.37	7.50%
11	1 Inch Commercial	36	22,823	72.44	77.90	5.46	7.54%
12	1.5 Inch Commercial	31	89,393	249.56	268.46	18.90	7.57%
13	2 Inch Commercial	84	125,151	356.66	383.68	27.03	7.58%
14	3 Inch Commercial	52	188,454	573.46	616.94	43.48	7.58%
15	4 Inch Commercial	-	-	-	-	-	0.00%
16	6 Inch Commercial	3	1,816,455	4,465.18	4,804.00	338.82	7.59%
17	8 Inch Commercial	-	-	-	-	-	0.00%
18	2 Inch Public Interruptible	0	-	-	-	-	0.00%
19	3 Inch Public Interruptible	0	1,612,667	1,612.67	1,612.67	-	0.00%
20	4 Inch Public Interruptible	-	-	-	-	-	0.00%
21	6 Inch Public Interruptible	3	8,319,765	8,319.76	8,319.76	-	0.00%
22	8 Inch Public Interruptible	3	1,995,250	1,995.25	1,995.25	-	0.00%
23	10 Inch Public Interruptible	1	755,400	755.40	755.40	-	0.00%
24	4 Inch Prison	1	10,170,500	20,744.41	22,285.16	1,540.75	7.43%
25	Construction	-	-	-	-	-	0.00%
26	4 Inch Private Fire	7	-	30.00	32.28	2.28	7.60%
27	6 Inch Private Fire	20	-	45.00	48.41	3.41	7.58%
28	8 Inch Private Fire	6	-	60.00	64.55	4.55	7.58%
29							
30							
31	Totals	12,182					
32							
33	Actuall Year End Number						
34	of Customers:	13,004					
35							

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

Arizona American - Agua Fria
Customer Count Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 2
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
5/8 Inch Residential	10,440	10,570	10,712	10,848	10,992	11,130	11,273
3/4 Inch Residential	84	84	86	86	87	87	85
1 Inch Residential	527	529	530	530	537	541	546
1.5 Inch Residential	23	23	23	23	23	23	23
2 Inch Residential	51	51	57	57	57	56	59
3 Inch Residential	1	1	-	1	-	-	-
5/8 Inch Commercial	20	19	19	20	20	20	20
3/4 Inch Commercial	8	8	8	8	8	8	8
1 Inch Commercial	33	35	34	34	34	35	35
1.5 Inch Commercial	27	26	28	28	29	29	30
2 Inch Commercial	64	78	74	81	83	83	87
3 Inch Commercial	54	45	46	52	46	47	56
6 Inch Commercial	2	2	2	3	3	3	3
2 Inch Public Interruptible	-	-	-	-	-	-	-
3 Inch Public Interruptible	-	-	-	-	-	-	-
6 Inch Public Interruptible	2	2	3	3	3	3	3
8 Inch Public Interruptible	3	3	3	3	3	3	3
10 Inch Public Interruptible	-	-	1	1	1	1	1
4 Inch Prison	1	1	1	1	1	1	1
4 Inch Private Fire	4	5	5	5	11	5	5
6 Inch Private Fire	18	18	18	18	18	18	18
8 Inch Private Fire	3	4	5	5	7	6	6
Totals	11,365	11,504	11,655	11,807	11,963	12,099	12,262

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
5/8 Inch Residential	11,361	11,486	11,712	11,868	11,967	1,527	yes
3/4 Inch Residential	89	88	86	92	91	7	yes
1 Inch Residential	547	550	552	558	557	30	yes
1.5 Inch Residential	23	24	25	23	25	2	yes
2 Inch Residential	59	60	63	63	67	16	yes
3 Inch Residential	-	-	-	-	-	(1)	yes
5/8 Inch Commercial	20	20	20	20	21	1	yes
3/4 Inch Commercial	8	8	8	7	7	(1)	yes
1 Inch Commercial	38	39	38	40	39	6	yes
1.5 Inch Commercial	31	32	34	36	36	9	yes
2 Inch Commercial	89	92	92	92	92	28	yes
3 Inch Commercial	62	55	56	54	52	(2)	yes
6 Inch Commercial	3	3	3	3	3	1	yes
2 Inch Public Interruptible	-	-	1	1	-	-	no
3 Inch Public Interruptible	-	-	1	2	-	-	no
6 Inch Public Interruptible	3	4	3	3	2	-	no
8 Inch Public Interruptible	3	3	3	3	3	-	no
10 Inch Public Interruptible	1	2	1	1	-	-	no
4 Inch Prison	1	1	1	1	1	-	no
4 Inch Private Fire	10	7	8	8	11	7	yes
6 Inch Private Fire	21	22	23	27	23	5	yes
8 Inch Private Fire	6	6	6	6	7	4	yes
Totals	12,375	12,502	12,736	12,908	13,004	1,639	

Arizona American - Agua Fria
Gallons Sold Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 3
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
5/8 Inch Residential	58,293,000	56,647,000	53,935,000	73,526,000	78,961,000	98,597,000	98,234,000
3/4 Inch Residential	756,000	767,000	692,000	821,000	822,000	969,000	897,000
1 Inch Residential	5,921,000	5,412,000	5,233,000	8,615,000	10,334,000	14,078,000	14,448,000
1.5 Inch Residential	1,420,000	2,014,000	747,000	1,658,000	2,124,000	3,404,000	3,241,000
2 Inch Residential	4,856,000	3,827,000	4,219,000	6,042,000	9,514,000	13,720,000	17,204,000
3 Inch Residential	-	35,000	-	12,000	-	-	-
5/8 Inch Commercial	42,000	40,000	42,000	54,000	78,000	84,000	86,000
3/4 Inch Commercial	107,000	600,000	318,000	32,000	73,000	40,000	30,000
1 Inch Commercial	423,000	434,000	356,000	653,000	874,000	1,038,000	1,098,000
1.5 Inch Commercial	1,852,000	1,520,000	1,313,000	1,524,000	1,791,000	3,100,000	3,941,000
2 Inch Commercial	6,916,000	5,871,000	3,908,000	13,761,000	9,331,000	13,730,000	15,556,000
3 Inch Commercial	6,670,000	4,906,000	3,901,000	12,205,000	8,940,000	14,205,000	18,386,000
4 Inch Commercial	-	-	-	-	-	-	-
6 Inch Commercial	5,052,000	5,564,000	2,730,000	7,741,000	4,465,000	3,857,000	3,538,000
4 Inch Public Interruptible	-	-	-	-	-	-	-
6 Inch Public Interruptible	18,761,000	16,697,000	10,923,000	26,851,000	34,432,000	30,731,000	53,746,000
8 Inch Public Interruptible	591,000	1,462,000	1,148,000	2,470,000	850,000	14,650,000	8,485,000
10 Inch Public Interruptible	-	-	-	600,000	473,000	952,000	594,000
4 Inch Prison	8,898,000	8,782,000	8,166,000	10,979,000	10,597,000	11,191,000	12,435,000
Actual Gallons Sold	120,558,000	114,578,000	97,631,000	167,544,000	173,659,000	224,346,000	251,919,000

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
5/8 Inch Residential	86,187,000	94,128,000	86,009,000	85,717,000	70,603,000	940,837,000	45.88%
3/4 Inch Residential	895,000	1,116,000	1,049,000	919,000	775,000	10,478,000	0.51%
1 Inch Residential	11,546,000	12,242,000	10,615,000	9,564,000	6,682,000	114,690,000	5.59%
1.5 Inch Residential	3,052,000	2,780,000	4,100,000	2,740,000	1,646,000	28,926,000	1.41%
2 Inch Residential	13,771,000	11,807,000	11,624,000	14,945,000	10,997,000	122,526,000	5.97%
3 Inch Residential	-	-	-	-	-	47,000	0.00%
5/8 Inch Commercial	71,000	77,000	70,000	63,000	383,000	1,090,000	0.05%
3/4 Inch Commercial	29,000	29,000	62,000	43,000	46,000	1,409,000	0.07%
1 Inch Commercial	1,278,000	1,132,000	1,135,000	914,000	570,000	9,905,000	0.48%
1.5 Inch Commercial	3,679,000	3,753,000	3,265,000	3,732,000	3,248,000	32,718,000	1.60%
2 Inch Commercial	14,858,000	15,190,000	8,142,000	11,277,000	7,487,000	126,027,000	6.15%
3 Inch Commercial	8,507,000	6,582,000	11,246,000	10,282,000	11,954,000	117,784,000	5.74%
6 Inch Commercial	3,449,000	3,855,000	4,483,000	5,811,000	9,398,000	59,943,000	2.92%
6 Inch Public Interruptible	27,975,000	22,433,000	17,531,000	16,212,000	6,580,000	282,872,000	13.79%
8 Inch Public Interruptible	6,968,000	9,305,000	6,975,000	11,875,000	7,050,000	71,829,000	3.50%
10 Inch Public Interruptible	822,000	1,069,000	1,938,000	1,106,000	-	7,554,000	0.37%
4 Inch Prison	9,548,000	11,402,000	13,301,000	8,495,000	8,252,000	122,046,000	5.95%
Total Water Actually Sold	192,635,000	196,900,000	181,545,000	183,695,000	145,671,000	2,050,681,000	100.00%

Arizona American - Agua Fria
Present and Proposed Rates
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size	Present Rates	Proposed Rates	Percent Change
1				
2				
3				
4	**Monthly Usage Charge for:**			
5	Residential,Commercial, Irrigation, Resale and Miscellaneous Customers			
6	5/8 x 3/4 Inch (a)	$ 10.00	$ 10.76	7.60%
7	3/4 Inch (a)	15.00	16.14	7.60%
8	1 Inch (a)	25.00	26.90	7.60%
9	1 1/2 Inch (a)	53.00	57.02	7.58%
10	2 Inch (a)	80.00	86.07	7.59%
11	3 Inch (a)	155.00	166.76	7.59%
12	4 Inch (a)	200.00	215.17	7.59%
13	6 Inch (a)	400.00	430.34	7.59%
14	8 Inch (a)	800.00	860.67	7.58%
15	Fire Hydrant			
16				
17	Prison (a)	200.00	215.17	7.59%
18				
19	4 Inch Private Fire (a)	30.00	32.28	7.60%
20	6 Inch Private Fire (a)	45.00	48.41	7.58%
21	8 Inch Private Fire (a)	60.00	64.55	7.58%
22	10 Inch Private Fire (a)	120.00	129.10	7.58%
23	12 Inch Private Fire (a)	180.00	193.65	7.58%
24				
25				
26				
27				
28				
29				
30				
31				
32	Gallons In Minimum			
33	All (except construction, prison, public interruptible)	-	-	
34	Construction	-	-	
35	Prison	-	-	
36	Public Interruptible	-	-	
37				
38	**Tier 1:** Gallons / upper limit			
39	All (except construction, prison, public interruptible)	8,000	8,000	
40	Construction	99,999,999	99,999,999	
41	Prison	99,999,999	99,999,999	
42	Public Interruptible	99,999,999	99,999,999	
43				
44				
45	(a) = Rounded to nearest whole cent			
46				
47				
48				
49				

Arizona American - Agua Fria
Present and Proposed Rates
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 2
Witness: Kozoman

Line No.	Customer Classification and Meter Size		Present Rates	Proposed Rates	Percent Change
1					
2					
3	**Tier 2:** (Gallon upper limit, up to, but not exceeding)				
4	All (except construction, prison, public interruptible)		99,999,999	99,999,999	
5	Construction		99,999,999	99,999,999	
6	Prison		99,999,999	99,999,999	
7	Public Interruptible		99,999,999	99,999,999	
8					
9					
10					
11					
12					
13					
14					
15	**Tier 3:** (Gallon over)				
16	All (except construction, prison, public interruptible)		99,999,999	99,999,999	
17	Construction		99,999,999	99,999,999	
18	Prison		99,999,999	99,999,999	
19	Public Interruptible		99,999,999	99,999,999	
20					
21					
22					
23					
24					
25					
26					
27	Commodity Rates (per 1,000 gallons over minimum and per Tier)				
28	All (except construction, prison) (a)	Tier 1	$ 1.78	1.91	7.30%
29	All (except construction, prison) (a)	Tier 2	2.24	2.41	7.59%
30	All (except construction, prison) (a)	Tier 3	2.24	2.41	7.59%
31	All (except construction, prison) (a)	Tier 4	2.24	2.41	7.59%
32					
33					
34	Construction , Contract Rate		$ 1.00	1.00	0.00%
35					
36	Prison (a)		$ 2.02	2.17	7.43%
37					
38	Public Interruptible , Contract Rate		$ 1.00	1.00	0.00%
39					
40	Raw CAP Water, charge plus additions for cost increases (a)		$ 0.50	Tariff To Be Canceled	
41	(Available to golf courses and other irrigation or turf facilities)				
42					
43	Non Potable Water		N/A	$ 0.63	
44	(a) = Rounded to nearest whole cent				
45	N/A = Not applicable, as there is no existing tariff				

Arizona American - Agua Fria
Changes in Representative Rate Schedules
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 3
Witness: Kozoman

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 30.00	$ 30.00
2	Establishment (After Hours)	$ 40.00	$ 40.00
3	Reconnection	$ 30.00	$ 30.00
4	Reconnection (After Hours)	$ 40.00	$ 40.00
5	Meter Test, if less than 3.00% variance	$ 10.00	$ 10.00
6	Deposit	**	**
7	Deposit Interest	**	**
8	Re-Establishment	30.00	30.00
9	Re-Establishment (After Hours)	$ 40.00	$ 40.00
10	NSF Check	$ 10.00	$ 10.00
11	Deferred Payment, Per Month	(a)	(a)
12	Meter Re-Read	$ 5.00	5.00
13	**Charge of Moving Customer Meter -**		
14	**Customer Requested**	Cost	Cost
15	Late Payment Charge	1.50%	1.50%
16			
17	**Sprinklers**	(b)	(b)
18			
19			

20 ** PER COMMISSION RULES (R14-2-403.B), with interest rates as filed by the Company
21 or at 6.00%.
22 (a) May include a finance charge as approved by the Commission in a tariff proceeding.
23 Groundwater Withdrawal Fees shall be collected as an assessment, and is subject to annual
24 revisions as required due to changes in rates charged by the Arizona Department of Water
25 Resources ("ADWR"). Includes an allowance of 10% lost and unaccounted for water.
26 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM
27 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE
28 TAX. PER COMMISSION RULE (14-2-409.D 5)
29 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,
30 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES,
31 DEPENDING ON WHETHER THE COMPANY CHOOSES RATE BASE OR GROSS- UP TREATMENT.
32 (b) 1.00% of the monthly minimum for a comparable sized meter connection, but no less than $5 per month
33
34
35
36
37
38
39
40
41
42
43

Arizona American - Agua Fria
Changes in Representative Rate Schedules
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 4
Witness: Kozoman

Line No.	Other Service Charges	Present Rates	Proposed Rates		
1		Service Line		Meter Installation	
2		Present	Proposed	Present	Proposed
3	Meter Size	Charges	Charges	Charges	Charges
4	5/8 x 3/4 Inch	$255	$370	$ 65	$ 130
5	3 / 4 Inch, will no longer be installed	$255	$370	$ 105	$ 205
6	1 Inch	$275	$420	$ 145	$ 240
7	1 1/2 Inch	$290	$450	$ 345	$ 450
8	2 Inch	$315	$580	$ 775	$ 1,640
9	3 Inch	Cost	$765	Cost	$ 2,195
10	4 Inch	Cost	$1,120	Cost	$ 3,145
11	6 Inch	Cost	$6,020	Cost	$ 6,120
12	8 Inch	Cost	Cost	Cost	Cost
13					
14	As meters and service lines are now taxable income for income purposes, The Company				
15	shall collect income taxes on the meter and service line charges.				
16	Any tax collected will be refunded each year that the meter deposit is refunded.				
17					
18	**Water Facililties Hook-up Fee (a)**				
19	Meter Size: Factor				
20	5/8 x 3/4 Inch 1			$ 1,150	$ 1,150
21	3 / 4 Inch 1.5			1,725	1,725
22	1 Inch 2.5			2,875	2,875
23	1 1/2 Inch 5			5,750	5,750
24	2 Inch 8			9,200	9,200
25	3 Inch 16			18,400	18,400
26	4 Inch 25			28,750	28,750
27	6 Inch 50			57,500	57,500
28	8 Inch 100			115,000	115,000
29	**(a)** Accounted for as a Contribution in Aid of Construction				
30					
31	**Central Arizona Project Hook-up Fee**				
32	Meter Size: **ERU**				
33	5/8 x 3/4 Inch 1			$ 150	$ 150
34	3 / 4 Inch 1.5			225	225
35	1 Inch 2.5			375	375
36	1 1/2 Inch 5			750	750
37	2 Inch 8			1,200	1,200
38	3 Inch 16			2,400	2,400
39	4 Inch 25			3,750	3,750
40	6 Inch 50			7,500	7,500
41	8 Inch 100			15,000	15,000
42	**ERU** = Equivalent Residential Unit				
43					

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWRE 5/8 Inch
Test Year Ended December 31, 2001

Exhibit
Schedule H-4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 10.00	$ 10.76	$ 0.76	7.60%
1,000	11.78	12.67	$ 0.89	7.56%
2,000	13.56	14.58	$ 1.02	7.52%
3,000	15.34	16.49	$ 1.15	7.50%
4,000	17.12	18.40	$ 1.28	7.48%
5,000	18.90	20.31	$ 1.41	7.46%
6,000	20.68	22.22	$ 1.54	7.45%
7,000	22.46	24.13	$ 1.67	7.44%
8,000	24.24	26.04	$ 1.80	7.43%
9,000	26.48	28.45	$ 1.97	7.44%
10,000	28.72	30.86	$ 2.14	7.45%
11,000	30.96	33.27	$ 2.31	7.46%
12,000	33.20	35.68	$ 2.48	7.47%
13,000	35.44	38.09	$ 2.65	7.48%
14,000	37.68	40.50	$ 2.82	7.48%
15,000	39.92	42.91	$ 2.99	7.49%
16,000	42.16	45.32	$ 3.16	7.50%
17,000	44.40	47.73	$ 3.33	7.50%
18,000	46.64	50.14	$ 3.50	7.50%
19,000	48.88	52.55	$ 3.67	7.51%
20,000	51.12	54.96	$ 3.84	7.51%
21,000	53.36	57.37	$ 4.01	7.51%
22,000	55.60	59.78	$ 4.18	7.52%
23,000	57.84	62.19	$ 4.35	7.52%
24,000	60.08	64.60	$ 4.52	7.52%
25,000	62.32	67.01	$ 4.69	7.53%
26,000	64.56	69.42	$ 4.86	7.53%
27,000	66.80	71.83	$ 5.03	7.53%
28,000	69.04	74.24	$ 5.20	7.53%
29,000	71.28	76.65	$ 5.37	7.53%
30,000	73.52	79.06	$ 5.54	7.54%
31,000	75.76	81.47	$ 5.71	7.54%
32,000	78.00	83.88	$ 5.88	7.54%
33,000	80.24	86.29	$ 6.05	7.54%
34,000	82.48	88.70	$ 6.22	7.54%
35,000	84.72	91.11	$ 6.39	7.54%
36,000	86.96	93.52	$ 6.56	7.54%
37,000	89.20	95.93	$ 6.73	7.54%
38,000	91.44	98.34	$ 6.90	7.55%
39,000	93.68	100.75	$ 7.07	7.55%
40,000	95.92	103.16	$ 7.24	7.55%
Average Usage				
7,002	$ 22.46	$ 24.13	$ 1.67	7.44%
Median Usage				
5,000	$ 18.90	$ 20.31	$ 1.41	7.46%

Present Rates:

Monthly Minimum:		$ 10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 10.76
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWRE 3/4 Inch

Exhibit
Schedule H-4
Page 2
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.00	$ 16.14	$ 1.14	7.60%
1,000	16.78	18.05	$ 1.27	7.57%
2,000	18.56	19.96	$ 1.40	7.54%
3,000	20.34	21.87	$ 1.53	7.52%
4,000	22.12	23.78	$ 1.66	7.50%
5,000	23.90	25.69	$ 1.79	7.49%
6,000	25.68	27.60	$ 1.92	7.48%
7,000	27.46	29.51	$ 2.05	7.47%
8,000	29.24	31.42	$ 2.18	7.46%
9,000	31.48	33.83	$ 2.35	7.47%
10,000	33.72	36.24	$ 2.52	7.47%
11,000	35.96	38.65	$ 2.69	7.48%
12,000	38.20	41.06	$ 2.86	7.49%
13,000	40.44	43.47	$ 3.03	7.49%
14,000	42.68	45.88	$ 3.20	7.50%
15,000	44.92	48.29	$ 3.37	7.50%
16,000	47.16	50.70	$ 3.54	7.51%
17,000	49.40	53.11	$ 3.71	7.51%
18,000	51.64	55.52	$ 3.88	7.51%
19,000	53.88	57.93	$ 4.05	7.52%
20,000	56.12	60.34	$ 4.22	7.52%
21,000	58.36	62.75	$ 4.39	7.52%
22,000	60.60	65.16	$ 4.56	7.52%
23,000	62.84	67.57	$ 4.73	7.53%
24,000	65.08	69.98	$ 4.90	7.53%
25,000	67.32	72.39	$ 5.07	7.53%
26,000	69.56	74.80	$ 5.24	7.53%
27,000	71.80	77.21	$ 5.41	7.53%
28,000	74.04	79.62	$ 5.58	7.54%
29,000	76.28	82.03	$ 5.75	7.54%
30,000	78.52	84.44	$ 5.92	7.54%
31,000	80.76	86.85	$ 6.09	7.54%
32,000	83.00	89.26	$ 6.26	7.54%
33,000	85.24	91.67	$ 6.43	7.54%
34,000	87.48	94.08	$ 6.60	7.54%
35,000	89.72	96.49	$ 6.77	7.55%
36,000	91.96	98.90	$ 6.94	7.55%
37,000	94.20	101.31	$ 7.11	7.55%
38,000	96.44	103.72	$ 7.28	7.55%
39,000	98.68	106.13	$ 7.45	7.55%
40,000	100.92	108.54	$ 7.62	7.55%
Average Usage				
10,027	$ 33.78	$ 36.30	$ 2.52	7.47%
Median Usage				
8,000	$ 29.24	$ 31.42	$ 2.18	7.46%

Present Rates:

Monthly Minimum:		$ 15.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 16.14
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWRE 1 Inch

Exhibit
Schedule H-4
Page 3
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 25.00	$ 26.90	$ 1.90	7.60%
1,000	26.78	28.81	$ 2.03	7.58%
2,000	28.56	30.72	$ 2.16	7.56%
3,000	30.34	32.63	$ 2.29	7.55%
4,000	32.12	34.54	$ 2.42	7.53%
5,000	33.90	36.45	$ 2.55	7.52%
6,000	35.68	38.36	$ 2.68	7.51%
7,000	37.46	40.27	$ 2.81	7.50%
8,000	39.24	42.18	$ 2.94	7.49%
9,000	41.48	44.59	$ 3.11	7.50%
10,000	43.72	47.00	$ 3.28	7.50%
11,000	45.96	49.41	$ 3.45	7.51%
12,000	48.20	51.82	$ 3.62	7.51%
13,000	50.44	54.23	$ 3.79	7.51%
14,000	52.68	56.64	$ 3.96	7.52%
15,000	54.92	59.05	$ 4.13	7.52%
16,000	57.16	61.46	$ 4.30	7.52%
17,000	59.40	63.87	$ 4.47	7.53%
18,000	61.64	66.28	$ 4.64	7.53%
19,000	63.88	68.69	$ 4.81	7.53%
20,000	66.12	71.10	$ 4.98	7.53%
21,000	68.36	73.51	$ 5.15	7.53%
22,000	70.60	75.92	$ 5.32	7.54%
23,000	72.84	78.33	$ 5.49	7.54%
24,000	75.08	80.74	$ 5.66	7.54%
25,000	77.32	83.15	$ 5.83	7.54%
26,000	79.56	85.56	$ 6.00	7.54%
27,000	81.80	87.97	$ 6.17	7.54%
28,000	84.04	90.38	$ 6.34	7.54%
29,000	86.28	92.79	$ 6.51	7.55%
30,000	88.52	95.20	$ 6.68	7.55%
31,000	90.76	97.61	$ 6.85	7.55%
32,000	93.00	100.02	$ 7.02	7.55%
33,000	95.24	102.43	$ 7.19	7.55%
34,000	97.48	104.84	$ 7.36	7.55%
35,000	99.72	107.25	$ 7.53	7.55%
36,000	101.96	109.66	$ 7.70	7.55%
37,000	104.20	112.07	$ 7.87	7.55%
38,000	106.44	114.48	$ 8.04	7.55%
39,000	108.68	116.89	$ 8.21	7.55%
40,000	110.92	119.30	$ 8.38	7.55%
Average Usage				
17,634	$ 60.82	$ 65.40	$ 4.58	7.53%
Median Usage				
12,000	$ 48.20	$ 51.82	$ 3.62	7.51%

Present Rates:

Monthly Minimum:		$ 25.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 26.90
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWRE 1.5 Inch

Exhibit
Schedule H-4
Page 4
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 53.00	$ 57.02	$ 4.02	7.58%
1,000	54.78	58.93	$ 4.15	7.58%
2,000	56.56	60.84	$ 4.28	7.57%
3,000	58.34	62.75	$ 4.41	7.56%
4,000	60.12	64.66	$ 4.54	7.55%
5,000	61.90	66.57	$ 4.67	7.54%
6,000	63.68	68.48	$ 4.80	7.54%
7,000	65.46	70.39	$ 4.93	7.53%
8,000	67.24	72.30	$ 5.06	7.53%
9,000	69.48	74.71	$ 5.23	7.53%
10,000	71.72	77.12	$ 5.40	7.53%
11,000	73.96	79.53	$ 5.57	7.53%
12,000	76.20	81.94	$ 5.74	7.53%
13,000	78.44	84.35	$ 5.91	7.53%
14,000	80.68	86.76	$ 6.08	7.54%
15,000	82.92	89.17	$ 6.25	7.54%
16,000	85.16	91.58	$ 6.42	7.54%
17,000	87.40	93.99	$ 6.59	7.54%
18,000	89.64	96.40	$ 6.76	7.54%
19,000	91.88	98.81	$ 6.93	7.54%
20,000	94.12	101.22	$ 7.10	7.54%
21,000	96.36	103.63	$ 7.27	7.54%
22,000	98.60	106.04	$ 7.44	7.55%
23,000	100.84	108.45	$ 7.61	7.55%
24,000	103.08	110.86	$ 7.78	7.55%
25,000	105.32	113.27	$ 7.95	7.55%
26,000	107.56	115.68	$ 8.12	7.55%
27,000	109.80	118.09	$ 8.29	7.55%
28,000	112.04	120.50	$ 8.46	7.55%
29,000	114.28	122.91	$ 8.63	7.55%
30,000	116.52	125.32	$ 8.80	7.55%
31,000	118.76	127.73	$ 8.97	7.55%
32,000	121.00	130.14	$ 9.14	7.55%
33,000	123.24	132.55	$ 9.31	7.55%
34,000	125.48	134.96	$ 9.48	7.55%
35,000	127.72	137.37	$ 9.65	7.56%
36,000	129.96	139.78	$ 9.82	7.56%
37,000	132.20	142.19	$ 9.99	7.56%
38,000	134.44	144.60	$ 10.16	7.56%
39,000	136.68	147.01	$ 10.33	7.56%
40,000	138.92	149.42	$ 10.50	7.56%
Average Usage				
102,940	$ 279.90	$ 301.10	$ 21.20	7.57%
Median Usage				
26,000	$ 107.56	$ 115.68	$ 8.12	7.55%

Present Rates:

Monthly Minimum:		$ 53.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 57.02
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-4
Page 5
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 80.00	$ 86.07	$ 6.07	7.59%
1,000	81.78	87.98	$ 6.20	7.58%
2,000	83.56	89.89	$ 6.33	7.58%
3,000	85.34	91.80	$ 6.46	7.57%
4,000	87.12	93.71	$ 6.59	7.56%
5,000	88.90	95.62	$ 6.72	7.56%
6,000	90.68	97.53	$ 6.85	7.55%
7,000	92.46	99.44	$ 6.98	7.55%
8,000	94.24	101.35	$ 7.11	7.54%
9,000	96.48	103.76	$ 7.28	7.55%
10,000	98.72	106.17	$ 7.45	7.55%
11,000	100.96	108.58	$ 7.62	7.55%
12,000	103.20	110.99	$ 7.79	7.55%
13,000	105.44	113.40	$ 7.96	7.55%
14,000	107.68	115.81	$ 8.13	7.55%
15,000	109.92	118.22	$ 8.30	7.55%
16,000	112.16	120.63	$ 8.47	7.55%
17,000	114.40	123.04	$ 8.64	7.55%
60,000	210.72	226.67	$ 15.95	7.57%
61,000	212.96	229.08	$ 16.12	7.57%
62,000	215.20	231.49	$ 16.29	7.57%
63,000	217.44	233.90	$ 16.46	7.57%
64,000	219.68	236.31	$ 16.63	7.57%
65,000	221.92	238.72	$ 16.80	7.57%
66,000	224.16	241.13	$ 16.97	7.57%
67,000	226.40	243.54	$ 17.14	7.57%
160,000	434.72	467.67	$ 32.95	7.58%
162,000	439.20	472.49	$ 33.29	7.58%
166,000	448.16	482.13	$ 33.97	7.58%
167,000	450.40	484.54	$ 34.14	7.58%
168,000	452.64	486.95	$ 34.31	7.58%
169,000	454.88	489.36	$ 34.48	7.58%
170,000	457.12	491.77	$ 34.65	7.58%
171,000	459.36	494.18	$ 34.82	7.58%
173,000	463.84	499.00	$ 35.16	7.58%
174,000	466.08	501.41	$ 35.33	7.58%
176,000	470.56	506.23	$ 35.67	7.58%
180,000	479.52	515.87	$ 36.35	7.58%
185,000	490.72	527.92	$ 37.20	7.58%
Average Usage				
175,037	$ 468.40	$ 503.91	$ 35.51	7.58%
Median Usage				
66,500	$ 225.28	$ 242.34	$ 17.06	7.57%

Present Rates:

Monthly Minimum:		$ 80.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 86.07
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41

Bill Comparison
Customer Classification AWRE 3 Inch

Schedule H-4
Page 6
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 155.00	$ 166.76	$ 11.76	7.59%
1,000	156.78	168.67	$ 11.89	7.58%
2,000	158.56	170.58	$ 12.02	7.58%
3,000	160.34	172.49	$ 12.15	7.58%
4,000	162.12	174.40	$ 12.28	7.57%
5,000	163.90	176.31	$ 12.41	7.57%
6,000	165.68	178.22	$ 12.54	7.57%
7,000	167.46	180.13	$ 12.67	7.57%
8,000	169.24	182.04	$ 12.80	7.56%
9,000	171.48	184.45	$ 12.97	7.56%
10,000	173.72	186.86	$ 13.14	7.56%
11,000	175.96	189.27	$ 13.31	7.56%
12,000	178.20	191.68	$ 13.48	7.56%
13,000	180.44	194.09	$ 13.65	7.56%
14,000	182.68	196.50	$ 13.82	7.57%
15,000	184.92	198.91	$ 13.99	7.57%
16,000	187.16	201.32	$ 14.16	7.57%
17,000	189.40	203.73	$ 14.33	7.57%
18,000	191.64	206.14	$ 14.50	7.57%
19,000	193.88	208.55	$ 14.67	7.57%
20,000	196.12	210.96	$ 14.84	7.57%
21,000	198.36	213.37	$ 15.01	7.57%
22,000	200.60	215.78	$ 15.18	7.57%
23,000	202.84	218.19	$ 15.35	7.57%
24,000	205.08	220.60	$ 15.52	7.57%
25,000	207.32	223.01	$ 15.69	7.57%
26,000	209.56	225.42	$ 15.86	7.57%
27,000	211.80	227.83	$ 16.03	7.57%
28,000	214.04	230.24	$ 16.20	7.57%
29,000	216.28	232.65	$ 16.37	7.57%
30,000	218.52	235.06	$ 16.54	7.57%
31,000	220.76	237.47	$ 16.71	7.57%
32,000	223.00	239.88	$ 16.88	7.57%
33,000	225.24	242.29	$ 17.05	7.57%
34,000	227.48	244.70	$ 17.22	7.57%
35,000	229.72	247.11	$ 17.39	7.57%
36,000	231.96	249.52	$ 17.56	7.57%
37,000	234.20	251.93	$ 17.73	7.57%
38,000	236.44	254.34	$ 17.90	7.57%
39,000	238.68	256.75	$ 18.07	7.57%
40,000	240.92	259.16	$ 18.24	7.57%
Average Usage				
15,667	$ 186.41	$ 200.52	$ 14.10	7.57%
Median Usage				
12,000	$ 178.20	$ 191.68	$ 13.48	7.56%

Present Rates:

Monthly Minimum:		$ 155.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 166.76
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 5/8 Inch

Exhibit
Schedule H-4
Page 7
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 10.00	$ 10.76	$ 0.76	7.60%
1,000	11.78	12.67	$ 0.89	7.56%
2,000	13.56	14.58	$ 1.02	7.52%
3,000	15.34	16.49	$ 1.15	7.50%
4,000	17.12	18.40	$ 1.28	7.48%
5,000	18.90	20.31	$ 1.41	7.46%
6,000	20.68	22.22	$ 1.54	7.45%
7,000	22.46	24.13	$ 1.67	7.44%
8,000	24.24	26.04	$ 1.80	7.43%
9,000	26.48	28.45	$ 1.97	7.44%
10,000	28.72	30.86	$ 2.14	7.45%
11,000	30.96	33.27	$ 2.31	7.46%
12,000	33.20	35.68	$ 2.48	7.47%
13,000	35.44	38.09	$ 2.65	7.48%
14,000	37.68	40.50	$ 2.82	7.48%
15,000	39.92	42.91	$ 2.99	7.49%
16,000	42.16	45.32	$ 3.16	7.50%
17,000	44.40	47.73	$ 3.33	7.50%
18,000	46.64	50.14	$ 3.50	7.50%
19,000	48.88	52.55	$ 3.67	7.51%
20,000	51.12	54.96	$ 3.84	7.51%
21,000	53.36	57.37	$ 4.01	7.51%
22,000	55.60	59.78	$ 4.18	7.52%
23,000	57.84	62.19	$ 4.35	7.52%
24,000	60.08	64.60	$ 4.52	7.52%
25,000	62.32	67.01	$ 4.69	7.53%
26,000	64.56	69.42	$ 4.86	7.53%
27,000	66.80	71.83	$ 5.03	7.53%
28,000	69.04	74.24	$ 5.20	7.53%
29,000	71.28	76.65	$ 5.37	7.53%
30,000	73.52	79.06	$ 5.54	7.54%
Average Usage				
4,561	$ 18.12	$ 19.47	$ 1.35	7.47%
Median Usage				
-	$ 10.00	$ 10.76	$ 0.76	7.60%

Present Rates:

Monthly Minimum:		$ 10.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 10.76
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 34 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.00	$ 16.14	$ 1.14	7.60%
1,000	16.78	18.05	$ 1.27	7.57%
2,000	18.56	19.96	$ 1.40	7.54%
3,000	20.34	21.87	$ 1.53	7.52%
4,000	22.12	23.78	$ 1.66	7.50%
5,000	23.90	25.69	$ 1.79	7.49%
6,000	25.68	27.60	$ 1.92	7.48%
7,000	27.46	29.51	$ 2.05	7.47%
8,000	29.24	31.42	$ 2.18	7.46%
9,000	31.48	33.83	$ 2.35	7.47%
10,000	33.72	36.24	$ 2.52	7.47%
11,000	35.96	38.65	$ 2.69	7.48%
12,000	38.20	41.06	$ 2.86	7.49%
13,000	40.44	43.47	$ 3.03	7.49%
14,000	42.68	45.88	$ 3.20	7.50%
15,000	44.92	48.29	$ 3.37	7.50%
16,000	47.16	50.70	$ 3.54	7.51%
17,000	49.40	53.11	$ 3.71	7.51%
18,000	51.64	55.52	$ 3.88	7.51%
19,000	53.88	57.93	$ 4.05	7.52%
20,000	56.12	60.34	$ 4.22	7.52%
21,000	58.36	62.75	$ 4.39	7.52%
22,000	60.60	65.16	$ 4.56	7.52%
23,000	62.84	67.57	$ 4.73	7.53%
24,000	65.08	69.98	$ 4.90	7.53%
25,000	67.32	72.39	$ 5.07	7.53%
26,000	69.56	74.80	$ 5.24	7.53%
27,000	71.80	77.21	$ 5.41	7.53%
Average Usage				
14,989	$ 44.90	$ 48.26	$ 3.37	7.50%
Median Usage				
2,000	$ 18.56	$ 19.96	$ 1.40	7.54%

Present Rates:

Monthly Minimum:	
Gallons in Minimum	
Charge Per 1,000 Gallons	
Up to	8,000
Up to	99,999,998
Over	99,999,999

Proposed Rates:

Monthly Minimum:	
Gallons in Minimum	
Charge Per 1,000 Gallons	
Up to	8,000
Up to	99,999,999
Over	100,000,000

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 1 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 25.00	$ 26.90	$ 1.90	7.60%
1,000	26.78	28.81	$ 2.03	7.58%
2,000	28.56	30.72	$ 2.16	7.56%
3,000	30.34	32.63	$ 2.29	7.55%
4,000	32.12	34.54	$ 2.42	7.53%
5,000	33.90	36.45	$ 2.55	7.52%
6,000	35.68	38.36	$ 2.68	7.51%
7,000	37.46	40.27	$ 2.81	7.50%
8,000	39.24	42.18	$ 2.94	7.49%
9,000	41.48	44.59	$ 3.11	7.50%
10,000	43.72	47.00	$ 3.28	7.50%
11,000	45.96	49.41	$ 3.45	7.51%
12,000	48.20	51.82	$ 3.62	7.51%
13,000	50.44	54.23	$ 3.79	7.51%
14,000	52.68	56.64	$ 3.96	7.52%
15,000	54.92	59.05	$ 4.13	7.52%
16,000	57.16	61.46	$ 4.30	7.52%
17,000	59.40	63.87	$ 4.47	7.53%
18,000	61.64	66.28	$ 4.64	7.53%
19,000	63.88	68.69	$ 4.81	7.53%
20,000	66.12	71.10	$ 4.98	7.53%
21,000	68.36	73.51	$ 5.15	7.53%
22,000	70.60	75.92	$ 5.32	7.54%
23,000	72.84	78.33	$ 5.49	7.54%
24,000	75.08	80.74	$ 5.66	7.54%
25,000	77.32	83.15	$ 5.83	7.54%
26,000	79.56	85.56	$ 6.00	7.54%
27,000	81.80	87.97	$ 6.17	7.54%
28,000	84.04	90.38	$ 6.34	7.54%
29,000	86.28	92.79	$ 6.51	7.55%
30,000	88.52	95.20	$ 6.68	7.55%
Average Usage				
22,823	$ 72.44	$ 77.90	$ 5.46	7.54%
Median Usage				
9,000	$ 41.48	$ 44.59	$ 3.11	7.50%

Present Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	99,999,998
Over	99,999,999

Proposed Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	99,999,999
Over	100,000,000

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 1.5 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 53.00	$ 57.02	$ 4.02	7.58%
1,000	54.78	58.93	$ 4.15	7.58%
2,000	56.56	60.84	$ 4.28	7.57%
3,000	58.34	62.75	$ 4.41	7.56%
4,000	60.12	64.66	$ 4.54	7.55%
5,000	61.90	66.57	$ 4.67	7.54%
6,000	63.68	68.48	$ 4.80	7.54%
7,000	65.46	70.39	$ 4.93	7.53%
8,000	67.24	72.30	$ 5.06	7.53%
9,000	69.48	74.71	$ 5.23	7.53%
10,000	71.72	77.12	$ 5.40	7.53%
11,000	73.96	79.53	$ 5.57	7.53%
12,000	76.20	81.94	$ 5.74	7.53%
13,000	78.44	84.35	$ 5.91	7.53%
14,000	80.68	86.76	$ 6.08	7.54%
15,000	82.92	89.17	$ 6.25	7.54%
16,000	85.16	91.58	$ 6.42	7.54%
17,000	87.40	93.99	$ 6.59	7.54%
18,000	89.64	96.40	$ 6.76	7.54%
19,000	91.88	98.81	$ 6.93	7.54%
20,000	94.12	101.22	$ 7.10	7.54%
50,000	161.32	173.52	$ 12.20	7.56%
51,000	163.56	175.93	$ 12.37	7.56%
52,000	165.80	178.34	$ 12.54	7.56%
53,000	168.04	180.75	$ 12.71	7.56%
54,000	170.28	183.16	$ 12.88	7.56%
55,000	172.52	185.57	$ 13.05	7.56%
56,000	174.76	187.98	$ 13.22	7.56%
57,000	177.00	190.39	$ 13.39	7.56%
58,000	179.24	192.80	$ 13.56	7.57%
59,000	181.48	195.21	$ 13.73	7.57%
60,000	183.72	197.62	$ 13.90	7.57%
Average Usage				
89,393	$ 249.56	$ 268.46	$ 18.90	7.57%
Median Usage				
62,000	$ 188.20	$ 202.44	$ 14.24	7.57%

Present Rates:

Monthly Minimum:	
Gallons in Minimum	
Charge Per 1,000 Gallons	
Up to	8,000
Up to	99,999,998
Over	99,999,999

Proposed Rates:

Monthly Minimum:	
Gallons in Minimum	
Charge Per 1,000 Gallons	
Up to	8,000
Up to	99,999,999
Over	100,000,000

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 2 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 80.00	$ 86.07	$ 6.07	7.59%
1,000	81.78	87.98	$ 6.20	7.58%
2,000	83.56	89.89	$ 6.33	7.58%
3,000	85.34	91.80	$ 6.46	7.57%
4,000	87.12	93.71	$ 6.59	7.56%
5,000	88.90	95.62	$ 6.72	7.56%
6,000	90.68	97.53	$ 6.85	7.55%
7,000	92.46	99.44	$ 6.98	7.55%
8,000	94.24	101.35	$ 7.11	7.54%
9,000	96.48	103.76	$ 7.28	7.55%
10,000	98.72	106.17	$ 7.45	7.55%
11,000	100.96	108.58	$ 7.62	7.55%
12,000	103.20	110.99	$ 7.79	7.55%
13,000	105.44	113.40	$ 7.96	7.55%
14,000	107.68	115.81	$ 8.13	7.55%
15,000	109.92	118.22	$ 8.30	7.55%
16,000	112.16	120.63	$ 8.47	7.55%
17,000	114.40	123.04	$ 8.64	7.55%
18,000	116.64	125.45	$ 8.81	7.55%
19,000	118.88	127.86	$ 8.98	7.55%
20,000	121.12	130.27	$ 9.15	7.55%
21,000	123.36	132.68	$ 9.32	7.56%
22,000	125.60	135.09	$ 9.49	7.56%
23,000	127.84	137.50	$ 9.66	7.56%
24,000	130.08	139.91	$ 9.83	7.56%
25,000	132.32	142.32	$ 10.00	7.56%
26,000	134.56	144.73	$ 10.17	7.56%
27,000	136.80	147.14	$ 10.34	7.56%
28,000	139.04	149.55	$ 10.51	7.56%
29,000	141.28	151.96	$ 10.68	7.56%
30,000	143.52	154.37	$ 10.85	7.56%
31,000	145.76	156.78	$ 11.02	7.56%
32,000	148.00	159.19	$ 11.19	7.56%
33,000	150.24	161.60	$ 11.36	7.56%
34,000	152.48	164.01	$ 11.53	7.56%
35,000	154.72	166.42	$ 11.70	7.56%
36,000	156.96	168.83	$ 11.87	7.56%
37,000	159.20	171.24	$ 12.04	7.56%
38,000	161.44	173.65	$ 12.21	7.56%
39,000	163.68	176.06	$ 12.38	7.56%
40,000	165.92	178.47	$ 12.55	7.56%
Average Usage				
125,151	$ 356.66	$ 383.68	$ 27.03	7.58%
Median Usage				
34,000	$ 152.48	$ 164.01	$ 11.53	7.56%

Present Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	99,999,998
Over	99,999,999

Proposed Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	99,999,999
Over	100,000,000

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 3 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 155.00	$ 166.76	$ 11.76	7.59%
1,000	156.78	168.67	$ 11.89	7.58%
2,000	158.56	170.58	$ 12.02	7.58%
3,000	160.34	172.49	$ 12.15	7.58%
4,000	162.12	174.40	$ 12.28	7.57%
5,000	163.90	176.31	$ 12.41	7.57%
6,000	165.68	178.22	$ 12.54	7.57%
7,000	167.46	180.13	$ 12.67	7.57%
8,000	169.24	182.04	$ 12.80	7.56%
9,000	171.48	184.45	$ 12.97	7.56%
10,000	173.72	186.86	$ 13.14	7.56%
11,000	175.96	189.27	$ 13.31	7.56%
12,000	178.20	191.68	$ 13.48	7.56%
13,000	180.44	194.09	$ 13.65	7.56%
14,000	182.68	196.50	$ 13.82	7.57%
15,000	184.92	198.91	$ 13.99	7.57%
16,000	187.16	201.32	$ 14.16	7.57%
17,000	189.40	203.73	$ 14.33	7.57%
18,000	191.64	206.14	$ 14.50	7.57%
1,039,000	2,478.68	2,666.75	$ 188.07	7.59%
1,171,000	2,774.36	2,984.87	$ 210.51	7.59%
1,220,000	2,884.12	3,102.96	$ 218.84	7.59%
1,313,000	3,092.44	3,327.09	$ 234.65	7.59%
1,377,000	3,235.80	3,481.33	$ 245.53	7.59%
1,390,000	3,264.92	3,512.66	$ 247.74	7.59%
1,400,000	3,287.32	3,536.76	$ 249.44	7.59%
1,418,000	3,327.64	3,580.14	$ 252.50	7.59%
1,431,000	3,356.76	3,611.47	$ 254.71	7.59%
1,467,000	3,437.40	3,698.23	$ 260.83	7.59%
Average Usage				
188,454	$ 573.46	$ 616.94	$ 43.48	7.58%
Median Usage				
18,000	$ 191.64	$ 206.14	$ 14.50	7.57%

Present Rates:

Monthly Minimum:		$ 155.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 166.76
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWCL 6 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

REVISED

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 400.00	$ 430.34	$ 30.34	7.58%
1,000	401.78	432.25	30.47	7.58%
2,000	403.56	434.16	30.60	7.58%
3,000	405.34	436.07	30.73	7.58%
4,000	407.12	437.98	30.86	7.58%
5,000	408.90	439.89	30.99	7.58%
6,000	410.68	441.80	31.12	7.58%
7,000	412.46	443.71	31.25	7.58%
8,000	414.24	445.62	31.38	7.58%
9,000	416.48	448.03	31.55	7.58%
10,000	418.72	450.44	31.72	7.58%
11,000	420.96	452.85	31.89	7.58%
12,000	423.20	455.26	32.06	7.58%
13,000	425.44	457.67	32.23	7.58%
14,000	427.68	460.08	32.40	7.58%
15,000	429.92	462.49	32.57	7.58%
16,000	432.16	464.90	32.74	7.58%
17,000	434.40	467.31	32.91	7.58%
18,000	436.64	469.72	33.08	7.58%
19,000	438.88	472.13	33.25	7.58%
20,000	441.12	474.54	33.42	7.58%
2,608,000	6,238.24	6,711.62	473.38	7.59%
2,710,000	6,466.72	6,957.44	490.72	7.59%
2,730,000	6,511.52	7,005.64	494.12	7.59%
2,989,000	7,091.68	7,629.83	538.15	7.59%
3,048,000	7,223.84	7,772.02	548.18	7.59%
3,327,000	7,848.80	8,444.41	595.61	7.59%
3,455,000	8,135.52	8,752.89	617.37	7.59%
3,583,000	8,422.24	9,061.37	639.13	7.59%
3,740,000	8,773.92	9,439.74	665.82	7.59%
4,153,000	9,699.04	10,435.07	736.03	7.59%
4,317,000	10,066.40	10,830.31	763.91	7.59%
4,884,000	11,336.48	12,196.78	860.30	7.59%
5,938,000	13,697.44	14,736.92	1,039.48	7.59%
Average Usage				
1,816,455	4,465.18	4,804.00	338.82	7.59%
Median Usage				
1,763,000	4,345.44	4,675.17	329.73	7.59%

Present Rates:

Monthly Minimum:		$ 400.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.78
Up to	99,999,998	$ 2.24
Over	99,999,999	$ 2.24
		$ 2.24

Proposed Rates:

Monthly Minimum:		$ 430.34
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.91
Up to	99,999,999	$ 2.41
Over	100,000,000	$ 2.41
		$ 2.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification DWPI 2 Inch

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Witness: Kozoman

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	-	0.00%
3,000	3.00	3.00	-	0.00%
4,000	4.00	4.00	-	0.00%
5,000	5.00	5.00	-	0.00%
6,000	6.00	6.00	-	0.00%
7,000	7.00	7.00	-	0.00%
8,000	8.00	8.00	-	0.00%
9,000	9.00	9.00	-	0.00%
10,000	10.00	10.00	-	0.00%
11,000	11.00	11.00	-	0.00%
12,000	12.00	12.00	-	0.00%
13,000	13.00	13.00	-	0.00%
14,000	14.00	14.00	-	0.00%
15,000	15.00	15.00	-	0.00%
16,000	16.00	16.00	-	0.00%
17,000	17.00	17.00	-	0.00%
18,000	18.00	18.00	-	0.00%
19,000	19.00	19.00	-	0.00%
20,000	20.00	20.00	-	0.00%
21,000	21.00	21.00	-	0.00%
Average Usage				
-	-	-	-	
Median Usage				

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification DWPI 3 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	#DIV/0!
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	$ -	0.00%
3,000	3.00	3.00	$ -	0.00%
4,000	4.00	4.00	$ -	0.00%
5,000	5.00	5.00	$ -	0.00%
6,000	6.00	6.00	$ -	0.00%
7,000	7.00	7.00	$ -	0.00%
8,000	8.00	8.00	$ -	0.00%
9,000	9.00	9.00	$ -	0.00%
10,000	10.00	10.00	$ -	0.00%
11,000	11.00	11.00	$ -	0.00%
12,000	12.00	12.00	$ -	0.00%
13,000	13.00	13.00	$ -	0.00%
14,000	14.00	14.00	$ -	0.00%
15,000	15.00	15.00	$ -	0.00%
16,000	16.00	16.00	$ -	0.00%
17,000	17.00	17.00	$ -	0.00%
18,000	18.00	18.00	$ -	0.00%
19,000	19.00	19.00	$ -	0.00%
20,000	20.00	20.00	$ -	0.00%
21,000	21.00	21.00	$ -	0.00%
22,000	22.00	22.00	$ -	0.00%
23,000	23.00	23.00	$ -	0.00%
24,000	24.00	24.00	$ -	0.00%
25,000	25.00	25.00	$ -	0.00%
26,000	26.00	26.00	$ -	0.00%
27,000	27.00	27.00	$ -	0.00%
28,000	28.00	28.00	$ -	0.00%
29,000	29.00	29.00	$ -	0.00%
30,000	30.00	30.00	$ -	0.00%
31,000	31.00	31.00	$ -	0.00%
32,000	32.00	32.00	$ -	0.00%
33,000	33.00	33.00	$ -	0.00%
Average Usage				
1,612,667	$ 1,612.67	$ 1,612.67	$ -	0.00%
Median Usage				
2,468,500	$ 2,468.50	$ 2,468.50	$ -	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification — Public Interruptible 6 Inch

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	
1,000	1.00	1.00	-	0.00%
2,000	2.00	2.00	-	0.00%
3,000	3.00	3.00	-	0.00%
4,000	4.00	4.00	-	0.00%
5,000	5.00	5.00	-	0.00%
6,000	6.00	6.00	-	0.00%
7,000	7.00	7.00	-	0.00%
8,000	8.00	8.00	-	0.00%
9,000	9.00	9.00	-	0.00%
10,000	10.00	10.00	-	0.00%
11,000	11.00	11.00	-	0.00%
12,000	12.00	12.00	-	0.00%
13,000	13.00	13.00	-	0.00%
14,000	14.00	14.00	-	0.00%
15,000	15.00	15.00	-	0.00%
16,000	16.00	16.00	-	0.00%
17,000	17.00	17.00	-	0.00%
18,000	18.00	18.00	-	0.00%
19,000	19.00	19.00	-	0.00%
20,000	20.00	20.00	-	0.00%
21,000	21.00	21.00	-	0.00%
22,000	22.00	22.00	-	0.00%
23,000	23.00	23.00	-	0.00%
2,475,000	2,475.00	2,475.00	-	0.00%
4,105,000	4,105.00	4,105.00	-	0.00%
4,820,000	4,820.00	4,820.00	-	0.00%
6,103,000	6,103.00	6,103.00	-	0.00%
6,628,000	6,628.00	6,628.00	-	0.00%
7,620,000	7,620.00	7,620.00	-	0.00%
7,665,000	7,665.00	7,665.00	-	0.00%
8,545,000	8,545.00	8,545.00	-	0.00%
9,193,000	9,193.00	9,193.00	-	0.00%
9,568,000	9,568.00	9,568.00	-	0.00%
9,840,000	9,840.00	9,840.00	-	0.00%
9,910,000	9,910.00	9,910.00	-	0.00%
10,069,000	10,069.00	10,069.00	-	0.00%
11,035,000	11,035.00	11,035.00	-	0.00%
11,470,000	11,470.00	11,470.00	-	0.00%
11,805,000	11,805.00	11,805.00	-	0.00%
12,590,000	12,590.00	12,590.00	-	0.00%
12,875,000	12,875.00	12,875.00	-	0.00%
15,811,000	15,811.00	15,811.00	-	0.00%
16,505,000	16,505.00	16,505.00	-	0.00%
18,923,000	18,923.00	18,923.00	-	0.00%
20,167,000	20,167.00	20,167.00	-	0.00%
21,546,000	21,546.00	21,546.00	-	0.00%
33,578,000	33,578.00	33,578.00	-	0.00%
-	-	-	-	
Average Usage				
8,319,765	$ 8,319.76	$ 8,319.76	$ -	0.00%
Median Usage				
7,000	$ 7.00	$ 7.00	$ -	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification — Public Interruptible 8 Inch

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REVISED

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	-	-	-	
1,000	$ 1.00	$ 1.00	$ -	0.00%
2,000	2.00	2.00	-	0.00%
3,000	3.00	3.00	-	0.00%
4,000	4.00	4.00	-	0.00%
5,000	5.00	5.00	-	0.00%
6,000	6.00	6.00	-	0.00%
7,000	7.00	7.00	-	0.00%
8,000	8.00	8.00	-	0.00%
9,000	9.00	9.00	-	0.00%
10,000	10.00	10.00	-	0.00%
11,000	11.00	11.00	-	0.00%
12,000	12.00	12.00	-	0.00%
13,000	13.00	13.00	-	0.00%
14,000	14.00	14.00	-	0.00%
15,000	15.00	15.00	-	0.00%
16,000	16.00	16.00	-	0.00%
17,000	17.00	17.00	-	0.00%
18,000	18.00	18.00	-	0.00%
19,000	19.00	19.00	-	0.00%
20,000	20.00	20.00	-	0.00%
1,142,000	1,142.00	1,142.00	-	0.00%
1,397,000	1,397.00	1,397.00	-	0.00%
2,330,000	2,330.00	2,330.00	-	0.00%
3,345,000	3,345.00	3,345.00	-	0.00%
6,530,000	6,530.00	6,530.00	-	0.00%
6,815,000	6,815.00	6,815.00	-	0.00%
6,935,000	6,935.00	6,935.00	-	0.00%
8,300,000	8,300.00	8,300.00	-	0.00%
9,130,000	9,130.00	9,130.00	-	0.00%
11,090,000	11,090.00	11,090.00	-	0.00%
11,305,000	11,305.00	11,305.00	-	0.00%
Average Usage				
1,995,250	$ 1,995.25	$ 1,995.25	$ -	0.00%
Median Usage				
157,500	$ 157.50	$ 157.50	$ -	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification DWPI 10 Inch

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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	-	0.00%
3,000	3.00	3.00	-	0.00%
4,000	4.00	4.00	-	0.00%
5,000	5.00	5.00	-	0.00%
6,000	6.00	6.00	-	0.00%
7,000	7.00	7.00	-	0.00%
8,000	8.00	8.00	-	0.00%
9,000	9.00	9.00	-	0.00%
10,000	10.00	10.00	-	0.00%
11,000	11.00	11.00	-	0.00%
12,000	12.00	12.00	-	0.00%
13,000	13.00	13.00	-	0.00%
14,000	14.00	14.00	-	0.00%
15,000	15.00	15.00	-	0.00%
16,000	16.00	16.00	-	0.00%
17,000	17.00	17.00	-	0.00%
18,000	18.00	18.00	-	0.00%
19,000	19.00	19.00	-	0.00%
473,000	473.00	473.00	-	0.00%
594,000	594.00	594.00	-	0.00%
600,000	600.00	600.00	-	0.00%
822,000	822.00	822.00	-	0.00%
952,000	952.00	952.00	-	0.00%
1,069,000	1,069.00	1,069.00	-	0.00%
1,106,000	1,106.00	1,106.00	-	0.00%
1,938,000	1,938.00	1,938.00	-	0.00%
-	-	-	-	
Average Usage				
755,400	$ 755.40	755.40	-	0.00%
Median Usage				
711,000	$ 711.00	711.00	-	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification AWPS 4 Inch

Exhibit
Schedule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 200.00	$ 215.17	$ 15.17	7.58%
1,000	202.02	217.34	15.32	7.58%
2,000	204.04	219.51	15.47	7.58%
3,000	206.06	221.68	15.62	7.58%
4,000	208.08	223.85	15.77	7.58%
5,000	210.10	226.02	15.92	7.58%
6,000	212.12	228.19	16.07	7.58%
7,000	214.14	230.36	16.22	7.57%
8,000	216.16	232.53	16.37	7.57%
9,000	218.18	234.70	16.52	7.57%
10,000	220.20	236.87	16.67	7.57%
11,000	222.22	239.04	16.82	7.57%
12,000	224.24	241.21	16.97	7.57%
13,000	226.26	243.38	17.12	7.57%
14,000	228.28	245.55	17.27	7.57%
15,000	230.30	247.72	17.42	7.56%
16,000	232.32	249.89	17.57	7.56%
17,000	234.34	252.06	17.72	7.56%
8,166,000	16,695.32	17,935.39	1,240.07	7.43%
8,252,000	16,869.04	18,122.01	1,252.97	7.43%
8,495,000	17,359.90	18,649.32	1,289.42	7.43%
8,782,000	17,939.64	19,272.11	1,332.47	7.43%
8,898,000	18,173.96	19,523.83	1,349.87	7.43%
9,548,000	19,486.96	20,934.33	1,447.37	7.43%
10,597,000	21,605.94	23,210.66	1,604.72	7.43%
10,979,000	22,377.58	24,039.60	1,662.02	7.43%
11,191,000	22,805.82	24,499.64	1,693.82	7.43%
11,402,000	23,232.04	24,957.51	1,725.47	7.43%
12,435,000	25,318.70	27,199.12	1,880.42	7.43%
13,301,000	27,068.02	29,078.34	2,010.32	7.43%
-	200.00	215.17	15.17	7.58%
Average Usage				
10,170,500	20,744.41	22,285.16	1,540.75	7.43%
Median Usage				
10,072,500	20,546.45	22,072.50	1,526.05	7.43%

Present Rates:

Monthly Minimum:		$ 200.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	99,999,999	$ 2.02
Up to	99,999,999	$ 2.02
Over	99,999,999	$ 2.02
		$ 2.02

Proposed Rates:

Monthly Minimum:		$ 215.17
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	99,999,999	$ 2.17
Up to	99,999,999	$ 2.17
Over	99,999,999	$ 2.17

Arizona American - Agua Fria
Bill Comparison
Customer Classification Private Fire 4 Inch

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 30.00	$ 32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%
-	30.00	32.28	$ 2.28	7.60%

Present Rates:
Monthly Minimum: $ 30.00

Proposed Rates:
Monthly Minimum: $ 32.28

Arizona American - Agua Fria
Bill Comparison
Customer Classification Private Fire 6 Inch

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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 45.00	$ 48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%
-	45.00	48.41	$ 3.41	7.58%

Present Rates:
Monthly Minimum: $ 45.00

Proposed Rates:
Monthly Minimum: $ 48.41

Arizona American - Agua Fria
Bill Comparison
Customer Classification — Private Fire 8 Inch

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 60.00	$ 64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%
-	60.00	64.55	$ 4.55	7.58%

Present Rates:
Monthly Minimum: $ 60.00

Proposed Rates:
Monthly Minimum: $ 64.55

Arizona American - Agua Fria
Bill Comparison
Customer Classification

AWPI 6 Inch

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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	-	0.00%
3,000	3.00	3.00	-	0.00%
4,000	4.00	4.00	-	0.00%
5,000	5.00	5.00	-	0.00%
6,000	6.00	6.00	-	0.00%
7,000	7.00	7.00	-	0.00%
8,000	8.00	8.00	-	0.00%
9,000	9.00	9.00	-	0.00%
10,000	10.00	10.00	-	0.00%
11,000	11.00	11.00	-	0.00%
12,000	12.00	12.00	-	0.00%
13,000	13.00	13.00	-	0.00%
14,000	14.00	14.00	-	0.00%
15,000	15.00	15.00	-	0.00%
16,000	16.00	16.00	-	0.00%
17,000	17.00	17.00	-	0.00%
18,000	18.00	18.00	-	0.00%
9,568,000	9,568.00	9,568.00	-	0.00%
9,193,000	9,193.00	9,193.00	-	0.00%
6,628,000	6,628.00	6,628.00	-	0.00%
10,069,000	10,069.00	10,069.00	-	0.00%
6,103,000	6,103.00	6,103.00	-	0.00%
4,820,000	4,820.00	4,820.00	-	0.00%
15,811,000	15,811.00	15,811.00	-	0.00%
11,035,000	11,035.00	11,035.00	-	0.00%
21,546,000	21,546.00	21,546.00	-	0.00%
12,875,000	12,875.00	12,875.00	-	0.00%
18,923,000	18,923.00	18,923.00	-	0.00%
11,805,000	11,805.00	11,805.00	-	0.00%
20,167,000	20,167.00	20,167.00	-	0.00%
33,578,000	33,578.00	33,578.00	-	0.00%
16,505,000	16,505.00	16,505.00	-	0.00%
11,470,000	11,470.00	11,470.00	-	0.00%
12,590,000	12,590.00	12,590.00	-	0.00%
9,840,000	9,840.00	9,840.00	-	0.00%
9,910,000	9,910.00	9,910.00	-	0.00%
7,620,000	7,620.00	7,620.00	-	0.00%
7,665,000	7,665.00	7,665.00	-	0.00%
8,545,000	8,545.00	8,545.00	-	0.00%
2,475,000	2,475.00	2,475.00	-	0.00%
4,105,000	4,105.00	4,105.00	-	0.00%
Average Usage				
11,785,250	$ 11,785.25	11,785.25	-	0.00%
Median Usage				
7,000	$ 7.00	$ 7.00	$ -	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification DWPI 6 Inch

Exhibit
Schedule H-4
Page 24
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	#DIV/0!
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	$ -	0.00%
3,000	3.00	3.00	$ -	0.00%
4,000	4.00	4.00	$ -	0.00%
5,000	5.00	5.00	$ -	0.00%
6,000	6.00	6.00	$ -	0.00%
7,000	7.00	7.00	$ -	0.00%
8,000	8.00	8.00	$ -	0.00%
9,000	9.00	9.00	$ -	0.00%
10,000	10.00	10.00	$ -	0.00%
11,000	11.00	11.00	$ -	0.00%
12,000	12.00	12.00	$ -	0.00%
13,000	13.00	13.00	$ -	0.00%
14,000	14.00	14.00	$ -	0.00%
15,000	15.00	15.00	$ -	0.00%
16,000	16.00	16.00	$ -	0.00%
17,000	17.00	17.00	$ -	0.00%
18,000	18.00	18.00	$ -	0.00%
19,000	19.00	19.00	$ -	0.00%
20,000	20.00	20.00	$ -	0.00%
21,000	21.00	21.00	$ -	0.00%
22,000	22.00	22.00	$ -	0.00%
23,000	23.00	23.00	$ -	0.00%
24,000	24.00	24.00	$ -	0.00%
25,000	25.00	25.00	$ -	0.00%
26,000	26.00	26.00	$ -	0.00%
27,000	27.00	27.00	$ -	0.00%
28,000	28.00	28.00	$ -	0.00%
29,000	29.00	29.00	$ -	0.00%
30,000	30.00	30.00	$ -	0.00%
31,000	31.00	31.00	$ -	0.00%
32,000	32.00	32.00	$ -	0.00%
33,000	33.00	33.00	$ -	0.00%
34,000	34.00	34.00	$ -	0.00%
35,000	35.00	35.00	$ -	0.00%
Average Usage				
2,600	$ 2.60	$ 2.60	$ -	0.00%
Median Usage				
7,000	$ 7.00	$ 7.00	$ -	0.00%

Present Rates:

Monthly Minimum:		$ -
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	99,999,999	$ 1.00
Up to	99,999,999	$ 1.00
Over	99,999,999	$ 1.00
		$ 1.00

Proposed Rates:

Monthly Minimum:		$ -
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	99,999,999	$ 1.00
Up to	99,999,999	$ 1.00
Over	99,999,999	$ 1.00
		$ 1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification

AWPI 8 Inch

Exhibit
Schedule H-4
Page 25
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	#DIV/0!
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	-	0.00%
3,000	3.00	3.00	-	0.00%
4,000	4.00	4.00	-	0.00%
5,000	5.00	5.00	-	0.00%
6,000	6.00	6.00	-	0.00%
7,000	7.00	7.00	-	0.00%
8,000	8.00	8.00	-	0.00%
9,000	9.00	9.00	-	0.00%
10,000	10.00	10.00	-	0.00%
11,000	11.00	11.00	-	0.00%
12,000	12.00	12.00	-	0.00%
13,000	13.00	13.00	-	0.00%
14,000	14.00	14.00	-	0.00%
15,000	15.00	15.00	-	0.00%
16,000	16.00	16.00	-	0.00%
17,000	17.00	17.00	-	0.00%
18,000	18.00	18.00	-	0.00%
19,000	19.00	19.00	-	0.00%
20,000	20.00	20.00	-	0.00%
571,000	571.00	571.00	-	0.00%
1,397,000	1,397.00	1,397.00	-	0.00%
1,142,000	1,142.00	1,142.00	-	0.00%
2,330,000	2,330.00	2,330.00	-	0.00%
140,000	140.00	140.00	-	0.00%
730,000	730.00	730.00	-	0.00%
120,000	120.00	120.00	-	0.00%
11,305,000	11,305.00	11,305.00	-	0.00%
3,345,000	3,345.00	3,345.00	-	0.00%
8,300,000	8,300.00	8,300.00	-	0.00%
185,000	185.00	185.00	-	0.00%
6,530,000	6,530.00	6,530.00	-	0.00%
400,000	400.00	400.00	-	0.00%
9,130,000	9,130.00	9,130.00	-	0.00%
175,000	175.00	175.00	-	0.00%
6,935,000	6,935.00	6,935.00	-	0.00%
11,090,000	11,090.00	11,090.00	-	0.00%
785,000	785.00	785.00	-	0.00%
6,815,000	6,815.00	6,815.00	-	0.00%
235,000	235.00	235.00	-	0.00%
Average Usage				
2,991,292	2,991.29	2,991.29	-	0.00%
Median Usage				
7,000	7.00	7.00	-	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	1.00
Up to	99,999,999	$	1.00
Over	99,999,999	$	1.00
		$	1.00

Arizona American - Agua Fria
Bill Comparison
Customer Classification SWPI 8 Inch

Exhibit
Schedule H-4
Page 26
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	
1,000	1.00	1.00	$ -	0.00%
2,000	2.00	2.00	$ -	0.00%
3,000	3.00	3.00	$ -	0.00%
4,000	4.00	4.00	$ -	0.00%
5,000	5.00	5.00	$ -	0.00%
6,000	6.00	6.00	$ -	0.00%
7,000	7.00	7.00	$ -	0.00%
8,000	8.00	8.00	$ -	0.00%
9,000	9.00	9.00	$ -	0.00%
10,000	10.00	10.00	$ -	0.00%
11,000	11.00	11.00	$ -	0.00%
12,000	12.00	12.00	$ -	0.00%
13,000	13.00	13.00	$ -	0.00%
14,000	14.00	14.00	$ -	0.00%
15,000	15.00	15.00	$ -	0.00%
16,000	16.00	16.00	$ -	0.00%
17,000	17.00	17.00	$ -	0.00%
18,000	18.00	18.00	$ -	0.00%
19,000	19.00	19.00	$ -	0.00%
20,000	20.00	20.00	$ -	0.00%
21,000	21.00	21.00	$ -	0.00%
22,000	22.00	22.00	$ -	0.00%
23,000	23.00	23.00	$ -	0.00%
24,000	24.00	24.00	$ -	0.00%
25,000	25.00	25.00	$ -	0.00%
26,000	26.00	26.00	$ -	0.00%
27,000	27.00	27.00	$ -	0.00%
28,000	28.00	28.00	$ -	0.00%
29,000	29.00	29.00	$ -	0.00%
30,000	30.00	30.00	$ -	0.00%
31,000	31.00	31.00	$ -	0.00%
32,000	32.00	32.00	$ -	0.00%
33,000	33.00	33.00	$ -	0.00%
34,000	34.00	34.00	$ -	0.00%
35,000	35.00	35.00	$ -	0.00%
36,000	36.00	36.00	$ -	0.00%
37,000	37.00	37.00	$ -	0.00%
38,000	38.00	38.00	$ -	0.00%
Average Usage				
3,167	$ 3.17	$ 3.17	$ -	0.00%
Median Usage				
7,000	$ 7.00	$ 7.00	$ -	0.00%

Present Rates:

Monthly Minimum:		$ -
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	99,999,999	$ 1.00
Up to	99,999,999	$ 1.00
Over	99,999,999	$ 1.00
		$ 1.00

Proposed Rates:

Monthly Minimum:		$ -
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	99,999,999	$ 1.00
Up to	99,999,999	$ 1.00
Over	99,999,999	$ 1.00
		$ 1.00

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

AWRE 5/8 Inch

Exhibit
Schedule H-5
Page 1
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	451	424	414	358	484	459	506	482	507	524	411	376	5,396
1000	1,000	485	444	506	399	593	677	704	766	676	640	489	610	6,989
2000	2,000	863	834	970	667	813	813	854	951	879	857	719	925	10,145
3000	3,000	1,242	1,376	1,630	988	1,089	854	967	1,078	958	1,024	993	1,344	13,543
4000	4,000	1,563	1,710	2,006	1,356	1,336	989	983	1,096	1,021	1,230	1,381	1,746	16,417
5000	5,000	1,492	1,682	1,594	1,376	1,215	947	1,018	1,039	1,048	1,220	1,384	1,688	15,703
6000	6,000	1,179	1,221	1,166	1,309	1,017	910	867	987	1,000	1,105	1,236	1,321	13,318
7000	7,000	927	903	793	985	814	799	755	737	764	918	1,050	1,015	10,460
8000	8,000	649	575	492	783	646	682	666	703	704	709	861	764	8,234
9000	9,000	408	403	314	558	500	513	509	518	563	594	695	556	6,131
10000	10,000	292	271	234	394	413	449	436	429	493	462	535	415	4,823
11000	11,000	232	196	150	339	336	330	344	393	393	417	368	296	3,794
12000	12,000	138	102	104	266	256	314	309	301	333	329	317	178	2,947
13000	13,000	113	103	77	215	211	237	297	277	277	289	274	162	2,532
14000	14,000	77	79	57	135	193	265	234	242	254	256	184	128	2,104
15000	15,000	73	58	40	142	164	228	205	195	224	193	168	91	1,781
16000	16,000	46	42	34	108	145	197	216	177	186	152	121	71	1,495
17000	17,000	47	27	25	74	116	199	167	137	169	107	99	46	1,213
18000	18,000	36	23	19	65	91	140	150	133	145	116	90	33	1,041
19000	19,000	22	11	13	59	79	139	107	117	134	87	81	40	889
20000	20,000	14	18	17	43	65	124	131	87	84	50	57	22	712
21000	21,000	16	13	9	35	52	93	97	60	86	53	53	24	591
22000	22,000	12	17	7	31	49	84	72	56	78	53	27	24	510
23000	23,000	9	6	6	22	31	83	91	49	50	48	33	13	441
24000	24,000	6	2	2	25	31	50	57	52	58	34	34	9	360
25000	25,000	4	6	6	14	20	56	57	34	47	34	24	9	311
26000	26,000	4	5	6	15	24	45	40	26	42	18	27	11	263
27000	27,000	6	2	2	10	22	42	39	27	25	24	20	3	222
28000	28,000	5	5	2	5	12	46	38	27	42	21	14	3	220
29000	29,000	2	1	3	6	17	36	24	15	18	19	14	6	161
30000	30,000	2	1	2	6	10	26	31	20	14	12	9	2	135
31000	31,000	2	1	-	7	16	29	28	17	18	11	11	3	143
32000	32,000	1	2	-	4	13	18	26	11	17	13	6	-	111
33000	33,000	2	-	-	6	12	20	29	11	15	7	12	6	120
34000	34,000	5	2	-	7	8	18	16	6	14	2	11	3	92
35000	35,000	2	-	-	2	6	21	16	9	12	8	7	3	86
36000	36,000	2	1	-	4	12	20	15	10	8	5	4	1	82
37000	37,000	-	1	-	2	8	16	3	7	10	3	1	-	51
38000	38,000	3	-	-	-	4	8	18	8	8	5	7	1	62
39000	39,000	1	-	2	3	2	8	12	5	12	2	3	3	53
40000	40,000	2	-	1	1	2	7	4	7	12	8	1	1	46
41000	41,000	-	-	-	-	4	11	10	2	5	4	2	1	39
42000	42,000	1	-	-	2	6	10	7	2	4	4	4	1	41
43000	43,000	-	-	-	1	2	9	7	7	3	5	-	-	34
44000	44,000	-	-	1	-	2	8	6	2	3	1	1	1	25
45000	45,000	-	-	1	1	3	5	6	1	4	5	2	-	28
46000	46,000	-	-	-	1	5	8	6	1	2	1	2	1	27
47000	47,000	-	-	1	-	2	8	6	1	5	2	1	2	28

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 5/8 Inch

Exhibit
Schedule H-5
Page 1a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	1	1	2	5	3	4	3	8	4	2	-	33
49000	49,000	-	-	-	1	3	1	4	3	4	-	1	1	18
50000	50,000	-	-	-	1	3	5	3	2	1	2	1	-	18
51000	51,000	-	-	1	2	1	5	2	3	3	1	1	-	19
52000	52,000	-	1	-	-	1	3	3	1	3	2	4	1	19
53000	53,000	-	-	-	1	3	1	2	-	4	1	-	1	13
54000	54,000	2	-	-	-	1	4	1	-	2	1	-	-	11
55000	55,000	-	-	-	-	1	1	2	2	2	1	-	-	9
56000	56,000	-	-	-	1	1	5	5	1	1	-	1	1	16
57000	57,000	-	-	-	1	1	3	2	3	4	1	-	1	16
58000	58,000	-	-	-	-	2	2	3	2	1	1	1	-	12
59000	59,000	-	-	-	-	3	-	-	-	2	-	1	-	6
60000	60,000	-	-	-	-	-	3	2	2	3	-	-	-	10
61000	61,000	-	-	-	-	-	2	-	-	1	-	-	-	3
62000	62,000	1	1	-	1	-	2	-	1	3	3	2	-	14
63000	63,000	-	-	-	-	1	5	3	1	-	-	-	-	10
64000	64,000	-	-	-	-	-	3	1	1	-	1	2	-	8
65000	65,000	-	-	-	-	2	1	1	1	1	-	-	-	6
66000	66,000	-	-	-	-	-	1	2	-	-	1	1	-	5
67000	67,000	-	-	1	1	-	2	5	1	3	-	-	-	13
68000	68,000	-	-	-	-	-	-	4	1	-	1	1	-	7
69000	69,000	-	-	-	1	2	-	-	1	-	-	-	-	4
70000	70,000	-	-	1	1	-	4	1	1	-	-	-	2	10
71000	71,000	-	-	-	1	1	-	-	1	2	-	2	-	7
72000	72,000	-	-	-	-	-	1	1	1	-	1	-	-	4
73000	73,000	-	-	-	-	1	2	2	1	-	-	-	-	6
74000	74,000	1	-	-	1	1	1	2	-	1	-	1	-	8
75000	75,000	-	-	-	1	1	3	1	-	-	1	-	-	7
76000	76,000	-	-	-	-	-	1	-	1	-	1	-	-	3
77000	77,000	-	-	-	1	-	-	1	-	-	-	-	-	2
78000	78,000	-	-	-	-	2	-	-	1	-	1	-	1	5
79000	79,000	-	-	-	-	-	-	1	-	-	-	-	-	1
80000	80,000	-	-	-	-	1	1	-	-	-	1	-	-	3
81000	81,000	-	-	-	-	-	2	2	-	-	-	-	-	4
82000	82,000	-	-	-	-	-	1	1	-	-	-	-	-	2
83000	83,000	-	-	-	-	-	-	1	-	1	-	-	-	2
84000	84,000	-	-	-	-	-	-	1	1	1	-	-	-	3
85000	85,000	-	-	1	1	-	1	-	-	-	-	-	1	4
86000	86,000	-	-	-	-	-	-	-	-	3	1	-	-	4
87000	87,000	-	-	-	-	-	-	-	1	-	-	-	-	1
88000	88,000	-	-	-	-	-	-	-	-	1	-	-	-	1
89000	89,000	-	-	-	-	-	1	1	-	-	-	-	-	2
90000	90,000	-	-	-	-	-	-	-	-	-	1	-	-	1
91000	91,000	-	-	-	-	-	-	-	-	1	-	-	-	1
92000	92,000	-	-	-	-	-	1	1	-	-	-	1	-	3
93000	93,000	-	-	-	1	-	-	-	-	-	-	-	-	1
94000	94,000	-	-	1	-	-	-	1	1	1	-	-	-	4
95000	95,000	-	-	-	-	-	-	-	1	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

AWRE 5/8 Inch

Exhibit
Schedule H-5
Page 1b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	2	-	-	2
99000	99,000	-	-	-	-	-	2	1	-	-	-	-	-	3
100000	100,000	-	-	-	-	-	-	-	-	-	-	1	-	1
102000	102,000	-	-	-	-	-	-	3	-	-	-	-	-	3
103000	103,000	-	-	-	-	-	-	1	-	-	-	-	-	1
104000	104,000	-	-	-	-	1	-	-	-	-	-	1	-	2
105000	105,000	-	-	-	-	-	-	1	-	-	-	-	-	1
106000	106,000	-	-	-	-	-	-	1	-	-	-	-	-	1
107000	107,000	-	-	-	-	-	-	1	1	-	-	-	-	2
109000	109,000	-	-	-	-	-	-	1	-	-	-	-	-	1
110000	110,000	-	-	-	-	2	-	-	-	-	-	-	-	2
111000	111,000	-	-	-	-	-	-	1	-	-	-	-	-	1
112000	112,000	-	-	-	-	-	-	-	1	-	-	-	-	1
114000	114,000	-	-	-	-	-	1	-	-	-	-	-	-	1
115000	115,000	-	-	-	-	-	1	-	-	-	-	-	-	1
116000	116,000	-	-	-	-	-	-	2	-	-	-	-	-	2
117000	117,000	-	-	-	-	-	-	1	-	-	-	-	-	1
121000	121,000	-	-	-	-	-	1	1	-	-	-	-	-	2
123000	123,000	-	-	-	-	-	-	1	-	-	-	-	-	1
125000	125,000	-	-	-	-	-	1	-	-	-	-	-	-	1
126000	126,000	-	-	-	-	-	-	1	-	-	-	-	-	1
128000	128,000	-	-	-	-	-	-	1	-	-	-	-	-	1
129000	129,000	-	-	-	-	-	-	-	1	-	-	-	-	1
133000	133,000	-	-	-	-	-	-	-	-	-	1	-	-	1
134000	134,000	-	-	-	-	-	-	1	-	-	-	-	-	1
141000	141,000	-	-	-	-	-	-	1	-	1	-	-	-	2
142000	142,000	-	-	-	-	-	-	-	1	-	-	-	-	1
143000	143,000	-	-	-	-	-	-	1	-	1	-	-	-	2
145000	145,000	-	-	-	-	-	-	-	-	1	-	-	-	1
154000	154,000	-	-	-	-	-	1	-	-	-	-	-	-	1
174000	174,000	-	-	-	-	-	1	-	-	-	-	-	-	1
186000	186,000	-	-	-	-	-	-	-	-	1	-	-	-	1
205000	205,000	-	-	-	-	1	-	1	-	-	-	-	-	2
238000	238,000	-	-	-	-	-	1	-	-	-	-	-	-	1
277000	277,000	-	-	-	-	-	-	-	-	-	1	-	-	1
279000	279,000	-	-	-	-	-	-	-	-	1	-	-	-	1
288000	288,000	-	-	-	-	-	-	-	-	-	-	1	-	1
Totals		10,440	10,570	10,712	10,848	10,992	11,130	11,273	11,361	11,486	11,712	11,868	11,967	134,359

Average Usage	7,002
Median Usage	5,000
Average # Customers	11,197
Change in Number of Customers	1,527

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 3/4 Inch

Exhibit
Schedule H-5
Page 2
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	1	1	1	3	3	7	7	5	4	4	4	40
1000	1,000	4	-	1	-	1	5	2	5	6	4	4	1	33
2000	2,000	1	1	3	2	2	4	9	8	3	4	4	3	44
3000	3,000	4	6	6	6	3	6	4	8	6	7	5	9	70
4000	4,000	4	4	7	8	10	6	4	7	10	7	4	9	80
5000	5,000	10	7	7	7	12	8	5	8	9	10	10	9	102
6000	6,000	5	6	10	7	5	3	9	6	1	4	8	5	69
7000	7,000	6	9	8	5	3	7	1	4	7	5	8	8	71
8000	8,000	9	8	12	4	4	6	8	6	4	8	6	9	84
9000	9,000	9	12	8	7	6	6	5	5	5	4	5	6	78
10000	10,000	8	5	3	7	7	3	2	1	4	3	8	6	57
11000	11,000	8	3	2	9	6	1	2	3	1	2	3	9	49
12000	12,000	3	7	1	6	6	2	4	-	5	3	5	-	42
13000	13,000	4	5	6	2	3	-	3	5	2	6	8	3	47
14000	14,000	3	3	4	4	4	6	2	2	3	-	-	4	35
15000	15,000	-	-	3	3	3	2	2	2	1	3	1	-	20
16000	16,000	2	1	2	1	1	3	5	1	1	2	2	2	23
17000	17,000	1	1	-	1	1	1	2	-	3	1	1	-	12
18000	18,000	-	2	-	2	1	3	1	1	-	1	-	-	11
19000	19,000	1	-	-	-	-	-	1	-	-	-	-	-	2
20000	20,000	-	1	-	-	1	-	-	-	1	1	-	-	4
21000	21,000	-	-	1	1	-	2	-	1	1	-	-	-	6
22000	22,000	-	-	-	-	-	1	-	1	1	-	1	-	4
23000	23,000	-	-	-	-	1	1	1	-	2	-	-	-	5
24000	24,000	-	-	1	-	-	1	1	-	-	-	-	1	4
25000	25,000	-	-	-	1	-	1	-	1	-	-	-	-	3
26000	26,000	-	-	-	-	1	-	-	-	-	-	-	-	1
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	1	-	1	-	-	2
29000	29,000	-	-	-	-	-	-	-	-	-	1	-	-	1
30000	30,000	-	1	-	1	-	-	-	-	-	-	1	-	3
31000	31,000	-	-	-	-	1	1	-	-	1	-	-	1	4
32000	32,000	-	1	-	-	-	-	-	1	-	1	-	-	3
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	1	1	-	1	-	-	-	-	3
35000	35,000	-	-	-	-	-	-	1	-	-	-	-	-	1
36000	36,000	1	-	-	-	-	-	-	-	-	-	-	-	1
37000	37,000	-	-	-	-	-	-	-	-	-	-	1	-	1
38000	38,000	-	-	-	-	1	-	-	-	1	-	-	-	2
39000	39,000	-	-	-	-	-	1	-	-	-	-	-	-	1
40000	40,000	-	-	-	-	-	-	-	-	1	-	1	-	2
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	1	1
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	1	-	-	-	-	-	-	-	1	-	-	-	2
46000	46,000	-	-	-	-	-	-	1	-	-	-	-	-	1
47000	47,000	-	-	-	1	-	1	-	1	-	2	-	-	5

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

AWRE 3/4 Inch

Exhibit
Schedule H-5
Page 2a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	1	-	-	-	-	-	1
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	1	-	-	-	-	-	-	1
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	1	-	-	-	1
58000	58,000	-	-	-	-	-	-	-	1	-	-	-	-	1
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	1	-	1
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	1	-	-	-	-	-	1	2
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	1	-	-	-	-	-	1
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	1	-	-	-	-	1
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	1	-	-	-	-	-	1
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	1	-	-	-	-	1
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	1	-	-	1
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 3/4 Inch

Exhibit
Schedule H-5
Page 2b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96000	96,000	-	-	-	-	-	-	-	-	-	-	1	-	1
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
122000	122,000	-	-	-	-	-	-	-	-	1	-	-	-	1
166000	166,000	-	-	-	-	-	-	-	-	1	-	-	-	1
207000	207,000	-	-	-	-	-	-	-	-	-	1	-	-	1
														-
Totals		84	84	86	86	87	87	85	89	88	86	92	91	1,045

Average Usage		10,027
Median Usage	522.5	8,000
Average # Customers		87
Change in Number of Customers		7

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1 Inch

Exhibit
Schedule H-5
Page 3
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	24	22	24	13	20	17	19	21	17	22	21	24	244
1000	1,000	14	15	17	15	9	8	14	9	13	6	11	13	144
2000	2,000	15	15	24	14	15	9	7	18	12	11	12	16	168
3000	3,000	13	27	28	16	13	18	15	9	13	10	16	21	199
4000	4,000	13	43	33	11	20	14	14	18	20	17	16	21	240
5000	5,000	44	36	38	18	13	11	20	24	13	25	28	39	309
6000	6,000	38	46	46	33	17	14	16	16	26	32	29	44	357
7000	7,000	37	48	30	19	17	19	18	21	16	28	29	42	324
8000	8,000	41	31	40	21	24	20	15	27	13	24	35	37	328
9000	9,000	35	40	32	22	20	14	18	23	19	28	42	44	337
10000	10,000	36	28	30	24	25	20	21	26	32	32	23	24	321
11000	11,000	25	18	28	23	20	16	9	19	21	20	24	34	257
12000	12,000	20	17	18	19	22	19	18	26	16	21	21	27	244
13000	13,000	25	16	20	20	27	16	22	15	22	25	27	22	257
14000	14,000	19	14	27	24	19	12	22	18	27	20	25	20	247
15000	15,000	21	13	11	20	13	20	16	15	12	16	16	17	190
16000	16,000	16	18	9	28	20	7	15	14	22	13	13	14	189
17000	17,000	17	10	14	17	13	17	15	9	15	11	11	9	158
18000	18,000	11	10	5	20	5	12	11	16	9	12	15	13	139
19000	19,000	5	7	5	13	14	13	12	12	8	14	13	4	120
20000	20,000	7	11	10	16	12	9	10	14	4	10	7	6	116
21000	21,000	8	6	2	14	15	11	5	11	10	13	6	1	102
22000	22,000	6	4	10	11	14	8	14	11	13	8	11	5	115
23000	23,000	5	5	4	10	14	12	8	11	15	8	13	9	114
24000	24,000	6	5	2	6	9	7	13	8	9	8	5	3	81
25000	25,000	2	-	2	6	11	12	7	6	5	7	6	3	67
26000	26,000	-	4	2	11	6	7	4	8	7	10	6	3	68
27000	27,000	2	1	-	6	6	7	9	2	7	8	6	2	56
28000	28,000	2	2	1	3	4	9	11	5	6	2	3	4	52
29000	29,000	3	1	3	2	8	5	6	8	3	2	4	3	48
30000	30,000	1	-	1	2	1	9	1	7	3	2	4	2	33
31000	31,000	-	1	1	4	7	9	6	2	11	6	3	4	54
32000	32,000	1	1	1	3	6	6	4	6	6	4	2	-	40
33000	33,000	1	1	3	6	5	2	8	1	4	5	4	3	43
34000	34,000	1	-	2	1	3	4	2	4	2	1	5	3	28
35000	35,000	1	2	1	1	3	2	9	6	4	3	6	-	38
36000	36,000	2	3	1	2	4	5	4	4	5	2	3	1	36
37000	37,000	1	-	-	1	4	3	2	4	4	6	2	1	28
38000	38,000	-	-	-	1	5	6	3	2	3	3	2	-	25
39000	39,000	1	1	-	3	1	8	7	3	3	2	2	-	31
40000	40,000	1	2	1	3	1	5	4	5	5	4	-	-	31
41000	41,000	1	-	-	4	1	1	8	3	2	2	1	1	24
42000	42,000	-	-	-	2	5	3	2	1	5	-	3	1	22
43000	43,000	-	-	-	2	3	2	3	1	2	2	1	1	17
44000	44,000	-	-	-	2	2	4	1	1	4	1	2	1	18
45000	45,000	-	-	-	3	1	3	2	1	7	2	2	1	22
46000	46,000	-	-	1	2	3	6	1	4	4	1	-	-	22
47000	47,000	-	-	-	-	1	3	2	2	2	1	2	1	14

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1 Inch

Exhibit
Schedule H-5
Page 3a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	1	-	-	-	2	1	3	2	4	-	1	-	14
49000	49,000	-	-	-	-	4	2	1	-	2	1	-	-	10
50000	50,000	-	-	-	-	1	4	1	-	1	1	1	-	9
51000	51,000	-	-	-	-	2	3	2	3	1	2	2	1	16
52000	52,000	1	-	-	-	1	3	3	3	2	2	1	-	16
53000	53,000	-	1	-	-	2	1	4	-	-	1	-	-	9
54000	54,000	-	-	-	3	-	2	-	1	1	1	1	1	10
55000	55,000	-	-	-	-	2	-	3	2	-	1	1	-	9
56000	56,000	-	-	-	-	3	2	3	3	-	1	-	-	12
57000	57,000	-	-	-	-	1	1	1	3	1	3	1	-	11
58000	58,000	-	-	-	1	-	-	3	1	2	-	-	1	8
59000	59,000	-	-	1	-	2	5	1	1	-	2	-	1	13
60000	60,000	-	1	-	-	-	5	1	-	-	-	-	2	9
61000	61,000	-	-	-	1	1	4	3	-	2	-	-	1	12
62000	62,000	-	-	-	-	-	2	1	-	2	-	-	2	7
63000	63,000	-	-	-	-	1	-	2	-	1	1	-	-	5
64000	64,000	-	-	-	-	-	3	3	2	3	-	-	-	11
65000	65,000	-	1	-	-	-	2	3	1	1	2	-	-	10
66000	66,000	-	-	-	-	-	3	2	1	-	1	1	-	8
67000	67,000	-	-	-	-	1	1	-	1	1	2	-	-	6
68000	68,000	1	-	-	-	1	2	1	-	1	1	-	-	7
69000	69,000	-	-	-	-	3	2	1	1	-	-	-	-	7
70000	70,000	-	-	-	-	-	3	2	-	-	2	-	-	7
71000	71,000	-	-	-	-	-	-	1	1	1	-	-	-	3
72000	72,000	-	-	-	1	-	1	1	2	1	-	-	-	6
73000	73,000	-	-	-	-	-	1	1	-	1	1	1	-	5
74000	74,000	-	-	-	-	-	-	-	4	2	1	-	-	7
75000	75,000	-	-	-	-	1	1	1	-	2	-	-	-	5
76000	76,000	-	-	-	-	-	1	1	2	-	1	-	-	5
77000	77,000	-	-	-	1	-	-	1	-	-	1	-	-	3
78000	78,000	-	-	-	-	-	1	-	2	-	-	-	-	3
79000	79,000	-	-	-	-	-	2	-	1	2	1	-	-	6
80000	80,000	-	-	-	-	1	2	-	-	1	-	-	-	4
81000	81,000	-	-	-	-	-	-	1	1	1	-	-	-	3
82000	82,000	-	-	-	-	-	-	1	-	-	-	-	-	1
83000	83,000	-	-	-	-	-	-	-	-	-	-	1	1	2
84000	84,000	-	-	-	2	1	-	1	-	1	1	-	-	6
85000	85,000	-	-	-	-	-	-	1	1	-	-	-	-	2
86000	86,000	-	-	-	-	-	2	-	1	-	1	1	-	5
87000	87,000	-	-	-	-	-	-	-	-	1	1	-	-	2
88000	88,000	-	-	1	-	-	-	1	-	-	-	-	-	2
89000	89,000	1	-	-	-	-	-	1	1	-	-	-	-	3
90000	90,000	-	1	-	-	-	1	-	-	-	-	-	-	2
91000	91,000	-	-	1	-	-	-	2	-	-	-	-	-	3
92000	92,000	-	-	-	-	-	1	-	-	-	-	-	-	1
93000	93,000	-	-	-	-	-	2	1	-	-	1	-	-	4
94000	94,000	-	-	-	-	-	-	-	-	-	1	-	-	1
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1 Inch

Exhibit
Schedule H-5
Page 3b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	2	1	-	-	3
97000	97,000	-	-	-	1	-	-	-	-	1	-	-	-	2
98000	98,000	-	-	-	-	-	1	1	-	-	-	-	-	2
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	1	1
101000	101,000	-	-	-	-	-	-	1	-	-	-	-	-	1
102000	102,000	-	-	-	-	-	1	-	-	-	-	-	-	1
103000	103,000	-	-	-	-	-	-	-	-	-	-	-	1	1
105000	105,000	1	-	-	-	-	-	-	1	-	-	-	-	2
106000	106,000	-	-	-	-	1	-	-	-	-	-	-	-	1
108000	108,000	-	-	-	-	-	-	-	-	-	1	-	-	1
109000	109,000	-	-	-	-	-	-	-	-	-	-	1	-	1
110000	110,000	-	-	-	-	-	-	-	-	-	1	-	-	1
111000	111,000	-	-	-	-	-	-	1	-	-	-	-	-	1
112000	112,000	-	-	-	1	-	-	-	-	1	-	-	-	2
114000	114,000	-	-	-	-	-	1	-	-	-	-	-	-	1
115000	115,000	-	-	-	-	-	-	1	-	1	-	-	-	2
116000	116,000	1	1	-	-	-	-	-	-	-	-	1	-	3
117000	117,000	-	-	-	-	-	-	1	-	-	-	-	-	1
118000	118,000	-	-	-	-	-	-	-	1	-	-	-	-	1
120000	120,000	-	-	-	-	1	-	-	-	-	-	-	-	1
121000	121,000	-	-	-	-	-	-	-	1	-	-	-	-	1
130000	130,000	-	-	-	-	-	1	-	-	-	-	-	-	1
131000	131,000	-	-	-	-	-	-	-	-	-	-	-	1	1
132000	132,000	-	-	-	-	-	-	1	-	-	-	-	-	1
135000	135,000	-	-	-	-	-	-	-	-	1	-	-	-	1
136000	136,000	-	-	-	-	-	-	-	-	1	-	-	-	1
137000	137,000	-	-	-	-	-	1	-	-	-	-	-	-	1
139000	139,000	-	-	-	-	-	-	-	1	-	-	-	-	1
141000	141,000	-	-	-	-	-	-	-	1	-	-	-	-	1
142000	142,000	-	-	-	-	-	1	-	-	-	-	-	-	1
144000	144,000	-	-	-	-	-	-	1	-	-	-	-	-	1
147000	147,000	-	-	-	-	1	-	-	-	-	-	-	-	1
157000	157,000	-	-	-	-	-	-	-	-	-	-	1	-	1
161000	161,000	-	-	-	-	-	-	-	-	-	-	1	-	1
162000	162,000	-	-	-	-	-	1	-	-	-	-	-	-	1
167000	167,000	-	-	-	1	-	-	1	-	-	-	-	-	2
169000	169,000	-	-	-	-	-	-	1	-	-	-	-	-	1
171000	171,000	-	-	-	-	1	-	-	-	-	-	-	-	1
172000	172,000	-	-	-	-	-	-	-	1	-	-	-	-	1
176000	176,000	-	-	-	-	1	-	-	-	-	-	-	-	1
178000	178,000	-	-	-	-	-	-	-	-	-	1	-	-	1
181000	181,000	-	-	-	-	-	-	-	-	-	1	-	-	1
182000	182,000	-	-	-	-	-	-	-	-	-	1	-	-	1
187000	187,000	-	-	-	-	1	-	-	-	-	-	-	-	1
191000	191,000	-	-	-	-	-	1	-	-	-	-	-	-	1
192000	192,000	-	-	-	-	-	-	-	-	-	-	1	-	1
193000	193,000	-	-	-	-	-	-	-	-	-	1	-	-	1
208000	208,000	-	-	-	1	-	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1 Inch

Exhibit
Schedule H-5
Page 3c
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
212000	212,000	-	-	-	-	-	-	-	1	-	-	-	-	1
214000	214,000	-	-	-	-	-	-	-	-	1	-	-	-	1
221000	221,000	-	-	-	-	-	1	-	-	-	-	-	-	1
224000	224,000	-	-	-	-	-	-	-	-	1	-	-	-	1
225000	225,000	-	-	-	-	-	-	-	-	-	1	-	-	1
248000	248,000	-	-	-	-	-	-	1	-	-	-	-	-	1
251000	251,000	-	-	-	-	-	-	-	1	-	-	-	-	1
252000	252,000	-	-	-	-	-	-	-	-	-	-	1	-	1
267000	267,000	-	-	-	-	-	-	-	1	-	-	-	-	1
271000	271,000	-	-	-	-	-	-	-	-	-	-	1	-	1
272000	272,000	-	-	-	-	-	1	-	-	-	-	-	-	1
276000	276,000	-	-	-	-	-	-	-	-	1	-	-	-	1
285000	285,000	-	-	-	-	-	-	-	-	1	-	-	-	1
293000	293,000	-	-	-	-	-	-	1	-	-	-	-	-	1
296000	296,000	-	-	-	-	-	1	-	-	-	-	-	-	1
319000	319,000	-	-	-	-	-	-	1	-	-	-	-	-	1
355000	355,000	-	-	-	-	-	-	1	-	-	-	-	-	1
457000	457,000	-	-	-	-	-	-	-	-	-	-	1	-	1
591000	591,000	-	-	-	-	-	-	1	-	-	-	-	-	1
Totals		527	529	530	530	537	541	546	547	550	552	558	557	6,504

Average Usage		17,634
Median Usage	3252	12,000
Average # Customers		542
Change in Number of Customers		30

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1.5 Inch

Exhibit
Schedule H-5
Page 4
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	1	1	2	-	-	1	-	-	-	-	-	-	5
1000	1,000	1	1	-	2	2	-	2	1	1	3	1	2	16
2000	2,000	1	1	-	1	1	2	1	2	1	-	2	-	12
3000	3,000	1	2	1	-	-	-	-	-	1	-	-	2	7
4000	4,000	1	-	2	1	1	-	-	-	-	1	1	-	7
5000	5,000	-	2	2	-	-	-	-	1	-	-	-	1	6
6000	6,000	1	-	-	-	-	-	1	-	-	-	-	-	2
7000	7,000	1	-	-	-	-	1	-	-	-	-	1	-	3
8000	8,000	-	1	1	1	-	-	-	1	1	-	-	1	6
9000	9,000	-	-	1	-	2	-	-	1	2	2	-	-	8
10000	10,000	1	1	2	-	-	-	-	-	-	-	1	-	5
11000	11,000	1	-	-	-	-	1	1	-	-	-	1	2	6
12000	12,000	2	1	-	-	-	1	1	-	-	-	-	-	5
13000	13,000	-	-	1	2	-	-	-	-	-	-	-	2	5
14000	14,000	-	1	1	1	-	-	-	-	-	-	-	1	4
15000	15,000	-	-	-	1	1	-	-	-	-	-	-	-	2
16000	16,000	-	-	-	-	1	-	-	-	-	1	1	-	3
17000	17,000	-	1	1	1	-	-	-	2	-	-	-	-	5
18000	18,000	1	-	-	-	-	-	-	-	1	-	-	1	3
19000	19,000	-	1	1	2	-	-	1	1	-	1	2	-	9
20000	20,000	-	-	-	-	-	1	-	-	-	1	1	-	3
21000	21,000	1	-	-	-	1	-	1	1	1	-	-	-	5
22000	22,000	-	-	-	-	-	-	-	-	1	-	-	1	2
23000	23,000	-	-	-	-	-	-	-	1	-	3	1	1	6
24000	24,000	-	-	1	-	-	-	-	-	-	-	1	-	2
25000	25,000	-	-	-	-	1	-	1	-	-	-	-	-	2
26000	26,000	-	-	1	-	-	-	1	-	-	-	-	-	2
27000	27,000	-	-	-	-	-	1	-	-	1	-	-	-	2
28000	28,000	-	-	-	-	-	-	-	-	2	-	-	-	2
29000	29,000	-	-	-	-	1	2	-	-	-	-	-	-	3
30000	30,000	-	-	-	-	-	-	-	-	-	-	1	-	1
31000	31,000	-	-	-	-	1	-	-	-	-	-	-	-	1
32000	32,000	-	-	-	-	-	-	-	-	-	1	-	-	1
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	1	1	-	-	-	-	-	-	-	-	-	2
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	1	-	-	-	-	-	-	-	1
38000	38,000	-	-	-	-	1	-	1	-	-	-	-	-	2
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	1	-	-	-	1
41000	41,000	-	-	-	-	1	-	-	1	-	-	-	-	2
42000	42,000	-	-	-	-	-	2	-	-	-	-	-	-	2
43000	43,000	-	1	1	-	-	-	-	-	-	-	-	-	2
44000	44,000	-	-	-	2	-	-	-	-	-	-	-	-	2
45000	45,000	1	1	-	-	-	-	-	-	-	-	-	-	2
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

AWRE 1.5 Inch

Exhibit
Schedule H-5
Page 4a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	1	-	-	-	-	1
50000	50,000	-	-	-	-	-	-	-	-	1	-	-	-	1
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	1	-	1	-	-	2
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	1	-	-	-	-	-	-	-	-	-	-	-	1
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	1	-	-	-	-	-	-	1	-	-	-	2
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	2	-	-	-	-	-	2
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	1	-	-	-	-	-	-	-	-	-	1
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1
68000	68,000	-	-	-	1	-	-	-	-	-	-	-	-	1
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	1	-	-	-	-	-	-	-	1	2
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	1	-	-	-	-	-	1	2
74000	74,000	-	-	-	-	-	-	-	-	-	1	-	1	2
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	1	-	-	-	-	-	-	-	-	-	-	-	1
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	1	-	-	-	-	-	-	-	-	-	-	1
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	1	-	-	1
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	1	-	-	-	-	-	1
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	1	1
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	1	1
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	1	-	-	-	-	-	-	-	-	-	1
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	1	-	-	-	-	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1.5 Inch

Exhibit
Schedule H-5
Page 4b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	1	-	-	-	-	-	-	-	-	-	-	1	2
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
100000	100,000	-	-	-	1	-	-	-	-	-	-	-	-	1
101000	101,000	-	-	-	-	-	-	-	-	1	-	-	-	1
102000	102,000	-	-	-	-	-	-	-	-	-	-	1	-	1
103000	103,000	1	-	-	-	-	-	-	-	-	-	-	-	1
105000	105,000	-	-	-	1	1	1	-	-	-	-	-	-	3
120000	120,000	-	-	-	1	-	-	-	-	-	-	-	-	1
123000	123,000	-	-	-	-	-	-	-	-	-	-	-	1	1
132000	132,000	-	-	-	-	-	-	1	-	-	-	-	-	1
135000	135,000	-	-	-	-	-	-	-	-	-	-	-	1	1
140000	140,000	-	-	-	-	-	-	-	-	-	-	1	-	1
141000	141,000	-	-	-	1	-	-	-	-	-	-	-	-	1
142000	142,000	-	-	1	-	-	-	-	-	-	2	-	-	3
145000	145,000	-	-	-	-	-	-	-	-	-	1	-	-	1
146000	146,000	-	-	-	-	-	-	-	-	1	-	-	-	1
147000	147,000	-	-	-	1	-	-	-	-	-	-	-	-	1
151000	151,000	-	-	-	-	-	-	-	-	-	-	1	-	1
155000	155,000	-	1	-	-	-	-	-	-	-	-	-	-	1
157000	157,000	-	-	-	-	1	-	1	-	-	-	-	-	2
161000	161,000	-	-	-	-	-	-	-	1	-	-	-	-	1
165000	165,000	-	-	-	-	1	-	-	-	-	-	-	-	1
167000	167,000	-	-	-	-	-	-	-	-	-	1	-	-	1
168000	168,000	-	-	-	-	-	1	-	-	-	-	-	-	1
171000	171,000	-	-	-	-	-	-	-	1	-	-	-	-	1
175000	175,000	-	-	-	-	-	-	-	1	-	-	-	-	1
176000	176,000	1	-	-	-	-	-	-	-	-	-	-	-	1
179000	179,000	1	-	-	-	-	-	-	-	-	-	-	-	1
183000	183,000	-	-	-	-	-	-	1	-	-	-	-	-	1
188000	188,000	-	-	-	-	-	2	-	-	-	-	-	-	2
196000	196,000	-	-	-	-	-	-	1	-	-	-	-	-	1
199000	199,000	-	-	-	-	1	-	-	-	-	-	-	-	1
200000	200,000	-	-	-	-	-	-	-	-	-	1	1	-	2
201000	201,000	-	-	1	-	-	-	-	-	-	-	-	-	1
202000	202,000	-	-	-	-	-	-	-	-	-	-	1	-	1
208000	208,000	-	-	-	-	1	-	-	-	-	-	-	-	1
209000	209,000	-	-	-	-	-	-	-	-	1	-	-	-	1
211000	211,000	-	-	-	-	-	-	-	-	1	-	-	-	1
214000	214,000	-	-	-	-	1	-	-	-	-	-	-	-	1
215000	215,000	-	-	-	-	-	-	-	-	1	-	-	-	1
220000	220,000	1	-	-	-	-	-	-	-	-	-	-	-	1
221000	221,000	-	-	-	1	-	-	1	-	-	-	-	-	2
222000	222,000	-	-	-	-	-	-	-	-	-	-	-	1	1
224000	224,000	-	-	-	-	-	1	-	-	-	-	-	-	1
230000	230,000	-	-	-	-	-	-	-	-	-	-	1	-	1
237000	237,000	-	-	-	-	1	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 1.5 Inch

Exhibit
Schedule H-5
Page 4c
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
246000	246,000	-	-	-	-	-	-	-	-	-	-	1	-	1
252000	252,000	-	-	-	-	-	1	-	-	-	-	-	-	1
256000	256,000	-	-	-	-	-	1	-	-	-	-	-	-	1
258000	258,000	-	-	-	-	-	-	-	1	-	-	-	-	1
261000	261,000	1	-	-	-	-	1	-	-	-	-	-	-	2
266000	266,000	-	-	-	-	-	-	-	-	1	-	-	-	1
277000	277,000	-	1	-	-	-	-	-	1	-	-	-	-	2
279000	279,000	-	-	-	-	-	-	1	-	-	-	-	-	1
283000	283,000	-	-	-	-	-	-	-	-	-	1	-	-	1
291000	291,000	-	-	-	-	-	-	-	-	1	-	-	-	1
299000	299,000	-	-	-	-	-	-	-	1	-	-	-	-	1
300000	300,000	-	-	-	-	-	-	-	-	1	-	-	-	1
304000	304,000	-	-	-	-	-	-	-	1	-	-	-	-	1
322000	322,000	-	1	-	-	-	-	-	-	-	-	-	-	1
329000	329,000	-	-	-	-	-	-	1	-	-	-	-	-	1
351000	351,000	-	-	-	-	-	-	-	-	-	1	-	-	1
425000	425,000	-	1	-	-	-	-	-	-	-	-	-	-	1
431000	431,000	-	-	-	-	-	-	1	-	-	-	-	-	1
450000	450,000	-	-	-	-	-	1	-	-	-	-	-	-	1
457000	457,000	-	-	-	-	-	-	-	-	-	-	-	1	1
471000	471,000	-	-	-	-	-	-	-	-	-	-	1	-	1
472000	472,000	-	1	-	1	-	-	-	-	-	-	-	-	2
507000	507,000	-	-	-	-	-	-	-	1	-	-	-	-	1
560000	560,000	-	-	-	-	1	-	-	-	-	-	-	-	1
627000	627,000	-	-	-	-	-	-	-	-	-	1	-	-	1
633000	633,000	-	-	-	-	-	-	-	1	-	-	-	-	1
718000	718,000	-	-	-	-	-	-	-	-	1	-	-	-	1
810000	810,000	-	-	-	-	-	-	-	-	-	-	1	-	1
945000	945,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1016000	1,016,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1,649,000	1,649,000										1			1
Totals		23	23	23	23	23	23	23	23	24	25	23	25	281

Average Usage	102,940
Median Usage	26,000
Average # Customers	23
Change in Number of Customers	2

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	9	10	16	11	9	4	4	6	7	7	4	6	93
1000	1,000	-	-	-	1	2	-	1	-	-	-	-	1	5
2000	2,000	1	1	-	1	1	-	-	-	-	-	-	-	4
3000	3,000	1	-	2	-	-	-	-	1	1	-	-	-	5
4000	4,000	-	1	-	-	-	-	-	-	-	1	-	-	2
5000	5,000	-	2	-	1	-	-	1	-	-	-	1	1	6
6000	6,000	2	1	1	2	-	-	-	-	1	-	1	1	9
7000	7,000	-	-	-	-	-	-	-	-	-	1	-	1	2
8000	8,000	-	1	-	-	-	-	-	-	-	-	-	2	3
9000	9,000	-	-	1	-	-	-	-	1	-	-	-	1	3
10000	10,000	1	-	-	-	-	2	-	-	1	-	-	1	5
11000	11,000	2	-	-	1	-	-	1	1	-	2	2	2	11
12000	12,000	-	-	1	1	1	-	-	-	-	-	-	-	3
13000	13,000	-	-	-	1	-	-	-	-	-	-	1	-	2
14000	14,000	1	1	-	-	1	2	2	1	1	-	-	-	9
15000	15,000	-	-	1	1	-	1	-	-	-	-	-	1	4
16000	16,000	-	1	-	-	-	-	-	-	-	-	-	1	2
17000	17,000	-	-	-	1	-	-	-	-	-	1	-	-	2
18000	18,000	-	1	-	-	-	-	-	1	-	1	1	-	4
19000	19,000	-	-	-	-	1	-	-	-	-	-	-	1	2
20000	20,000	1	-	-	-	1	-	1	-	-	-	1	-	4
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	1	-	-	-	-	-	1	-	1	-	-	3
23000	23,000	-	2	1	-	1	-	-	-	1	-	-	-	5
24000	24,000	-	-	-	-	-	1	-	-	-	-	1	1	3
25000	25,000	-	-	-	-	-	1	-	-	1	-	-	-	2
26000	26,000	-	-	1	-	-	-	1	1	-	1	-	1	5
27000	27,000	-	-	-	1	-	-	-	-	-	1	-	1	3
28000	28,000	-	1	-	-	-	-	-	-	1	-	-	1	3
29000	29,000	-	1	-	-	-	-	1	-	-	-	-	1	3
30000	30,000	-	-	1	-	-	-	-	1	-	-	-	-	2
31000	31,000	-	-	1	-	1	1	-	-	-	-	-	-	3
32000	32,000	-	-	-	-	-	-	-	-	1	-	-	1	2
33000	33,000	-	-	-	-	-	-	-	-	2	3	-	-	5
34000	34,000	-	1	-	-	-	-	-	-	-	-	-	-	1
35000	35,000	2	-	-	-	-	-	1	-	-	1	-	-	4
36000	36,000	1	-	2	-	-	-	-	-	-	-	1	1	5
37000	37,000	-	-	-	-	1	1	2	-	-	-	-	-	4
38000	38,000	-	-	-	1	-	1	-	-	1	-	-	-	3
39000	39,000	-	-	-	-	-	-	1	1	-	-	-	-	2
40000	40,000	-	-	1	1	1	-	-	3	-	1	1	1	9
41000	41,000	-	-	-	-	1	2	1	-	1	-	1	1	7
42000	42,000	-	-	-	-	-	1	-	1	-	1	-	-	3
43000	43,000	-	1	1	1	-	-	1	-	-	-	-	-	4
44000	44,000	1	-	1	-	-	-	1	2	2	-	-	-	7
45000	45,000	-	-	1	1	-	-	1	-	1	1	1	-	6
46000	46,000	-	1	1	-	-	2	-	1	1	-	-	-	6
47000	47,000	-	-	-	-	1	-	1	1	-	1	1	1	6

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	1	1	-	-	-	-	-	-	-	1	-	1	4
49000	49,000	1	-	1	-	1	2	2	1	-	-	-	-	8
50000	50,000	-	1	-	-	-	1	-	-	1	1	-	-	4
51000	51,000	-	-	1	-	-	-	-	1	2	-	1	-	5
52000	52,000	-	-	-	1	-	1	-	-	-	-	1	-	3
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	1	1	-	-	-	-	-	-	-	1	1	1	5
55000	55,000	-	-	-	1	-	-	-	-	-	1	2	-	4
56000	56,000	1	-	-	-	-	-	-	-	-	-	-	-	1
57000	57,000	-	1	1	-	2	-	-	-	1	-	-	-	5
58000	58,000	1	-	-	1	1	-	1	-	1	-	-	-	5
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	1	-	1	1	-	-	-	-	-	-	1	4
61000	61,000	1	-	1	-	-	-	-	-	-	-	1	1	4
62000	62,000	-	-	1	1	-	-	-	-	-	-	-	-	2
63000	63,000	1	1	-	-	-	-	-	-	-	-	-	1	3
64000	64,000	-	-	-	1	-	-	-	-	-	-	-	-	1
65000	65,000	-	-	1	-	-	-	-	-	-	-	1	-	2
66000	66,000	1	-	1	1	-	-	-	-	-	1	-	-	4
67000	67,000	1	-	2	-	-	-	-	-	-	-	-	1	4
68000	68,000	2	-	-	-	-	-	-	-	-	-	-	-	2
69000	69,000	-	-	1	-	-	-	1	1	-	-	-	-	3
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	1	-	1
73000	73,000	-	-	-	-	-	1	-	-	-	-	-	-	1
74000	74,000	-	1	-	-	-	-	-	-	-	-	-	-	1
75000	75,000	-	-	-	-	-	1	-	-	-	1	-	1	3
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	1	1	-	1	-	-	1	-	4
78000	78,000	-	-	-	-	-	-	1	-	-	-	-	-	1
79000	79,000	-	-	-	-	-	-	-	-	1	1	-	-	2
80000	80,000	-	1	-	-	-	-	-	-	-	-	-	-	1
81000	81,000	1	1	-	1	-	-	-	-	-	-	-	-	3
82000	82,000	-	1	-	-	-	-	-	-	-	-	-	-	1
83000	83,000	-	1	-	1	1	-	-	-	-	-	-	-	3
84000	84,000	-	-	-	1	-	-	-	-	-	-	-	-	1
85000	85,000	-	-	-	-	-	-	-	-	2	-	-	-	2
86000	86,000	-	1	-	-	-	-	-	-	-	-	-	-	1
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	2	-	-	-	-	-	-	-	-	-	1	3
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	1	-	1
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	1	-	1	1	-	3

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	1	-	1	-	-	-	-	-	-	-	1	-	3
97000	97,000	-	-	-	1	-	-	-	-	-	-	-	-	1
98000	98,000	-	1	-	1	-	-	-	-	-	-	-	-	2
99000	99,000	-	-	-	-	-	-	-	-	-	-	1	-	1
101000	101,000	-	-	1	-	1	-	-	1	-	-	-	-	3
102000	102,000	-	1	-	1	-	-	1	-	-	-	-	-	3
104000	104,000	-	-	-	-	-	-	-	1	-	-	-	-	1
106000	106,000	-	-	-	-	-	1	-	-	-	-	-	-	1
107000	107,000	-	-	-	-	1	-	-	-	-	-	-	-	1
108000	108,000	-	-	-	-	-	-	-	-	1	-	-	-	1
109000	109,000	1	-	-	-	-	-	-	-	-	-	-	1	2
110000	110,000	-	-	-	-	-	-	-	1	-	-	-	-	1
111000	111,000	-	-	-	-	1	-	-	-	-	-	-	-	1
113000	113,000	-	-	-	1	-	-	-	-	1	1	-	-	3
114000	114,000	-	-	-	-	-	-	-	-	-	1	-	-	1
116000	116,000	-	-	-	-	-	-	-	-	-	-	1	-	1
118000	118,000	1	-	-	-	1	-	-	-	-	-	-	-	2
121000	121,000	-	-	-	-	1	-	1	-	-	-	-	1	3
122000	122,000	-	-	-	-	-	1	1	-	-	-	-	-	2
123000	123,000	-	-	-	-	-	-	-	-	1	-	-	-	1
124000	124,000	1	-	1	-	-	-	-	-	-	-	-	1	3
125000	125,000	-	-	-	-	-	-	-	-	-	-	1	-	1
128000	128,000	-	-	-	-	-	-	-	1	-	-	-	-	1
131000	131,000	-	-	-	-	-	-	-	-	-	-	1	-	1
134000	134,000	-	-	-	-	-	-	-	-	-	-	1	-	1
135000	135,000	-	-	-	-	-	-	1	-	-	-	-	-	1
136000	136,000	1	-	-	-	-	-	-	-	-	-	-	-	1
137000	137,000	1	-	1	1	-	-	-	-	-	1	-	-	4
140000	140,000	-	-	-	-	-	-	-	-	-	1	-	-	1
141000	141,000	-	-	-	-	-	1	-	-	-	-	-	1	2
142000	142,000	-	-	-	-	-	-	-	-	-	-	-	1	1
143000	143,000	-	-	-	-	-	-	-	-	-	-	1	-	1
145000	145,000	-	-	-	-	1	-	-	1	-	-	-	-	2
148000	148,000	-	-	1	-	-	-	-	-	-	-	-	-	1
152000	152,000	-	-	-	-	-	-	-	-	-	1	-	-	1
153000	153,000	-	-	-	-	-	-	-	-	-	1	-	-	1
154000	154,000	1	-	-	-	-	-	-	-	-	-	-	1	2
155000	155,000	-	-	-	1	-	-	-	-	-	1	-	-	2
156000	156,000	-	-	-	1	-	-	-	-	-	-	-	-	1
160000	160,000	-	-	-	-	-	-	1	1	-	-	-	-	2
162000	162,000	-	-	-	1	-	-	-	-	-	-	-	-	1
166000	166,000	-	-	-	-	-	-	-	-	-	-	-	1	1
167000	167,000	-	-	-	-	-	-	-	-	-	1	-	-	1
168000	168,000	-	-	-	-	-	-	-	-	-	-	-	1	1
169000	169,000	-	-	-	-	1	-	-	-	-	-	-	-	1
170000	170,000	-	1	-	-	-	-	-	-	-	-	-	-	1
171000	171,000	-	-	-	-	-	-	-	-	-	1	-	-	1
173000	173,000	1	-	1	-	-	-	-	-	-	-	-	-	2

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5c
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
174000	174,000	-	-	-	-	-	1	-	-	-	-	-	-	1
176000	176,000	1	-	-	-	-	-	-	-	-	-	-	-	1
180000	180,000	-	-	-	-	-	-	-	-	1	-	-	-	1
185000	185,000	-	-	-	-	-	-	-	-	1	-	-	-	1
187000	187,000	-	-	-	-	-	-	1	-	-	-	-	-	1
188000	188,000	-	-	-	-	-	-	-	-	-	1	-	1	2
189000	189,000	-	-	-	-	-	1	-	-	-	-	1	-	2
191000	191,000	-	-	1	-	-	-	-	-	-	-	-	-	1
192000	192,000	-	-	-	1	-	-	-	-	-	1	-	-	2
195000	195,000	-	-	-	-	1	-	-	-	-	-	-	-	1
196000	196,000	-	1	-	-	-	-	-	-	-	-	-	-	1
197000	197,000	-	-	-	-	-	-	-	-	1	-	-	-	1
198000	198,000	-	-	-	-	-	1	-	-	-	-	-	-	1
199000	199,000	-	-	-	-	-	-	-	-	-	-	1	1	2
202000	202,000	-	-	-	-	-	-	1	-	-	-	-	1	2
203000	203,000	-	-	-	-	-	-	-	-	1	-	-	-	1
206000	206,000	-	-	-	-	-	-	-	-	-	-	-	1	1
207000	207,000	-	-	-	1	-	-	-	-	-	-	-	-	1
208000	208,000	-	-	1	-	-	-	-	-	-	-	-	-	1
209000	209,000	-	-	-	-	-	-	-	-	-	-	-	2	2
210000	210,000	-	-	-	-	-	-	-	-	1	-	-	-	1
212000	212,000	-	-	1	-	-	-	1	-	-	-	-	-	2
213000	213,000	-	-	-	-	-	1	-	-	-	-	-	-	1
214000	214,000	-	-	1	-	-	1	-	-	-	-	-	-	2
215000	215,000	1	-	-	-	-	-	1	-	-	-	-	-	2
217000	217,000	-	-	-	1	-	-	-	1	-	-	-	-	2
218000	218,000	-	-	-	-	-	-	-	1	-	1	-	-	2
219000	219,000	-	-	-	-	-	-	-	-	-	-	1	-	1
222000	222,000	-	-	-	-	-	-	-	1	-	-	-	-	1
223000	223,000	-	-	-	-	-	-	-	-	-	-	1	-	1
228000	228,000	-	-	-	-	-	-	-	-	-	1	-	-	1
229000	229,000	-	-	-	1	-	-	-	-	-	-	-	-	1
232000	232,000	-	-	-	-	1	-	-	-	-	-	-	-	1
233000	233,000	-	-	-	1	-	-	-	-	1	-	-	1	3
234000	234,000	-	-	-	-	-	-	1	1	-	-	-	-	2
235000	235,000	1	-	-	1	-	1	1	-	-	1	-	-	5
236000	236,000	-	-	-	-	-	-	-	1	1	-	-	-	2
237000	237,000	-	-	1	-	-	-	-	-	-	-	-	-	1
238000	238,000	-	-	1	-	-	-	-	-	-	-	-	-	1
239000	239,000	-	-	-	1	-	-	-	-	1	-	-	-	2
241000	241,000	-	1	-	-	-	-	-	-	-	-	-	-	1
242000	242,000	-	-	-	-	-	-	-	1	-	-	-	-	1
243000	243,000	-	-	-	-	1	-	-	1	-	-	-	-	2
244000	244,000	-	-	-	-	-	1	1	-	-	1	-	-	3
247000	247,000	-	-	-	-	-	-	1	-	-	-	1	-	2
249000	249,000	-	-	-	-	-	1	-	-	-	-	-	-	1
251000	251,000	-	-	-	-	1	-	-	-	-	-	-	-	1
254000	254,000	-	-	-	-	-	-	-	1	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5d
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
255000	255,000	-	-	-	-	-	-	-	-	-	-	-	1	1
256000	256,000	-	-	-	-	-	-	-	-	-	1	-	1	2
259000	259,000	-	-	-	-	2	-	-	-	-	-	-	-	2
260000	260,000	-	-	-	-	1	-	-	-	-	-	1	-	2
262000	262,000	-	-	-	-	-	-	-	-	1	-	-	-	1
263000	263,000	-	-	-	-	-	1	-	-	-	1	-	-	2
265000	265,000	-	1	-	-	1	-	-	-	-	-	-	-	2
268000	268,000	-	-	-	-	1	-	-	-	-	-	-	-	1
269000	269,000	-	1	-	-	-	-	-	-	1	-	-	-	2
272000	272,000	-	-	-	-	-	-	1	-	-	-	-	-	1
273000	273,000	-	1	-	-	-	-	-	-	-	-	-	-	1
274000	274,000	-	-	-	-	-	-	-	-	1	-	-	-	1
278000	278,000	-	-	-	-	-	-	-	-	-	-	1	-	1
280000	280,000	-	-	-	-	1	-	-	-	-	-	-	-	1
282000	282,000	-	-	-	1	-	-	-	-	-	-	-	-	1
284000	284,000	-	-	-	1	-	-	-	-	-	-	-	-	1
287000	287,000	-	-	-	1	-	-	-	-	-	-	-	-	1
288000	288,000	-	-	-	-	-	-	-	-	-	-	1	-	1
307000	307,000	-	-	-	-	-	-	-	-	1	-	-	-	1
308000	308,000	-	-	-	-	-	-	-	-	1	-	-	-	1
309000	309,000	-	-	-	-	-	-	-	-	-	1	-	-	1
312000	312,000	-	-	-	-	-	1	-	-	-	-	-	-	1
314000	314,000	1	-	-	-	-	-	-	-	-	-	-	-	1
318000	318,000	-	-	-	-	-	1	-	-	-	-	-	-	1
320000	320,000	-	-	-	-	-	-	-	-	-	-	1	-	1
323000	323,000	-	-	-	-	1	-	-	-	-	-	-	-	1
324000	324,000	-	-	-	-	-	-	-	-	-	-	1	-	1
325000	325,000	-	-	-	-	-	-	1	-	-	-	-	-	1
326000	326,000	-	-	-	-	-	1	-	-	-	-	-	-	1
328000	328,000	-	-	-	-	1	-	-	-	-	-	-	-	1
330000	330,000	1	-	-	-	-	-	-	-	-	-	-	-	1
332000	332,000	1	-	-	-	-	-	-	-	-	-	-	1	2
334000	334,000	1	-	-	-	-	-	-	-	-	-	-	-	1
335000	335,000	-	-	-	-	-	-	-	-	-	-	-	1	1
337000	337,000	-	-	-	-	-	1	-	-	1	-	-	-	2
341000	341,000	-	-	-	-	1	-	-	-	-	-	-	-	1
343000	343,000	-	-	-	-	-	-	-	-	-	2	-	-	2
345000	345,000	-	-	-	-	-	-	-	1	-	-	-	-	1
348000	348,000	-	-	-	-	-	1	-	-	1	-	-	-	2
350000	350,000	-	-	-	-	-	-	-	1	-	-	-	-	1
354000	354,000	-	-	-	1	-	-	-	-	-	-	-	-	1
359000	359,000	-	-	-	-	-	-	-	-	1	-	-	-	1
363000	363,000	-	-	-	-	-	1	-	-	-	-	-	-	1
365000	365,000	-	-	-	-	-	-	-	-	-	1	-	-	1
367000	367,000	-	1	-	-	-	-	-	-	-	-	-	-	1
370000	370,000	-	-	-	-	-	-	-	-	-	-	-	1	1
371000	371,000	-	-	-	-	-	-	-	-	-	1	-	-	1
372000	372,000	-	-	-	-	-	-	-	-	-	-	1	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5e
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
377000	377,000	-	-	-	-	-	-	-	-	-	1	-	-	1
378000	378,000	-	-	-	-	-	-	1	-	-	-	-	-	1
380000	380,000	-	-	-	-	-	-	-	-	-	1	1	-	2
381000	381,000	-	-	-	-	1	-	-	-	-	-	-	-	1
386000	386,000	-	-	-	-	-	-	1	-	-	-	-	-	1
389000	389,000	-	-	-	-	1	-	-	-	-	-	1	-	2
390000	390,000	-	-	1	-	-	-	-	-	-	-	-	-	1
393000	393,000	-	-	-	-	1	-	-	-	-	-	-	-	1
399000	399,000	-	-	-	-	-	-	-	-	-	-	1	-	1
401000	401,000	-	-	-	-	-	-	-	-	-	1	-	-	1
406000	406,000	-	-	-	-	-	-	1	-	-	-	-	-	1
408000	408,000	-	-	-	-	-	-	-	-	-	-	-	1	1
409000	409,000	-	-	-	-	-	-	1	-	-	-	-	-	1
415000	415,000	1	-	-	-	-	-	-	-	-	-	-	-	1
418000	418,000	-	-	-	-	-	-	-	-	-	1	-	-	1
421000	421,000	-	-	-	-	-	-	-	-	-	-	1	-	1
434000	434,000	-	-	-	-	-	-	1	1	-	-	-	-	2
440000	440,000	-	-	-	-	-	-	-	-	1	-	-	-	1
445000	445,000	-	-	-	-	-	-	-	-	-	-	1	-	1
447000	447,000	-	-	-	-	-	-	-	1	-	-	-	-	1
456000	456,000	-	-	-	-	-	-	-	1	-	-	-	-	1
457000	457,000	-	-	-	-	-	-	-	-	-	-	-	1	1
461000	461,000	-	-	-	1	-	-	-	-	-	-	-	-	1
463000	463,000	-	-	-	-	-	-	-	-	-	-	-	1	1
468000	468,000	-	-	-	-	-	-	1	-	-	-	-	-	1
475000	475,000	-	-	-	-	-	-	-	-	1	-	-	1	2
480000	480,000	-	-	-	-	-	-	-	-	1	-	-	-	1
482000	482,000	-	-	-	-	-	-	-	-	-	-	1	-	1
486000	486,000	1	-	-	-	-	-	-	-	-	-	-	-	1
491000	491,000	-	-	-	-	-	-	-	-	-	-	-	1	1
494000	494,000	-	-	-	-	-	-	-	-	-	1	-	-	1
495000	495,000	-	-	-	-	-	-	-	-	-	1	-	-	1
502000	502,000	-	-	-	-	-	-	-	-	-	-	1	-	1
513000	513,000	-	-	-	-	-	-	-	-	1	-	-	-	1
516000	516,000	-	-	-	-	-	-	-	-	-	-	-	1	1
517000	517,000	-	-	-	-	-	-	-	-	-	-	1	-	1
522000	522,000	-	-	-	-	1	-	-	-	-	-	-	-	1
525000	525,000	-	-	-	-	-	-	-	-	-	-	-	1	1
526000	526,000	-	1	-	-	-	-	-	-	-	-	-	-	1
528000	528,000	-	-	-	-	-	-	1	-	-	-	-	-	1
532000	532,000	-	-	-	-	-	-	-	-	-	-	1	-	1
554000	554,000	-	-	-	-	-	-	-	1	-	-	-	-	1
555000	555,000	-	-	-	-	-	-	-	-	-	-	1	-	1
560000	560,000	-	-	-	-	-	-	-	1	-	-	-	-	1
565000	565,000	-	-	-	-	-	1	1	-	-	-	-	-	2
567000	567,000	-	-	-	-	-	-	-	1	-	-	-	-	1
568000	568,000	-	-	-	-	-	-	-	1	-	-	-	-	1
571000	571,000	-	-	-	-	1	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5f
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
574000	574,000	-	-	-	-	-	1	-	-	-	-	-	-	1
575000	575,000	-	-	-	-	-	-	-	-	-	-	1	-	1
578000	578,000	-	-	-	-	-	1	-	-	-	-	-	-	1
579000	579,000	-	-	-	-	-	1	-	-	-	-	-	-	1
599000	599,000	-	-	-	-	1	-	-	-	-	-	-	-	1
602000	602,000	-	-	-	-	-	-	-	1	-	-	-	-	1
603000	603,000	-	-	-	-	-	-	1	-	-	-	-	-	1
626000	626,000	-	-	-	-	-	-	-	-	-	-	1	-	1
633000	633,000	-	-	-	-	-	-	-	-	1	-	-	-	1
641000	641,000	-	-	-	-	-	-	1	-	-	-	-	-	1
642000	642,000	-	-	-	-	-	-	-	-	1	-	-	-	1
648000	648,000	-	-	-	-	-	-	-	1	-	-	-	-	1
655000	655,000	-	-	-	-	-	-	-	1	-	-	-	-	1
656000	656,000	-	-	-	-	-	-	-	-	-	-	-	1	1
665000	665,000	-	-	-	-	-	1	-	-	-	-	-	-	1
668000	668,000	-	-	-	-	-	1	-	-	-	-	-	-	1
669000	669,000	-	-	-	-	-	1	-	-	-	-	-	-	1
671000	671,000	-	-	-	-	1	-	-	-	-	-	-	-	1
672000	672,000	-	-	-	-	-	-	-	-	-	-	1	-	1
680000	680,000	-	-	-	-	-	-	-	1	-	-	-	-	1
687000	687,000	-	-	-	-	-	-	1	-	-	-	-	-	1
688000	688,000	-	-	1	-	-	-	-	-	-	-	-	-	1
699000	699,000	-	-	-	-	-	-	-	1	-	-	-	-	1
704000	704,000	-	-	-	-	-	-	1	-	-	-	-	-	1
716000	716,000	-	-	-	-	-	-	-	-	-	-	1	-	1
736000	736,000	-	-	-	-	-	-	1	-	-	-	-	-	1
744000	744,000	-	-	-	-	-	1	-	-	-	-	-	-	1
761000	761,000	-	-	-	-	-	-	-	-	2	-	-	-	2
778000	778,000	-	-	-	-	-	-	-	-	1	-	-	-	1
818000	818,000	-	-	-	-	-	-	-	1	-	-	-	-	1
828000	828,000	-	-	-	-	-	-	1	-	-	-	-	-	1
834000	834,000	-	-	-	-	-	-	-	-	-	-	-	1	1
839000	839,000	-	-	-	-	-	1	-	-	-	-	-	-	1
852000	852,000	-	-	-	-	-	-	-	-	1	-	-	-	1
855000	855,000	-	-	-	-	-	1	-	-	-	-	-	-	1
856000	856,000	-	-	-	1	-	-	-	-	-	-	-	-	1
871000	871,000	-	-	-	-	-	1	-	-	-	-	-	-	1
883000	883,000	-	-	-	-	1	-	-	-	-	-	-	-	1
901000	901,000	-	-	-	-	-	-	-	-	-	1	-	-	1
902000	902,000	-	-	-	-	-	1	-	-	-	-	-	-	1
916000	916,000	-	-	-	-	-	-	-	-	-	-	2	-	2
918000	918,000	-	-	-	-	-	-	-	1	-	-	-	-	1
931000	931,000	-	-	-	-	-	-	1	-	-	-	-	-	1
957000	957,000	-	-	-	-	-	-	-	-	-	1	-	-	1
1000000	1,000,000	-	-	-	-	-	-	-	1	-	-	-	-	1
1081000	1,081,000	-	-	-	-	-	-	-	-	-	-	-	1	1
1094000	1,094,000	-	-	-	-	-	-	-	-	-	-	1	-	1
1281000	1,281,000	-	-	-	-	-	-	1	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 2 Inch

Exhibit
Schedule H-5
Page 5g
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
1371000	1,371,000	-	-	-	-	-	-	-	-	-	1	-	-	1
1484000	1,484,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1931000	1,931,000	-	-	-	-	-	-	1	-	-	-	-	-	1
Totals		51	51	57	57	57	56	59	59	60	63	63	67	700

Average Usage		175,037
Median Usage	350	66,500
Average # Customers		58
Change in Number of Customers		16

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

AWRE 3 Inch

Exhibit
Schedule H-5
Page 6
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	1	-	-	-	-	-	-	-	-	-	-	-	1
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	1	-	-	-	-	-	-	-	-	1
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	1	-	-	-	-	-	-	-	-	-	-	1
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 3 Inch

Exhibit
Schedule H-5
Page 6a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWRE 3 Inch

Exhibit
Schedule H-5
Page 6b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
														-
Totals		1	1	-	1	-	-	-	-	-	-	-	-	3

Average Usage		15,667
Median Usage	1.5	12,000
Average # Customers		0
Change in Number of Customers		(1)

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 5/8 Inch

Exhibit
Schedule H-5
Page 7
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	13	12	12	12	10	9	10	10	7	11	11	11	128
1000	1,000	3	3	3	2	1	2	2	2	6	3	2	3	32
2000	2,000	-	-	-	2	3	5	2	1	3	1	3	4	24
3000	3,000	-	-	-	-	1	1	2	1	1	2	1	-	9
4000	4,000	1	-	-	-	1	-	-	-	-	-	-	-	2
5000	5,000	1	1	-	-	-	-	1	-	-	-	-	-	3
6000	6,000	-	1	2	2	1	-	-	2	-	-	-	-	8
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	1	1
8000	8,000	-	-	-	-	-	-	-	1	-	-	-	-	1
9000	9,000	-	-	-	-	-	-	-	1	-	-	1	-	2
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	1	1	-	-	-	-	-	-	-	-	-	2
13000	13,000	-	-	-	-	-	-	-	-	-	1	1	-	2
14000	14,000	1	1	-	-	-	-	-	-	-	-	-	-	2
15000	15,000	-	-	1	-	-	-	-	-	-	-	-	-	1
16000	16,000	1	-	-	1	1	-	-	1	1	1	-	-	6
17000	17,000	-	-	-	-	-	-	-	-	1	-	-	-	1
18000	18,000	-	-	-	-	-	-	1	-	-	-	-	-	1
19000	19,000	-	-	-	-	1	-	-	1	-	-	-	-	2
20000	20,000	-	-	-	1	-	-	-	-	-	-	-	-	1
21000	21,000	-	-	-	-	-	1	-	-	-	-	-	-	1
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	1	1	1	-	-	-	-	-	3
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	1	-	-	-	-	-	-	1
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	1	-	-	-	-	-	1
29000	29,000	-	-	-	-	-	-	-	-	1	-	-	-	1
30000	30,000	-	-	-	-	-	-	-	-	-	1	1	-	2
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	1	1
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 5/8 Inch

Exhibit
Schedule H-5
Page 7a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 5/8 Inch

Exhibit
Schedule H-5
Page 7b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
327000	327,000	-	-	-	-	-	-	-	-	-	-	-	1	1
														-
	Totals	20	19	19	20	20	20	20	20	20	20	20	21	239

Average Usage		4,561
Median Usage	119.5	-
Average # Customers		20
Change in Number of Custor		1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 34 Inch

Exhibit
Schedule H-5
Page 8
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	4	4	3	2	1	2	2	2	2	3	3	2	30
1000	1,000	-	-	1	1	1	1	2	2	-	-	-	1	9
2000	2,000	-	1	1	2	3	1	2	1	4	2	1	-	18
3000	3,000	1	-	-	1	1	1	-	1	-	-	-	-	5
4000	4,000	-	-	-	-	-	1	-	1	-	1	-	-	3
5000	5,000	1	1	-	-	1	1	1	-	-	-	1	1	7
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	1	1
7000	7,000	-	-	-	1	-	-	-	-	-	-	-	-	1
8000	8,000	-	-	-	-	-	-	-	-	1	-	-	-	1
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	1	-	-	1
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	1	2	-	-	-	-	-	-	-	-	-	3
13000	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	1	1
16000	16,000	-	-	-	-	-	-	-	-	-	-	1	-	1
17000	17,000	-	-	-	1	-	-	-	-	-	-	-	-	1
18000	18,000	-	-	-	-	-	-	-	1	-	-	-	-	1
19000	19,000	-	-	-	-	-	-	1	-	-	-	-	1	2
20000	20,000	-	-	-	-	-	-	-	-	-	-	1	-	1
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	1	-	-	-	-	-	-	1
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	1	-	-	-	-	-	-	-	-	-	-	-	1
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	1	-	-	1
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 34 Inch

Exhibit
Schedule H-5
Page 8a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	1	-	-	-	-	-	-	-	1
59000	59,000	1	-	-	-	-	-	-	-	-	-	-	-	1
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 34 Inch

Exhibit
Schedule H-5
Page 8b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
291000	291,000	-	-	1	-	-	-	-	-	-	-	-	-	1
581000	581,000	-	1	-	-	-	-	-	-	-	-	-	-	1
														-
Totals		8	8	8	8	8	8	8	8	8	8	7	7	94

Average Usage		14,989
Median Usage	47	2,000
Average # Customers		8
Change in Number of Customers		(1)

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1 Inch

Exhibit
Schedule H-5
Page 9
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	10	10	8	4	5	5	5	7	6	6	4	7	77
1000	1,000	2	2	3	3	3	3	2	4	4	4	4	1	35
2000	2,000	3	2	1	3	2	3	2	-	-	2	-	4	22
3000	3,000	1	1	3	1	1	-	1	1	3	-	5	1	18
4000	4,000	-	1	1	1	-	1	-	2	-	1	1	-	8
5000	5,000	2	1	-	1	1	2	-	1	1	1	1	-	11
6000	6,000	-	2	3	1	1	-	1	1	1	1	1	1	13
7000	7,000	1	1	2	1	1	-	-	-	-	-	1	1	8
8000	8,000	3	4	1	2	1	3	1	1	1	1	1	3	22
9000	9,000	2	-	-	-	1	-	1	-	-	1	1	-	6
10000	10,000	-	-	1	-	-	-	2	-	1	-	-	3	7
11000	11,000	-	2	1	-	1	-	-	1	2	-	-	-	7
12000	12,000	1	-	1	2	-	1	2	1	-	2	-	-	10
13000	13,000	1	1	1	-	-	1	-	-	1	-	1	-	6
14000	14,000	2	-	1	-	1	-	1	-	2	-	-	1	8
15000	15,000	1	-	-	2	1	-	1	1	-	-	2	3	11
16000	16,000	-	2	1	3	1	-	-	-	-	-	-	-	7
17000	17,000	-	-	-	1	1	1	-	1	-	1	-	1	6
18000	18,000	-	1	-	-	-	1	-	1	1	-	-	-	4
19000	19,000	-	-	-	1	1	1	1	-	-	1	-	-	5
20000	20,000	-	-	-	1	1	-	-	-	1	-	2	-	5
21000	21,000	-	-	-	1	-	2	2	-	-	1	1	-	7
22000	22,000	-	-	2	-	-	-	-	-	-	-	2	1	5
23000	23,000	-	-	-	-	1	-	1	1	-	-	-	2	5
24000	24,000	-	-	-	-	1	-	-	3	-	-	-	1	5
25000	25,000	-	-	1	-	-	1	-	-	-	-	-	-	2
26000	26,000	-	-	1	-	-	-	-	-	-	3	-	-	4
27000	27,000	-	-	-	1	-	-	1	2	2	-	-	1	7
28000	28,000	-	-	-	-	1	2	1	1	-	-	2	-	7
29000	29,000	-	2	-	-	-	-	1	1	-	-	-	-	4
30000	30,000	1	-	-	-	1	-	-	-	-	1	3	-	6
31000	31,000	1	-	-	-	-	1	-	-	-	-	-	1	3
32000	32,000	-	1	-	1	1	-	1	-	-	-	1	-	5
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	1	-	1	-	-	1	-	-	-	-	2	5
35000	35,000	-	-	-	-	-	-	1	1	3	1	-	-	6
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	4	4
37000	37,000	-	-	-	1	1	1	-	-	-	2	1	-	6
38000	38,000	-	-	-	-	-	-	-	-	-	1	-	-	1
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	1	-	-	-	-	-	-	-	-	1
41000	41,000	1	-	1	-	-	-	-	-	2	2	-	-	6
42000	42,000	-	-	-	-	-	-	-	-	-	1	-	-	1
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	1	-	-	1
45000	45,000	-	-	-	-	-	-	-	-	-	-	2	-	2
46000	46,000	-	-	-	-	-	1	-	-	-	-	-	-	1
47000	47,000	-	-	-	-	1	-	1	-	-	-	-	-	2

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1 Inch

Exhibit
Schedule H-5
Page 9a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	1	-	-	2	-	-	-	3
49000	49,000	-	-	-	-	-	-	-	-	1	-	-	-	1
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1
54000	54,000	-	-	-	-	-	-	-	1	-	-	-	-	1
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	1	-	-	-	1
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	1	-	1
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	1	-	-	-	-	-	-	-	1
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	1	-	-	-	1	-	-	-	2
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	1	-	-	-	-	-	1
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	1	-	1
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	1	-	1
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	1	-	-	1	-	-	-	-	-	-	2
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1 Inch

Exhibit
Schedule H-5
Page 9b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	1	-	-	-	-	1
101000	101,000	-	-	-	-	-	-	-	1	-	-	-	-	1
105000	105,000	-	-	-	-	-	-	-	-	-	1	-	-	1
112000	112,000	-	-	-	-	-	-	1	-	-	-	-	-	1
113000	113,000	-	-	-	-	-	-	-	-	1	-	-	-	1
119000	119,000	-	-	-	-	-	-	1	-	-	-	-	-	1
120000	120,000	-	-	-	-	-	-	-	1	-	-	-	-	1
126000	126,000	-	-	-	-	-	1	-	-	-	-	-	-	1
134000	134,000	-	-	-	-	-	-	-	-	1	1	-	-	2
137000	137,000	-	-	-	-	-	-	-	-	-	1	-	-	1
153000	153,000	-	-	-	-	-	-	-	1	-	-	-	-	1
156000	156,000	-	1	-	-	-	-	-	-	-	-	-	-	1
160000	160,000	-	-	-	-	1	-	-	-	-	-	-	-	1
173000	173,000	-	-	-	-	-	-	1	-	-	-	-	-	1
181000	181,000	-	-	-	-	-	-	-	1	-	-	-	-	1
183000	183,000	1	-	-	-	-	-	-	-	-	-	1	-	2
189000	189,000	-	-	-	-	-	1	-	-	-	-	-	-	1
197000	197,000	-	-	-	-	-	-	1	-	-	-	-	-	1
207000	207,000	-	-	-	-	1	-	-	-	-	-	-	-	1
215000	215,000	-	-	-	-	-	-	-	-	-	1	-	-	1
222000	222,000	-	-	-	-	-	-	-	1	-	-	-	-	1
226000	226,000	-	-	-	-	-	1	-	-	-	-	-	-	1
233000	233,000	-	-	-	-	-	-	-	-	1	-	-	-	1
254000	254,000	-	-	-	1	-	-	-	-	-	-	-	-	1
Totals		33	35	34	34	34	35	35	38	39	38	40	39	434

Average Usage		22,823
Median Usage	217	9,000
Average # Customers		36
Change in Number of Customers		6

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1.5 Inch

Exhibit
Schedule H-5
Page 10
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	2	2	2	2	2	-	1	2	2	1	1	-	17
1000	1,000	1	-	-	1	-	-	-	1	-	-	1	1	5
2000	2,000	2	-	3	-	-	-	-	-	-	-	-	1	6
3000	3,000	-	-	1	-	-	-	-	-	-	-	-	1	2
4000	4,000	-	-	-	-	-	-	1	-	-	1	-	1	3
5000	5,000	-	2	1	1	1	-	-	1	-	-	-	-	6
6000	6,000	2	1	-	3	1	1	1	-	-	1	1	-	11
7000	7,000	-	-	-	-	-	2	-	1	2	2	1	1	9
8000	8,000	1	-	1	-	2	-	1	1	1	1	-	2	10
9000	9,000	-	-	1	1	1	-	1	-	-	-	1	1	6
10000	10,000	-	-	-	-	-	1	-	1	-	1	1	-	4
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	1	-	1	-	-	2
13000	13,000	-	-	1	1	1	-	1	-	-	-	-	-	4
14000	14,000	-	-	-	1	-	1	-	-	-	-	-	-	2
15000	15,000	-	-	-	-	1	1	-	-	1	-	1	1	5
16000	16,000	-	1	-	-	-	1	1	-	-	1	-	-	4
17000	17,000	-	-	-	-	-	-	-	1	-	-	1	1	3
18000	18,000	-	-	-	-	-	1	-	-	-	-	-	-	1
19000	19,000	-	-	-	-	1	-	-	-	-	-	2	-	3
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	1	1	-	-	-	-	-	-	-	-	-	2
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	1	1
25000	25,000	-	-	1	-	-	-	-	-	-	-	-	-	1
26000	26,000	-	-	1	-	-	-	-	1	-	-	-	-	2
27000	27,000	-	-	-	-	-	1	-	-	-	-	-	-	1
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	1	1	-	-	-	-	-	-	-	-	-	1	3
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	1	-	-	1	-	-	1	-	1	4
32000	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1
33000	33,000	-	-	-	1	-	-	-	-	-	1	-	-	2
34000	34,000	-	-	-	-	1	-	1	-	-	-	-	-	2
35000	35,000	-	-	1	-	-	-	-	-	-	-	-	-	1
36000	36,000	-	-	-	1	-	-	-	-	-	-	-	-	1
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	1	-	-	-	-	1	-	-	1	3
39000	39,000	-	-	1	-	-	-	-	-	-	-	-	-	1
40000	40,000	-	-	1	-	-	-	-	-	-	-	-	-	1
41000	41,000	1	-	-	-	1	-	-	1	-	-	-	-	3
42000	42,000	-	1	-	1	-	-	-	-	-	-	-	-	2
43000	43,000	1	1	-	-	-	-	-	-	-	-	-	-	2
44000	44,000	1	1	1	1	1	2	-	-	-	-	-	-	7
45000	45,000	1	1	1	-	1	-	-	-	-	1	2	-	7
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	1	1	1	-	3

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1.5 Inch

Exhibit
Schedule H-5
Page 10a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	1	-	-	-	1
49000	49,000	-	1	-	-	-	-	-	-	-	-	-	-	1
50000	50,000	-	2	-	-	-	-	1	-	-	-	-	1	4
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	1	-	-	-	-	1	-	-	2
53000	53,000	-	-	-	-	-	-	-	-	1	-	-	-	1
54000	54,000	-	-	-	1	-	1	-	1	1	-	-	-	4
55000	55,000	-	-	2	-	-	-	-	-	-	1	-	-	3
56000	56,000	-	-	-	-	1	-	-	-	-	-	1	-	2
57000	57,000	-	-	-	1	1	-	-	-	-	-	-	-	2
58000	58,000	-	-	-	-	1	-	-	1	-	-	1	1	4
59000	59,000	-	1	-	-	1	-	-	-	-	1	-	-	3
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	1	-	-	-	-	-	-	-	-	-	1	-	2
62000	62,000	-	-	-	-	-	-	1	-	1	-	1	1	4
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	1	-	-	-	1	2
66000	66,000	1	-	-	-	-	-	-	-	-	-	-	-	1
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	2	-	-	-	-	-	-	2
69000	69,000	-	1	-	-	-	-	-	-	-	1	-	-	2
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	1	-	-	-	-	-	-	-	-	-	1	-	2
72000	72,000	-	-	-	1	-	-	-	-	-	-	-	-	1
73000	73,000	-	2	-	1	1	-	1	-	-	1	-	-	6
74000	74,000	-	1	-	-	-	-	-	1	-	-	-	-	2
75000	75,000	-	-	1	-	-	-	-	-	1	-	-	-	2
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	1	1
77000	77,000	1	1	-	1	-	1	-	-	-	-	-	-	4
78000	78,000	-	-	-	-	-	1	2	-	-	-	-	-	3
79000	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1
80000	80,000	1	1	-	-	-	-	-	-	-	-	-	-	2
81000	81,000	-	-	-	-	-	1	-	-	-	-	-	-	1
82000	82,000	-	1	1	-	-	-	-	-	1	1	-	-	4
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	1	-	-	-	-	-	-	-	-	-	1
87000	87,000	-	1	-	-	-	-	-	-	-	-	-	-	1
88000	88,000	-	-	-	-	-	-	-	-	-	-	1	-	1
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	1	1	-	1	-	-	-	3
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	1	-	-	-	-	-	-	-	-	-	-	-	1
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	1	-	-	-	1	-	-	-	-	-	-	1	3

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1.5 Inch

Exhibit
Schedule H-5
Page 10b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	1	-	-	-	-	-	-	-	-	1
98000	98,000	-	-	-	-	-	1	-	-	-	1	-	-	2
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
101000	101,000	-	-	-	-	-	-	-	1	-	-	-	-	1
102000	102,000	-	-	-	1	-	-	-	-	-	-	-	-	1
103000	103,000	-	-	-	-	1	-	-	-	-	-	-	-	1
105000	105,000	-	-	-	-	-	-	-	-	-	1	-	2	3
106000	106,000	-	-	-	-	-	-	-	-	2	-	-	-	2
107000	107,000	-	-	-	-	-	-	-	-	-	-	-	1	1
108000	108,000	-	-	1	-	1	-	-	-	-	-	1	-	3
109000	109,000	-	-	-	-	-	-	-	-	-	-	-	1	1
110000	110,000	1	-	-	-	-	-	-	-	-	-	-	-	1
111000	111,000	-	-	-	-	-	-	-	-	-	1	-	-	1
113000	113,000	-	-	1	-	-	-	-	-	1	-	-	-	2
115000	115,000	-	-	-	-	-	-	-	-	-	-	2	1	3
116000	116,000	-	-	-	1	-	-	-	-	-	-	-	-	1
117000	117,000	-	-	-	-	-	-	-	-	1	-	-	-	1
120000	120,000	-	-	-	-	-	-	-	-	-	1	-	-	1
122000	122,000	-	-	-	-	-	-	-	-	-	-	1	-	1
123000	123,000	-	-	-	-	1	-	-	-	-	-	1	-	2
124000	124,000	-	-	1	-	1	-	-	-	-	-	-	-	2
125000	125,000	-	-	-	-	-	1	-	-	-	-	-	-	1
128000	128,000	-	-	-	-	-	-	-	-	-	-	-	1	1
129000	129,000	-	-	-	-	-	-	-	-	-	-	1	-	1
130000	130,000	-	-	-	1	-	-	-	1	-	-	-	-	2
133000	133,000	-	-	-	1	-	-	-	-	-	-	1	-	2
134000	134,000	-	-	-	-	-	-	-	-	-	-	1	-	1
137000	137,000	-	-	1	-	-	-	-	-	-	-	1	-	2
138000	138,000	1	-	-	-	-	-	-	-	-	1	-	-	2
139000	139,000	-	-	-	-	-	-	1	1	-	1	-	-	3
141000	141,000	1	-	-	-	-	-	1	-	-	-	-	1	3
142000	142,000	-	-	-	1	-	-	-	-	-	-	-	-	1
144000	144,000	1	-	-	-	-	-	-	-	-	-	-	-	1
145000	145,000	-	-	-	-	-	-	-	-	-	1	-	-	1
148000	148,000	-	-	-	-	1	-	-	-	-	-	-	2	3
150000	150,000	-	1	-	-	2	-	-	-	-	-	-	-	3
151000	151,000	-	-	-	-	-	-	1	-	-	-	-	-	1
152000	152,000	-	-	-	-	-	-	-	-	-	-	1	-	1
153000	153,000	-	-	-	-	-	1	-	-	-	1	-	-	2
154000	154,000	1	-	-	-	-	-	-	-	1	-	-	-	2
155000	155,000	-	-	-	-	-	-	-	-	-	-	-	1	1
156000	156,000	-	-	-	-	-	-	-	2	-	-	-	-	2
157000	157,000	-	-	-	-	-	-	-	-	-	-	1	-	1
158000	158,000	-	-	-	-	-	-	-	-	-	1	-	-	1
159000	159,000	-	-	1	-	-	-	-	1	1	-	-	-	3
160000	160,000	-	-	-	-	-	-	-	-	-	-	-	1	1
162000	162,000	-	-	-	-	-	1	-	-	-	1	-	-	2

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1.5 Inch

Exhibit
Schedule H-5
Page 10c
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
164000	164,000	-	-	-	-	-	-	-	1	-	1	-	-	2
166000	166,000	-	-	-	-	-	1	-	-	-	-	1	-	2
167000	167,000	-	-	-	-	-	-	-	1	-	1	-	-	2
169000	169,000	-	-	-	-	-	1	-	-	-	-	-	-	1
171000	171,000	-	-	-	-	-	-	-	1	1	-	1	-	3
173000	173,000	-	-	-	-	-	-	1	-	-	-	-	-	1
174000	174,000	-	-	-	-	-	-	-	1	-	-	-	1	2
176000	176,000	-	-	-	-	-	-	-	-	-	-	-	1	1
177000	177,000	-	-	-	-	-	-	-	-	2	-	-	-	2
178000	178,000	-	-	-	-	-	1	-	-	-	-	-	-	1
179000	179,000	-	-	-	-	-	-	2	-	-	-	-	-	2
182000	182,000	-	-	-	-	-	-	-	-	1	-	-	-	1
183000	183,000	-	-	-	-	-	-	1	-	-	-	-	-	1
184000	184,000	-	-	-	-	-	-	-	-	-	-	1	-	1
187000	187,000	-	-	-	1	-	-	-	-	-	-	-	-	1
188000	188,000	-	-	-	-	1	-	-	-	-	-	-	-	1
192000	192,000	-	-	-	-	-	-	-	-	1	-	-	-	1
193000	193,000	-	-	-	-	-	-	1	-	-	1	-	-	2
196000	196,000	-	-	-	-	-	-	-	1	-	-	-	-	1
199000	199,000	-	-	-	-	-	-	-	-	1	-	-	-	1
205000	205,000	-	-	-	-	-	-	1	-	-	-	-	-	1
206000	206,000	-	-	-	-	-	-	1	-	-	-	-	-	1
210000	210,000	-	-	-	-	-	-	-	1	-	-	-	-	1
211000	211,000	-	-	-	-	-	-	-	-	-	1	-	-	1
229000	229,000	-	-	-	-	-	-	-	-	1	-	-	-	1
232000	232,000	-	-	-	-	-	-	1	-	-	-	-	-	1
243000	243,000	-	-	-	-	-	-	-	1	-	-	-	-	1
244000	244,000	-	-	-	-	-	-	-	-	1	-	1	-	2
246000	246,000	-	-	-	-	-	-	-	-	-	-	1	-	1
250000	250,000	-	-	-	-	-	-	-	-	-	-	-	1	1
255000	255,000	-	-	-	-	-	-	-	1	-	-	-	-	1
259000	259,000	-	-	-	-	-	1	-	-	-	-	-	1	2
272000	272,000	-	-	-	-	-	-	1	-	-	-	-	-	1
277000	277,000	-	-	-	-	-	1	-	-	-	-	-	-	1
279000	279,000	-	-	-	-	-	-	1	-	-	-	-	-	1
289000	289,000	-	-	-	-	-	1	-	-	-	-	-	-	1
291000	291,000	-	1	-	-	-	-	-	-	-	-	-	-	1
304000	304,000	-	-	-	-	-	-	-	-	1	-	-	-	1
316000	316,000	1	-	-	-	-	-	-	-	-	-	-	-	1
335000	335,000	-	-	-	-	-	-	-	1	-	-	-	-	1
336000	336,000	-	-	-	-	-	-	1	-	-	-	-	-	1
366000	366,000	-	-	-	-	-	-	-	-	-	-	-	1	1
500000	500,000	-	-	-	-	-	1	-	-	-	-	-	-	1
505000	505,000	-	-	-	-	-	-	-	-	1	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 1.5 Inch

Exhibit
Schedule H-5
Page 10d
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
521000	521,000	-	-	-	-	-	-	1	-	-	-	-	-	1
545000	545,000	-	-	-	-	-	-	-	1	-	-	-	-	1
585000	585,000	-	-	-	-	-	-	-	-	-	1	-	-	1
660000	660,000	-	-	-	-	-	-	-	-	-	-	1	-	1
Totals		27	26	28	28	29	29	30	31	32	34	36	36	366

Average Usage		89,393
Median Usage	183	62,000
Average # Customers		31
Change in Number of Customers		9

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 2 Inch

Exhibit
Schedule H-5
Page 11
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	6	7	5	5	5	8	5	9	9	13	9	8	89
1000	1,000	1	7	4	3	5	3	5	3	2	2	4	6	45
2000	2,000	2	4	3	2	3	-	1	1	2	-	3	1	22
3000	3,000	-	2	1	-	2	2	1	2	-	2	1	1	14
4000	4,000	1	3	2	1	1	1	2	2	3	-	-	4	20
5000	5,000	-	-	-	2	-	-	-	-	1	1	1	2	7
6000	6,000	1	1	4	2	-	-	-	1	-	1	2	1	13
7000	7,000	2	-	1	1	1	2	2	1	1	-	1	3	15
8000	8,000	1	4	1	3	2	-	1	-	1	2	2	-	17
9000	9,000	4	1	4	1	1	2	3	1	-	3	2	1	23
10000	10,000	1	3	3	-	1	1	2	-	1	1	1	3	17
11000	11,000	1	-	1	1	-	-	2	-	1	1	2	2	11
12000	12,000	1	5	-	-	2	1	-	1	2	2	1	-	15
13000	13,000	3	-	3	2	1	3	2	2	2	1	-	1	20
14000	14,000	-	-	-	5	1	-	2	4	-	3	2	1	18
15000	15,000	1	-	2	1	1	1	2	2	4	-	1	1	16
16000	16,000	3	1	1	2	-	1	-	-	1	1	1	-	11
17000	17,000	1	1	-	-	-	1	1	1	-	-	2	1	8
18000	18,000	-	1	1	4	2	1	1	1	-	3	-	1	15
19000	19,000	-	-	-	1	3	1	-	-	1	1	1	1	9
20000	20,000	-	-	1	-	2	2	1	1	2	-	-	2	11
21000	21,000	2	-	-	1	-	-	1	1	-	-	2	2	9
22000	22,000	1	3	1	1	2	-	-	-	-	2	1	-	11
23000	23,000	2	-	-	-	-	1	-	1	-	-	-	1	5
24000	24,000	-	2	-	-	-	-	-	-	-	1	-	1	4
25000	25,000	-	-	2	1	-	-	2	1	-	1	-	1	8
26000	26,000	-	1	2	1	-	1	-	1	-	1	2	-	9
27000	27,000	-	-	1	-	-	-	-	-	-	-	-	-	1
28000	28,000	1	-	1	1	-	-	-	-	-	-	2	1	6
29000	29,000	1	1	-	-	-	-	-	-	1	-	1	1	5
30000	30,000	-	-	2	-	3	1	-	-	-	-	-	-	6
31000	31,000	-	-	1	-	-	-	1	-	-	-	1	-	3
32000	32,000	-	2	-	1	1	-	-	-	-	2	-	1	7
33000	33,000	-	-	1	-	1	1	-	-	2	1	1	2	9
34000	34,000	-	1	2	-	1	-	-	-	2	-	1	1	8
35000	35,000	-	-	-	-	-	1	-	-	-	-	-	1	2
36000	36,000	-	-	-	1	-	-	1	-	1	-	1	1	5
37000	37,000	1	-	-	-	-	1	-	1	-	2	1	-	6
38000	38,000	-	-	1	-	-	2	-	-	-	-	-	-	3
39000	39,000	-	-	-	-	-	-	-	-	1	-	-	-	1
40000	40,000	-	1	-	-	-	-	-	1	-	-	2	2	6
41000	41,000	-	-	-	-	-	1	1	-	1	-	-	-	3
42000	42,000	-	-	-	-	-	-	-	1	-	-	1	-	2
43000	43,000	1	-	-	-	-	-	-	1	-	-	-	-	2
44000	44,000	-	-	-	-	-	-	1	-	-	1	-	2	4
45000	45,000	1	2	1	-	-	-	1	-	-	-	-	-	5
46000	46,000	1	1	-	1	-	1	1	-	-	-	1	-	6
47000	47,000	-	-	-	-	1	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 2 Inch

Exhibit
Schedule H-5
Page 11a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	1	-	-	1	2
49000	49,000	-	1	1	-	-	-	-	1	-	-	-	-	3
50000	50,000	1	-	-	1	-	-	2	-	-	1	-	-	5
51000	51,000	-	1	-	-	-	-	-	-	-	-	-	-	1
52000	52,000	-	-	1	-	-	-	-	-	2	-	-	-	3
53000	53,000	-	-	-	-	-	-	-	-	-	1	2	1	4
54000	54,000	1	-	-	2	1	-	-	1	-	-	-	-	5
55000	55,000	-	-	-	-	1	-	-	-	-	-	-	-	1
56000	56,000	-	-	-	2	-	-	-	-	-	-	-	-	2
57000	57,000	-	-	-	-	-	-	-	-	-	1	-	-	1
58000	58,000	-	-	-	-	-	-	-	-	1	3	-	-	4
59000	59,000	-	-	-	-	-	-	-	-	-	1	-	-	1
60000	60,000	-	1	-	-	1	-	1	-	-	-	-	-	3
61000	61,000	-	-	-	1	1	-	-	-	-	-	1	-	3
62000	62,000	-	-	1	-	-	1	1	-	-	-	1	-	4
63000	63,000	1	-	-	1	-	1	-	-	-	-	1	-	4
64000	64,000	-	-	-	-	-	-	1	-	1	-	-	1	3
65000	65,000	1	-	1	1	-	-	-	-	1	-	-	1	5
66000	66,000	-	-	-	1	-	-	-	-	1	1	1	1	5
67000	67,000	-	1	-	-	-	-	-	-	-	-	-	-	1
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	1	-	-	1
70000	70,000	-	-	-	-	1	-	-	-	-	1	1	-	3
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	1	-	-	-	-	-	1
73000	73,000	-	1	-	1	-	-	-	-	-	-	-	-	2
74000	74,000	-	-	-	-	1	-	-	-	-	-	-	-	1
75000	75,000	-	-	-	-	-	-	-	1	-	-	1	-	2
76000	76,000	-	-	1	-	-	2	-	-	-	1	-	-	4
77000	77,000	-	-	-	-	-	-	-	-	1	-	-	2	3
78000	78,000	1	-	-	-	-	-	-	-	-	1	-	-	2
79000	79,000	-	-	-	-	-	1	-	-	-	-	1	-	2
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	1	-	-	-	-	-	-	-	-	-	-	-	1
83000	83,000	-	-	-	-	-	2	-	-	-	-	-	-	2
84000	84,000	-	-	-	-	-	-	-	-	-	1	-	-	1
85000	85,000	-	-	-	-	3	-	-	-	-	-	-	-	3
86000	86,000	-	-	-	-	-	-	-	-	2	-	-	-	2
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	1	-	2	-	1	-	-	-	-	-	-	-	4
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	1	-	1	-	-	1	-	-	3
91000	91,000	-	-	-	-	-	1	-	2	-	-	-	-	3
92000	92,000	-	-	-	-	-	-	1	-	1	1	1	-	4
93000	93,000	-	-	-	-	-	-	-	1	-	-	-	-	1
94000	94,000	1	-	-	1	-	-	-	1	-	-	-	1	4
95000	95,000	-	-	1	-	1	-	1	1	-	-	-	-	4

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 2 Inch

Exhibit
Schedule H-5
Page 11b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	1	1	-	-	-	-	-	-	-	-	-	2
97000	97,000	-	-	-	-	-	-	-	1	-	-	-	-	1
98000	98,000	-	1	-	-	-	-	-	-	-	-	-	-	1
99000	99,000	-	-	-	-	-	1	-	-	1	1	-	1	4
100000	100,000	-	-	-	-	-	-	1	-	1	1	-	-	3
102000	102,000	-	-	-	-	-	-	-	-	-	-	1	-	1
103000	103,000	-	-	-	-	-	-	-	1	1	-	-	-	2
104000	104,000	-	-	1	1	1	-	-	-	-	1	1	-	5
105000	105,000	-	-	-	-	-	1	-	-	-	-	-	-	1
106000	106,000	-	-	-	-	-	1	-	1	-	-	-	1	3
107000	107,000	-	-	-	-	-	-	-	-	-	3	1	-	4
108000	108,000	-	-	-	-	-	-	-	1	1	-	-	-	2
109000	109,000	-	-	-	-	-	1	-	1	-	-	-	-	2
110000	110,000	-	-	-	-	1	1	-	-	-	-	-	-	2
111000	111,000	-	-	-	-	-	1	-	-	-	-	1	-	2
112000	112,000	-	-	-	-	-	-	-	-	-	1	-	2	3
113000	113,000	-	-	-	1	-	-	1	-	-	-	-	-	2
114000	114,000	-	-	-	-	-	-	-	-	-	-	1	-	1
115000	115,000	-	-	1	-	1	-	1	-	1	-	-	-	4
116000	116,000	-	-	-	1	-	-	1	-	-	-	-	-	2
117000	117,000	-	-	-	-	-	-	1	1	-	-	-	-	2
118000	118,000	-	-	-	-	-	1	-	-	-	-	-	-	1
119000	119,000	-	1	-	-	-	-	-	-	-	-	-	2	3
120000	120,000	-	-	-	-	1	-	-	1	1	1	-	1	5
121000	121,000	-	-	-	-	-	-	-	-	-	-	-	1	1
123000	123,000	1	-	-	-	-	-	-	-	-	-	-	-	1
124000	124,000	-	-	-	1	-	-	-	-	-	-	-	-	1
125000	125,000	-	-	-	-	-	-	-	-	-	-	-	1	1
126000	126,000	-	1	-	-	-	-	-	-	-	-	-	-	1
127000	127,000	-	-	-	-	-	-	-	-	1	-	-	-	1
128000	128,000	-	-	-	1	-	-	-	-	-	-	-	-	1
129000	129,000	-	-	-	-	-	-	-	1	-	-	-	-	1
130000	130,000	-	-	-	-	1	-	-	-	-	-	-	-	1
131000	131,000	-	-	-	-	-	-	-	-	-	1	-	-	1
132000	132,000	-	-	-	-	-	-	-	1	-	-	-	-	1
133000	133,000	-	-	-	1	-	-	-	-	-	-	-	-	1
135000	135,000	-	-	-	-	-	-	-	-	1	-	-	-	1
136000	136,000	-	-	1	-	1	1	1	1	-	-	-	-	5
139000	139,000	-	-	-	-	-	-	-	-	-	1	-	-	1
140000	140,000	-	-	-	-	-	-	-	-	-	1	-	-	1
141000	141,000	-	1	-	-	-	-	1	-	-	-	-	-	2
142000	142,000	-	-	1	-	1	1	1	-	-	-	-	1	5
143000	143,000	-	-	-	-	-	-	-	-	-	-	1	-	1
144000	144,000	-	-	-	-	-	-	-	1	-	-	-	-	1
145000	145,000	-	-	-	-	1	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
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Exhibit
Schedule H-5
Page 11c
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
148000	148,000	-	-	-	-	1	-	-	-	-	-	-	-	1
149000	149,000	-	-	-	-	-	-	-	-	-	1	-	-	1
150000	150,000	-	-	-	-	1	-	-	-	-	-	-	-	1
152000	152,000	-	2	-	-	-	1	-	1	-	1	-	-	5
153000	153,000	-	-	-	-	-	-	-	1	-	-	-	-	1
154000	154,000	-	-	-	-	-	1	-	-	1	-	-	-	2
155000	155,000	-	-	1	-	-	-	-	-	1	-	-	-	2
156000	156,000	1	-	-	-	-	-	-	-	-	-	-	-	1
159000	159,000	-	-	-	-	-	-	-	1	-	-	-	-	1
160000	160,000	-	-	1	-	-	-	1	-	-	1	1	-	4
162000	162,000	-	-	-	-	-	-	-	-	1	-	-	1	2
163000	163,000	-	-	-	1	-	-	1	-	-	-	-	-	2
166000	166,000	-	-	-	-	-	-	-	1	-	-	-	-	1
167000	167,000	-	-	-	-	-	-	-	-	1	1	-	-	2
168000	168,000	-	-	-	-	-	-	-	-	-	-	-	1	1
169000	169,000	-	-	-	-	-	-	-	-	-	-	1	-	1
170000	170,000	-	-	-	-	-	-	-	-	-	1	-	-	1
171000	171,000	-	-	-	-	-	-	1	-	-	-	-	-	1
174000	174,000	-	-	-	-	-	-	1	-	-	-	-	-	1
175000	175,000	-	-	-	-	-	-	1	-	-	-	-	1	2
176000	176,000	-	-	1	-	-	-	-	-	-	-	-	-	1
178000	178,000	-	-	-	1	-	-	-	-	-	-	-	-	1
179000	179,000	1	-	-	-	-	-	-	-	-	-	1	1	3
182000	182,000	-	-	-	1	-	-	-	-	-	-	-	-	1
183000	183,000	-	-	-	-	-	-	-	-	-	-	1	-	1
186000	186,000	-	-	-	-	-	-	-	1	-	-	-	-	1
188000	188,000	-	-	-	-	-	-	-	-	1	-	1	1	3
189000	189,000	-	-	-	-	1	-	-	-	-	-	1	-	2
190000	190,000	-	-	-	1	1	-	-	1	1	-	-	-	4
191000	191,000	-	-	-	-	1	-	-	-	1	-	-	-	2
192000	192,000	-	-	-	-	1	-	-	-	-	-	-	-	1
193000	193,000	1	-	-	-	-	-	-	-	-	-	-	-	1
194000	194,000	-	1	-	-	-	1	-	-	-	-	-	-	2
195000	195,000	1	-	-	-	-	-	-	-	1	-	-	-	2
197000	197,000	-	-	-	-	-	-	-	-	-	1	-	-	1
199000	199,000	-	-	-	-	-	1	-	1	-	-	-	-	2
200000	200,000	-	1	-	-	-	-	-	-	-	-	-	-	1
202000	202,000	-	-	1	-	-	1	-	-	-	-	-	-	2
203000	203,000	-	-	-	-	-	-	-	1	-	-	1	-	2
204000	204,000	1	-	-	-	-	-	-	-	1	-	-	1	3
205000	205,000	-	-	-	1	-	-	1	-	-	-	-	-	2
207000	207,000	-	-	-	-	-	-	-	-	-	-	-	1	1
208000	208,000	-	-	-	1	-	-	-	-	1	-	-	-	2
209000	209,000	-	-	-	-	1	-	-	-	-	-	-	-	1
210000	210,000	-	-	-	-	-	-	-	-	-	-	1	-	1
211000	211,000	-	-	-	-	-	-	-	1	-	1	-	-	2
215000	215,000	1	-	-	-	1	-	-	-	-	-	-	-	2
216000	216,000	-	-	-	1	-	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
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Exhibit
Schedule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
217000	217,000	-	1	1	-	-	-	-	-	-	-	-	-	2
218000	218,000	-	1	-	-	-	-	-	-	-	-	-	-	1
221000	221,000	-	-	-	-	-	-	-	-	1	-	-	-	1
222000	222,000	1	-	-	-	-	-	-	-	-	-	-	-	1
224000	224,000	-	-	-	-	-	-	-	-	-	1	-	-	1
226000	226,000	1	-	-	-	-	-	-	-	1	-	-	-	2
227000	227,000	-	1	-	-	-	-	-	-	-	-	-	-	1
228000	228,000	-	-	-	-	-	-	-	-	1	-	-	-	1
230000	230,000	1	-	-	-	-	-	-	-	-	-	-	-	1
231000	231,000	-	-	-	-	1	-	-	-	-	-	-	-	1
232000	232,000	-	-	-	-	-	-	-	-	-	1	-	-	1
233000	233,000	-	-	-	-	-	-	-	-	1	-	-	-	1
236000	236,000	-	-	-	-	1	-	-	-	-	-	-	-	1
237000	237,000	1	-	-	-	-	-	-	-	-	-	-	-	1
239000	239,000	-	-	-	-	-	-	-	-	1	-	-	-	1
241000	241,000	-	1	-	-	-	-	-	-	-	-	-	-	1
242000	242,000	-	-	-	1	1	1	-	-	-	-	-	-	3
245000	245,000	-	-	-	-	-	-	-	-	-	-	1	-	1
246000	246,000	-	-	-	-	1	-	-	-	-	-	-	-	1
247000	247,000	-	-	-	-	-	-	2	1	-	-	-	1	4
248000	248,000	-	-	-	-	1	-	1	-	-	-	-	-	2
249000	249,000	-	1	-	-	-	-	-	-	-	-	1	-	2
255000	255,000	-	-	-	-	-	1	-	-	-	-	-	-	1
257000	257,000	-	-	-	1	-	-	-	-	-	-	-	-	1
258000	258,000	-	-	1	-	1	1	-	1	-	-	-	-	4
259000	259,000	-	-	-	1	-	1	1	-	-	-	-	-	3
264000	264,000	-	-	1	-	-	-	-	-	-	1	-	-	2
265000	265,000	-	-	-	-	-	-	-	1	-	-	-	-	1
266000	266,000	-	-	-	-	-	1	-	-	-	-	-	-	1
271000	271,000	-	-	-	-	-	-	-	-	-	1	-	-	1
273000	273,000	-	-	-	-	-	-	-	1	-	-	-	-	1
274000	274,000	-	-	-	-	-	-	-	-	1	-	-	-	1
276000	276,000	1	-	-	1	-	-	-	-	-	-	-	-	2
277000	277,000	-	-	1	-	-	-	1	-	1	-	-	-	3
279000	279,000	-	-	-	-	-	-	-	1	-	-	-	1	2
281000	281,000	-	-	-	-	-	1	-	-	-	-	1	1	3
282000	282,000	-	-	-	-	-	-	-	2	-	-	-	2	4
284000	284,000	-	-	-	-	-	-	-	1	-	-	-	1	2
285000	285,000	-	1	-	-	-	1	-	-	-	-	-	-	2
286000	286,000	-	1	-	-	-	-	-	-	-	-	-	-	1
287000	287,000	-	-	-	1	-	-	-	-	-	-	-	-	1
288000	288,000	-	1	-	-	-	-	-	-	-	-	1	-	2
290000	290,000	1	-	-	-	-	-	-	-	-	-	-	-	1
294000	294,000	-	-	-	-	-	-	-	-	-	-	1	-	1
303000	303,000	-	-	-	-	-	-	-	-	-	1	-	-	1
306000	306,000	-	-	-	-	-	-	-	-	-	-	1	-	1
310000	310,000	-	-	-	-	-	1	-	-	-	-	-	-	1
311000	311,000	-	-	-	-	-	-	-	-	1	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
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Schedule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
312000	312,000	-	-	-	-	-	-	-	-	1	-	-	-	1
314000	314,000	-	-	-	-	-	-	-	-	-	1	-	-	1
317000	317,000	-	-	1	-	-	-	-	-	-	-	-	-	1
318000	318,000	-	-	-	-	-	-	-	-	-	1	-	-	1
320000	320,000	-	-	-	1	-	-	-	-	-	-	-	-	1
323000	323,000	-	-	-	-	-	-	-	1	1	-	-	-	2
326000	326,000	-	-	-	-	-	-	-	-	-	1	-	-	1
327000	327,000	-	-	-	-	-	-	1	-	-	-	-	-	1
328000	328,000	-	-	-	1	-	-	-	-	-	-	-	-	1
334000	334,000	-	-	-	-	-	-	-	-	-	1	-	-	1
347000	347,000	-	-	-	-	-	1	-	1	-	-	-	-	2
348000	348,000	-	-	-	-	-	1	-	-	-	-	-	-	1
370000	370,000	-	-	-	-	-	-	1	-	-	-	-	-	1
375000	375,000	-	-	-	-	-	-	-	-	1	-	-	-	1
378000	378,000	-	-	-	-	-	-	-	-	-	-	1	-	1
379000	379,000	-	-	-	-	-	-	-	-	-	-	1	-	1
383000	383,000	-	-	-	-	-	-	-	-	-	-	1	-	1
392000	392,000	-	-	-	-	-	-	-	-	-	-	1	-	1
395000	395,000	-	-	-	1	-	-	-	-	-	-	-	-	1
396000	396,000	-	-	-	1	-	-	-	-	-	-	-	-	1
399000	399,000	-	-	-	-	-	-	1	-	-	-	-	-	1
401000	401,000	-	-	-	-	-	-	-	-	-	-	1	-	1
405000	405,000	1	-	-	-	-	-	-	-	-	-	-	-	1
406000	406,000	-	1	-	-	-	-	-	-	-	-	-	-	1
409000	409,000	-	-	-	-	1	-	-	1	-	-	-	-	2
412000	412,000	-	-	-	-	-	-	-	-	-	-	-	1	1
417000	417,000	-	-	-	-	-	1	-	-	1	-	-	-	2
419000	419,000	-	-	-	-	-	-	-	-	-	-	-	1	1
425000	425,000	-	-	-	-	1	-	-	-	-	-	-	-	1
430000	430,000	-	-	-	-	-	-	-	1	-	-	-	-	1
436000	436,000	-	-	-	-	1	-	1	-	-	-	-	-	2
452000	452,000	-	-	-	-	-	1	-	-	-	-	-	-	1
456000	456,000	-	-	-	-	-	-	-	-	1	-	-	-	1
460000	460,000	-	-	-	-	-	-	1	-	-	-	-	-	1
465000	465,000	-	-	-	1	-	-	-	-	-	-	-	-	1
475000	475,000	1	-	-	-	-	-	-	-	-	-	-	-	1
479000	479,000	-	-	-	-	-	-	-	-	1	-	-	-	1
499000	499,000	-	-	-	-	-	-	1	-	-	-	-	-	1
510000	510,000	-	-	-	-	-	1	-	-	-	-	-	-	1
511000	511,000	-	-	-	1	-	-	-	-	-	-	-	-	1
512000	512,000	-	-	-	-	-	-	1	-	-	-	-	-	1
514000	514,000	-	-	-	-	-	-	-	1	-	-	-	-	1
515000	515,000	-	-	-	-	-	-	1	-	-	-	-	-	1
516000	516,000	-	-	-	-	-	1	-	-	-	-	-	-	1
526000	526,000	-	-	-	-	-	-	-	1	-	-	-	-	1
528000	528,000	-	-	-	-	1	-	-	-	-	-	-	-	1
534000	534,000	-	-	-	-	-	-	-	1	-	-	-	-	1
541000	541,000	-	-	-	-	-	-	-	-	1	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
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Schedule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
545000	545,000	-	-	-	-	-	-	-	-	-	-	-	1	1
547000	547,000	-	-	-	-	-	-	-	1	-	-	-	-	1
553000	553,000	-	-	-	-	-	-	1	-	-	1	-	-	2
569000	569,000	-	-	-	-	-	1	-	-	-	-	-	-	1
572000	572,000	-	-	-	-	-	-	-	-	1	-	-	-	1
603000	603,000	-	-	-	-	-	-	1	-	-	-	-	-	1
610000	610,000	-	-	-	-	-	-	1	-	-	-	-	-	1
611000	611,000	-	-	-	-	-	-	-	-	-	-	1	-	1
616000	616,000	-	-	-	-	-	1	-	-	-	-	-	-	1
617000	617,000	-	-	-	-	-	-	1	-	-	-	-	-	1
618000	618,000	-	-	-	-	-	-	1	-	-	-	-	-	1
628000	628,000	-	-	-	1	-	-	-	-	-	-	-	-	1
651000	651,000	-	-	-	-	-	-	-	-	-	-	-	1	1
677000	677,000	-	-	-	-	1	-	-	-	-	-	-	-	1
687000	687,000	-	-	-	-	-	-	-	-	1	-	-	-	1
694000	694,000	-	-	-	-	-	-	-	-	1	-	-	-	1
706000	706,000	-	-	-	-	-	-	-	1	-	-	-	-	1
716000	716,000	-	-	-	-	-	-	-	1	-	-	-	-	1
723000	723,000	-	-	-	-	-	-	-	-	1	-	-	-	1
730000	730,000	-	-	-	-	1	-	-	-	-	-	-	-	1
731000	731,000	-	-	-	-	-	1	-	-	-	-	-	-	1
735000	735,000	-	-	-	-	1	-	-	-	-	-	-	-	1
750000	750,000	-	-	-	-	-	-	-	-	-	-	1	-	1
753000	753,000	-	-	-	-	-	1	-	-	-	-	-	-	1
775000	775,000	-	-	-	-	-	1	-	-	-	-	-	-	1
776000	776,000	-	-	-	-	-	-	-	-	-	-	1	-	1
795000	795,000	-	-	-	-	-	-	-	-	1	-	-	-	1
797000	797,000	-	-	-	-	-	-	-	1	-	-	-	-	1
825000	825,000	-	-	-	-	-	1	-	-	-	-	-	-	1
901000	901,000	-	-	-	-	-	-	1	-	-	-	-	-	1
914000	914,000	-	-	-	-	-	-	1	-	-	-	-	-	1
928000	928,000	-	-	-	-	-	-	-	-	-	1	-	-	1
1020000	1,020,000	-	-	-	-	-	-	-	-	1	-	-	-	1
1100000	1,100,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1175000	1,175,000	-	-	-	-	-	-	-	1	-	-	-	-	1
1212000	1,212,000	-	1	-	-	-	-	-	-	-	-	-	-	1
1587000	1,587,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1619000	1,619,000	-	-	-	-	-	-	1	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 2 Inch

Exhibit
Schedule H-5
Page 11g
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
1625000	1,625,000	-	-	-	-	-	-	-	1	-	-	-	-	1
1797000	1,797,000	-	-	-	-	-	-	-	-	1	-	-	-	1
1941000	1,941,000	-	-	-	-	-	-	-	-	-	-	1	-	1
2153000	2,153,000	1	-	-	-	-	-	-	-	-	-	-	-	1
6091000	6,091,000	-	-	-	1	-	-	-	-	-	-	-	-	1
Totals		64	78	74	81	83	83	87	89	92	92	92	92	1,007

Average Usage		125,151
Median Usage	503.5	34,000
Average # Customers		84
Change in Number of Customers		28

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 3 Inch

Exhibit
Schedule H-5
Page 12
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	19	12	13	17	15	14	11	16	16	15	14	17	179
1000	1,000	4	1	4	1	-	-	2	2	1	1	-	1	17
2000	2,000	1	3	1	2	2	1	-	2	2	-	2	2	18
3000	3,000	2	-	-	2	1	1	-	1	2	-	1	-	10
4000	4,000	1	2	3	-	-	2	1	1	2	1	1	2	16
5000	5,000	-	-	-	1	1	-	1	-	-	1	1	1	6
6000	6,000	-	2	2	-	-	-	1	1	-	4	-	2	12
7000	7,000	-	-	-	1	1	-	-	-	1	1	2	-	6
8000	8,000	3	1	-	1	-	-	1	-	-	-	2	-	8
9000	9,000	-	-	-	-	-	1	3	1	-	-	-	-	5
10000	10,000	2	-	1	-	-	-	1	1	1	1	1	-	8
11000	11,000	1	-	-	-	1	-	-	1	-	1	-	1	5
12000	12,000	-	-	-	-	-	-	1	-	-	1	-	1	3
13000	13,000	-	1	-	-	-	-	-	-	-	1	1	-	3
14000	14,000	-	-	-	-	-	-	-	-	1	-	-	-	1
15000	15,000	-	2	-	-	-	-	-	-	-	-	1	-	3
16000	16,000	-	-	-	1	-	-	1	1	-	1	-	-	4
17000	17,000	-	1	1	-	-	-	-	-	-	-	-	1	3
18000	18,000	1	1	-	-	-	-	2	1	-	-	-	1	6
19000	19,000	-	-	-	-	-	-	-	1	1	-	-	-	2
20000	20,000	-	-	-	-	1	-	-	1	-	1	-	-	3
21000	21,000	-	-	1	-	1	-	-	1	-	-	-	1	4
22000	22,000	-	-	-	-	-	1	-	-	1	-	-	1	3
23000	23,000	-	-	1	1	-	-	-	-	1	-	-	1	4
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	1	1
25000	25,000	1	-	1	2	-	2	-	1	-	-	-	-	7
26000	26,000	-	-	-	-	2	-	-	-	-	-	-	-	2
27000	27,000	-	-	1	-	-	1	-	-	-	-	-	-	2
28000	28,000	-	2	-	-	-	-	-	-	-	-	-	-	2
29000	29,000	-	1	1	-	-	-	1	-	-	-	-	-	3
30000	30,000	-	-	1	-	1	-	-	-	-	-	-	-	2
31000	31,000	-	-	-	-	1	1	-	-	-	-	-	-	2
32000	32,000	-	-	1	-	-	-	-	-	-	1	-	1	3
33000	33,000	-	1	-	-	-	-	-	-	-	-	-	-	1
34000	34,000	-	-	-	-	-	2	1	-	-	-	-	-	3
35000	35,000	-	-	-	-	-	-	1	-	-	1	1	1	4
36000	36,000	-	-	-	-	-	-	-	-	1	-	-	-	1
37000	37,000	-	-	-	1	-	-	-	2	1	-	-	-	4
38000	38,000	-	-	1	-	-	-	1	1	-	-	-	-	3
39000	39,000	1	-	-	-	-	-	-	1	-	1	-	-	3
40000	40,000	-	-	-	-	-	-	1	-	-	-	-	-	1
41000	41,000	-	-	-	-	1	-	-	1	-	-	-	-	2
42000	42,000	-	-	-	-	-	-	1	1	-	-	-	-	2
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	1	-	-	-	1	-	2
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	1	-	-	-	-	-	-	-	-	1	-	2
47000	47,000	-	-	-	-	-	-	-	-	1	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 3 Inch

Exhibit
Schedule H-5
Page 12a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	1	-	-	1
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	1	-	1	-	1	-	-	1	-	-	4
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	1	-	-	-	-	-	-	-	-	-	-	-	1
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	1	-	-	-	-	1	-	-	-	-	-	2
56000	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1
57000	57,000	-	-	-	-	-	-	1	1	-	-	-	-	2
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	1	1
59000	59,000	-	-	-	-	-	-	1	-	-	-	-	-	1
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	1	-	-	-	-	-	-	-	-	-	1	2
62000	62,000	-	1	-	-	-	-	-	-	-	-	-	-	1
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	1	-	-	-	-	1	-	-	-	-	2
67000	67,000	-	-	-	-	-	-	-	-	-	-	1	-	1
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	1	-	-	-	-	-	-	-	-	-	-	-	1
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	2	-	-	-	-	2	-	4
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	1	1
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	1	1
78000	78,000	1	-	-	-	-	-	-	-	-	-	-	-	1
79000	79,000	-	-	-	1	-	-	-	-	-	-	-	-	1
80000	80,000	-	-	-	1	-	-	-	-	-	-	-	-	1
81000	81,000	-	-	-	-	-	-	-	-	1	-	-	-	1
82000	82,000	1	-	-	-	-	-	-	-	-	-	-	-	1
83000	83,000	1	2	-	-	-	-	-	-	-	-	-	-	3
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	1	-	-	-	-	1
86000	86,000	-	-	-	1	-	-	-	-	-	-	-	-	1
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	1	-	-	-	-	1	-	2
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	1	-	-	-	-	-	-	-	-	-	1
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	1	-	-	-	1	-	-	-	-	-	2
95000	95,000	1	-	-	-	-	-	-	1	-	-	-	-	2

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 3 Inch

Exhibit
Schedule H-5
Page 12b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	1	-	-	-	1
98000	98,000	-	-	-	-	-	1	-	-	-	-	-	-	1
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
100000	100,000	-	-	-	-	-	-	-	-	1	-	-	-	1
102000	102,000	-	-	-	-	-	-	-	-	-	-	-	1	1
109000	109,000	-	-	-	-	-	-	-	-	1	-	-	-	1
111000	111,000	-	-	-	-	-	-	1	-	-	-	-	-	1
116000	116,000	1	-	-	-	-	-	-	-	1	-	1	-	3
118000	118,000	-	-	-	1	-	1	-	-	-	1	-	-	3
120000	120,000	-	-	-	-	-	-	-	-	-	1	-	-	1
121000	121,000	-	-	-	-	-	-	-	1	-	-	-	-	1
122000	122,000	-	1	-	-	-	-	-	2	1	2	-	-	6
123000	123,000	-	-	-	-	1	-	-	-	-	-	-	-	1
127000	127,000	-	-	-	-	-	-	-	-	-	1	-	-	1
128000	128,000	-	-	-	1	-	-	-	-	-	-	2	-	3
131000	131,000	-	-	-	1	-	-	-	-	-	-	-	1	2
133000	133,000	-	-	-	-	-	-	-	-	-	-	1	-	1
134000	134,000	-	-	-	-	-	1	-	-	-	-	-	-	1
136000	136,000	-	1	-	-	-	-	2	1	-	-	-	-	4
137000	137,000	1	-	-	-	1	-	-	-	-	-	-	-	2
138000	138,000	-	-	-	-	-	-	-	-	-	1	-	-	1
139000	139,000	-	1	-	-	-	-	-	-	-	-	-	-	1
141000	141,000	-	-	-	-	-	-	-	-	1	-	-	-	1
142000	142,000	-	-	-	-	-	-	-	-	-	-	-	1	1
143000	143,000	-	-	-	1	-	-	-	-	-	-	-	-	1
145000	145,000	-	-	-	-	-	-	-	-	1	-	-	-	1
147000	147,000	-	-	-	-	1	-	-	-	-	-	-	-	1
148000	148,000	-	-	-	-	-	-	-	-	1	-	-	-	1
149000	149,000	-	-	-	-	-	-	1	-	-	-	-	-	1
151000	151,000	-	-	-	1	-	-	-	-	-	-	-	-	1
152000	152,000	-	-	-	-	-	-	-	-	1	-	-	-	1
153000	153,000	-	-	-	1	1	-	-	-	-	-	-	-	2
156000	156,000	-	-	-	-	-	-	-	-	-	-	-	1	1
157000	157,000	-	-	-	-	-	-	1	-	-	-	-	-	1
158000	158,000	-	-	-	-	-	-	-	-	-	-	-	1	1
160000	160,000	-	-	-	-	-	-	-	1	-	-	-	-	1
162000	162,000	1	-	-	-	-	-	-	-	-	-	-	-	1
163000	163,000	-	-	-	-	-	-	-	-	1	1	-	-	2
166000	166,000	-	-	-	-	1	-	-	-	-	-	-	-	1
169000	169,000	-	-	1	-	-	-	-	-	-	-	-	-	1
170000	170,000	-	-	-	-	-	1	-	1	-	-	-	-	2
174000	174,000	-	-	-	-	-	-	-	-	-	-	1	-	1
178000	178,000	-	-	-	-	-	-	-	-	-	-	1	-	1
179000	179,000	-	-	-	-	-	-	1	-	-	-	-	-	1
180000	180,000	-	1	-	-	-	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 3 Inch

Exhibit
Schedule H-5
Page 12c
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
182000	182,000	-	-	-	-	-	1	-	-	-	-	-	-	1
183000	183,000	-	-	-	-	-	-	-	-	-	-	-	1	1
185000	185,000	-	-	-	-	-	-	-	-	1	-	-	-	1
193000	193,000	-	-	-	-	1	-	-	-	-	-	-	-	1
195000	195,000	-	-	-	1	-	-	-	-	1	-	-	-	2
199000	199,000	-	-	1	-	-	-	-	-	-	-	-	-	1
201000	201,000	-	-	-	-	-	-	-	1	-	-	-	-	1
204000	204,000	-	-	-	-	-	-	-	1	-	-	-	-	1
205000	205,000	-	-	-	-	1	-	1	-	-	-	-	-	2
206000	206,000	-	-	-	-	-	-	-	1	-	-	-	-	1
209000	209,000	-	-	-	-	-	-	-	-	1	-	-	-	1
211000	211,000	1	-	-	-	-	-	-	-	-	-	-	-	1
212000	212,000	-	-	-	-	-	-	-	1	-	-	-	-	1
215000	215,000	-	-	1	-	-	-	-	-	-	-	2	-	3
216000	216,000	-	-	-	-	-	-	-	-	-	1	-	-	1
221000	221,000	-	1	-	-	-	-	-	-	-	-	-	-	1
222000	222,000	-	-	-	-	-	-	-	-	-	1	-	-	1
226000	226,000	-	-	-	-	1	-	-	-	-	-	-	-	1
229000	229,000	-	-	-	-	-	-	1	-	-	-	-	-	1
230000	230,000	-	-	1	-	-	-	-	-	-	-	1	-	2
231000	231,000	-	-	-	-	1	-	-	-	-	-	1	-	2
233000	233,000	-	-	-	2	-	-	-	-	-	-	-	-	2
238000	238,000	1	-	-	-	-	-	-	-	1	-	-	-	2
240000	240,000	-	-	-	-	-	-	-	1	-	-	-	-	1
245000	245,000	-	-	-	-	-	1	-	-	-	-	-	-	1
246000	246,000	-	-	-	-	-	-	1	-	-	-	-	-	1
247000	247,000	1	-	-	-	-	-	-	-	-	-	-	-	1
248000	248,000	-	-	-	-	-	-	-	-	-	-	-	1	1
249000	249,000	-	-	-	1	-	-	-	-	-	-	-	-	1
255000	255,000	-	-	-	-	-	-	-	1	-	-	-	-	1
258000	258,000	-	-	-	-	-	-	-	-	1	-	-	1	2
259000	259,000	1	-	-	-	-	-	-	-	-	-	-	-	1
263000	263,000	-	-	-	-	-	-	-	-	1	-	-	-	1
265000	265,000	-	-	-	-	-	1	-	-	-	-	-	-	1
266000	266,000	1	-	-	-	-	-	-	-	-	-	-	-	1
278000	278,000	-	-	-	-	-	-	-	-	-	-	1	-	1
288000	288,000	-	-	-	-	1	-	-	-	-	-	-	-	1
291000	291,000	-	-	-	-	-	-	-	-	-	1	-	-	1
294000	294,000	-	-	-	-	-	-	-	-	-	1	-	1	2
321000	321,000	-	-	-	-	-	-	-	-	-	1	-	-	1
326000	326,000	-	-	-	-	-	1	-	-	-	-	-	-	1
339000	339,000	-	-	-	-	-	-	-	1	-	-	-	-	1
350000	350,000	-	-	-	-	-	-	-	-	1	-	-	-	1
353000	353,000	-	-	-	-	-	-	-	-	-	-	1	-	1
355000	355,000	-	-	1	-	-	-	-	-	-	-	-	-	1
356000	356,000	-	-	-	-	-	-	1	-	-	-	-	-	1
365000	365,000	-	-	-	1	-	-	-	-	-	-	-	-	1
374000	374,000	-	-	-	-	-	-	-	-	-	-	1	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 3 Inch

Exhibit
Schedule H-5
Page 12d
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
380000	380,000	-	-	-	-	-	-	-	-	1	-	-	-	1
386000	386,000	-	-	-	-	-	-	-	-	-	1	-	-	1
392000	392,000	-	-	-	-	-	-	-	-	1	-	-	-	1
396000	396,000	-	-	-	-	-	-	1	-	-	-	-	-	1
408000	408,000	-	-	-	-	1	-	-	-	-	-	-	-	1
409000	409,000	-	-	-	-	-	-	-	-	1	-	-	-	1
411000	411,000	-	-	-	-	-	-	-	-	-	-	1	-	1
427000	427,000	-	-	-	-	-	-	-	1	-	-	-	-	1
431000	431,000	-	-	-	-	-	-	-	1	-	-	-	-	1
433000	433,000	-	-	-	1	-	-	-	-	-	-	-	-	1
439000	439,000	-	-	-	1	-	-	-	-	-	-	-	-	1
453000	453,000	-	-	-	-	-	-	-	-	-	1	-	-	1
466000	466,000	-	-	1	-	-	-	-	-	-	-	-	-	1
476000	476,000	-	-	-	-	-	-	-	-	-	1	-	-	1
477000	477,000	-	-	-	-	-	1	-	-	-	-	-	-	1
515000	515,000	-	1	-	-	-	-	-	-	-	-	-	-	1
537000	537,000	-	-	-	-	-	-	-	1	-	-	-	-	1
565000	565,000	-	-	-	-	-	-	-	-	-	-	1	-	1
575000	575,000	-	-	-	-	-	-	-	-	-	1	-	-	1
583000	583,000	-	-	-	-	-	-	-	-	1	-	-	-	1
584000	584,000	-	-	-	-	-	1	-	-	-	-	-	-	1
610000	610,000	-	-	-	-	-	-	-	-	-	1	-	-	1
613000	613,000	-	-	-	-	-	-	1	-	-	-	-	-	1
622000	622,000	-	-	-	-	-	-	-	-	-	-	1	-	1
629000	629,000	-	-	-	-	-	-	-	1	-	-	-	-	1
637000	637,000	-	-	-	-	-	-	1	-	-	-	-	-	1
638000	638,000	-	-	-	-	-	-	-	-	-	-	1	-	1
640000	640,000	-	-	-	-	1	-	-	-	-	-	-	-	1
650000	650,000	-	1	-	-	-	-	-	-	-	-	-	-	1
663000	663,000	-	-	1	-	-	-	-	-	-	-	-	-	1
690000	690,000	-	-	-	-	-	1	-	-	-	-	-	-	1
693000	693,000	-	-	-	-	-	-	-	-	-	1	-	-	1
743000	743,000	-	-	-	-	1	-	-	-	-	-	-	-	1
756000	756,000	-	-	-	-	-	-	1	-	-	-	-	-	1
782000	782,000	-	-	-	-	-	-	-	1	-	-	-	-	1
799000	799,000	-	-	-	-	-	-	-	-	-	1	-	-	1
823000	823,000	-	1	-	-	-	-	-	-	-	-	-	-	1
825000	825,000	-	-	-	-	-	1	-	-	-	-	-	-	1
826000	826,000	1	-	-	-	-	-	-	-	-	-	-	-	1
830000	830,000	-	-	-	-	-	-	-	-	-	-	1	-	1
839000	839,000	-	-	-	-	-	-	-	-	-	1	-	-	1
851000	851,000	-	-	-	-	1	-	-	-	-	-	-	-	1
853000	853,000	1	-	-	-	-	-	-	-	-	-	-	-	1
873000	873,000	-	-	-	-	-	-	-	-	-	-	-	1	1
895000	895,000	1	-	-	-	-	-	-	-	-	-	-	-	1
896000	896,000	-	-	-	1	-	-	-	-	-	-	-	-	1
937000	937,000	-	-	-	-	-	-	-	1	-	-	-	-	1
964000	964,000	-	-	1	-	-	-	-	-	-	-	-	-	1

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

AWCL 3 Inch

Exhibit
Schedule H-5
Page 12e
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
990000	990,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1039000	1,039,000	-	-	-	-	1	-	-	-	-	-	-	-	1
1171000	1,171,000	-	-	-	-	-	-	-	-	-	-	1	-	1
1220000	1,220,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1313000	1,313,000	-	-	-	-	-	-	-	-	-	-	1	-	1
1377000	1,377,000	-	-	-	1	-	-	-	-	-	-	-	-	1
1390000	1,390,000	-	-	-	-	-	-	-	-	-	-	-	1	1
1400000	1,400,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1418000	1,418,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1431000	1,431,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1467000	1,467,000	-	-	-	-	-	-	-	-	-	-	1	-	1
1473000	1,473,000	-	-	-	1	-	-	-	-	-	-	-	-	1
1487000	1,487,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1498000	1,498,000	-	-	-	-	1	-	-	-	-	-	-	-	1
1499000	1,499,000	-	1	-	-	-	-	-	-	-	-	-	-	1
1512000	1,512,000	-	-	-	-	-	-	-	-	1	-	-	-	1
1528000	1,528,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1533000	1,533,000	-	-	-	1	-	-	-	-	-	-	-	-	1
1562000	1,562,000	-	-	-	1	-	-	-	-	-	-	-	-	1
1571000	1,571,000	-	-	-	-	-	-	-	1	-	-	-	-	1
1617000	1,617,000	-	-	-	-	1	-	-	-	-	-	-	-	1
1665000	1,665,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1805000	1,805,000	-	-	-	-	-	-	-	-	-	1	-	-	1
1846000	1,846,000	1	-	-	-	-	-	-	-	-	-	-	-	1
1963000	1,963,000	-	-	-	-	-	-	1	-	-	-	-	-	1
1991000	1,991,000	-	-	-	1	-	-	-	-	-	-	-	-	1
2029000	2,029,000	-	-	-	-	-	-	-	-	-	1	-	-	1
2395000	2,395,000	-	-	-	-	-	-	-	-	-	-	-	1	1
2868000	2,868,000	-	-	-	-	-	1	-	-	-	-	-	-	1
5108000	5,108,000	-	-	-	-	-	-	-	-	-	-	-	1	1
7042000	7,042,000	-	-	-	-	-	-	1	-	-	-	-	-	1
Totals		54	45	46	52	46	47	56	62	55	56	54	52	625

Average Usage		188,454
Median Usage	312.5	18,000
Average # Customers		52
Change in Number of Customers		(2)

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 6 Inch

Exhibit
Schedule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	1	-	1	-	1	1	-	-	-	-	4
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	1	-	1	-	-	-	-	-	1	3
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	1	-	-	1
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	1	-	1
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 6 Inch

Exhibit
Schedule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWCL 6 Inch

Exhibit
Schedule H-5
Page 13b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
230000	230,000	-	-	-	-	-	-	-	-	1	-	-	-	1
460000	460,000	-	-	-	-	-	-	-	1	-	-	-	-	1
490000	490,000	-	-	-	-	-	-	1	-	-	-	-	-	1
525000	525,000	-	-	-	-	-	1	-	-	-	-	-	-	1
680000	680,000	-	1	-	-	-	-	-	-	-	-	-	-	1
735000	735,000	1	-	-	-	-	-	-	-	-	-	-	-	1
1470000	1,470,000	-	-	-	-	-	-	-	-	1	-	-	-	1
1763000	1,763,000	-	-	-	-	-	-	-	-	-	1	-	-	1
1857000	1,857,000	-	-	-	-	1	-	-	-	-	-	-	-	1
2056000	2,056,000	-	-	-	-	-	-	-	-	-	-	1	-	1
2155000	2,155,000	-	-	-	-	-	-	-	-	1	-	-	-	1
2608000	2,608,000	-	-	-	-	1	-	-	-	-	-	-	-	1
2710000	2,710,000	-	-	-	-	-	-	-	-	-	1	-	-	1
2730000	2,730,000	-	-	1	-	-	-	-	-	-	-	-	-	1
2989000	2,989,000	-	-	-	-	-	-	-	1	-	-	-	-	1
3048000	3,048,000	-	-	-	-	-	-	1	-	-	-	-	-	1
3327000	3,327,000	-	-	-	-	-	1	-	-	-	-	-	-	1
3455000	3,455,000	-	-	-	-	-	-	-	-	-	-	-	1	1
3583000	3,583,000	-	-	-	1	-	-	-	-	-	-	-	-	1
3740000	3,740,000	-	-	-	-	-	-	-	-	-	-	1	-	1
4153000	4,153,000	-	-	-	1	-	-	-	-	-	-	-	-	1
4317000	4,317,000	1	-	-	-	-	-	-	-	-	-	-	-	1
4884000	4,884,000	-	1	-	-	-	-	-	-	-	-	-	-	1
5938000	5,938,000	-	-	-	-	-	-	-	-	-	-	-	1	1
Totals		2	2	2	3	3	3	3	3	3	3	3	3	33

Average Usage		1,816,455
Median Usage	16.5	1,763,000
Average # Customers		3
Change in Number of Customers		1

REVISED

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 2 Inch

Exhibit
Schedule H-5
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Witness: Kozoman

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Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	-	-	-	-	-	-	-	1	1	-	2
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	-	-	1	1	-	2

Average Usage	-
Median Usage	-
Average # Customers	0
Change in Number of Customers	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 2 Inch

Exhibit
Schedule H-5
Page 14a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 2 Inch

Exhibit
Schedule H-5
Page 14b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
														-
Totals		-	-	-	-	-	-	-	-	-	1	1	-	2

Average Usage		-
Median Usage	1	-
Average # Customers		0
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 3 Inch

Exhibit
Schedule H-5
Page 15
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	-	-	-	-	-	-	-	1	1	-	2
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 3 Inch

Exhibit
Schedule H-5
Page 15a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 3 Inch

Exhibit
Schedule H-5
Page 15b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4838000	4,838,000	-	-	-	-	-	-	-	-	-	-	1	-	1
														-
Totals		-	-	-	-	-	-	-	-	-	1	2	-	3

Average Usage		1,612,667
Median Usage	1.5	2,468,500
Average # Customers		0
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

Public Interruptible 6 Inch

Exhibit
Schedule H-5
Page 16
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	1	-	-	-	-	1	1	-	-	-	3
1000	1,000	-	-	-	-	-	-	1	-	-	1	-	-	2
2000	2,000	-	-	-	-	-	-	-	-	-	-	1	-	1
3000	3,000	-	-	-	-	-	1	-	-	1	-	-	-	2
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	1	-	-	-	-	-	-	-	-	1
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	1	-	-	-	-	-	-	-	1
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

Public Interruptible 6 Inch

Exhibit
Schedule H-5
Page 16a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

Public Interruptible 6 Inch

Exhibit
Schedule H-5
Page 16b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2475000	2,475,000	-	-	-	-	-	-	-	-	-	-	-	1	1
4105000	4,105,000	-	-	-	-	-	-	-	-	-	-	-	1	1
4820000	4,820,000	-	-	1	-	-	-	-	-	-	-	-	-	1
6103000	6,103,000	-	-	1	-	-	-	-	-	-	-	-	-	1
6628000	6,628,000	-	1	-	-	-	-	-	-	-	-	-	-	1
7620000	7,620,000	-	-	-	-	-	-	-	-	-	1	-	-	1
7665000	7,665,000	-	-	-	-	-	-	-	-	-	-	1	-	1
8545000	8,545,000	-	-	-	-	-	-	-	-	-	-	1	-	1
9193000	9,193,000	1	-	-	-	-	-	-	-	-	-	-	-	1
9568000	9,568,000	1	-	-	-	-	-	-	-	-	-	-	-	1
9840000	9,840,000	-	-	-	-	-	-	-	-	1	-	-	-	1
9910000	9,910,000	-	-	-	-	-	-	-	-	-	1	-	-	1
10069000	10,069,000	-	1	-	-	-	-	-	-	-	-	-	-	1
11035000	11,035,000	-	-	-	1	-	-	-	-	-	-	-	-	1
11470000	11,470,000	-	-	-	-	-	-	-	1	-	-	-	-	1
11805000	11,805,000	-	-	-	-	-	1	-	-	-	-	-	-	1
12590000	12,590,000	-	-	-	-	-	-	-	-	1	-	-	-	1
12875000	12,875,000	-	-	-	-	1	-	-	-	-	-	-	-	1
15811000	15,811,000	-	-	-	1	-	-	-	-	-	-	-	-	1
16505000	16,505,000	-	-	-	-	-	-	-	1	-	-	-	-	1
18923000	18,923,000	-	-	-	-	-	1	-	-	-	-	-	-	1
20167000	20,167,000	-	-	-	-	-	-	1	-	-	-	-	-	1
21546000	21,546,000	-	-	-	-	1	-	-	-	-	-	-	-	1
33578000	33,578,000	-	-	-	-	-	-	1	-	-	-	-	-	1
Totals		2	2	3	3	3	3	3	3	4	3	3	2	34

Average Usage		8,319,765
Median Usage	17	7,000
Average # Customers		3
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification Public Interruptible 8 Inch

Exhibit
Schedule H-5
Page 17
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	1	1	1	1	1	1	1	-	1	1	1	1	11
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	1	-	-	-	-	-	-	-	-	-	1
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	1	-	-	-	-	-	-	-	-	-	-	-	1
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	1	-	-	-	-	1
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	1	-	-	1
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification Public Interruptible 8 Inch

Exhibit
Schedule H-5
Page 17a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	1	-	-	-	-	-	-	-	-	-	-	1
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification — Public Interruptible 8 Inch

Exhibit
Schedule H-5
Page 17b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
120000	120,000	-	-	-	-	1	-	-	-	-	-	-	-	1
140000	140,000	-	-	-	1	-	-	-	-	-	-	-	-	1
175000	175,000	-	-	-	-	-	-	-	-	1	-	-	-	1
185000	185,000	-	-	-	-	-	-	1	-	-	-	-	-	1
235000	235,000	-	-	-	-	-	-	-	-	-	-	-	1	1
400000	400,000	-	-	-	-	-	-	-	1	-	-	-	-	1
571000	571,000	1	-	-	-	-	-	-	-	-	-	-	-	1
730000	730,000	-	-	-	-	1	-	-	-	-	-	-	-	1
785000	785,000	-	-	-	-	-	-	-	-	-	-	1	-	1
1142000	1,142,000	-	-	1	-	-	-	-	-	-	-	-	-	1
1397000	1,397,000	-	1	-	-	-	-	-	-	-	-	-	-	1
2330000	2,330,000	-	-	-	1	-	-	-	-	-	-	-	-	1
3345000	3,345,000	-	-	-	-	-	1	-	-	-	-	-	-	1
6530000	6,530,000	-	-	-	-	-	-	-	1	-	-	-	-	1
6815000	6,815,000	-	-	-	-	-	-	-	-	-	-	-	1	1
6935000	6,935,000	-	-	-	-	-	-	-	-	-	1	-	-	1
8300000	8,300,000	-	-	-	-	-	-	1	-	-	-	-	-	1
9130000	9,130,000	-	-	-	-	-	-	-	-	1	-	-	-	1
11090000	11,090,000	-	-	-	-	-	-	-	-	-	-	1	-	1
11305000	11,305,000	-	-	-	-	-	1	-	-	-	-	-	-	1
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36

Average Usage		1,995,250
Median Usage	18	157,500
Average # Customers		3
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 10 Inch

Exhibit
Schedule H-5
Page 18
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	1	-	-	-	-	-	1	-	-	-	2
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 10 Inch

Exhibit
Schedule H-5
Page 18a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 10 Inch

Exhibit
Schedule H-5
Page 18b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
473000	473,000	-	-	-	-	1	-	-	-	-	-	-	-	1
594000	594,000	-	-	-	-	-	-	1	-	-	-	-	-	1
600000	600,000	-	-	-	1	-	-	-	-	-	-	-	-	1
822000	822,000	-	-	-	-	-	-	-	1	-	-	-	-	1
952000	952,000	-	-	-	-	-	1	-	-	-	-	-	-	1
1069000	1,069,000	-	-	-	-	-	-	-	-	1	-	-	-	1
1106000	1,106,000	-	-	-	-	-	-	-	-	-	-	1	-	1
1938000	1,938,000	-	-	-	-	-	-	-	-	-	1	-	-	1
														-
Totals		-	-	1	1	1	1	1	1	2	1	1	-	10

Average Usage		755,400
Median Usage	5	711,000
Average # Customers		1
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWPS 4 Inch

Exhibit
Schedule H-5
Page 19
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWPS 4 Inch

Exhibit
Schedule H-5
Page 19a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWPS 4 Inch

Exhibit
Schedule H-5
Page 19b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8166000	8,166,000	-	-	1	-	-	-	-	-	-	-	-	-	1
8252000	8,252,000	-	-	-	-	-	-	-	-	-	-	-	1	1
8495000	8,495,000	-	-	-	-	-	-	-	-	-	-	1	-	1
8782000	8,782,000	-	1	-	-	-	-	-	-	-	-	-	-	1
8898000	8,898,000	1	-	-	-	-	-	-	-	-	-	-	-	1
9548000	9,548,000	-	-	-	-	-	-	-	1	-	-	-	-	1
10597000	10,597,000	-	-	-	-	1	-	-	-	-	-	-	-	1
10979000	10,979,000	-	-	-	1	-	-	-	-	-	-	-	-	1
11191000	11,191,000	-	-	-	-	-	1	-	-	-	-	-	-	1
11402000	11,402,000	-	-	-	-	-	-	-	-	1	-	-	-	1
12435000	12,435,000	-	-	-	-	-	-	1	-	-	-	-	-	1
13301000	13,301,000	-	-	-	-	-	-	-	-	-	1	-	-	1
														-
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12

Average Usage		10,170,500
Median Usage	6	10,072,500
Average # Customers		1
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

Private Fire 4 Inch

Exhibit
Schedule H-5
Page 20
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
		4	5	5	5	11	5	5	10	7	8	8	11	84
														.
														.
														.
														.
Totals		4	5	5	5	11	5	5	10	7	8	8	11	84

Average Usage		.
Median Usage	42	.
Average # Customers		7
Change in Number of Customers		7

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification

Private Fire 6 Inch

Exhibit
Schedule H-5
Page 21
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
		18	18	18	18	18	18	18	21	22	23	27	23	242
														.
														.
														.
														.
Totals		18	18	18	18	18	18	18	21	22	23	27	23	242

Average Usage		.
Median Usage	121	.
Average # Customers		20
Change in Number of Customers		5

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification Private Fire 8 Inch

Exhibit
Schedule H-5
Page 22
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
		3	4	5	5	7	6	6	6	6	6	6	7	67
														-
	Totals	3	4	5	5	7	6	6	6	6	6	6	7	67

Average Usage		-
Median Usage	33.5	-
Average # Customers		6
Change in Number of Customers		4

Test Year Ended December 31, 2001
Customer Classification

AWPI 6 Inch

Schedule H-5
Page 23
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9568000	9,568,000	1	-	-	-	-	-	-	-	-	-	-	-	1
9193000	9,193,000	1	-	-	-	-	-	-	-	-	-	-	-	1
6628000	6,628,000	-	1	-	-	-	-	-	-	-	-	-	-	1
10069000	10,069,000	-	1	-	-	-	-	-	-	-	-	-	-	1
6103000	6,103,000	-	-	1	-	-	-	-	-	-	-	-	-	1
4820000	4,820,000	-	-	1	-	-	-	-	-	-	-	-	-	1
15811000	15,811,000	-	-	-	1	-	-	-	-	-	-	-	-	1
11035000	11,035,000	-	-	-	1	-	-	-	-	-	-	-	-	1
21546000	21,546,000	-	-	-	-	1	-	-	-	-	-	-	-	1
12875000	12,875,000	-	-	-	-	1	-	-	-	-	-	-	-	1
18923000	18,923,000	-	-	-	-	-	1	-	-	-	-	-	-	1
11805000	11,805,000	-	-	-	-	-	1	-	-	-	-	-	-	1
20167000	20,167,000	-	-	-	-	-	-	1	-	-	-	-	-	1
33578000	33,578,000	-	-	-	-	-	-	1	-	-	-	-	-	1
16505000	16,505,000	-	-	-	-	-	-	-	1	-	-	-	-	1
11470000	11,470,000	-	-	-	-	-	-	-	1	-	-	-	-	1
12590000	12,590,000	-	-	-	-	-	-	-	-	1	-	-	-	1
9840000	9,840,000	-	-	-	-	-	-	-	-	1	-	-	-	1
9910000	9,910,000	-	-	-	-	-	-	-	-	-	1	-	-	1
7620000	7,620,000	-	-	-	-	-	-	-	-	-	1	-	-	1
7665000	7,665,000	-	-	-	-	-	-	-	-	-	-	1	-	1
8545000	8,545,000	-	-	-	-	-	-	-	-	-	-	1	-	1
2475000	2,475,000	-	-	-	-	-	-	-	-	-	-	-	1	1
4105000	4,105,000	-	-	-	-	-	-	-	-	-	-	-	1	1
	Totals	2	2	2	2	2	2	2	2	2	2	2	2	24

Average Usage		11,785,250
Median Usage	12	7,000
Average # Customers		2
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification DWPI 6 Inch

Exhibit
Schedule H-5
Page 24
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	1	-	-	-	-	1	1	-	-	-	3
1000	1,000	-	-	-	-	-	-	1	-	-	1	-	-	2
2000	2,000	-	-	-	-	-	-	-	-	-	-	1	-	1
3000	3,000	-	-	-	-	-	1	-	-	1	-	-	-	2
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	1	-	-	-	-	-	-	-	-	1
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	1	-	-	-	-	-	-	-	1
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		-	-	1	1	1	1	1	1	2	1	1	-	10

Average Usage		2,600
Median Usage	5	7,000
Average # Customers		1
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWPI 8 Inch

Exhibit
Schedule H-5
Page 25
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	6,000	-	-	1	-	-	-	-	-	-	-	-	-	1
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20000	20,000	1	-	-	-	-	-	-	-	-	-	-	-	1
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40000	40,000	-	-	-	-	-	-	-	-	-	1	-	-	1
41000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWPI 8 Inch

Exhibit
Schedule H-5
Page 25a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-
48000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65000	65,000	-	1	-	-	-	-	-	-	-	-	-	-	1
66000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification AWPI 8 Inch

Exhibit
Schedule H-5
Page 25b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
93000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
571000	571,000	1	-	-	-	-	-	-	-	-	-	-	-	1
1397000	1,397,000	-	1	-	-	-	-	-	-	-	-	-	-	1
1142000	1,142,000	-	-	1	-	-	-	-	-	-	-	-	-	1
2330000	2,330,000	-	-	-	1	-	-	-	-	-	-	-	-	1
140000	140,000	-	-	-	1	-	-	-	-	-	-	-	-	1
730000	730,000	-	-	-	-	1	-	-	-	-	-	-	-	1
120000	120,000	-	-	-	-	1	-	-	-	-	-	-	-	1
11305000	11,305,000	-	-	-	-	-	1	-	-	-	-	-	-	1
3345000	3,345,000	-	-	-	-	-	1	-	-	-	-	-	-	1
8300000	8,300,000	-	-	-	-	-	-	1	-	-	-	-	-	1
185000	185,000	-	-	-	-	-	-	1	-	-	-	-	-	1
6530000	6,530,000	-	-	-	-	-	-	-	1	-	-	-	-	1
400000	400,000	-	-	-	-	-	-	-	1	-	-	-	-	1
9130000	9,130,000	-	-	-	-	-	-	-	-	1	-	-	-	1
175000	175,000	-	-	-	-	-	-	-	-	1	-	-	-	1
6935000	6,935,000	-	-	-	-	-	-	-	-	-	1	-	-	1
11090000	11,090,000	-	-	-	-	-	-	-	-	-	-	1	-	1
785000	785,000	-	-	-	-	-	-	-	-	-	-	1	-	1
6815000	6,815,000	-	-	-	-	-	-	-	-	-	-	-	1	1
235000	235,000	-	-	-	-	-	-	-	-	-	-	-	1	1
	Totals	2	2	2	2	2	2	2	2	2	2	2	2	24

Average Usage		2,991,292
Median Usage	12	7,000
Average # Customers		2
Change in Number of Customers		-

Arizona American - Agua Fria
Test Year Ended December 31, 2001
Customer Classification SWPI 8 Inch

Exhibit
Schedule H-5
Page 26
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
0	-	1	1	1	1	1	1	1	-	1	1	1	1	11	11
1000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
2000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
3000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
4000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
5000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
6000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
7000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
8000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
9000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
10000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
11000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
13000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
14000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
15000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
16000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
17000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
18000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
19000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
20000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
21000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
22000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
23000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
24000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
25000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
26000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
27000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
28000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
29000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
30000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
31000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
32000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
33000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
34000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
35000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
36000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
37000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11
38000	38,000	-	-	-	-	-	-	-	1	-	-	-	-	1	12
	Totals	1	1	1	1	1	1	1	1	1	1	1	1	12	

Average Usage		3,167
Median Usage	6	7,000
Average # Customers		1
Change in Number of Customers		-

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Water Company

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS AGUA FRIA WATER DISTRICT, ITS ANTHEM WATER DISTRICT AND ITS ANTHEM/AGUA FRIA WASTEWATER DISTRICT.	DOCKET NO. W-01303A-02-_____ SW-01303A-02-_____

SCHEDULES
(ANTHEM/AGUA FRIA WASTEWATER DISTRICT)

EXHIBIT
A-14
Admitted

Arizona American - Anthem/Agua Fria Wastewater
Index of Standard Filing Schedules

Schedule No.	
A-1	Summary of the increase in revenue requirement and the spread of the revenue increase by customer classification
A-2	Summary of the results of operations for the test year and for the test year and the two fiscal years ended prior to the end of the test year, compared with the projected year.
A-3	Summary of capital structure for the test year and two fiscal years ended prior to the end of the test year, compared to the projected year
A-4	Construction expenditures and gross utility plant in service for the test year and the two fiscal years ended prior to the end of the test year, compared with the projected year.
A-5	Summary of changes in financial position for the test year and the two fiscal years ended prior to the test year, compared to the projected year
B-1	Schedule showing the elements of original cost and RCND rate bases.
B-2	Schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the original cost rate base
B-3	Schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base
B-4	Schedule demonstrating the determination of reproduction cost new less accumulated depreciation for the RCND rate base
B-5	Schedule showing the computation of working capital allowance.
C-1	Test year income statement, with pro forma adjustments.
C-2	Schedule showing the detail of all pro forma adjustments.
C-3	Schedule showing the incremental taxes and other expesnes on gross revenues and the computation of an incremental gross revenue conversion factor.
D-1	Summary of Cost of Capital
D-2	Schedule Showing the detail of long-term debt and short-term at the end of the test year and the projected year and their total cost.
D-3	Schedule showing the detail of preferred stock at the end of the test year and the projected year, and their total cost.
D-4	Schedule summarizing conclusions of the required return on common Equity
E-1	Comparative balance sheets for the end of the test year and the two fiscal years ended prior to the end of the test year.
E-2	Comparative income statements for the end of the test year and the two fiscal years ended prior to the end of the test year.
E-3	Comparative statements of changes in financial position for the test year and the two fiscal years ended prior to the test year.
E-4	Statement of changes in stockholder's equity for the test year and the two fiscal years ended prior to the test year.
E-5	Comparative schedule showing by detail account number, utility plant balances at the end of the test year and the end of the prior fiscal year.
E-7	Comparative operating statistics on customers, consumption, revenues, and expenses for the test year and the two fiscal years ending prior to the end of the test year.

Arizona American - Anthem/Agua Fria Wastewater
Index of Standard Filing Schedules

Schedule No.	
E-8	Comparative schedule of all significant taxes charged to operations for the test year and the two fiscal years ended prior to the end of the test year.
E-9	Notes to Audited or Compiled Financial Statements
F-1	Projected income statements for the projected year compared with the test year, at present and proposed rates.
F-2	Projected changes in financial position for the projected year compared with the test year, at present and proposed rates
F-3	Projected annual construction requirements by property classification, for one year subsequent to the test year, compared with the test year.
F-4	Important assumption used in preparing forecasts and projections.
H-1	Comparison of revenues by customer classification or other classification of revenue for the test year, at present and proposed rates.
H-2	Comparison of revenues by class of service and by rate schedule for the test year at present and proposed rates
H-3	Present and proposed rates schedules.
H-4	Typical bill analysis.
H-5	Bill counts.

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 2,853,742
2		
3	Adjusted Operating Income	(48,855)
4		
5	Current Rate of Return	-1.71%
6		
7	Required Operating Income	$ 221,152
8		
9	Required Rate of Return on Fair Value Rate Base	7.75%
10		
11	Operating Income Deficiency	$ 270,007
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 439,742
17		

18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20	Residential	$ 650,824	$ 985,998	$ 335,174	51.50%
21	Small Commercial 5/8 Inch Meter	1,501	2,274	773	51.50%
22	Small Commercial 3/4 Inch Meter	-	-	-	0.00%
23	Small Commercial 1 Inch Meter	-	-	-	0.00%
24	Large Commercial	29,477	44,658	15,181	51.50%
25	Revenues from Treatco excluding Annualization	11,231	11,231	-	0.00%
26	Miscellaneous Revenues	986,072	986,072	-	0.00%
27	Subtotal of Revenues	$ 1,679,105	$ 2,030,233	$ 351,128	20.91%
28					
29	**Revenue Annualization**				
30	Treatco Revenue Annualization	13,480	13,480	-	0.00%
31	Residential	167,515	253,785	86,270	51.50%
32	Small Commercial 5/8 Inch Meter	(841)	(1,274)	(433)	51.50%
33	Small Commercial 3/4 Inch Meter	-	-	-	0.00%
34	Small Commercial 1 Inch Meter	-	-	-	0.00%
35	Large Commercial	3,930	5,954	2,024	51.50%
36	Total Revenue Annualization	184,083	271,944	87,861	47.73%
37	Total Revenues with Revenue Annualization	1,863,188	2,302,176	438,989	23.56%
38					
39	SUPPORTING SCHEDULES:				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year Actual 12/31/01	Test Year Adjusted 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
1	Gross Revenues	$ -	$ 1,154,375	$ 1,868,688	$ 2,417,364	$ 1,866,546	$ 1,866,546	$ 2,305,535
2								
3	Revenue Deductions and	-	797,118	1,610,376	2,200,537	1,915,401	1,915,401	2,084,846
4	Operating Expenses							
5								
6	Operating Income	$ -	$ 357,257	$ 258,312	$ 216,827	$ (48,855)	$ (48,855)	$ 220,689
7								
8	Other Income and	-	4,369	53,798	(10,155)	-	-	-
9	Deductions							
10								
11	Interest Expense	-	-	-	-	89,880	89,880	89,880
12								
13	Net Income	$ -	$ 361,626	$ 312,110	$ 206,672	$ (138,735)	$ (138,735)	$ 130,810
14								
15	Earned Per Average							
16	Common Share	-	0.79	0.68	0.45	(0.30)	(0.30)	0.28
17								
18	Dividends Per							
19	Common Share	-	-	-	-	-	-	0.21
20								
21	Payout Ratio	-	-	-	-	-	0.75	0.75
22								
23	Return on Average							
24	Invested Capital	0.00%	5.04%	2.74%	1.12%	-0.99%	-0.42%	0.40%
25								
26	Return on Year End							
27	Capital	0.00%	4.05%	2.25%	0.90%	-0.99%	-0.37%	0.35%
28								
29	Return on Average							
30	Common Equity	0.00%	200.00%	60.29%	26.60%	-22.96%	-1.06%	1.00%
31								
32	Return on Year End							
33	Common Equity	0.00%	100.00%	46.33%	23.47%	-25.93%	-0.93%	0.88%
34								
35	Times Bond Interest Earned							
36	Before Income Taxes	-	-	-	-	(1.51)	(1.51)	3.37
37								
38	Times Total Interest and							
39	Preferred Dividends Earned							
40	After Income Taxes	-	-	-	-	(0.54)	(0.54)	2.46
41								
42								
43	SUPPORTING SCHEDULES							
44	C-1							
45	E-2							
46	F-1							

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year 12/31/01	Projected Year 12/31/02
1						
2						
3	Long-Term Debt	-	-	-	22,316,423	22,316,423
4						
5	Total Debt	$ -	$ -	$ -	$ 22,316,423	$ 22,316,423
6						
7						
8	Preferred Stock	-	-	-	-	-
9						
10	Common Equity	-	361,626	673,736	14,877,615	14,877,615
11						
12						
13	Total Capital & Debt	$ -	$ 361,626	$ 673,736	$ 37,194,038	$ 37,194,038
14						
15						
16	Capitalization Ratios:					
17						
18	Long-Term Debt	0.00%	0.00%	0.00%	60.00%	60.00%
19						
20	Total Debt	0.00%	0.00%	0.00%	60.00%	60.00%
21						
22						
23	Preferred Stock	-	-	-	-	-
24						
25	Common Equity	0.00%	100.00%	100.00%	40.00%	40.00%
26						
27						
28	Total Capital	0.00%	100.00%	100.00%	100.00%	100.00%
29						
30						
31	Weighted Cost of					
32	Senior Capital	0.00%	0.00%	0.00%	3.15%	3.15%
33						
34						
35						
36						
37						
38	SUPPORTING SCHEDULES:					
39	E-1					
40	D-1					

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service (a)
1				
2	Prior Year Ended 12/31/1998	-		-
3				
4	Prior Year Ended 12/31/1999	3,307,782	-	-
5				
6	Prior Year Ended 12/31/2000	5,216,327	-	-
7				
8	Test Year Ended 12/31/2001	9,795,399	-	-
9				
10	Projected Year Ended 12/31/2002	9,714,220	9,714,220	9,714,220
11				
12	(a) Unadjusted			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/98	Prior Year Ended 12/31/99	Prior Year Ended 12/31/00	Test Year Ended 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
5	Cash Flows from Operating Activities						
6	Net Income	$ -	$ 361,626	$ 312,110	$ 206,672	$ (138,735)	$ 130,810
7	Adjustments to reconcile net income to net cash						
8	provided by operating activities:						
9	Depreciation and Amortization		60,977	335,440	404,489	876,022	876,022
10	Deferred Income Taxes		-	-	-		
11	Accumulated Deferred ITC		-	-	-		
12	Changes in Certain Assests and Liabilities:						
13	Accounts Receivable	-	(272,947)	(62,261)	206,472		
14	Materials & Supplies	-	-	-	-		
15	Prepaid Expenses	-	-	-	-		
16	Misc Current Assets and Deferred Expense	**Data Not**	-	-	-		
17	Accounts Payable and Accrued Liabilities	**Available**	-	712,358	(691,935)		
18	Accrued Income Taxes	-	-	-	1,269		
19	Net Cash Flow provided by Operating Activities	$ -	$ 149,656	$ 1,297,647	$ 126,967	$ 737,287	$ 1,006,831
20	Cash Flow From Investing Activities:						
21	Capital Expenditures	-	(3,307,782)	(5,216,327)	(9,795,399)	(9,714,220)	(9,714,220)
22	Plant Held for Future Use		-	-	-		
23	Non-Utility Property	-	-	-	-		
24	Net Cash Flows from Investing Activities	$ -	$ (3,307,782)	$ (5,216,327)	$ (9,795,399)	$(9,714,220)	$(9,714,220)
25	Cash Flow From Financing Activities						
26	(Decrease) Increase in Net Amounts due to Parent and						
27	Affiliates	-	3,227,109	2,911,804	8,463,819		
28	Customer Deposits	-	1,670	(710)	-		
29	Changes in Advances for Construction	-	(70,653)	1,007,586	1,204,613		
30	Changes in Contributions for Construction		-	-	-		
31	Proceeds from Long-Term Debt Borrowing	-	-	-	-		
32	Repayments of Long-Term Debt	-	-	-	-	-	-
33	Dividends Paid	-	-	-	-	-	(98,107)
34	Deferred Financing Costs	-	-	-	-		
35	Paid in Capital						
36	Net Cash Flows Provided by Financing Activities	$ -	$ 3,158,126	$ 3,918,680	$ 9,668,432	$ -	$ (98,107)
37	Increase(decrease) in Cash and Cash Equivalents	-	-	-	-	(8,976,933)	(8,805,496)
38	Cash and Cash Equivalents at Beginning of Year	-	-	-	-	-	-
39	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -	$ -	$(8,976,933)	$(8,805,496)
40							
41							
42							
43	SUPPORTING SCHEDULES:						
44	E-3						
45	F-2						
46							

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	RCND Rate base	Fair Value Rate base (RCND Onl
1				
2	Gross Utility Plant in Service	$ 23,053,411	$ 24,106,918	$ 24,106,918
3	Less: Accumulated Depreciation	789,221	843,970	843,970
4				
5	Net Utility Plant in Service	$ 22,264,190	$ 23,262,948	$ 23,262,948
6				
7	Less:			
8	Advances in Aid of			
9	Construction	19,045,098	19,937,010	19,937,010
10	Contributions in Aid of			
11	Construction - Net of amortization	472,196	472,196	472,196
12	Customer Meter Deposits	-	-	-
13	Deferred Income Taxes & Credits	-	-	-
14	Investment tax Credits	-	-	-
15	Plus:			
16	Deferred Finance			
17	Charges	-	-	-
18	Deferred Tax Assets	-	-	-
19	Allowance for Working Capital	-	-	-
20	Citizens Acquisition Adjustment	6,134,972	-	-
21				
22	Total Rate Base	$ 8,881,868	$ 2,853,742	$ 2,853,742
23				
24				
25				
26	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
27	B-2			A-1
28	B-3			
29	B-5			
30	E-1			
31				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 22,891,302	(1)	88,103	$ 23,053,411
3			(2)	43,054	
4	**Less:**		(6)	-	
5			(8)	30,952	
6	Accumulated				
7	Depreciation	789,221	(3)	-	789,221
8					
9	Net Utility Plant				
10	in Service	$ 22,102,081			$ 22,264,190
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	5,181,331	(4)	14,335,963	19,045,098
15	Contributions in Aid of		(5)	(472,196)	
16	Construction - Net (Ratemaking	-	(4)	-	472,196
17	Purposes Only)		(5)	472,196	
18	Customer Meter Deposits	-			-
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Deferred Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-	(7)	6,134,972	6,134,972
27					
28	Total	$ 16,920,750			$ 8,881,868
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC and CIAC to Amount at Closing				
35	(5) Adjust AIAC and CIAC for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37	(7) Acquisition Adjustment Premium				
38	(8) Orcom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-2				B-1
42	E-1				
43					
44					

Arizona American - Anthem/Agua Fria Wastewater
Plant Summary with Common Plant Adjustments
December 31, 2001

Exhibit
Schedule B-2
Page 2
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	248,678	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 248,678	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,043,907	49,790
13	315,00	Tertiary Equipment	6,901,702	427,454
14	316.00	Disinfection Equipment	872,216	5,739
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,808,517	19,349
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	83,108	6,855
20		**Subtotal Treatment & Discharge**	$ 13,655,376	$ 511,621
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	140,048	19,590
26	343.00	Collection Mains	5,850,175	138,243
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	1,170,937	29,438
29	348.00	Manholes	1,574,950	40,395
30		**Subtotal Collection and Influent**	$ 8,738,028	$ 227,666
31				
32		**ALLOCATED COMMON PLANT**	$ 249,219	$ 49,934
33				
34				
35				
36		TOTAL WASTEWATER PLANT	$ 22,891,302	$ 789,221
37				
38	SUPPORTING SCHEDULES			
39	B-2, Page 2			
40	B-2, Page 3			
41	B-2, page 5			
42				
43	*** Plant Reconciliation**			
44	Plant Balance E-1		$ 23,347,399	
45	Less Plant Adjustments			
46	AFUDC (B2,p2)		-	
47	Plant (B2, p2)		-	
48	Less General Plant B-2, p5		705,317	
49	Plus Common Plant Alloc B-2, p2		249,219	
50	Calculated Plant B-2, p1		$ 22,891,301	
51	Plant B-2, p1		22,891,302	
52	Difference		(1)	

Arizona American - Anthem Wastewater (Distco)
Plant Summary with Common Plant Adjustments
December 31, 2001

Exhibit
Schedule B-2
Page 2a
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	76,136	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 76,136	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ -	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	-	-
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	-	-
13	315,00	Tertiary Equipment	-	-
14	316.00	Disinfection Equipment	-	-
15	317.00	Effluent Lift Station E	-	-
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	-	-
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	-	-
20		**Subtotal Treatment & Discharge**	$ -	$ -
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	-	-
26	343.00	Collection Mains	3,332,934	76,543
27	344.00	Force Mains	-	-
28	345.00	Discharge Services	1,170,937	29,438
29	348.00	Manholes	1,058,077	25,443
30		**Subtotal Collection and Influent**	$ 5,561,948	$ 131,425
31				
32		**ALLOCATED COMMON PLANT**	$ 249,024	$ 49,895
33				
34				
35				
36		TOTAL WASTEWATER PLANT	$ 5,887,108	$ 181,319
37				
38	SUPPORTING SCHEDULES			
39	B-2, Page 3a			
40	B-2, Page 5a			
41				
42				

Arizona American - Anthem Wastewater (Treatco)
Plant Summary with Common Plant Adjustments
December 31, 2001

Exhibit
Schedule B-2
Page 2b
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	172,542	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 172,542	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,043,907	49,790
13	315,00	Tertiary Equipment	6,901,702	427,454
14	316.00	Disinfection Equipment	872,216	5,739
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,808,517	19,349
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	83,108	6,855
20		**Subtotal Treatment & Discharge**	$ 13,655,376	$ 511,621
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	140,048	19,590
26	343.00	Collection Mains	2,517,241	61,700
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	-	-
29	348.00	Manholes	516,873	14,952
30		**Subtotal Collection and Influent**	$ 3,176,080	$ 96,242
31				
32		**ALLOCATED COMMON PLANT**	$ 196	$ 39
33				
34				
35				
36		TOTAL WASTEWATER PLANT	$ 17,004,194	$ 607,902
37				
38	SUPPORTING SCHEDULES			
39	B-2, page 3b			
40	B-2, Page 5b			
41				
42				

Arizona American - Anthem\Agua Fria Wastewater
Plant Summary with Common Plant Adjustments
at December 31, 2002

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 4,880	$ -	0.02732	$ 133	$ -
4	390.00	Structures and Improvements	3,349,189	310,963	0.02732	91,498	8,495
5	391.00	Office Funiture and Equipment	997,650	360,503	0.02732	27,255	9,849
6	391.10	Computer Equipment	1,428,345	(434,702)	0.02732	39,022	(11,876)
7	392.00	Transportation Equipment	1,797,409	1,038,162	0.02732	49,104	28,362
8	393.00	Stores Equipment	28,727	7,782	0.02732	785	213
9	394.00	Tools, Shop and Garage	411,051	18,237	0.02732	11,230	498
10	395.00	Laboratory Equipment	130,207	22,954	0.02732	3,557	627
11	396.00	Power Operated Equipment	120,325	42,813	0.02732	3,287	1,170
12	397.00	Communication Equipment	577,488	332,600	0.02732	15,777	9,086
13	398.00	Miscellaneous Equipment	277,101	128,455	0.02732	7,570	3,509
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 9,122,373	$ 1,827,766		$ 249,219	$ 49,934
20							
21							
22		SUPPORTING SCHEDULES					
23		B-2, Page 3a-3b					
24		B-2, Page 4					
25							
26							
27							
28							
29							
30							

Arizona American - Anthem Wastewater (Distco)
Plant Summary with Common Plant Adjustments
at December 31, 2002

Exhibit
Schedule B-2
Page 3a
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 4,880	$ -	0.02730	$ 133	$ -
4	390.00	Structures and Improvements	3,349,189	310,963	0.02730	91,427	8,489
5	391.00	Office Funiture and Equipment	997,650	360,503	0.02730	27,234	9,841
6	391.10	Computer Equipment	1,428,345	(434,702)	0.02730	38,991	(11,867)
7	392.00	Transportation Equipment	1,797,409	1,038,162	0.02730	49,066	28,340
8	393.00	Stores Equipment	28,727	7,782	0.02730	784	212
9	394.00	Tools, Shop and Garage	411,051	18,237	0.02730	11,221	498
10	395.00	Laboratory Equipment	130,207	22,954	0.02730	3,554	627
11	396.00	Power Operated Equipment	120,325	42,813	0.02730	3,285	1,169
12	397.00	Communication Equipment	577,488	332,600	0.02730	15,764	9,079
13	398.00	Miscellaneous Equipment	277,101	128,455	0.02730	7,564	3,507
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 9,122,373	$ 1,827,766		$ 249,024	$ 49,895
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Anthem Wastewater (Treatco)
Plant Summary with Common Plant Adjustments
at December 31, 2002

Exhibit
Schedule B-2
Page 3b
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 4,880	$ -	0.00002	$ 0	$ -
4	390.00	Structures and Improvements	3,349,189	310,963	0.00002	72	7
5	391.00	Office Funiture and Equipment	997,650	360,503	0.00002	21	8
6	391.10	Computer Equipment	1,428,345	(434,702)	0.00002	31	(9)
7	392.00	Transportation Equipment	1,797,409	1,038,162	0.00002	39	22
8	393.00	Stores Equipment	28,727	7,782	0.00002	1	0
9	394.00	Tools, Shop and Garage	411,051	18,237	0.00002	9	0
10	395.00	Laboratory Equipment	130,207	22,954	0.00002	3	0
11	396.00	Power Operated Equipment	120,325	42,813	0.00002	3	1
12	397.00	Communication Equipment	577,488	332,600	0.00002	12	7
13	398.00	Miscellaneous Equipment	277,101	128,455	0.00002	6	3
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 9,122,373	$ 1,827,766		$ 196	$ 39
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							

Arizona American - Maricopa
Common Plant Allocation Basis
at December 31, 2001

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.	Location	Year End Customer Count	Factor
1			
2	Sun City Water	22,195	0.23835
3	Sun City Sewer	21,144	0.22706
4	Sun City West Water	15,581	0.16732
5	Sun City West WasteWater	14,889	0.15989
6	Agua Fria	13,004	0.13965
7	CWS Water (Anthem)	3,225	0.03463
8	CWR Water (Anthem)	44	0.00047
9	CWS Wastewater (Anthem)	2,542	0.02730
10	CWR Wastewater (Anthem)	2	0.00002
11	Tubac Valley	494	0.00530
12	TOTAL CUSTOMER COUNT	93,120	1.00000
13			
14			
15			

Arizona American - Anthem/Agua Fria Wastwater
Plant Summary
December 31, 2001

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	248,678	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 248,678	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,043,907	49,790
13	315,00	Tertiary Equipment	6,901,702	427,454
14	316.00	Disinfection Equipment	872,216	5,739
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,808,517	19,349
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	83,108	6,855
20		**Subtotal Treatment & Discharge**	$ 13,655,376	$ 511,621
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	140,048	19,590
26	343.00	Collection Mains	5,850,175	138,243
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	1,170,937	29,438
29	348.00	Manholes	1,574,950	40,395
30		**Subtotal Collection and Influent**	$ 8,738,028	$ 227,666
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	637,475	22,642
35	391.00	Office Funiture and Equipment	31,682	3,136
36	391.10	Computer Equipment	-	-
37	392.00	Transportation Equipment	-	-
38	393.00	Stores Equipment	-	-
39	394.00	Tools, Shop and Garage	-	-
40	395.00	Laboratory Equipment	36,160	3,711
41	396.00	Power Operated Equipment	-	-
42	397.00	Communication Equipment	-	-
43	398.00	Miscellaneous Equipment	-	-
44		**Subtotal General**	$ 705,317	$ 29,488
45				
46				
47				
48		TOTAL WASTEWATER PLANT	$ 23,347,400	$ 768,775
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 5a-5b			
52	B-2, Page 6a-6b			
53				
54				

Arizona American - Anthem Wastewater (Distco)
Plant Summary
at December 31, 2001

Exhibit
Schedule B-2
Page 5a
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	76,136	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 76,136	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ -	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	-	-
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	-	-
13	315,00	Tertiary Equipment	-	-
14	316.00	Disinfection Equipment	-	-
15	317.00	Effluent Lift Station E	-	-
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	-	-
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	-	-
20		**Subtotal Treatment & Discharge**	$ -	$ -
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	-	-
26	343.00	Collection Mains	3,332,934	76,543
27	344.00	Force Mains	-	-
28	345.00	Discharge Services	1,170,937	29,438
29	348.00	Manholes	1,058,077	25,443
30		**Subtotal Collection and Influent**	$ 5,561,948	$ 131,425
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	-	-
35	391.00	Office Funiture and Equipment	-	-
36	391.10	Computer Equipment	-	-
37	392.00	Transportation Equipment	-	-
38	393.00	Stores Equipment	-	-
39	394.00	Tools, Shop and Garage	-	-
40	395.00	Laboratory Equipment	-	-
41	396.00	Power Operated Equipment	-	-
42	397.00	Communication Equipment	-	-
43	398.00	Miscellaneous Equipment	-	-
44		**Subtotal General**	$ -	$ -
45				
46				
47				
48		TOTAL WASTEWATER PLANT	$ 5,638,085	$ 131,425
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 6c-6d			
52				
53				
54				

Arizona American - Anthem Wastewater(Treatco)
Plant Summary
at December 31, 2001

Exhibit
Schedule B-2
Page 5b
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	172,542	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 172,542	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,043,907	49,790
13	315,00	Tertiary Equipment	6,901,702	427,454
14	316.00	Disinfection Equipment	872,216	5,739
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,808,517	19,349
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	83,108	6,855
20		**Subtotal Treatment & Discharge**	$ 13,655,376	$ 511,621
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	140,048	19,590
26	343.00	Collection Mains	2,517,241	61,700
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	-	-
29	348.00	Manholes	516,873	14,952
30		**Subtotal Collection and Influent**	$ 3,176,080	$ 96,242
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	637,475	22,642
35	391.00	Office Funiture and Equipment	31,682	3,136
36	391.10	Computer Equipment	-	-
37	392.00	Transportation Equipment	-	-
38	393.00	Stores Equipment	-	-
39	394.00	Tools, Shop and Garage	-	-
40	395.00	Laboratory Equipment	36,160	3,711
41	396.00	Power Operated Equipment	-	-
42	397.00	Communication Equipment	-	-
43	398.00	Miscellaneous Equipment	-	-
44		**Subtotal General**	$ 705,317	$ 29,488
45				
46				
47				
48		TOTAL WASTEWATER PLANT	$ 17,709,315	$ 637,351
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 6e-6f			
52				
53				
54				

Arizona American - Anthem/Aqua Fria Wastewater
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 6a
Witness: Bourassa

Line No.	Account No.	Description	Staff Plant At 12/31/98	1998 Net Plant Additions	1998 Plant Balance	1999 Net Plant Additions	1999 Plant Balance	2000 Net Plant Additions
1								
2		**Intangible**						
3	301.00	Organization	-	-	-	-	-	-
4	302.00	Franchises	-	-	-	174,247	174,247	187,452
5	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
6		**Subtotal Intangible**	-	-	-	174,247	174,247	187,452
7								
8		**Treatment & Discharge**						
9	310.00	Land and Land Rights	-	-	-	-	-	-
10	311.00	Structures and Improvements	-	-	-	-	-	-
11	312.00	Preliminary Treatment	-	-	-	-	-	-
12	313.00	Primary Treatment Equipment	-	-	-	-	-	-
13	314.00	Secondary Treatment Equipment	-	-	-	417,421	417,421	6,000
14	315,00	Tertiary Equipment	-	-	-	4,515,207	4,515,207	(662,356)
15	316.00	Disinfection Equipment	-	-	-	39,368	39,368	(5,803)
16	317.00	Effluent Lift Station E	-	-	-	-	-	-
17	318.00	Outfall Line	-	-	-	-	-	-
18	319.00	Sludge, Treatment & Distribution	-	-	-	166,989	166,989	(24,616)
19	321.00	Influent Lift Station	-	-	-	-	-	-
20	322.00	General Treatment Equipment	-	-	-	62,291	62,291	(9,182)
21		**Subtotal Treatment & Discharge**	-	-	-	5,201,276	5,201,276	(695,958)
22								
23		**Collection and Influent**						
24	340.00	Land and Land Rights	-	-	-	-	-	-
25	341.00	Structures and Improvements	-	-	-	-	-	-
26	342.00	Collection System Lift	-	-	-	122,108	122,108	(18,000)
27	343.00	Collection Mains	-	-	-	2,477,355	2,477,355	731,736
28	344.00	Force Mains	-	-	-	-	-	-
29	345.00	Discharge Services	-	-	-	412,579	412,579	352,218
30	348.00	Manholes	-	-	-	672,859	672,859	333,437
31		**Subtotal Collection and Influent**	-	-	-	3,684,901	3,684,901	1,399,391
32								
33		**General**						
34	389.00	Land and Land Rights	-	-	-	-	-	-
35	390.00	Structures and Improvements	-	-	-	729,103	729,103	(101,627)
36	391.00	Office Funiture and Equipment	-	-	-	37,160	37,160	(5,478)
37	391.10	Computer Equipment	-	-	-	-	-	-
38	392.00	Transportation Equipment	-	-	-	-	-	-
39	393.00	Stores Equipment	-	-	-	-	-	-
40	394.00	Tools, Shop and Garage	-	-	-	-	-	-
41	395.00	Laboratory Equipment	-	-	-	36,271	36,271	(2,311)
42	396.00	Power Operated Equipment	-	-	-	-	-	-
43	397.00	Communication Equipment	-	-	-	-	-	-
44	398.00	Miscellaneous Equipment	-	-	-	-	-	-
45		**Subtotal General**	-	-	-	802,533	802,533	(109,416)
46								
47								
48					-		-	
49		TOTAL WASTEWATER PLANT	-	-	-	9,862,958	9,862,958	781,468
50								

Arizona American - Anthem/Agua Fria Wastewater
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 6b
Witness: Bourassa

Line No.	Account No.	Description	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1					
2					
3		**Intangible**			
4	301.00	Organization	-	-	-
5	302.00	Franchises	361,699	(113,020)	248,678
6	303.00	Miscellaneous Intangibles	-	-	-
7		**Subtotal Intangible**	361,699	(113,020)	248,678
8					
9		**Treatment & Discharge**			
10	310.00	Land and Land Rights	-	336,560	336,560
11	311.00	Structures and Improvements	-	-	-
12	312.00	Preliminary Treatment	-	800,483	800,483
13	313.00	Primary Treatment Equipment	-	-	-
14	314.00	Secondary Treatment Equipment	423,421	1,620,486	2,043,907
15	315,00	Tertiary Equipment	3,852,851	3,048,851	6,901,702
16	316.00	Disinfection Equipment	33,565	838,651	872,216
17	317.00	Effluent Lift Station E	-	808,883	808,883
18	318.00	Outfall Line	-	-	-
19	319.00	Sludge, Treatment & Distribution	142,373	1,666,144	1,808,517
20	321.00	Influent Lift Station	-	-	-
21	322.00	General Treatment Equipment	53,108	30,000	83,108
22		**Subtotal Treatment & Discharge**	4,505,318	9,150,058	13,655,376
23					
24		**Collection and Influent**			
25	340.00	Land and Land Rights	-	-	-
26	341.00	Structures and Improvements	-	-	-
27	342.00	Collection System Lift	104,107	35,941	140,048
28	343.00	Collection Mains	3,209,091	2,641,084	5,850,175
29	344.00	Force Mains	-	1,918	1,918
30	345.00	Discharge Services	764,797	406,140	1,170,937
31	348.00	Manholes	1,006,296	568,655	1,574,950
32		**Subtotal Collection and Influent**	5,084,292	3,653,736	8,738,028
33					
34		**General**			
35	389.00	Land and Land Rights	-	-	-
36	390.00	Structures and Improvements	627,475	10,000	637,475
37	391.00	Office Funiture and Equipment	31,682	-	31,682
38	391.10	Computer Equipment	-	-	-
39	392.00	Transportation Equipment	-	-	-
40	393.00	Stores Equipment	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-
42	395.00	Laboratory Equipment	33,960	2,200	36,160
43	396.00	Power Operated Equipment	-	-	-
44	397.00	Communication Equipment	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-
46		**Subtotal General**	693,117	12,200	705,317
47					
48					
49			-		-
50		TOTAL WASTEWATER PLANT	10,644,426	12,702,974	23,347,400

Arizona American - Anthem Wastewater (Distco)
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 6c
Witness: Bourassa

Line No.	Account No.	Description	Staff Plant At 12/31/98	1998 Net Plant Additions	1998 Plant Balance	1999 Net Plant Additions	1999 Plant Balance	2000 Net Plant Additions
1	Account							
2	No.	Description						
3		**Intangible**						
4	301.00	Organization	-	-	-	-	-	-
5	302.00	Franchises	-	-	-	34,849	34,849	37,491
6	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
7		**Subtotal Intangible**	-	-	-	34,849	34,849	37,491
8								
9		***Treatment & Discharge***						
10	310.00	Land and Land Rights	-	-	-	-	-	-
11	311.00	Structures and Improvements	-	-	-	-	-	-
12	312.00	Preliminary Treatment	-	-	-	-	-	-
13	313.00	Primary Treatment Equipment	-	-	-	-	-	-
14	314.00	Secondary Treatment Equipment	-	-	-	-	-	-
15	315,00	Tertiary Equipment	-	-	-	-	-	-
16	316.00	Disinfection Equipment	-	-	-	-	-	-
17	317.00	Effluent Lift Station E	-	-	-	-	-	-
18	318.00	Outfall Line	-	-	-	-	-	-
19	319.00	Sludge, Treatment & Distribution	-	-	-	-	-	-
20	321.00	Influent Lift Station	-	-	-	-	-	-
21	322.00	General Treatment Equipment	-	-	-	-	-	-
22		**Subtotal Treatment & Discharge**	-	-	-	-	-	-
23								
24		***Collection and Influent***						
25	340.00	Land and Land Rights	-	-	-	-	-	-
26	341.00	Structures and Improvements	-	-	-	-	-	-
27	342.00	Collection System Lift	-	-	-	-	-	-
28	343.00	Collection Mains	-	-	-	1,158,764	1,158,764	682,056
29	344.00	Force Mains	-	-	-	-	-	-
30	345.00	Discharge Services	-	-	-	412,579	412,579	352,218
31	348.00	Manholes	-	-	-	326,836	326,836	337,924
32		**Subtotal Collection and Influent**	-	-	-	1,898,179	1,898,179	1,372,198
33								
34		**General**						
35	389.00	Land and Land Rights	-	-	-	-	-	-
36	390.00	Structures and Improvements	-	-	-	-	-	-
37	391.00	Office Funiture and Equipment	-	-	-	-	-	-
38	391.10	Computer Equipment	-	-	-	-	-	-
39	392.00	Transportation Equipment	-	-	-	-	-	-
40	393.00	Stores Equipment	-	-	-	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-	-	-	-
42	395.00	Laboratory Equipment	-	-	-	-	-	-
43	396.00	Power Operated Equipment	-	-	-	-	-	-
44	397.00	Communication Equipment	-	-	-	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-	-	-	-
46		**Subtotal General**	-	-	-	-	-	-
47								
48								
49					-		-	
50		TOTAL WASTEWATER PLANT	-	-	-	1,933,028	1,933,028	1,409,689

Arizona American - Anthem Wastewater (Distco)
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 6d
Witness: Bourassa

Line No.	Account No.	Description	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1					
2					
3		**Intangible**			
4	301.00	Organization	-	-	-
5	302.00	Franchises	72,340	3,796	76,136
6	303.00	Miscellaneous Intangibles	-	-	-
7		**Subtotal Intangible**	72,340	3,796	76,136
8					
9		**Treatment & Discharge**			
10	310.00	Land and Land Rights	-	-	-
11	311.00	Structures and Improvements	-	-	-
12	312.00	Preliminary Treatment	-	-	-
13	313.00	Primary Treatment Equipment	-	-	-
14	314.00	Secondary Treatment Equipment	-	-	-
15	315,00	Tertiary Equipment	-	-	-
16	316.00	Disinfection Equipment	-	-	-
17	317.00	Effluent Lift Station E	-	-	-
18	318.00	Outfall Line	-	-	-
19	319.00	Sludge, Treatment & Distribution	-	-	-
20	321.00	Influent Lift Station	-	-	-
21	322.00	General Treatment Equipment	-	-	-
22		**Subtotal Treatment & Discharge**	-	-	-
23					
24		**Collection and Influent**			
25	340.00	Land and Land Rights	-	-	-
26	341.00	Structures and Improvements	-	-	-
27	342.00	Collection System Lift	-	-	-
28	343.00	Collection Mains	1,840,820	1,492,114	3,332,934
29	344.00	Force Mains	-	-	-
30	345.00	Discharge Services	764,797	406,140	1,170,937
31	348.00	Manholes	664,760	393,317	1,058,077
32		**Subtotal Collection and Influent**	3,270,377	2,291,571	5,561,948
33					
34		**General**			
35	389.00	Land and Land Rights	-	-	-
36	390.00	Structures and Improvements	-	-	-
37	391.00	Office Funiture and Equipment	-	-	-
38	391.10	Computer Equipment	-	-	-
39	392.00	Transportation Equipment	-	-	-
40	393.00	Stores Equipment	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-
42	395.00	Laboratory Equipment	-	-	-
43	396.00	Power Operated Equipment	-	-	-
44	397.00	Communication Equipment	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-
46		**Subtotal General**	-	-	-
47					
48					
49			-		-
50		TOTAL WASTEWATER PLANT	3,342,717	2,295,367	5,638,085

Arizona American - Anthem Wastewater (Treatco)
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 6e
Witness: Bourassa

Line No.	Account No.	Description	Staff Plant At 12/31/98	1998 Net Plant Additions	1998 Plant Balance	1999 Net Plant Additions	1999 Plant Balance	2000 Net Plant Additions
1	Account							
2	No.	Description						
3		**Intangible**						
4	301.00	Organization	-	-	-	-	-	-
5	302.00	Franchises	-	-	-	139,398	139,398	149,961
6	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
7		**Subtotal Intangible**	-	-	-	139,398	139,398	149,961
8								
9		**Treatment & Discharge**						
10	310.00	Land and Land Rights	-	-	-	-	-	-
11	311.00	Structures and Improvements	-	-	-	-	-	-
12	312.00	Preliminary Treatment	-	-	-	-	-	-
13	313.00	Primary Treatment Equipment	-	-	-	-	-	-
14	314.00	Secondary Treatment Equipment	-	-	-	417,421	417,421	6,000
15	315.00	Tertiary Equipment	-	-	-	4,515,207	4,515,207	(662,356)
16	316.00	Disinfection Equipment	-	-	-	39,368	39,368	(5,803)
17	317.00	Effluent Lift Station E	-	-	-	-	-	-
18	318.00	Outfall Line	-	-	-	-	-	-
19	319.00	Sludge, Treatment & Distribution	-	-	-	166,989	166,989	(24,616)
20	321.00	Influent Lift Station	-	-	-	-	-	-
21	322.00	General Treatment Equipment	-	-	-	62,291	62,291	(9,182)
22		**Subtotal Treatment & Discharge**	-	-	-	5,201,276	5,201,276	(695,958)
23								
24		**Collection and Influent**						
25	340.00	Land and Land Rights	-	-	-	-	-	-
26	341.00	Structures and Improvements	-	-	-	-	-	-
27	342.00	Collection System Lift	-	-	-	122,108	122,108	(18,000)
28	343.00	Collection Mains	-	-	-	1,318,591	1,318,591	49,680
29	344.00	Force Mains	-	-	-	-	-	-
30	345.00	Discharge Services	-	-	-	-	-	-
31	348.00	Manholes	-	-	-	346,023	346,023	(4,487)
32		**Subtotal Collection and Influent**	-	-	-	1,786,722	1,786,722	27,193
33								
34		**General**						
35	389.00	Land and Land Rights	-	-	-	-	-	-
36	390.00	*Structures and Improvements*	-	-	-	729,103	729,103	(101,627)
37	391.00	Office Funiture and Equipment	-	-	-	37,160	37,160	(5,478)
38	391.10	Computer Equipment	-	-	-	-	-	-
39	392.00	Transportation Equipment	-	-	-	-	-	-
40	393.00	Stores Equipment	-	-	-	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-	-	-	-
42	395.00	Laboratory Equipment	-	-	-	36,271	36,271	(2,311)
43	396.00	Power Operated Equipment	-	-	-	-	-	-
44	397.00	Communication Equipment	-	-	-	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-	-	-	-
46		**Subtotal General**	-	-	-	802,533	802,533	(109,416)
47								
48								
49					-		-	
50		TOTAL WASTEWATER PLANT	-	-	-	7,929,929	7,929,929	(628,221)

Arizona American - Anthem Wastewater (Treatco)
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 6f
Witness: Bourassa

Line No.	Account No.	Description	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1					
2					
3		**Intangible**			
4	301.00	Organization	-	-	-
5	302.00	Franchises	289,359	(116,817)	172,542
6	303.00	Miscellaneous Intangibles	-	-	-
7		**Subtotal Intangible**	289,359	(116,817)	172,542
8					
9		**Treatment & Discharge**			
10	310.00	Land and Land Rights	-	336,560	336,560
11	311.00	Structures and Improvements	-	-	-
12	312.00	Preliminary Treatment	-	800,483	800,483
13	313.00	Primary Treatment Equipment	-	-	-
14	314.00	Secondary Treatment Equipment	423,421	1,620,486	2,043,907
15	315,00	Tertiary Equipment	3,852,851	3,048,851	6,901,702
16	316.00	Disinfection Equipment	33,565	838,651	872,216
17	317.00	Effluent Lift Station E	-	808,883	808,883
18	318.00	Outfall Line	-	-	-
19	319.00	Sludge, Treatment & Distribution	142,373	1,666,144	1,808,517
20	321.00	Influent Lift Station	-	-	-
21	322.00	General Treatment Equipment	53,108	30,000	83,108
22		**Subtotal Treatment & Discharge**	4,505,318	9,150,058	13,655,376
23					
24		**Collection and Influent**			
25	340.00	Land and Land Rights	-	-	-
26	341.00	Structures and Improvements	-	-	-
27	342.00	Collection System Lift	104,107	35,941	140,048
28	343.00	Collection Mains	1,368,272	1,148,969	2,517,241
29	344.00	Force Mains	-	1,918	1,918
30	345.00	Discharge Services	-	-	-
31	348.00	Manholes	341,535	175,338	516,873
32		**Subtotal Collection and Influent**	1,813,914	1,362,165	3,176,080
33					
34		**General**			
35	389.00	Land and Land Rights	-	-	-
36	390.00	Structures and Improvements	627,475	10,000	637,475
37	391.00	Office Funiture and Equipment	31,682	-	31,682
38	391.10	Computer Equipment	-	-	-
39	392.00	Transportation Equipment	-	-	-
40	393.00	Stores Equipment	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-
42	395.00	Laboratory Equipment	33,960	2,200	36,160
43	396.00	Power Operated Equipment	-	-	-
44	397.00	Communication Equipment	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-
46		**Subtotal General**	693,117	12,200	705,317
47					
48					
49			-		-
50		TOTAL WASTEWATER PLANT	7,301,709	10,407,606	17,709,315

Arizona American
Acquistion Adjustment Allocation Factors
at December 31, 2001

Exhibit
Schedule B-2
Page 7
Witness: Bourassa

Line No.			
1	Citizens Acquisition Adjustment per Closing	$	71,224,550
2	Plus: Organizational Costs		912,534
3	Less: Sun City Sewer (Tolleson Trickling Filter)		500,000
4	Citizens Acquisition Adjustment	$	71,637,084

		Plant			
	Description	**Original Cost (2)**	**Allocation Factor**		**Allocated Amount**
10	Sun City Water	$ 36,367,124	0.136055	$	9,746,553
11	Sun City Wastewater	19,643,850	0.073490		5,264,640
12	Sun City West Water	30,464,605	0.113972		8,164,652
13	Sun City West WasteWater	38,810,451	0.145195		10,401,376
14	Agua Fria (1)	49,647,296	0.185738		13,305,699
15	CWS Water (Anthem)	6,227,303	0.023297		1,668,945
16	CWR Water (Anthem)	34,987,898	0.130895		9,376,914
17	CWS Wastewater (Anthem)	17,004,194	0.063615		4,557,201
18	CWR Wastewater (Anthem)	5,887,108	0.022025		1,577,772
19	Tubac Valley	1,981,996	0.007415		531,184
20	Mohave Sewer (Sorenson)	1,480,997	0.005541		396,914
21	Mohave Water	22,842,642	0.085458		6,121,931
22	Havasu Water	1,952,588	0.007305		523,302
23	Totals	$ 267,298,052	1.000000	$	71,637,084

25 (1) Adjusted for Post Close Plant Adjustments of $ 4,128,730
26 (2) After Common Plant Adjustments

28 SUPPORTING SCHEDULES
29 B2, Page 1 (Agua Fria Post Close Plant Adjustments)
30 B2, Page2

Arizona American - Anthem/Agua Fria Wastewater
Plant Additions and Retirements
Source: Asset Transactions, AWW UPIS Report, Asset Balance Report
2001 Reconciliation to AWW UPIS Report at Closing

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.	Account No.	Description	Balance Per AWW UPIS at Closing	Balance Per ACC Report	Additional Plant at Closing	AWW UPIS Accumulated Depreciation	ACC Report Accumulated Depreciation	Additional Accumulated Depreciation
1								
2								
3		**Intangible**						
4	301.00	Organization	$ -	$ -	$ -	$ -	$ -	$ -
5	302.00	Franchises	249,528	248,678	850	-	-	-
6	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
7		**Subtotal Intangible**	$ 249,528	$ 248,678	$ 850	$ -	$ -	$ -
8								
9		**Treatment & Discharge**						
10	310.00	Land and Land Rights	$ 336,560	$ 336,560	$ -	$ 7,721	$ -	$ 7,721
11	311.00	Structures and Improvements	-	-	-	-	-	-
12	312.00	Preliminary Treatment	823,719	800,483	23,236	21,241	657	20,585
13	313.00	Primary Treatment Equipment	-	-	-	-	-	-
14	314.00	Secondary Treatment Equipment	2,062,401	2,043,907	18,494	101,330	49,790	51,539
15	315,00	Tertiary Equipment	8,731,796	6,901,702	1,830,094	665,009	427,454	237,556
16	316.00	Disinfection Equipment	891,776	872,216	19,560	28,025	5,739	22,285
17	317.00	Effluent Lift Station E	813,270	808,883	4,386	21,501	1,778	19,724
18	318.00	Outfall Line	-	-	-	-	-	-
19	319.00	Sludge, Treatment & Distribution	-	1,808,517	(1,808,517)	-	19,349	(19,349)
20	321.00	Influent Lift Station	-	-	-	-	-	-
21	322.00	General Treatment Equipment	83,108	83,108	-	8,932	6,855	2,077
22		**Subtotal Treatment & Discharge**	$ 13,742,629	$ 13,655,376	$ 87,253	$ 853,759	$ 511,621	$ 342,138
23								
24		**Collection and Influent**						
25	340.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
26	341.00	Structures and Improvements	-	-	-	-	-	-
27	342.00	Collection System Lift	140,048	140,048	-	-	19,590	(19,590)
28	343.00	Collection Mains	7,425,126	5,850,175	1,574,950	254,265	138,243	116,021
29	344.00	Force Mains	1,918	1,918	-	20	-	20
30	345.00	Discharge Services	1,170,937	1,170,937	-	41,377	29,438	11,939
31	348.00	Manholes	-	1,574,950	(1,574,950)	25,469	40,395	(14,925)
32		**Subtotal Collection and Influent**	$ 8,738,028	$ 8,738,028	$ -	$ 321,131	$ 227,666	$ 93,464
33								
34		**General**						
35	389.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
36	390.00	Structures and Improvements	637,475	637,475	-	27,962	22,642	5,321
37	391.00	Office Funiture and Equipment	31,682	31,682	-	3,863	3,136	727
38	391.10	Computer Equipment	-	-	-	-	-	-
39	392.00	Transportation Equipment	-	-	-	-	-	-
40	393.00	Stores Equipment	-	-	-	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-	-	-	-
42	395.00	Laboratory Equipment	36,160	36,160	-	3,381	3,711	(330)
43	396.00	Power Operated Equipment	-	-	-	-	-	-
44	397.00	Communication Equipment	-	-	-	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-	-	-	-
46		**Subtotal General**	$ 705,317	$ 705,317	$ -	$ 35,206	$ 29,488	$ 5,718
47								
48								
49								
50		TOTAL WASTEWATER PLANT	$ 23,435,503	$ 23,347,400	$ 88,103	$ 1,210,096	$ 768,775	$ 441,321
51								
52								
53								
54								

Arizona American - Anthem Wastewater (Distco)
Plant Additions and Retirements
Source: Asset Transactions, AWW UPIS Report, Asset Balance Report
2001 Reconciliation to AWW UPIS Report at Closing

Exhibit
Schedule B-2
Page 8a
Witness: Bourassa

Line No.	Account No.	Description	Balance Per AWW UPIS at Closing	Balance Per ACC Report	Additional Plant at Closing	AWW UPIS Accumulated Depreciation	ACC Report Accumulated Depreciation	Additional Accumulated Depreciation
1								
2								
3		**Intangible**						
4	301.00	Organization	$ -	$ -	$ -	$ -	$ -	$ -
5	302.00	Franchises	76,986	76,136	850	-	-	-
6	303.00	Miscellaneous Intangibles		-	-	-	-	-
7		**Subtotal Intangible**	$ 76,986	$ 76,136	$ 850	$ -	$ -	$ -
8								
9		**Treatment & Discharge**						
10	310.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
11	311.00	Structures and Improvements	-	-	-	-	-	-
12	312.00	Preliminary Treatment	-	-	-	-	-	-
13	313.00	Primary Treatment Equipment	-	-	-	-	-	-
14	314.00	Secondary Treatment Equipment	-	-	-	-	-	-
15	315,00	Tertiary Equipment	-	-	-	-	-	-
16	316.00	Disinfection Equipment	-	-	-	-	-	-
17	317.00	Effluent Lift Station E	-	-	-	-	-	-
18	318.00	Outfall Line	-	-	-	-	-	-
19	319.00	Sludge, Treatment & Distribution	-	-	-	-	-	-
20	321.00	Influent Lift Station	-	-	-	-	-	-
21	322.00	General Treatment Equipment	-	-	-	-	-	-
22		**Subtotal Treatment & Discharge**	$ -	$ -	$ -	$ -	$ -	$ -
23								
24		**Collection and Influent**						
25	340.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
26	341.00	Structures and Improvements	-	-	-	-	-	-
27	342.00	Collection System Lift	-	-	-	-	-	-
28	343.00	Collection Mains	4,391,012	3,332,934	1,058,077	146,703	76,543	70,160
29	344.00	Force Mains	-	-	-	-	-	-
30	345.00	Discharge Services	1,170,937	1,170,937	-	41,377	29,438	11,939
31	348.00	Manholes	-	1,058,077	(1,058,077)	-	25,443	(25,443)
32		**Subtotal Collection and Influent**	$ 5,561,948	$ 5,561,948	$ -	$ 188,080	$ 131,425	$ 56,656
33								
34		**General**						
35	389.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
36	390.00	Structures and Improvements	-	-	-	-	-	-
37	391.00	Office Funiture and Equipment	-	-	-	-	-	-
38	391.10	Computer Equipment	-	-	-	-	-	-
39	392.00	Transportation Equipment	-	-	-	-	-	-
40	393.00	Stores Equipment	-	-	-	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-	-	-	-
42	395.00	Laboratory Equipment	-	-	-	-	-	-
43	396.00	Power Operated Equipment	-	-	-	-	-	-
44	397.00	Communication Equipment	-	-	-	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-	-	-	-
46		**Subtotal General**	$ -	$ -	$ -	$ -	$ -	$ -
47								
48								
49								
50		TOTAL WASTEWATER PLANT	$ 5,638,934	$ 5,638,085	$ 850	$ 188,080	$ 131,425	$ 56,656
51								
52								
53								
54								

Arizona American - Anthem Wastewater (Treatco)
Plant Additions and Retirements
Source: Asset Transactions, AWW UPIS Report, Asset Balance Report
2001 Reconciliation to AWW UPIS Report at Closing

Exhibit
Schedule B-2
Page 8b
Witness: Bourassa

Line No.	Account No.	Description	Balance Per AWW UPIS at Closing	Balance Per ACC Report	Additional Plant at Closing	AWW UPIS Accumulated Depreciation	ACC Report Accumulated Depreciation	Additional Accumulated Depreciation
1								
2								
3		**Intangible**						
4	301.00	Organization	$ -	$ -	$ -	$ -	$ -	$ -
5	302.00	Franchises	172,542	172,542	-	-	-	-
6	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
7		**Subtotal Intangible**	$ 172,542	$ 172,542	$ -	$ -	$ -	$ -
8								
9		**Treatment & Discharge**						
10	310.00	Land and Land Rights	$ 336,560	$ 336,560	$ -	$ 7,721	$ -	$ 7,721
11	311.00	Structures and Improvements	-	-	-	-	-	-
12	312.00	Preliminary Treatment	823,719	800,483	23,236	21,241	657	20,585
13	313.00	Primary Treatment Equipment	-	-	-	-	-	-
14	314.00	Secondary Treatment Equipment	2,062,401	2,043,907	18,494	101,330	49,790	51,539
15	315,00	Tertiary Equipment	8,731,796	6,901,702	1,830,094	665,009	427,454	237,556
16	316.00	Disinfection Equipment	891,776	872,216	19,560	28,025	5,739	22,285
17	317.00	Effluent Lift Station E	813,270	808,883	4,386	21,501	1,778	19,724
18	318.00	Outfall Line	-	-	-	-	-	-
19	319.00	Sludge, Treatment & Distribution	-	1,808,517	(1,808,517)	-	19,349	(19,349)
20	321.00	Influent Lift Station	-	-	-	-	-	-
21	322.00	General Treatment Equipment	83,108	83,108	-	8,932	6,855	2,077
22		**Subtotal Treatment & Discharge**	$ 13,742,629	$ 13,655,376	$ 87,253	$ 853,759	$ 511,621	$ 342,138
23								
24		**Collection and Influent**						
25	340.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
26	341.00	Structures and Improvements	-	-	-	-	-	-
27	342.00	Collection System Lift	140,048	140,048	-	-	19,590	(19,590)
28	343.00	Collection Mains	3,034,114	2,517,241	516,873	107,561	61,700	45,861
29	344.00	Force Mains	1,918	1,918	-	20	-	20
30	345.00	Discharge Services	-	-	-	-	-	-
31	348.00	Manholes	-	516,873	(516,873)	25,469	14,952	10,518
32		**Subtotal Collection and Influent**	$ 3,176,080	$ 3,176,080	$ -	$ 133,050	$ 96,242	$ 36,809
33								
34		**General**						
35	389.00	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -
36	390.00	Structures and Improvements	637,475	637,475	-	27,962	22,642	5,321
37	391.00	Office Funiture and Equipment	31,682	31,682	-	3,863	3,136	727
38	391.10	Computer Equipment	-	-	-	-	-	-
39	392.00	Transportation Equipment	-	-	-	-	-	-
40	393.00	Stores Equipment	-	-	-	-	-	-
41	394.00	Tools, Shop and Garage	-	-	-	-	-	-
42	395.00	Laboratory Equipment	36,160	36,160	-	3,381	3,711	(330)
43	396.00	Power Operated Equipment	-	-	-	-	-	-
44	397.00	Communication Equipment	-	-	-	-	-	-
45	398.00	Miscellaneous Equipment	-	-	-	-	-	-
46		**Subtotal General**	$ 705,317	$ 705,317	$ -	$ 35,206	$ 29,488	$ 5,718
47								
48								
49								
50		TOTAL WASTEWATER PLANT	$ 17,796,568	$ 17,709,315	$ 87,253	$ 1,022,016	$ 637,351	$ 384,665
51								
52								
53								

Arizona American - Anthem/Agua Fria Wastewater
2002 Proforma Plant
at December 31, 2001

Exhibit
Schedule B-2
Page 9
Witness: Bourassa

Line No.	Account No.	Description		Amount
1				
2	351	Organization	$	-
3	352	Franchises		-
4	353	Land and Land Rights		-
5	354	Structures and Improvements		2,400
6	355	Power Generation Equipment		-
7	360	Collection sewers -Porce		-
8	361	Collection Sewers - Gravity		-
9	362	Special Collecting Structures		-
10	363	Services to customers		-
11	364	Flow measuring Devices		-
12	365	Flow measuring Installations		-
13	366	Reuse Services '		-
14	367	Reuse Meters and Meter Install		-
15	370	Receiving Wells		-
16	371	Pumping Equipment		5,000
17	374	Reuse Distribution Reservoirs		-
18	375	Reuse Transmission and Distrib		-
19	380	Treatment and Disposal Equipme		5,000
20	381	Plant Sewers		-
21	382	Outfall Sewer Lines		-
22	389	Other Plant and Miscellaneous		4,200
23	390	Office Furniture and Equipment		19,500
24	391	Transportation Equipment		-
25	392	Stores Equipment		-
26	393	Tools, Shop and Garage Equipme		5,227
27	394	Laboratory Equipment		1,727
28	395	Power Operated Equipment		-
29	396	Communication Equipment		-
30	397	Miscellaneous Equipment		-
31	398	Other Tangible Plant		-
32				
33		TOTAL WASTEWATER PLANT	$	43,054
34				
35	SUPPORTING SCHEDULES			
36				
37				
38				
39				
40				

Arizona American - Anthem Wastewater (Distco)
2002 Proforma Plant
at December 31, 2001

Exhibit
Schedule B-2
Page 9a
Witness: Bourassa

Line No.	Account No.	Description		Amount
1				
2	351	Organization	$	-
3	352	Franchises		-
4	353	Land and Land Rights		-
5	354	Structures and Improvements		2,400
6	355	Power Generation Equipment		-
7	360	Collection sewers -Porce		-
8	361	Collection Sewers - Gravity		-
9	362	Special Collecting Structures		-
10	363	Services to customers		-
11	364	Flow measuring Devices		-
12	365	Flow measuring Installations		-
13	366	Reuse Services '		-
14	367	Reuse Meters and Meter Install		-
15	370	Receiving Wells		-
16	371	Pumping Equipment		-
17	374	Reuse Distribution Reservoirs		-
18	375	Reuse Transmission and Distrib		-
19	380	Treatment and Disposal Equipme		-
20	381	Plant Sewers		-
21	382	Outfall Sewer Lines		-
22	389	Other Plant and Miscellaneous		4,200
23	390	Office Furniture and Equipment		19,500
24	391	Transportation Equipment		-
25	392	Stores Equipment		-
26	393	Tools, Shop and Garage Equipme		3,500
27	394	Laboratory Equipment		-
28	395	Power Operated Equipment		-
29	396	Communication Equipment		-
30	397	Miscellaneous Equipment		-
31	398	Other Tangible Plant		-
32				
33		TOTAL WASTEWATER PLANT	$	29,600
34				
35	SUPPORTING SCHEDULES			
36				
37				
38				
39				
40				

Arizona American - Anthem Wastewater (Treatco)
2002 Proforma Plant
at December 31, 2001

Exhibit
Schedule B-2
Page 9b
Witness: Bourassa

Line No.	Account No.	Description		Amount
1				
2	351	Organization	$	-
3	352	Franchises		-
4	353	Land and Land Rights		-
5	354	Structures and Improvements		-
6	355	Power Generation Equipment		-
7	360	Collection sewers -Porce		-
8	361	Collection Sewers - Gravity		-
9	362	Special Collecting Structures		-
10	363	Services to customers		-
11	364	Flow measuring Devices		-
12	365	Flow measuring Installations		-
13	366	Reuse Services '		-
14	367	Reuse Meters and Meter Install		-
15	370	Receiving Wells		-
16	371	Pumping Equipment		5,000
17	374	Reuse Distribution Reservoirs		-
18	375	Reuse Transmission and Distrib		-
19	380	Treatment and Disposal Equipme		5,000
20	381	Plant Sewers		-
21	382	Outfall Sewer Lines		-
22	389	Other Plant and Miscellaneous		-
23	390	Office Furniture and Equipment		-
24	391	Transportation Equipment		-
25	392	Stores Equipment		-
26	393	Tools, Shop and Garage Equipme		1,727
27	394	Laboratory Equipment		1,727
28	395	Power Operated Equipment		-
29	396	Communication Equipment		-
30	397	Miscellaneous Equipment		-
31	398	Other Tangible Plant		-
32				
33		TOTAL WASTEWATER PLANT	$	13,454
34				
35	SUPPORTING SCHEDULES			
36				
37				
38				
39				
40				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 23,944,809	(1)	88,103	$ 24,106,918
3			(2)	43,054	
4	**Less:**		(6)	-	
5			(7)	30,952	
6	Accumulated				
7	Depreciation	843,970	(3)	-	843,970
8					
9	Net Utility Plant				
10	in Service	$ 23,100,839			$ 23,262,948
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	5,418,110	(4)	14,991,096	19,937,010
15	Contributions in Aid of		(5)	(472,196)	
16	Construction - Net (Ratemaking	-	(4)	-	472,196
17	Purposes Only)		(5)	472,196	
18	Customer Meter Deposits	-			-
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Deferred Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-			-
27					
28	Total	$ 17,682,728			$ 2,853,742
29					
30					

31 (1) Additional Plant at Closing
32 (2) Plant to be completed by 12/31/2002.
33 (3) Additional Accumulated Depreciation at Closing
34 (4) Increase (decrease) AIAC and CIAC to Amount at Closing (Trended)
35 (5) Adjust AIAC and CIAC for Ratemaking Purposes
36 (6) Intentionally Left Blank
37 (7) Orcom Costs
38
39 SUPPORTING SCHEDULES: RECAP SCHEDULES:
40 B-4 B-1
41

Arizona American - Anthem/Agua Fria Wastewater
RCND Plant Summary with Common Plant Adjustments
December 31, 2001

Exhibit
Schedule B-4
Page 1
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	274,491	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 274,491	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,087,858	50,861
13	315,00	Tertiary Equipment	7,265,883	450,009
14	316.00	Disinfection Equipment	875,700	5,762
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,825,894	19,534
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	91,735	7,567
20		**Subtotal Treatment & Discharge**	$ 14,092,996	$ 536,167
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	154,585	21,623
26	343.00	Collection Mains	6,214,767	146,914
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	1,234,533	31,037
29	348.00	Manholes	1,660,586	42,638
30		**Subtotal Collection and Influent**	$ 9,266,388	$ 242,212
31				
32		**ALLOCATED COMMON PLANT**	$ 310,934	$ 65,591
33				
34				
35				
36		TOTAL WASTEWATER PLANT	$ 23,944,809	$ 843,970
37				
38	SUPPORTING SCHEDULES			
39	B-4, Page1a-1b			
40	B-4, Page 2			
41	B-4, Page 3			
42				

Arizona American - Anthem Wastewater (Distco)
RCND Plant Summary with Common Plant Adjustments
December 31, 2001

Exhibit
Schedule B-4
Page 1a
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	84,039	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 84,039	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ -	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	-	-
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	-	-
13	315,00	Tertiary Equipment	-	-
14	316.00	Disinfection Equipment	-	-
15	317.00	Effluent Lift Station E	-	-
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	-	-
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	-	-
20		**Subtotal Treatment & Discharge**	$ -	$ -
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	-	-
26	343.00	Collection Mains	3,504,789	80,490
27	344.00	Force Mains	-	-
28	345.00	Discharge Services	1,234,533	31,037
29	348.00	Manholes	1,106,058	26,597
30		**Subtotal Collection and Influent**	$ 5,845,380	$ 138,124
31				
32		**ALLOCATED COMMON PLANT**	$ 310,690	$ 65,539
33				
34				
35				
36		TOTAL WASTEWATER PLANT	$ 6,240,109	$ 203,663
37				
38	SUPPORTING SCHEDULES			
39	B-4, Page 2a			
40	B-4, Page 3a			
41				
42				

Arizona American - Anthem Wastewater (Treatco)
RCND Plant Summary with Common Plant Adjustments
December 31, 2001

Exhibit
Schedule B-4
Page 1b
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	190,452	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 190,452	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,087,858	50,861
13	315,00	Tertiary Equipment	7,265,883	450,009
14	316.00	Disinfection Equipment	875,700	5,762
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,825,894	19,534
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	91,735	7,567
20		**Subtotal Treatment & Discharge**	$ 14,092,996	$ 536,167
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	154,585	21,623
26	343.00	Collection Mains	2,709,978	66,424
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	-	-
29	348.00	Manholes	554,528	16,041
30		**Subtotal Collection and Influent**	$ 3,421,008	$ 104,088
31				
32		**ALLOCATED COMMON PLANT**	$ 244	$ 52
33				
34				
35				
36		TOTAL WASTEWATER PLANT	$ 17,704,700	$ 640,307
37				
38	SUPPORTING SCHEDULES			
39	B-4, page 2b			
40	B-4, Page 3b			
41				
42				

Arizona American - Anthem\Agua Fria Wastewater
RCND Plant Summary with Common Plant Adjustments
at December 31, 2002

Exhibit
Schedule B-4
Page 2
Witness: Bourassa

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 12,628	$ -	0.02732	$ 345	$ -
4	390.00	Structures and Improvements	4,545,571	506,059	0.02732	124,183	13,825
5	391.00	Office Funiture and Equipment	1,286,955	502,142	0.02732	35,159	13,718
6	391.10	Computer Equipment	1,588,744	(483,558)	0.02732	43,404	(13,211)
7	392.00	Transportation Equipment	1,988,785	1,155,595	0.02732	54,333	31,570
8	393.00	Stores Equipment	37,463	10,952	0.02732	1,023	299
9	394.00	Tools, Shop and Garage	523,808	14,105	0.02732	14,310	385
10	395.00	Laboratory Equipment	150,719	27,352	0.02732	4,118	747
11	396.00	Power Operated Equipment	154,364	56,063	0.02732	4,217	1,532
12	397.00	Communication Equipment	697,864	415,524	0.02732	19,065	11,352
13	398.00	Miscellaneous Equipment	394,470	196,632	0.02732	10,777	5,372
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 11,381,370	$ 2,400,866		$ 310,934	$ 65,591
20							
21							
22	SUPPORTING SCHEDULES						
23	B-4, Page 2a-2b						
24	B-2, Page 4						
25							
26							
27							
28							
29							

Arizona American - Anthem Wastewater (Distco)
RCND Plant Summary with Common Plant Adjustments
at December 31, 2002

Exhibit
Schedule B-4
Page 2a
Witness: Bourassa

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 12,628	$ -	0.02730	$ 345	$ -
4	390.00	Structures and Improvements	4,545,571	506,059	0.02730	124,085	13,814
5	391.00	Office Funiture and Equipment	1,286,955	502,142	0.02730	35,131	13,708
6	391.10	Computer Equipment	1,588,744	(483,558)	0.02730	43,370	(13,200)
7	392.00	Transportation Equipment	1,988,785	1,155,595	0.02730	54,290	31,546
8	393.00	Stores Equipment	37,463	10,952	0.02730	1,023	299
9	394.00	Tools, Shop and Garage	523,808	14,105	0.02730	14,299	385
10	395.00	Laboratory Equipment	150,719	27,352	0.02730	4,114	747
11	396.00	Power Operated Equipment	154,364	56,063	0.02730	4,214	1,530
12	397.00	Communication Equipment	697,864	415,524	0.02730	19,050	11,343
13	398.00	Miscellaneous Equipment	394,470	196,632	0.02730	10,768	5,368
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 11,381,370	$ 2,400,866		$ 310,690	$ 65,539
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							

Arizona American - Anthem Wastewater (Treatco)
RCND Plant Summary with Common Plant Adjustments
at December 31, 2002

Exhibit
Schedule B-4
Page 2b
Witness: Bourassa

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 12,628	$ -	0.00002	$ 0	$ -
4	390.00	Structures and Improvements	4,545,571	506,059	0.00002	98	11
5	391.00	Office Funiture and Equipment	1,286,955	502,142	0.00002	28	11
6	391.10	Computer Equipment	1,588,744	(483,558)	0.00002	34	(10)
7	392.00	Transportation Equipment	1,988,785	1,155,595	0.00002	43	25
8	393.00	Stores Equipment	37,463	10,952	0.00002	1	0
9	394.00	Tools, Shop and Garage	523,808	14,105	0.00002	11	0
10	395.00	Laboratory Equipment	150,719	27,352	0.00002	3	1
11	396.00	Power Operated Equipment	154,364	56,063	0.00002	3	1
12	397.00	Communication Equipment	697,864	415,524	0.00002	15	9
13	398.00	Miscellaneous Equipment	394,470	196,632	0.00002	8	4
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 11,381,370	$ 2,400,866		$ 244	$ 52
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							

Arizona American - Anthem/Agua Fria Wastewater
RCND Plant Summary
December 31, 2001

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	274,491	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 274,491	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,087,858	50,861
13	315,00	Tertiary Equipment	7,265,883	450,009
14	316.00	Disinfection Equipment	875,700	5,762
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,825,894	19,534
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	91,735	7,567
20		**Subtotal Treatment & Discharge**	$ 14,092,996	$ 536,167
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	154,585	21,623
26	343.00	Collection Mains	6,214,767	146,914
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	1,234,533	31,037
29	348.00	Manholes	1,660,586	42,638
30		**Subtotal Collection and Influent**	$ 9,266,388	$ 242,212
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	703,245	24,978
35	391.00	Office Funiture and Equipment	34,971	3,461
36	391.10	Computer Equipment	-	-
37	392.00	Transportation Equipment	-	-
38	393.00	Stores Equipment	-	-
39	394.00	Tools, Shop and Garage	-	-
40	395.00	Laboratory Equipment	39,685	4,073
41	396.00	Power Operated Equipment	-	-
42	397.00	Communication Equipment	-	-
43	398.00	Miscellaneous Equipment	-	-
44		**Subtotal General**	$ 777,901	$ 32,512
45				
46				
47				
48		TOTAL WASTEWATER PLANT	$ 24,411,775	$ 810,891
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 4a+			
52	B-4, Page 4b+			
53				
54				

Arizona American - Anthem Wastewater (Distco)
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3a
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	84,039	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 84,039	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ -	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	-	-
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	-	-
13	315,00	Tertiary Equipment	-	-
14	316.00	Disinfection Equipment	-	-
15	317.00	Effluent Lift Station E	-	-
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	-	-
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	-	-
20		**Subtotal Treatment & Discharge**	$ -	$ -
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	-	-
26	343.00	Collection Mains	3,504,789	80,490
27	344.00	Force Mains	-	-
28	345.00	Discharge Services	1,234,533	31,037
29	348.00	Manholes	1,106,058	26,597
30		**Subtotal Collection and Influent**	$ 5,845,380	$ 138,124
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	-	-
35	391.00	Office Funiture and Equipment	-	-
36	391.10	Computer Equipment	-	-
37	392.00	Transportation Equipment	-	-
38	393.00	Stores Equipment	-	-
39	394.00	Tools, Shop and Garage	-	-
40	395.00	Laboratory Equipment	-	-
41	396.00	Power Operated Equipment	-	-
42	397.00	Communication Equipment	-	-
43	398.00	Miscellaneous Equipment	-	-
44		**Subtotal General**	$ -	$ -
45				
46				
47				
48		TOTAL WASTEWATER PLANT	$ 5,929,419	$ 138,124
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 4a+			
52				
53				
54				

Arizona American - Anthem Wastewater (Treatco)
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3b
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ -	$ -
3	302.00	Franchises	190,452	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 190,452	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 336,560	$ -
9	311.00	Structures and Improvements	-	-
10	312.00	Preliminary Treatment	800,483	657
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,087,858	50,861
13	315,00	Tertiary Equipment	7,265,883	450,009
14	316.00	Disinfection Equipment	875,700	5,762
15	317.00	Effluent Lift Station E	808,883	1,778
16	318.00	Outfall Line	-	-
17	319.00	Sludge, Treatment & Distribution	1,825,894	19,534
18	321.00	Influent Lift Station	-	-
19	322.00	General Treatment Equipment	91,735	7,567
20		**Subtotal Treatment & Discharge**	$ 14,092,996	$ 536,167
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	-	-
25	342.00	Collection System Lift	154,585	21,623
26	343.00	Collection Mains	2,709,978	66,424
27	344.00	Force Mains	1,918	-
28	345.00	Discharge Services	-	-
29	348.00	Manholes	554,528	16,041
30		**Subtotal Collection and Influent**	$ 3,421,008	$ 104,088
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	703,245	24,978
35	391.00	Office Funiture and Equipment	34,971	3,461
36	391.10	Computer Equipment	-	-
37	392.00	Transportation Equipment	-	-
38	393.00	Stores Equipment	-	-
39	394.00	Tools, Shop and Garage	-	-
40	395.00	Laboratory Equipment	39,685	4,073
41	396.00	Power Operated Equipment	-	-
42	397.00	Communication Equipment	-	-
43	398.00	Miscellaneous Equipment	-	-
44		**Subtotal General**	$ 777,901	$ 32,512
45				
46				
47				
48		TOTAL WASTEWATER PLANT	$ 18,482,357	$ 672,767
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 4b+			
52				
53				
54				

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4024 Business Area: 4541 **Anthem/Agua Fria Wastewater (Distco)**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	T30200 Franchises					
3052269	183/500 RECLASS	1	19991130	76,136.25	1.1038	84,039.19
	Total for class T30200:			76,136.25		84,039.19
Asset Class:	T34300 Collection Mains					
3125173	6" PVC SEWER PIP	73	20010101	1,498.00	1.0174	1,524.07
3125230	21" PVC SEWER MA	150	20010101	10,050.00	1.0174	10,224.87
3052266	8" PVC SEWER LIN	1785	19991130	45,948.44	1.1038	50,717.89
3052460	8" SDR 35	3234	19991130	90,670.58	1.1038	100,082.19
3052461	8" DUCTILE IRON	362	19991130	15,762.78	1.1038	17,398.96
3052467	8" PVC SEWER MAI	2570	19991130	37,971.87	1.1038	41,913.35
3052471	8" SDR 35 PVC	4880	19991130	155,283.71	1.1038	171,402.16
3052476	8"SDR 35	6130	19991130	140,428.67	1.1038	155,005.17
3052481	8" PVC SEWER PIP	2446	19991130	74,709.11	1.1038	82,463.92
3052486	8" PVC SEWER PIP	3165	19991130	94,451.85	1.1038	104,255.95
3052490	8" PVC SEWER PIP	1876	19991130	45,503.83	1.1038	50,227.13
3052494	8" SDR 35 MAINS	2530	19991130	63,075.93	1.1038	69,623.21
3052498	8" C900 CLASS 15	5711	19991130	88,120.37	1.1038	97,267.26
3052504	8" PVC SEWR MAIN	1860	19991130	32,841.20	1.1038	36,250.12
3052508	8" PVC SEWER MAI	2137	19991130	33,975.99	1.1038	37,502.70
3052513	8" PVC SEWER MAI	251	19991130	3,816.42	1.1038	4,212.56
3052514	8" PVC SEWER MAI	2743	19991130	41,784.75	1.1038	46,122.01
3052518	8" SDR 35 PVC PI	1130	19991130	24,652.04	1.1038	27,210.92
3052519	8" SDR 35 PVC	1820	19991130	56,205.26	1.1038	62,039.37
3052524	6" SDR 35 PVC PI	65	19991130	1,697.23	1.1038	1,873.40
3052525	8" SDR 35 PVC PI	101	19991130	4,065.89	1.1038	4,487.93
3052526	8" PVC SEWER MAI	3100	19991130	49,769.19	1.1038	54,935.23
3052531	8" SDR 35 PVC PI	524	19991130	13,715.50	1.1038	15,139.17
3052536	8" SDR 35	1827	19991130	51,216.75	1.1038	56,533.05
3084259	8" PVC Sewer	42110	20000831	956,703.57	1.0354	990,570.88
3084270	6" PVC Sewer	570	20000930	12,532.99	1.0354	12,976.66
3091727	8" CL150 DUCTILE	35	20001130	1,308.10	1.0354	1,354.41
3112975	8" SEWER MAIN	34530	20010531	936,804.95	1.0174	953,105.36
3126021	8" SDR-350	5368	20010930	174,395.60	1.0000	174,395.60
3126281	8" PVC SDR-35	2370	20010930	65,935.14	1.0000	65,935.14
3126330	6" SDR Main	340	20010930	8,038.52	1.0000	8,038.52

	Total for class T34300:			3,332,934.23		3,504,789.16
Asset Class:	T34500	Discharge Services				
3052267	4" SEWER SERVICE	171	19991130	53,890.00	1.1038	59,483.78
3052462	4" COPPER SERVIC	49	19991130	17,150.00	1.1038	18,930.17
3052468	4" SEWER SERVICE	48	19991130	13,760.00	1.1038	15,188.29
3052472	4" PVC SERVICE	86	19991130	30,100.00	1.1038	33,224.38
3052477	4" COPPER SERVIC	102	19991130	35,700.00	1.1038	39,405.66
3052482	4" SEWER SERVICE	38	19991130	16,551.28	1.1038	18,269.30
3052487	4" SEWER SERVICE	54	19991130	21,600.00	1.1038	23,842.08
3052491	4" SEWER SERVICE	26	19991130	15,080.00	1.1038	16,645.30
3052495	4" SEWER SERVICE	87	19991130	29,580.00	1.1038	32,650.40
3052499	4" SEWER SERVICE	142	19991130	52,520.00	1.1038	57,971.58
3052505	4" SEWER SERVICE	73	19991130	22,360.00	1.1038	24,680.97
3052509	4" SEWER SERVICE	57	19991130	18,620.00	1.1038	20,552.76
3052515	4" SEWER SERVICE	122	19991130	46,416.92	1.1038	51,235.00
3052520	4" PVC SERVICE	20	19991130	8,000.00	1.1038	8,830.40
3052527	4" SEWER SERVICE	87	19991130	37,125.51	1.1038	40,979.14
3052532	4" SEWER TAP - P	9	19991130	1,800.00	1.1038	1,986.84
3052537	4" SEWER SERVICE	9	19991130	1,425.00	1.1038	1,572.92
3084263	4" PVC Service	640	20000831	289,727.27	1.0354	299,983.62
3084260	4" Sewer Service	145	20000930	39,350.00	1.0354	40,742.99
3084271	4" PVC Service	184	20000930	79,067.00	1.0354	81,865.97
3112976	4" PVC SERVICE	897	20010531	309,049.43	1.0174	314,426.89
3126022	4" PVC SERVICES	85	20010930	31,789.80	1.0000	31,789.80
3126353	Cleanout	2	20010930	274.35	1.0000	274.35
	Total for class T34500:			1,170,936.56		1,234,532.59
Asset Class:	T34800	Manholes				
3125231	SEWER DROP CONNE	2	20010101	1,306.00	1.0174	1,328.72
3125232	MANHOLE RING & C	9	20010101	3,717.00	1.0174	3,781.68
3052268	4' DIA MANHOLE	2	19991130	0.00	1.1038	0.00
3052463	48" MANHOLE	12	19991130	10,466.22	1.1038	11,552.61
3052464	60" MANHOLE	5	19991130	9,678.28	1.1038	10,682.89
3052465	48" RING AND COV	12	19991130	3,519.09	1.1038	3,884.37
3052466	60" RING AND COV	5	19991130	1,464.81	1.1038	1,616.86
3052469	SEWER CLEANOUT	1	19991130	293.61	1.1038	324.09
3052470	4" MANHOLES	5	19991130	7,456.39	1.1038	8,230.36
3052473	48" MANHOLE	16	19991130	14,401.73	1.1038	15,896.63

Company Code: 4024 Business Area: 4541 Anthem/Agua Fria Wastewater (Distco)

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: T34800	Manholes					
3052474	60" MANHOLE	2	19991130	4,399.04	1.1038	4,855.66
3052475	MANHOLE RING & C	18	19991130	4,499.23	1.1038	4,966.25
3052478	48" MANHOLE	9	19991130	8,101.25	1.1038	8,942.16
3052479	60" MANHOLE	8	19991130	11,999.68	1.1038	13,245.25
3052480	MANHOLE RING & C	17	19991130	4,249.07	1.1038	4,690.12
3052483	CLEANOUT	1	19991130	409.86	1.1038	452.40
3052484	48" mANHOLE	5	19991130	6,958.87	1.1038	7,681.20
3052485	60" MANHOLE	2	19991130	3,581.27	1.1038	3,953.01
3052488	48" MANHOLE	5	19991130	7,000.60	1.1038	7,727.26
3052489	60" MANHOLE	4	19991130	7,199.40	1.1038	7,946.70
3052492	48" MANHOLE	2	19991130	2,800.00	1.1038	3,090.64
3052493	60" MANHOLE	4	19991130	7,320.00	1.1038	8,079.82
3052496	MANHOLE RING AND	1	19991130	410.35	1.1038	452.94
3052497	48" MANHOLE	12	19991130	16,759.65	1.1038	18,499.30
3052500	SEWER CLEANOUT	5	19991130	1,174.83	1.1038	1,296.78
3052501	48" MANHOLE	9	19991130	13,881.47	1.1038	15,322.37
3052502	60" MANHOLE	8	19991130	21,474.04	1.1038	23,703.05
3052503	DROP MANHOLE	4	19991130	4,689.66	1.1038	5,176.45
3052506	SEWER CLEANOUT	2	19991130	750.68	1.1038	828.60
3052507	48" DIAMETER MAN	6	19991130	9,639.32	1.1038	10,639.88
3052510	SEWER CLEANOUT	2	19991130	468.37	1.1038	516.99
3052511	48" DIAMETER MAN	5	19991130	8,205.18	1.1038	9,056.88
3052512	60" DIAMETER MAN	2	19991130	4,376.45	1.1038	4,830.73
3052516	CLEANOUTS	2	19991130	402.01	1.1038	443.74
3052517	48" MANHOLE	11	19991130	18,080.43	1.1038	19,957.18
3052521	48" DIAMETER MAN	7	19991130	12,258.76	1.1038	13,531.22
3052522	60" DIAMETER MAN	3	19991130	4,598.27	1.1038	5,075.57
3052523	MANHOLE RING & C	10	19991130	2,911.97	1.1038	3,214.23
3052528	CLEANOUT	1	19991130	240.02	1.1038	264.93
3052529	48" MANHOLE	8	19991130	11,897.33	1.1038	13,132.27
3052530	60" MANHOLE	1	19991130	9,442.11	1.1038	10,422.20
3052533	48" DIAMETER MAN	2	19991130	4,000.00	1.1038	4,415.20
3052538	CLEAN OUT	1	19991130	1,095.23	1.1038	1,208.91
3052539	48" DIA MANHOLE	2	19991130	2,189.08	1.1038	2,416.31
3052540	60" DIA MANHOLE	4	19991130	5,300.71	1.1038	5,850.92

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4024 Business Area: 4541 **Anthem/Agua Fria Wastewater (Distco)**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: T34800	Manholes					
3052541	MANHOLE RING & C	6	19991130	3,264.99	1.1038	3,603.90
3084264	Cleanout	42	20000831	11,523.46	1.0354	11,931.39
3084265	48" Dia Manhole	116	20000831	246,332.14	1.0354	255,052.30
3084266	60" Dia Manhole	35	20000831	93,148.39	1.0354	96,445.84
3084267	Manhole Ring & C	75	20000831	22,718.39	1.0354	23,522.62
3084261	4' Manholes	15	20000930	15,450.28	1.0354	15,997.22
3084262	5' Manholes	10	20000930	14,919.78	1.0354	15,447.94
3084268	Cleanout	2	20000930	244.07	1.0354	252.71
3084269	Manhole Ring & C	14	20000930	2,002.67	1.0354	2,073.56
3112977	MANHOLE RING & C	91	20010531	22,452.81	1.0174	22,843.49
3112978	CLEANOUTS	19	20010531	7,129.55	1.0174	7,253.60
3112979	60" MANHOLES	37	20010531	89,779.45	1.0174	91,341.61
3112980	48" MANHOLES	101	20010531	175,990.81	1.0174	179,053.05
3126023	CLEAN OUT	6	20010930	1,064.93	1.0000	1,064.93
3126024	60" DIA MANHOLE	11	20010930	27,370.70	1.0000	27,370.70
3126025	48" DIA MANHOLE	23	20010930	42,550.51	1.0000	42,550.51
3126268	Drop Connections	6	20010930	4,817.07	1.0000	4,817.07
3126282	Manhole ring & c	9	20010930	2,250.15	1.0000	2,250.15
	Total for class T34800:			1,058,077.47		1,106,057.92
	Total for company 4024:			5,638,084.51		5,929,418.86
	Report Total:			5,638,084.51		5,929,418.86

Source: Czn2002az_1_2

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4023 Business Area: 4539 **Anthem/Agua Fria Wastewater (Treatco)**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	T30200 Franchises					
3052534	183/500 RECLASS	1	19991130	172,542.18	1.1038	190,452.06
	Total for class T30200:			172,542.18		190,452.06
Asset Class:	T31000 Land and Land Rights					
3140477	LAND COST	1	20011231	336,560.00	1.0000	336,560.00
	Total for class T31000:			336,560.00		336,560.00
Asset Class:	T31200 Preliminary Treatment					
3141247	Magmeter	3	20011231	66,840.34	1.0000	66,840.34
3141248	Barscreen	1	20011231	125,355.65	1.0000	125,355.65
3141249	Communicating de	1	20011231	189,794.54	1.0000	189,794.54
3141250	Conveyor System	1	20011231	54,512.90	1.0000	54,512.90
3141251	Grit Chamber	1	20011231	244,067.29	1.0000	244,067.29
3141252	Screw Conveyor	1	20011231	55,793.67	1.0000	55,793.67
3141253	Grit Motor	1	20011231	27,936.86	1.0000	27,936.86
3141254	Disposal Chute	1	20011231	7,844.73	1.0000	7,844.73
3141255	Grating	300	20011231	28,337.10	1.0000	28,337.10
	Total for class T31200:			800,483.08		800,483.08
Asset Class:	T31400 Secondary Treatment Equipment					
3053003	AIR DIFFUSION SY	1	19991130	232,077.07	1.1038	256,166.67
3053004	BLOWERS	4	19991130	123,638.95	1.1038	136,472.67
3053005	BLOWER MOTORS	4	19991130	67,705.01	1.1038	74,732.79
3140576	Aeration Basin	1	20011231	581,811.64	1.0000	581,811.64
3140577	Air Diffusion Sy	1	20011231	112,780.45	1.0000	112,780.45
3140578	Air Piping	1	20011231	138,522.06	1.0000	138,522.06
3140579	Blowers	4	20011231	241,810.29	1.0000	241,810.29
3140580	Motors	4	20011231	141,578.88	1.0000	141,578.88
3140581	Valves	16	20011231	54,700.93	1.0000	54,700.93
3140582	Air Compressor	2	20011231	72,237.41	1.0000	72,237.41
3140583	Crane or Hoist	1	20011231	241,166.75	1.0000	241,166.75
3140584	Sluice Gates	2	20011231	35,877.37	1.0000	35,877.37
	Total for class T31400:			2,043,906.81		2,087,857.91

Company Code: 4023 Business Area: 4539 Anthem/Agua Fria Wastewater (Treatco)

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	T31500					
3053006	DRY ODOR CONTROL	1	19991130	281,922.23	1.1038	311,185.76
3053007	FINE SCREEN	1	19991130	26,298.62	1.1038	29,028.42
3053008	PIPING < 3"	1	19991130	51,194.65	1.1038	56,508.65
3053009	PIPING > 3"	5315	19991130	606,270.90	1.1038	669,201.82
3053010	BIOREACTOR TANKS	2	19991130	179,531.93	1.1038	198,167.34
3053011	BIOREACTOR AREA	1	19991130	96,778.93	1.1038	106,824.58
3053012	CONDUCTOR	1650	19991130	115,363.29	1.1038	127,338.00
3053013	CONDUIT	1650	19991130	115,363.29	1.1038	127,338.00
3053014	ELEC. SERV., INC	1	19991130	253,168.06	1.1038	279,446.90
3053015	ANOXIC MIXER	2	19991130	16,129.82	1.1038	17,804.10
3053016	ZENON MICROFILTE	1	19991130	1,764,461.64	1.1038	1,947,612.76
3093854	ROYCE SERIES 701	1	20001231	5,878.07	1.0354	6,086.15
3129350	Ultrasonic Level	1	20011031	1,791.76	1.0000	1,791.76
3140585	Aerators	1	20011231	19,504.91	1.0000	19,504.91
3140586	Aluminum Decking	500	20011231	79,011.39	1.0000	79,011.39
3140587	Piping < 3"	1	20011231	12,893.07	1.0000	12,893.07
3140588	Piping > 3"	2500	20011231	355,055.38	1.0000	355,055.38
3140589	Bioreactor Tanks	1	20011231	143,476.75	1.0000	143,476.75
3140590	Surface Wash Sys	1	20011231	35,703.90	1.0000	35,703.90
3140591	Chemical Pump	8	20011231	66,118.32	1.0000	66,118.32
3140592	Chemical Tank	4	20011231	40,001.59	1.0000	40,001.59
3140593	Odor Scrubber	1	20011231	249,927.26	1.0000	249,927.26
3140594	Zenon Microfilte	1	20011231	2,385,856.19	1.0000	2,385,856.19
	Total for class T31500:			6,901,701.95		7,265,883.00
Asset Class:	T31600 Disinfection Equipment					
3053017	CHLORINE TANK	1	19991130	33,565.03	1.1038	37,049.08
3140595	Basin	1	20011231	773,738.99	1.0000	773,738.99
3140596	Chlorine Pump	2	20011231	64,911.55	1.0000	64,911.55
	Total for class T31600:			872,215.57		875,699.62
Asset Class:	T31700 Effluent Lift Station E					
3140597	Electrical Equip	1	20011231	30,090.45	1.0000	30,090.45
3140598	Gauge	8	20011231	22,325.17	1.0000	22,325.17
3140599	Meter	2	20011231	86,550.49	1.0000	86,550.49
3140600	Motor	2	20011231	104,588.58	1.0000	104,588.58

Company Code: 4023 Business Area: 4539 Anthem/Agua Fria Wastewater (Treatco)

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: T31700	Effluent Lift Station E					
3140601	Piping > 3"	80	20011231	283,675.30	1.0000	283,675.30
3140602	Motor Starter	2	20011231	24,832.71	1.0000	24,832.71
3140603	Pump	2	20011231	111,706.75	1.0000	111,706.75
3140604	Valve	15	20011231	145,113.63	1.0000	145,113.63
	Total for class T31700:			808,883.08		808,883.08
Asset Class: T31900	Sludge, Treatment & Distribution					
3053018	SUBMERSIBLE PUMP	2	19991130	1,724.30	1.1038	1,903.28
3053019	CHEMICAL PIPING	1	19991130	6,478.59	1.1038	7,151.07
3053020	SUBMERSIBLE SLUD	2	19991130	2,594.78	1.1038	2,864.12
3053021	CHEM PUMP	2	19991130	5,089.12	1.1038	5,617.37
3053022	CHEMICAL TANK	1	19991130	3,733.15	1.1038	4,120.65
3053023	SLUDGE DRYING BE	1	19991130	127,663.44	1.1038	140,914.91
3053024	UNDER DRAIN	1	19991130	20,122.15	1.1038	22,210.83
3140605	VFD	4	20011231	309,677.76	1.0000	309,677.76
3140606	Motor	4	20011231	313,452.32	1.0000	313,452.32
3140607	Piping > 3"	540	20011231	309,841.87	1.0000	309,841.87
3140608	Recirculation Pu	2	20011231	159,680.16	1.0000	159,680.16
3140609	Valve	20	20011231	305,574.99	1.0000	305,574.99
3140610	DO Sensor	2	20011231	42,668.90	1.0000	42,668.90
3140611	WAS Pump	2	20011231	121,442.26	1.0000	121,442.26
3140612	Sludge Storage T	2	20011231	78,773.36	1.0000	78,773.36
	Total for class T31900:			1,808,517.15		1,825,893.85
Asset Class: T32200	General Treatment Equipment					
3053025	ODOR CONTROL DUC	1	19991130	83,108.38	1.1038	91,735.03
	Total for class T32200:			83,108.38		91,735.03
Asset Class: T34200	Collection System Lift					
3053027	VFD'S	2	19991130	23,822.19	1.1038	26,294.93
3053028	MOTOR	2	19991130	12,996.46	1.1038	14,345.49
3053029	PIPING	1	19991130	11,427.93	1.1038	12,614.15
3053030	MECHANICAL SEAL	2	19991130	5,391.85	1.1038	5,951.52
3053031	WETWELL	1	19991130	70,780.33	1.1038	78,127.33
3053032	SUBMERSIBLE PUMP	2	19991130	15,629.38	1.1038	17,251.71

	Total for class T34200:			140,048.14		154,585.13
Asset Class:	T34300	Collection Mains				
3052260	24" PVC SEWER MA	433	19991130	17,047.12	1.1038	18,816.61
3052261	10" PVC SEWER MA	8759	19991130	206,326.81	1.1038	227,743.53
3052262	12" PVC SEWER MA	2242	19991130	70,666.41	1.1038	78,001.58
3052263	10" DIP SEWER MA	100	19991130	4,508.06	1.1038	4,976.00
3052270	8" SDR 35 PVC PI	1559	19991130	33,852.52	1.1038	37,366.41
3052567	8" SDR 35	4258	19991130	121,659.58	1.1038	134,287.84
3052721	42" ROADWAY CROS	320	19991130	257,884.80	1.1038	284,653.24
3052723	18" DIP PIPE	312	19991130	22,813.44	1.1038	25,181.48
3052724	4" PVC PIPE SDR	100	19991130	1,350.00	1.1038	1,490.13
3052725	8" PVC PIPE SDR	3682	19991130	148,053.22	1.1038	163,421.14
3052726	10" PVC PIPE SDR	4718	19991130	214,216.39	1.1038	236,452.05
3052727	15" PVC PIPE SDR	442	19991130	24,858.08	1.1038	27,438.35
3052728	18" PVC PIPE SDR	9938	19991130	670,715.62	1.1038	740,335.90
3052729	24" PVC PIPE SDR	65	19991130	5,118.10	1.1038	5,649.36
3052730	27" PVC PIPE SDR	85	19991130	8,605.40	1.1038	9,498.64
3125229	21" PVC SDR 35	150	20010101	10,050.00	1.0174	10,224.87
3084223	12" PVC SDR 35	2420	20000930	67,339.37	1.0354	69,723.18
3084224	24" PVC SDR 35	952	20000930	71,788.83	1.0354	74,330.15
3126073	8" SDR 35 PVC Pi	2467	20010930	70,151.70	1.0000	70,151.70
3126123	21" SDR 35 PVC P	1571	20010930	122,337.83	1.0000	122,337.83
3126212	8" PVC SDR-35	3494	20010930	83,184.47	1.0000	83,184.47
3126368	12" SDR 35 PVC P	6628	20010930	273,706.56	1.0000	273,706.56
3126369	12" Sewer Plug	1	20010930	286.82	1.0000	286.82
3126370	12" Ductile Iron	396	20010930	10,719.79	1.0000	10,719.79
3126381	48" Manhole	2	20010930	0.00	1.0000	0.00
3126382	60" Manhole	1	20010930	0.00	1.0000	0.00
3126383	Manhole Ring and	3	20010930	0.00	1.0000	0.00
	Total for class T34300:			2,517,240.92		2,709,977.63
Asset Class:	T34400	Force Mains				
3126248	8" DIP Sewer Mai	134	20010930	1,917.50	1.0000	1,917.50
	Total for class T34400:			1,917.50		1,917.50

Company Code: 4023 Business Area: 4539 Anthem/Agua Fria Wastewater (Treatco)

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: T34800	Manholes					
3052264	4' DIA MANHOLE	14	19991130	63,659.40	1.1038	70,267.25
3052265	5' DIA MANHOLE	34	19991130	80,171.16	1.1038	88,492.93
3052271	48" MANHOLE	3	19991130	6,314.37	1.1038	6,969.80
3052272	60" MANHOLE	4	19991130	9,356.40	1.1038	10,327.59
3052273	M A RING & COVER	7	19991130	2,046.32	1.1038	2,258.73
3052568	48" MANHOLE	5	19991130	7,356.30	1.1038	8,119.88
3052569	60' MANHOLE	7	19991130	13,223.26	1.1038	14,595.83
3052570	MANHOLE AND RING	12	19991130	2,020.43	1.1038	2,230.15
3052731	MANHOLE RING & C	55	19991130	15,119.71	1.1038	16,689.14
3052732	DROP MANHOLE	5	19991130	17,865.66	1.1038	19,720.12
3052733	60" MANHOLE	28	19991130	85,734.82	1.1038	94,634.09
3052734	48" MANHOLE	22	19991130	50,783.21	1.1038	56,054.51
3084225	48" Dia Manhole	6	20000930	6,600.00	1.0354	6,833.64
3084226	60" Dia Manhole	4	20000930	6,782.28	1.0354	7,022.37
3084227	Manhole Ring & C	0	20000930	0.00	1.0354	0.00
3084228	60" Dia Sewer Ma	3	20000930	12,037.18	1.0354	12,463.30
3084229	Manhole Ring & C	3	20000930	1,307.81	1.0354	1,354.11
3126075	Sewer Cleanout	5	20010930	1,479.28	1.0000	1,479.28
3126076	Manhole Ring & C	11	20010930	660.91	1.0000	660.91
3126077	60" Manhole	5	20010930	11,798.98	1.0000	11,798.98
3126078	48" Manhole	6	20010930	6,778.97	1.0000	6,778.97
3126124	Manhole Ring & C	24	20010930	5,529.05	1.0000	5,529.05
3126125	60" Manhole	23	20010930	61,339.00	1.0000	61,339.00
3126213	48" Manhole	26	20010930	48,908.51	1.0000	48,908.51
	Total for class T34800:			516,873.01		554,528.14
Asset Class: T39000	Structures and Improvements					
3053033	LIGHTING PROTECT	1	19991130	4,737.18	1.1038	5,228.90
3053034	INDOOR LIGHTS	17	19991130	8,969.06	1.1038	9,900.05
3053035	ELECTRICAL PANEL	1	19991130	7,200.52	1.1038	7,947.93
3053036	MCC CABINET	1	19991130	105,481.21	1.1038	116,430.16
3053037	OUTDOOR LIGHTING	7	19991130	28,612.57	1.1038	31,582.55
3053038	GRADING	1	19991130	112,429.08	1.1038	124,099.22
3053039	ASPHALT ROADS	975	19991130	96,449.00	1.1038	106,460.41
3053040	SITE GRAVEL	2450	19991130	30,317.96	1.1038	33,464.96

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4023 Business Area: 4539 **Anthem/Agua Fria Wastewater (Treatco)**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: T39000	Structures and Improvements					
3053041	LANDSCAPING	1	19991130	67,962.74	1.1038	75,017.27
3053042	WATERING SYSTEM	1	19991130	33,918.21	1.1038	37,438.92
3053043	CMU BLOCK WALL	1460	19991130	135,546.50	1.1038	149,616.23
3093844	ROYCE A/C HEAT P	1	20001231	5,851.41	1.0354	6,058.55
	Total for class T39000:			637,475.44		703,245.15
Asset Class: T39100	Office Funiture and Equipment					
3053044	MISCELLANEOUS OF	1	19991130	31,682.10	1.1038	34,970.70
	Total for class T39100:			31,682.10		34,970.70
Asset Class: T39500	Laboratory Equipment					
3053045	MUFFLE FURNACE	1	19991130	1,885.28	1.1038	2,080.97
3053046	CHLORIMETER	3	19991130	1,769.25	1.1038	1,952.90
3053047	LAB DISHWASHER	1	19991130	2,949.74	1.1038	3,255.92
3053048	BOD INCUBATOR	1	19991130	3,541.43	1.1038	3,909.03
3053049	DO METER	2	19991130	2,360.95	1.1038	2,606.02
3053050	DRYINGING OVEN	1	19991130	1,180.48	1.1038	1,303.01
3053051	PH METER	1	19991130	1,180.48	1.1038	1,303.01
3053052	SAMPLE REFRIGERA	1	19991130	1,978.09	1.1038	2,183.42
3053053	ELECTRICAL BALAN	1	19991130	2,949.74	1.1038	3,255.92
3053054	STIRRING APPARAT	1	19991130	353.86	1.1038	390.59
3053055	THERMOMETER	1	19991130	31.90	1.1038	35.21
3053056	GLASSWARE	1	19991130	4,721.89	1.1038	5,212.02
3053057	TURIBIDITY METER	1	19991130	2,566.88	1.1038	2,833.32
3053058	VACUUM MANIFOLD	1	19991130	1,180.48	1.1038	1,303.01
3053059	SETTLOMETER	1	19991130	353.85	1.1038	390.58
3057749	BOD PROBE	1	19991231	1,318.62	1.1038	1,455.49
3057750	DISSOLVED OXYGEN	1	19991231	1,318.63	1.1038	1,455.50
3057751	SCALE	1	19991231	2,318.14	1.1038	2,558.76
3142716	SPECTROPHOTOMETE	1	20011231	2,200.00	1.0000	2,200.00
	Total for class T39500:			36,159.69		39,684.68
	Total for company 4023:			17,709,315.00		18,482,356.56

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Computation of Working Capital

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	103,745
3	Pumping Power (1/24 of Pumping Power)		346
4	Material and Supplies Inventories		-
5	Prepayments		-
6			-
7			
8	Total Working Capital Allowance	$	104,091
9			
10			
11	Working Capital Requested	$	-
12			
13			
14	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
15	E-1	B-1	
16			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Label	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**						
2	Flat Rate Revenues	$ 696,391	11	184,083	$ 880,474	438,989	$ 1,319,463
3	Measured Revenues	-			-		-
4	Other Wastewater Revenues	1,720,973	16/18	(734,901)	986,072	-	986,072
5		$ 2,417,364		$ (550,818)	$ 1,866,546	$ 438,989	$ 2,305,535
6	**Operating Expenses**						
7	Salaries and Wages	$ 139,312	2a,4a,10a	178,644	$ 317,956		$ 317,956
8	Purchased Wasterwater Treatment	1,256,329	1c,17,19	(1,236,404)	19,925		19,925
9	Purchased Power	4,665	1b,15	1,049	5,714		5,714
10	Fuel for Power Production				-		-
11	Chemicals				-		-
12	Materials and Supplies		1d	(1,053)	(1,053)		(1,053)
13	Repairs and Maintenance				-		-
14	Office Supplies and Expense	44,525	1e,10b	28,040	72,565		72,565
15	Outside Services	25,154	1f	1,390	26,544		26,544
16	Service Company Charges		3	287,577	287,577		287,577
17	Water Testing				-		-
18	Rents	1,863	1g,12	6,445	8,308		8,308
19	Transportation Expenses				-		-
20	Insurance - General Liability	1,661	1h,10c	(5,273)	(3,612)		(3,612)
21	Insurance - health and Life				-		-
22	Regulatory Commission Expense - Rate Case	47	8	12,272	12,319		12,319
23	Miscellaneous Expense	308,655	1i,10d	(67,298)	241,357		241,357
24	Depreciation Expense	404,849	5	471,173	876,022		876,022
25	Taxes Other Than Income	13,477	1a,2b,4b	4,043	17,520		17,520
26	Property Taxes		6	121,472	121,472		121,472
27	Income Tax				(87,213)		82,231
28					-		-
29	**Total Operating Expenses**	$ 2,200,537		$ (197,923)	$ 1,915,401	$ -	$ 2,084,846
30	**Operating Income**	$ 216,827		$ (352,895)	$ (48,855)	$ 438,989	$ 220,689
31	**Other Income (Expense)**						
32	Interest Income				-		-
33	Other income		13a	-	-		-
34	Interest Expense	-	7	(89,880)	(89,880)		(89,880)
35	Other Expense	(10,155)	13b	10,155	-		-
36	Gain/Loss Sale of Fixed Assets				-		-
37	**Total Other Income (Expense)**	$ (10,155)		$ (79,725)	$ (89,880)	$ -	$ (89,880)
38	**Net Profit (Loss)**	$ 206,672		$ (432,620)	$ (138,735)	$ 438,989	$ 130,810
39							
40	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
41	C-2					A-1	
42	E-2						
43							

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Adjustments to Revenues and Expenses

Line No.		1 Remove Citizens Corp. Allocations	2 Remove T.Y. Salaries & Wages	3 Service Company Charges	4 Projected Salaries & Wages	5 Depreciation Expense	6 Property Taxes	Subtotal
1								
2								
3	Revenues							-
4								
5	Expenses	(83,976)	(152,789)	287,577	227,320	471,173	121,472	870,776
6								
7	Operating							
8	Income	83,976	152,789	(287,577)	(227,320)	(471,173)	(121,472)	(870,776)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							
14	Expense							
15								
16	Net Income	83,976	152,789	(287,577)	(227,320)	(471,173)	(121,472)	(870,776)
17								
18								

Adjustments to Revenues and Expenses

		7 Interest Exp, Synch. W/ Rate Base	8 Rate Case Expense	9 INTENTIONALLY LEFT BLANK	10 Projected Additional Expenses	11 Revenue Annualization	12 Corporate Office Lease	Subtotal
19								
20								
21								
22								
23	Revenues					184,083		184,083
24								
25	Expenses		12,272	-	146,553		7,776	1,037,377
26								
27	Operating							
28	Income	-	(12,272)	-	(146,553)	184,083	(7,776)	(853,294)
29								
30	Interest							
31	Expense	(89,880)						(89,880)
32	Other							
33	Income /							
34	Expense							
35								
36	Net Income	(89,880)	(12,272)	-	(146,553)	184,083	(7,776)	(943,174)
37								
38								

Adjustments to Revenues and Expenses

		13 Remove Other Revenues/Expenses	14 INTENTIONALLY LEFT BLANK	15 Power Costs Adjustment	16 Eliminate Inter-Company Revenues	17 Eliminate Inter-Company Expenses	18 Payment in Leu of Revenues	Total
39								
40								
41								
42								
43	Revenues				(1,035,697)		300,796	(550,818)
44								
45	Expenses		-	1,104		(1,035,697)		2,785
46								
47	Operating							
48	Income	-	-	(1,104)	(1,035,697)	1,035,697	300,796	(553,602)
49								
50	Interest							
51	Expense							(89,880)
52	Other							
53	Income /	10,155						10,155
54	Expense							
55								
56	Net Income	10,155	-	(1,104)	(1,035,697)	1,035,697	300,796	(633,327)
57								
58								

Adjustments to Revenues and Expenses

		19 Projected Purchased Wastewater Treatment	20	21	22	23	24	Total
59								
60								
61								
62								
63	Revenues							(550,818)
64								
65	Expenses	(200,707)						(197,923)
66								
67	Operating							
68	Income	200,707	-	-	-	-	-	(352,895)
69								
70	Interest							
71	Expense							(89,880)
72	Other							
73	Income /							10,155
74	Expense							
75								
76	Net Income	200,707	-	-	-	-	-	(432,620)
77								
78								

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 1a-1i

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.				
1	Remove Citizen's Corporate Allocations			
2				
3	Account	Description	**Amount**	Adjustment Label
4	408	Taxes Other Than Income		1a
5	715	Purchased Power	(55)	1b
6	718	Chemicals	-	1c
7	720	Materials and Supplies	(1,053)	1d
8	721	Office Supplies	(1,251)	1e
9	730	Outside Services	1,390	1f
10	740	Rents	(1,331)	1g
11	755	Insurance Expense	(10,204)	1h
12	775	Miscellaneous Expense	(71,474)	1i
13	Total Adjustments		(83,976)	
14				
15	Adjustment to Revenues and/or Expenses		(83,976)	
16				
17				
18				
19				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.				
1	Remove Test Year Salaries & Wages and Related Expenses			
2				
3	Account	Description	**Amount**	Adjustment Label
4	601	Test Year Salaries & Wages	(139,312)	2a
5	408	Test Year Payroll Taxes	(13,477)	2b
6				
7				
8				
9				
10				
11				
12				
13	Total Adjustments		(152,789)	
14				
15	Adjustment to Revenues and/or Expenses		(152,789)	
16				
17				
18				
19				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Service Company Charges		
2			
3	Total Charges	$ 5,153,711	
4	Allocation Factor (based on 4 Factor Formula)	0.0558	
5	Total Charges		$ 287,577
6			
7			
8			
9			
10			
11			
12			
13	Adjustment to Revenues and/or Expenses		$ 287,577
14			
15			
16			
17			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Line No.				
1	Projected Salaries & Wages and Related Expenses			
2				
3	Account	Description	**Amount**	Adjustment Label
4	601	Salaries & Wages	$ 209,800	4a
5	408	Payroll Taxes	17,520	4b
6				
7				
8				
9	Total		$ 227,320	
10				
11				
12				
13	Adjustment to Revenues and/or Expenses		$ 227,320	
14				
15				
16				
17				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Line No.		Account No.	Description	Original Cost	Rate	Depreciation Expense
1	Depreciation Expense					
2						
3		Account				Depreciation
4		No.	Description	Original Cost	Rate	Expense
5			**Intangible**			
6		301.00	Organization	$ -	0.00%	$ -
7		302.00	Franchises	248,678	0.00%	-
8		303.00	Miscellaneous Intangibles	-	0.00%	-
9			**Subtotal Intangible**	$ 248,678		$ -
10						
11			**Treatment & Discharge**			
12		310.00	Land and Land Rights	$ 336,560	0.00%	$ -
13		311.00	Structures and Improvements	-	5.00%	-
14		312.00	Preliminary Treatment	800,483	5.00%	40,024
15		313.00	Primary Treatment Equipment	-	5.00%	-
16		314.00	Secondary Treatment Equipment	2,043,907	5.00%	102,195
17		315,00	Tertiary Equipment	6,901,702	5.00%	345,085
18		316.00	Disinfection Equipment	872,216	5.00%	43,611
19		317.00	Effluent Lift Station E	808,883	8.40%	67,946
20		318.00	Outfall Line	-	5.00%	-
21		319.00	Sludge, Treatment & Distribution	1,808,517	5.00%	90,426
22		321.00	Influent Lift Station	-	8.40%	-
23		322.00	General Treatment Equipment	83,108	5.00%	4,155
24			**Subtotal Treatment & Discharge**	$ 13,655,376		$ 693,443
25						
26			**Collection and Influent**			
27		340.00	Land and Land Rights	$ -	0.00%	$ -
28		341.00	Structures and Improvements	-	1.67%	-
29		342.00	Collection System Lift	140,048	8.40%	11,764
30		343.00	Collection Mains	5,850,175	2.04%	119,344
31		344.00	Force Mains	1,918	2.07%	40
32		345.00	Discharge Services	1,170,937	2.04%	23,887
33		348.00	Manholes	1,574,950	2.03%	31,971
34			**Subtotal Collection and Influent**	$ 8,738,028		$ 187,006
35						
36			**General**			
37		389.00	Land and Land Rights	$ 133	0.00%	$ -
38		390.00	Structures and Improvements	91,498	1.68%	1,538
39		391.00	Office Funiture and Equipment	27,255	4.55%	1,239
40		391.10	Computer Equipment	39,022	4.55%	1,774
41		392.00	Transportation Equipment	49,104	25.00%	12,276
42		393.00	Stores Equipment	785	3.92%	31
43		394.00	Tools, Shop and Garage	11,230	4.14%	464
44		395.00	Laboratory Equipment	3,557	3.71%	132
45		396.00	Power Operated Equipment	3,287	5.14%	169
46		397.00	Communication Equipment	15,777	10.28%	1,621
47		398.00	Miscellaneous Equipment	7,570	4.98%	377
48			**Subtotal General**	$ 249,219		$ 19,621
49						
50						
51						
52			TOTALS	$ 22,891,302		$ 900,070
53						
54						
55	Proforma Plant (to be completed by 12/31/2002)			$ 162,109	3.93%	6,374
56						
57	Amortization of Citizens Acquisition Adjustment (C-2, Page 6a)					12,900
58	Amortization of Deferred Regulatory Assets			$ 99,122	3.93%	3,897
59						
60	Less: Amotization of Contributions			$ 472,196	10.0000%	(47,220)
61						
62	Total Depreciation Expense					$ 876,022
63						
64	Test Year Depreciation Expense					404,849
65						
66	Increase (decrease) in Depreciation Expense					471,173
67						
68	Adjustment to Revenues and/or Expenses					$ 471,173
69						

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Citizens Acquisition Adjustment
Amortization Schedule

Exhibit
Schedule C-2
Page 6a
Witness: Bourassa

Line No.		
1		
2	Acquisition Adjustment	6,134,972
3	Annual Rate (Cost of Capital)	10.64%
4	Term (years)	40
5		
6		

Line No.	Year	Principal Reduction	Balance
9	1	$ 11,600	6,123,372
10	2	12,900	6,110,472
11	3	14,200	6,096,272
12	4	15,800	6,080,472
13	5	17,400	6,063,072
14	6	19,300	6,043,772
15	7	21,400	6,022,372
16	8	23,600	5,998,772
17	9	26,100	5,972,672
18	10	28,900	5,943,772
19	11	32,000	5,911,772
20	12	35,400	5,876,372
21	13	39,200	5,837,172
22	14	43,300	5,793,872
23	15	47,900	5,745,972
24	16	53,000	5,692,972
25	17	58,700	5,634,272
26	18	64,900	5,569,372
27	19	71,800	5,497,572
28	20	79,500	5,418,072
29	21	87,900	5,330,172
30	22	97,300	5,232,872
31	23	107,700	5,125,172
32	24	119,100	5,006,072
33	25	131,800	4,874,272
34	26	145,800	4,728,472
35	27	161,300	4,567,172
36	28	178,500	4,388,672
37	29	197,500	4,191,172
38	30	218,500	3,972,672
39	31	241,700	3,730,972
40	32	267,400	3,463,572
41	33	295,900	3,167,672
42	34	327,400	2,840,272
43	35	362,200	2,478,072
44	36	400,700	2,077,372
45	37	443,400	1,633,972
46	38	490,500	1,143,472
47	39	542,700	600,772
48	40	600,500	272

Principal Reduction
12,900

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.		
1	Adjust Property Taxes to Reflect Proposed Revenues:	
2		
3	Revenues in year ended 12/31/01	$ 2,417,364
4	Adjusted Revenues in year ended 12/31/01	1,866,546
5	Proposed Revenues	2,305,535
6	Average of three year's of revenue	$2,196,482
7	Average of three year's of revenue, times 2	$4,392,964
8	Add:	
9	Construction Work in Progess at 10%	
10	Deduct:	
11	Book Value of Transportation Equipment	49,104
12	Book Value of Transportation Equipment (proforma)	-
13	Total Book Value of Transportation Equipment	$ 49,104
14		
15	Full Cash Value	$ 4,343,859
16	Assessment Ratio	25%
17	Assessed Value	1,085,965
18	Property Tax Rate	11.185601%
19		
20	Property Tax	121,472
21	Tax on Parcels	
22		
23	Total Property Tax at Proposed Rates	$ 121,472
24	Property Taxes in the test year	0
25	Change in Property Taxes	$ 121,472
26		
27		
28	Adjustment to Revenues and/or Expenses	$ 121,472
29		
30		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Line No.		
1	Interest Synchronization with Rate Base	
2	Fair Value Rate Base	$2,853,742
3	Weigted Cost of Debt from Schedule D-1	3.15%
4	Synchronized Interest Expense	89,880
5	Test Year Interest Expense, Per Books	0
6	Increase in Interest Expense	$ 89,880
7		
8	Adjustment to Revenues and/or Expense	$ 89,880
9		
10		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No.			
1	Rate Case Expense		
2			
3	Estimated Rate Case Expense	$	36,958
4			
5	Estimated Amortization Period in Years		3
6			
7	Annual Rate Case Expense	$	12,319
8			
9	Test Year Rate Case Expense	$	47
10			
11	Increase(decrease) Rate Case Expense	$	12,272
12			
13	Adjustment to Revenue and/or Expense	$	12,272
14			
15			
16			

Arizona American - Anthem/Aqua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.		
1	Intentionally Left Blank	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	Adjustment to Revenue and/or Expense	$ -
13		
14		
15		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.	Projected Additional Expenses			Adjustment Label
1				
2				
3				
4	Salaries & Wages	$	108,156	10a
5	Office Expense		29,291	10b
6	Insurance		4,931	10c
7	Misc Expense		4,175	10d
8				
9				
10				
11	Adjustment to Revenue and/or Expense	$	146,553	
12				
13				
14				
15				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.		
1	Revenue Annualization	
2		
3		
4	Revenue Annualization	$ 184,083
5		
6		
7		
8	Total Revenue from Annualization	$ 184,083
9		
10		
11	Adjustment to Revenue and/or Expense	$ 184,083
12		
13	SUPPORTING SCHEDULES	
14	H1	
15		
16		
17		
18		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Line No.			
1	Coporate Office Lease		
2			
3			
4	New Corporate Office	$	7,776
5			
6			
7			
8	Total	$	7,776
9			
10			
11	Adjustment to Revenue and/or Expense	$	7,776
12			
13			
14			
15			
16			
17			
18			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Line No.				Adjustment Label
1	Remove Other Income and Expenses			
2				
3				
4	Test Year Other Income	$	-	13a
5	Test Year Other Expense		10,155	13b
6				
7				
8	Total	$	10,155	
9				
10				
11	Adjustment to Revenue and/or Expense	$	10,155	
12				
13				
14				
15				
16				
17				
18				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Line No.		
1	Intentionally Left Blank	
2		
3		
4		
5		
6		
7		
8		
9		
10	Adjustment to Revenue and/or Expense	$ -
11		
12		
13		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 15

Exhibit
Schedule C-2
Page 16
Witness: Bourassa

Line No.			
1	Annualize power cost for additional customers from annualization of revenues		
2			
3	Test Year Power Costs (after adjustment1b)	$	4,720
4	Number Billings in Test Year		24,635
5	Cost per billing		0.19158
6	Additonal billings from annualization		5,763
7			
8	Additional Expense	$	1,104
9			
10			
11	Adjustment to Revenue and/or Expense	$	1,104
12			
13			
14			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 16

Exhibit
Schedule C-2
Page 17
Witness: Bourassa

Line No.		
1	Eliminate Intercompany Revenues	
2		
3		
4	Recorded Revenues on Books of Citizens Water Resources (Treatco)	$ 1,035,697
5		
6		
7		
8	Total Intercompany Revenues	$ 1,035,697
9		
10		
11	Adjustment to Revenue and/or Expense	$ (1,035,697)
12		
13		
14		
15		
16		
17		
18		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 17

Exhibit
Schedule C-2
Page 18
Witness: Bourassa

Line No.		
1	Eliminate Intercompany Expenses	
2		
3		
4	Recorded Chemicals on Books of Citizens Water Services (Distco)	$ 1,035,697
5		
6		
7		
8	Total Intercompany Revenues	$ 1,035,697
9		
10		
11	Adjustment to Revenue and/or Expense	$ (1,035,697)
12		
13		
14		
15		
16		
17		
18		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 18

Exhibit
Schedule C-2
Page 19
Witness: Bourassa

Line No.		
1	Payment in Leu of Revenues	
2		
3		
4	Del Webb Anthem Payments (Average First 3 years)	$ 1,337,667
5	Factor (based on FVRB)	0.2249
6		
7		
8	Calculated Share	$ 300,796
9		
10		
11	Adjustment to Revenue and/or Expense	$ 300,796
12		
13		
14		
15		
16		
17		
18		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 19

Exhibit
Schedule C-2
Page 20
Witness: Bourassa

Line No.		
1	Projected purchased wastewater treatment	
2		
3		
4	Peacemaker dry air scrubber lease expense	$ 19,925
5	Test year purchased wastewater treatment	
6	after adjustment number 1c and 18	220,632
7		
8	Increase (decrease) in expense	$ (200,707)
9		
10		
11	Adjustment to Revenue and/or Expense	$ (200,707)
12		
13		
14		
15		
16		
17		
18		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	31.63%
2		
3	State Income Taxes	6.97%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	38.60%
9		
10	Operating Income % = 100% - Tax Percentage	61.40%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.6286
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Stephenson

Line No.	Item of Capital	End of Test Year Percent of Total	End of Test Year Cost Rate	End of Test Year Weighted Cost	End of Projected Year Percent of Total	End of Projected Year Cost Rate	End of Projected Year Weighted Cost
1	Long-Term Debt	59.89%	(a)	3.04%	60.00%	(a)	3.15%
2							
3	Stockholder's Equity (c)	40.11%	11.50%	4.61%	40.00%	11.50%	4.60%
4							
5	Totals	100.00%		7.65%	100.00%		7.75% (b)
6							
7	(a) See D-2						
8	(b) Used on A-1						
9	SUPPORTING SCHEDULES:						
10	D-1						
11	D-3						
12	D-4						
13	E-1						
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Stephenson

Line No.	Description of Debt	End of Test Year Percent	Interest Rate	Composite Cost	End of Projected Year Percent	Interest Rate	Composite Cost
1							
2	Long-Term Debt	56.04%	4.92%	2.76%	52.26%	4.92%	2.57%
3	Long-Term Debt	3.85%	7.30%	0.28%	3.85%	7.30%	0.28%
4	Long-Term Debt	0.00%	0.00%	0.00%	3.89%	7.60%	0.30%
5				0.00%			
6							
7							
8							
9							
10	Totals	59.89%		3.04%	60.00%		3.15%
11							
12	Supporting Schdules:						
13							
14							
15							
16							
17							
18							

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Stephenson

Line No.	Description of Issue	End of Test Year Shares Outstanding	End of Test Year Amount	End of Test Year Dividend Requirement	End of Projected Year Shares Outstanding	End of Projected Year Amount	End of Projected Year Dividend Requirement
1							
2							
3	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
18	(a) E-1			(a) D-1			
19							
20							

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Zepp

Line No.	
1	
2	
3	THE COMPANY IS REQUESTING 11.5% RATE OF RETURN ON COMMON EQUITY.
4	THE REQUEST IS SUPPORTED BY THE TESTIMONY AND EXHIBITS OF
5	DR. THOMAS M. ZEPP INCLUDED IN THE FILING.
6	
7	
8	
9	
10	
11	
12	
13	
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16	
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18	
19	
20	

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	ASSETS			
2	Plant In Service	$ 23,347,399	$ 10,644,426	$ 8,742,062
3				
4	Non-Utility Plant	-	-	-
5	Construction Work in Progress	352,378	3,274,335	(23,669)
6	Less: Accumulated Depreciation	767,175	377,069	57,588
7	Net Plant	$ 22,932,602	$ 13,541,692	$ 8,660,805
8				
9	Debt Reserve Fund	$ -	$ -	$ -
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ -	$ -	$ -
13	Accounts Receivable, Net	128,736	335,208	272,947
14	Notes/Receivables from Associated Companies			
15	Materials and Supplies	-	-	-
16	Prepayments	-	-	-
17	Other Current Assets	-	-	-
18	Total Current Assets	$ 128,736	$ 335,208	$ 272,947
19				
20	Deferred Debits	$ -	$ -	$ -
21				
22	Other Investments & Special Funds	$ -	$ -	$ -
23				
24	TOTAL ASSETS	$ 23,061,338	$ 13,876,900	$ 8,933,752
25				
26				
27	LIABILITIES AND STOCKHOLDERS' EQUITY			
28				
29	Common Equity	$ 880,408	$ 673,736	$ 361,626
30				
31	Long-Term Debt	$ -	$ -	$ -
32				
33	CURRENT LIABILITIES			
34	Accounts Payable	$ 20,423	$ 712,358	$ -
35	Current Portion of Long-Term Debt	-	-	-
36	Payables to Associated Companies	16,976,947	8,513,128	5,601,324
37	Customer Deposits	960	960	1,670
38	Taxes Payable	1,269	-	-
39	Interest Payable	-	-	-
40	Other Current Liabilities	-	-	-
41	Total Current Liabilities	$ 16,999,599	$ 9,226,446	$ 5,602,994
42	DEFERRED CREDITS			
43	Advances in Aid of Construction	$ 5,181,331	$ 3,976,718	$ 2,969,132
44	Accumulated Deferred Income Taxes	-	-	-
45	Contributions In Aid of Construction, Net			
46	Accumulated Deferred Income Credits	-	-	-
47	Total Deferred Credits	$ 5,181,331	$ 3,976,718	$ 2,969,132
48				
49	Total Liabilities & Common Equity	$ 23,061,338	$ 13,876,900	$ 8,933,752
50				
51	SUPPORTING SCHEDULES:			
52	E-5			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	Operating Revenues	$ 2,417,364	$ 1,868,688	$ 1,154,375
2	Operation and Maintenance			
3	Expense	$ 1,782,211	$ 1,258,007	$ 730,890
4	Depreciation & Amortization	404,849	335,440	60,977
5	Other Taxes	13,477	16,929	5,251
6	Income Taxes	-	-	-
7	Total Expense	$ 2,200,537	$ 1,610,376	$ 797,118
8	Operating Income	$ 216,827	$ 258,312	$ 357,257
9	Other Income Net	-	(56,991)	(4,369)
10	Long-Term Interest	-	-	-
11	Other Expense	10,155	3,193	
12	Miscellaneous Other Expense (Income)		-	-
13	AFUDC			
14	Net Income	$ 206,672	$ 312,110	$ 361,626
15				
16				
17				
18	(*) Above Data from Annual Reports filed with the Arizona Corporation Commission, Utilities Division			
19				
20	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
21	E-6		A-2	

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 206,672	$ 312,110	$ 361,626
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	404,489	335,440	60,977
8	Deferred Income Taxes	-	-	-
9	Accumulated Deferred ITC			
10	Changes in Certain Assets and Liabilities:			-
11	Accounts Receivable	206,472	(62,261)	(272,947)
12	Materials & Supplies	-	-	-
13	Prepaid Expenses	-	-	-
14	Misc Current Assets and Deferred Expense			
15	Accounts Payable and Accrued Liabilities	(691,935)	712,358	-
16	Accrued Taxes	1,269	-	-
17	Net Cash Flow provided by Operating Activities	$ 126,967	$ 1,297,647	$ 149,656
18	Cash Flow From Investing Activities:			
19	Capital Expenditures	(9,795,399)	(5,216,327)	(3,307,782)
20	Plant Held for Future Use	-		
21	Non-Utility Property	-	-	-
22	Net Cash Flows from Investing Activities	$ (9,795,399)	$ (5,216,327)	$ (3,307,782)
23	Cash Flow From Financing Activities			
24	(Decrease) Increase in Net Amounts due to Parent and			
25	Affiliates	8,463,819	2,911,804	3,227,109
26	Customer Deposits	-	(710)	1,670
27	Changes in Advances for Construction	1,204,613	1,007,586	(70,653)
28	Changes in Contributions for Construction	-		
29	Net Proceeds from Long-Term Debt Borrowing	-	-	-
30	Repayments of Long-Term Debt	-	-	-
31	Dividends Paid	-	-	-
32	Deferred Financing Costs	-	-	-
33	Paid in Capital			
34	Net Cash Flows Provided by Financing Activities	$ 9,668,432	$ 3,918,680	$ 3,158,126
35	Increase(decrease) in Cash and Cash Equivalents	-	-	-
36	Cash and Cash Equivalents at Beginning of Year	-	-	-
37	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -
38				
39				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Common Stock	Additional Paid-In-Capital	Retained Earnings	Total
1					
2					
3					
4	Balance, December 31, 1997	$ -	$ -	$ -	$ -
5					
6	Net Income	-	-	-	-
4					
5	Balance, December 31, 1998	-	-	-	-
6					
7	Net Income	-	-	361,626	361,626
8					
4	Balance, December 31, 1999	-	-	361,626	361,626
5					
6	Net Income	-	-	312,110	312,110
7					
8	Balance, December 3, 2000	-	-	673,736	673,736
9					
10	Net Income	-	-	206,672	206,672
11					
12	Balance, December 31, 2001	$ -	$ -	$ 880,408	$ 880,408
13					
14					
15	SUPPORTING SCHEDULES:			RECAP SCHEDULES:	

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/00	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/01
1		**Intangible**			
2	301.00	Organization	$ -	$ -	$ -
3	302.00	Franchises	187,452	-	(113,020)
4	303.00	Miscellaneous Intangibles	-	-	-
5		**Subtotal Intangible**	$ 187,452	$ -	$ (113,020)
6					
7		**Treatment & Discharge**			
8	310.00	Land and Land Rights	$ -	$ -	$ 336,560
9	311.00	Structures and Improvements	-	-	-
10	312.00	Preliminary Treatment	-	-	800,483
11	313.00	Primary Treatment Equipment	-	-	-
12	314.00	Secondary Treatment Equipment	6,000	-	1,620,486
13	315,00	Tertiary Equipment	(662,356)	-	3,048,851
14	316.00	Disinfection Equipment	(5,803)	-	838,651
15	317.00	Effluent Lift Station E	-	-	808,883
16	318.00	Outfall Line	-	-	-
17	319.00	Sludge, Treatment & Distribution	(24,616)	-	1,666,144
18	321.00	Influent Lift Station	-	-	-
19	322.00	General Treatment Equipment	(9,182)	-	30,000
20		**Subtotal Treatment & Discharge**	$ (695,958)	$ -	$ 9,150,058
21					
22		**Collection and Influent**			
23	340.00	Land and Land Rights	$ -	$ -	$ -
24	341.00	Structures and Improvements	-	-	-
25	342.00	Collection System Lift	(18,000)	-	35,941
26	343.00	Collection Mains	731,736	-	2,641,084
27	344.00	Force Mains	-	-	1,918
28	345.00	Discharge Services	352,218	-	406,140
29	348.00	Manholes	333,437	-	568,655
30		**Subtotal Collection and Influent**	$ 1,399,391	$ -	$ 3,653,736
31					
32		**General**			
33	389.00	Land and Land Rights	$ -	$ -	$ -
34	390.00	Structures and Improvements	(101,627)	-	10,000
35	391.00	Office Funiture and Equipment	(5,478)	-	-
36	391.10	Computer Equipment	-	-	-
37	392.00	Transportation Equipment	-	-	-
38	393.00	Stores Equipment	-	-	-
39	394.00	Tools, Shop and Garage	-	-	-
40	395.00	Laboratory Equipment	(2,311)	-	2,200
41	396.00	Power Operated Equipment	-	-	-
42	397.00	Communication Equipment	-	-	-
43	398.00	Miscellaneous Equipment	-	-	-
44		**Subtotal General**	$ (109,416)	$ -	$ 12,200
45					
46					
47					
48		TOTAL WASTEWATER PLANT	$ 781,468	$ -	$ 12,702,974
49					
50	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
51				A-4	
52				E-1	
53					
54					
55					

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	SEWER STATISTICS:			
2				
3				
4				
5	Sewer Revenues from Customer:	696,391	265,724	44,388
6				
7				
8				
9				
10	Year End Number of Customers	2,592	1,483	974
11				
12				
13				
14	Annual Revenue per Year End Customer	268.67	179.18	45.57
15				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	Description			
2				
3	Federal Income Taxes *			
4	State Income Taxes *			
5	Payroll Taxes **		Data Not	
6	Property Taxes **		Available	
7				
8	Totals	$ -	$ -	$ -
9				
10				
11	*Computed			
12	**Source: ACC Annual Reports			
13				
14				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

Line No.

1 **The Company does not prepare audited financial statements.**
2
3 1. The Company follows the NARUC system of accounts.
4 2. The Company uses the accrual method of accounting.
5 3. The Company uses the depreciation lives and methods as approved in
6 prior Commission order.
7 4. The Company follows the normalized method for accounting for
8 income taxes and uses the allowed tax depreciation lives and methods
9 for determining income taxes.
10
11
12
13
14
15
16
17
18

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 12/31/02	At Proposed Rates Year Ended 12/31/02
1	**Revenues**			
2	Flat Rate Revenues	$ 696,391	$ 880,474	$ 1,319,463
3	Measured Revenues	-	-	-
4	Other Wastewater Revenues	1,720,973	986,072	986,072
5		$ 2,417,364	$ 1,866,546	$ 2,305,535
6	**Operating Expenses**			
7	Salaries and Wages	$ 139,312	$ 317,956	$ 317,956
8	Purchased Wasterwater Treatment	1,256,329	19,925	19,925
9	Purchased Power	4,665	5,714	5,714
10	Fuel for Power Production	-	-	-
11	Chemicals	-	-	-
12	Materials and Supplies	-	(1,053)	(1,053)
13	Repairs and Maintenance	-	-	-
14	Office Supplies and Expense	44,525	72,565	72,565
15	Outside Services	25,154	26,544	26,544
16	Service Company Charges	-	287,577	287,577
17	Water Testing	-	-	-
18	Rents	1,863	8,308	8,308
19	Transportation Expenses	-	-	-
20	Insurance - General Liability	1,661	(3,612)	(3,612)
21	Insurance - health and Life	-	-	-
22	Regulatory Commission Expense - Rate Case	47	12,319	12,319
23	Miscellaneous Expense	308,655	241,357	241,357
24	Depreciation Expense	404,849	876,022	876,022
25	Taxes Other Than Income	13,477	17,520	17,520
26	Property Taxes	-	121,472	121,472
27	Income Tax	-	(87,213)	82,231
28		-	-	-
29	**Total Operating Expenses**	$ 2,200,537	$ 1,915,401	$ 2,084,846
30	**Operating Income**	$ 216,827	$ (48,855)	$ 220,689
31	**Other Income (Expense)**			
32	Interest Income	-	-	-
33	Other income	-	-	-
34	Interest Expense	-	(89,880)	(89,880)
35	Other Expense	(10,155)	-	-
36	Gain/Loss Sale of Fixed Assets	-	-	-
37	**Total Other Income (Expense)**	$ (10,155)	$ (89,880)	$ (89,880)
38	**Net Profit (Loss)**	$ 206,672	$ (138,735)	$ 130,810
39				
40				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	At Present Rates Year Ended 12/31/02	At Proposed Rates Year Ended 12/31/02
1				
2				
3				
4				
5	Cash Flows from Operating Activities			
6	Net Income	$ 206,672	$ (138,735)	$ 130,810
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	404,489	876,022	876,022
10	Deferred Income Taxes	-		
11	Accumulated Deferred ITC	-		
12	Changes in Certain Assests and Liabilities:	-		
13	Accounts Receivable	206,472		
14	Materials & Supplies	-		
15	Prepaid Expenses	-		
16	Misc Current Assets and Deferred Expense			
17	Accounts Payable and Accrued Liabilities	(691,935)		
18	Accrued Taxes	1,269		
19	Net Cash Flow provided by Operating Activities	$ 126,967	$ 737,287	$ 1,006,831
20	Cash Flow From Investing Activities:			
21	Capital Expenditures	(9,795,399)	(9,714,220)	(9,714,220)
22	Plant Held for Future Use	-		
23	Non-Utility Property	-		
24	Net Cash Flows from Investing Activities	$ (9,795,399)	$ (9,714,220)	$ (9,714,220)
25	Cash Flow From Financing Activities			
26	(Decrease) Increase in Net Amounts due to Parent and			
27	Affiliates	8,463,819		
28	Customer Deposits	-		
29	Changes in Advances for Construction	1,204,613		
30	Changes in Contributions for Construction	-		
31	Proceeds from Long-Term Debt Borrowing	-		
32	Repayments of Long-Term Debt	-	-	-
33	Dividends Paid	-	-	(98,107)
34	Deferred Financing Costs	-		
35	Net Cash Flows Provided by Financing Activities	$ 9,668,432	$ -	$ (98,107)
36	Increase(decrease) in Cash and Cash Equivalents	$ -	$ (8,976,933)	$ (8,805,496)
37	Cash and Cash Equivalents at Beginning of Year	-	-	-
38	Cash and Cash Equivalents at End of Year	$ -	$ (8,976,933)	$ (8,805,496)
39				
40				
41	SUPPORTING SCHEDULES:			
42	E-3			
43	F-3			
44				
45				

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Thru 12/31/02	2003	2004	2005
1						
2	Account		Thru			
3	Number	Plant Asset:	12/31/02	2003	2004	2005
4	351	Organization Cost				
5	352	Franchise Cost				
6	353	Land and Land Rights			1,000,000	
7	354	Structures and Improvements	401,000	1,973,970	864,000	
8	355	Power Generation Equipment				
9	360	Collection Sewers-Force		827,000		
10	361	Collection Sewers-Gravity	2,490,128	5,362,081	2,906,153	
11	362	Special Collecting Structures	413,800	-		
12	363	Services to Customers	959,837	1,731,919	1,707,847	
13	364	Flow Measuring Devices	109,400	289,600	172,800	
14	371	Pumping Equipment	1,137,600	4,533,000	1,178,000	
15	380	Treatment and Disposal Equipment	4,184,800	11,931,430	3,597,200	
16	382	Outfall Sewer Lines	6,500	-		
17	389	Other Plant and Miscellaneous Equipment	4,200	6,000	7,000	
18	390	Office Furniture and Fixtures		-		
19	391	Transportation Equipment				
20	393	Tools and Work Equipment	5,227	10,000	12,000	
21	394	Laboratory Equipment	1,727	2,000	2,000	
22	395	Power Operated Equipment				
23	396	Communications Equipment		10,000	5,000	
24	397	Miscellaneous Equipment				
25	398	Other Tangible Plant				
26						
27	Total		$ 9,714,220	$ 26,677,000	$ 11,452,000	$ -
28						
29						
30						

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	Accumulated depreciation and depreciation expense were computed at Arizona Corporation
9	Commission allowed rated in Prior Commission Decision.
10	
11	Income taxes were computed using statutory state and federal income tax rates.
12	
13	
14	
15	

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Revenue Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H - 1
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	Adjusted Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	Residential	650,824	985,998	335,174	51.50%	38.76%	48.57%
2	Small Commercial 5/8 Inch Meter	1,501	2,274	773	51.50%	0.09%	0.11%
3	Small Commercial 3/4 Inch Meter	-	-	-			
4	Small Commercial 1 Inch Meter	-	-	-			
5	Large Commercial	29,477	44,658	15,181	51.50%	1.76%	2.20%
6	Revenues from Treatco excluding Annualization	11,231	11,231	-	0.00%		
7	Miscellaneous Revenues	986,072	986,072	-	0.00%	58.73%	48.57%
8	**Subtotal of Revenues**	$1,679,105	$2,030,233	$ 351,128	20.91%	100.00%	100.00%
9							
10							Additional
11						Additional	Gallons
12	**Revenue Annualization**					Billings	In 1,000's
13	Treatco Revenue Annualization	13,480	13,480	-	0.00%	14	5,810
14	Residential	167,515	253,785	86,270	51.50%	5,758	10,354
15	Small Commercial 5/8 Inch Meter	(841)	(1,274)	(433)	51.50%	(30)	(0.21)
16	Small Commercial 3/4 Inch Meter						
17	Small Commercial 1 Inch Meter						
18	Large Commercial	3,930	5,954	2,024	51.50%	21	0.27
19	Total Revenue Annualization	184,083	271,944	87,861	47.73%		
20	Total Revenues with Revenue Annualization	1,863,188	2,302,176	438,989	23.56%	5,763	16,164
21							
22							
23							
24							
25							

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001

Exhibit
Schedule H - 2
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Usage	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	Residential	2,033	8,854	30.00	45.45	15.45	51.50%
2	Small Commercial 5/8 Inch Meter	7	8,205	32.41	49.10	16.69	51.50%
3	Small Commercial 3/4 Inch Meter	-		-	-	-	0.00%
4	Small Commercial 1 Inch Meter	-		-	-	-	0.00%
5	Large Commercial	13	60,695	185.39	280.87	95.48	51.50%

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Unit Count Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H - 2
Page 2
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
Residential	1,482	1,584	1,664	1,788	1,894	2,028	2,118
Small Commercial 5/8 Inch Meter	8	7	7	7	7	7	7
Small Commercial 3/4 Inch Meter	-	-	-	-	-	-	-
Small Commercial 1 Inch Meter	-	-	-	-	-	-	-
Large Commercial	13	13	13	13	13	13	13
Total Other Units	1,503	1,604	1,684	1,808	1,914	2,048	2,138

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
Residential	2,195	2,289	2,396	2,447	2,513	1,031	**Yes**
Small Commercial 5/8 Inch Meter	7	7	5	5	4	(4)	**Yes**
Small Commercial 3/4 Inch Meter	-	-	-	-	-	-	No
Large Commercial	13	13	13	14	15	2	No
Total	2,215	2,309	2,414	2,466	2,532	1,029	30,384

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Gallons Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H - 2
Page 3
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
Residential	10,168,680	9,178,711	9,243,746	12,211,807	14,305,855	20,736,923	23,237,993
Small Commercial 5/8 Inch Meter	10,002	5,501	4,501	13,502	85,501	81,501	59,501
Small Commercial 3/4 Inch Meter							
Small Commercial 1 Inch Meter							
Large Commercial	219,504	302,505	260,504	595,503	781,004	1,004,504	1,143,503
	10,398,186	9,486,716	9,508,751	12,820,811	15,172,360	21,822,928	24,440,996

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
Residential	22,729,028	25,107,554	22,175,607	25,786,681	21,142,699	216,025,282	95.45%
Small Commercial 5/8 Inch Meter	97,501	106,000	71,501	103,000	2,000	640,008	0.28%
Small Commercial 3/4 Inch Meter	-	-	-	-	-	-	0.00%
Small Commercial 1 Inch Meter						-	0.00%
Large Commercial	1,667,002	1,615,003	394,004	906,006	761,505	9,650,545	4.26%
						-	0.00%
						-	0.00%
						-	0.00%
Total Water Consumption	24,493,531	26,828,557	22,641,112	26,795,687	21,906,204	226,315,835	100.00%

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Present and Proposed Rates
Test Year Ended December 31, 2001

Exhibit
Schedule H - 3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size	Present Rates	Proposed Rates	Percent Change
1				
2				
3				
4	**Monthly Usage Charge for:**			
5	Residential and Commercial			
6	Residential	$ 16.00	$ 24.24	51.50%
7	Small Commercial 5/8 Inch Meter	16.00	$ 24.24	51.50%
8	Small Commercial 3/4 Inch Meter	24.00	$ 36.36	51.50%
9	Small Commercial 1 Inch Meter	32.00	$ 48.48	51.50%
10	Large Commercial	64.00	$ 96.96	51.50%
11				
12				
13	In Addition to the above charges, customers will also pay for commodity treated, which is listed below.			
14	There are no commodity charges, once the gallons listed below is discharged.			
15				
16				
17	Usage (per 1,000 gallons, up to)			
18	Residential	7,000	7,000	
19	Small Commercial 5/8 Inch Meter	10,000	10,000	
20	Small Commercial 3/4 Inch Meter	15,000	15,000	
21	Small Commercial 1 Inch Meter	25,000	25,000	
22	Large Commercial	999,999,999	999,999,999	
23				
24				
25	Usage Rates (per 1,000 gallons up to limit)			
26	Residential	$ 2.00	$ 3.03	51.50%
27	Small Commercial 5/8 Inch Meter	2.00	3.03	51.50%
28	Small Commercial 3/4 Inch Meter	2.00	3.03	51.50%
29	Small Commercial 1 Inch Meter	2.00	3.03	51.50%
30	Large Commercial	2.00	3.03	51.50%
31				
32	**Capacity Reservation Charge**	$ 765.00		
33	(a) Rounded to nearest whole cent			
34	**Annual Fee for Industrial Discharge Service**			
35	For those customers consuming an amount of water less than or equal			
36	50,000 gallons per month through one or more water meters to the			
37	same facility, inclusive of meters used for irrigation:	$ 500.00		
38				
39				
40	For those customers consuming an amount of water greater than			
41	50,000 gallons per month through one or more water meters to the			
42	same facility, inclusive of meters used for irrigation:	$ 1,000.00		
43				
44	Annual Fee for Industrial Discharge Service charges shall be non-refundable and shall be assessed			
45	in advance each January by the Company by special billing. For new customers receiving this service,			
46	a prorated charge shall be assessed.			

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Changes in Representative Rate Schedules
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 2
Witness: Kozoman

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 30.00	$ 30.00
2	Establishment (After Hours)	$ 45.00	$ 45.00
3	Reconnection (Deliquent)	$ 30.00	$ 40.00
4	Reconnection (After Hours)	$ 45.00	$ 55.00
5			
6	Deposit	**	**
7	Deposit Interest	**	**
8	Re-Establishment (With-in 12 Months)	***	***
9			
10	NSF Check	$ 15.00	$ 15.00
11	Deferred Payment, Per Month (b)	1.50%	1.50%
12			
13			
14			
15	Late Payment Charge	1.50%	1.50%
16			
17			
18			
19			

20 ** PER COMMISSION RULES (R14-2-403.B)
21 *** MONTHS OFF SYSTEM TIMES MINIMUM (R14-2-403.D)
22 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM
23 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE
24 TAX. PER COMMISSION RULE (14-2-409.D 5)
25 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,
26 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES.
27 (a) 1.00% of the monthly minimum for a comparable sized meter connection, but no less than $5 per month
28
29 **Annual Fee for Industrial Discharge Service**
30 For those customers consuming an amount of water less than or equal
31 50,000 gallons per month through one or more water meters to the
32 same facility, inclusive of meters used for irr $ 500.00 $ 500.00
33
34
35 For those customers consuming an amount of water greater than
36 50,000 gallons per month through one or more water meters to the
37 same facility, inclusive of meters used for irr $ 1,000.00 $ 1,000.00
38
39 Annual Fee for Industrial Discharge Service charges shall be non-refundable and shall be assessed
40 in advance each January by the Company by special billing. For new customers receiving this service,
41 a prorated charge shall be assessed.
42
43
44

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification RS DSRE (Residential)
Bill Comparison at Present & Proposed Rates

Exhibit
Schedule H - 4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 18.00	$ 27.27	$ 9.27	51.50%
2,000	$ 20.00	$ 30.30	$ 10.30	51.50%
3,000	$ 22.00	$ 33.33	$ 11.33	51.50%
4,000	$ 24.00	$ 36.36	$ 12.36	51.50%
5,000	$ 26.00	$ 39.39	$ 13.39	51.50%
6,000	$ 28.00	$ 42.42	$ 14.42	51.50%
7,000	$ 30.00	$ 45.45	$ 15.45	51.50%
8,000	$ 30.00	$ 45.45	$ 15.45	51.50%
9,000	$ 30.00	$ 45.45	$ 15.45	51.50%
10,000	$ 30.00	$ 45.45	$ 15.45	51.50%
11,000	$ 30.00	$ 45.45	$ 15.45	51.50%
12,000	$ 30.00	$ 45.45	$ 15.45	51.50%
13,000	$ 30.00	$ 45.45	$ 15.45	51.50%
14,000	$ 30.00	$ 45.45	$ 15.45	51.50%
15,000	$ 30.00	$ 45.45	$ 15.45	51.50%
16,000	$ 30.00	$ 45.45	$ 15.45	51.50%
17,000	$ 30.00	$ 45.45	$ 15.45	51.50%
18,000	$ 30.00	$ 45.45	$ 15.45	51.50%
19,000	$ 30.00	$ 45.45	$ 15.45	51.50%
20,000	$ 30.00	$ 45.45	$ 15.45	51.50%
21,000	$ 30.00	$ 45.45	$ 15.45	51.50%
22,000	$ 30.00	$ 45.45	$ 15.45	51.50%
23,000	$ 30.00	$ 45.45	$ 15.45	51.50%
24,000	$ 30.00	$ 45.45	$ 15.45	51.50%
25,000	$ 30.00	$ 45.45	$ 15.45	51.50%
26,000	$ 30.00	$ 45.45	$ 15.45	51.50%
27,000	$ 30.00	$ 45.45	$ 15.45	51.50%
28,000	$ 30.00	$ 45.45	$ 15.45	51.50%
29,000	$ 30.00	$ 45.45	$ 15.45	51.50%
30,000	$ 30.00	$ 45.45	$ 15.45	51.50%
Average Usage				
8,854	$ 30.00	$ 45.45	$ 15.45	51.50%
Median Usage				
8,000	$ 30.00	$ 45.45	$ 15.45	51.50%

Present Rates:

Monthly Minimum:		$ 16.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	7,000	$ 2.00
Up to	999,999,999	$ -
Up to	999,999,999	$ -
Up to	999,999,999	$ -

Proposed Rates:

Monthly Minimum:		$ 24.24
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	7,000	$ 3.03
Up to	999,999,999	$ -
Up to	999,999,999	$ -
Up to	999,999,999	$ -

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSRE (Small Commercial 5/8 Inch)
Bill Comparison at Present & Proposed Rates

Exhibit
Schedule H - 4
Page 2
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 18.00	$ 27.27	$ 9.27	51.50%
2,000	20.00	30.30	$ 10.30	51.50%
3,000	22.00	33.33	$ 11.33	51.50%
4,000	24.00	36.36	$ 12.36	51.50%
5,000	26.00	39.39	$ 13.39	51.50%
6,000	28.00	42.42	$ 14.42	51.50%
7,000	30.00	45.45	$ 15.45	51.50%
8,000	32.00	48.48	$ 16.48	51.50%
9,000	34.00	51.51	$ 17.51	51.50%
10,000	36.00	54.54	$ 18.54	51.50%
11,000	36.00	54.54	$ 18.54	51.50%
12,000	36.00	54.54	$ 18.54	51.50%
13,000	36.00	54.54	$ 18.54	51.50%
14,000	36.00	54.54	$ 18.54	51.50%
15,000	36.00	54.54	$ 18.54	51.50%
16,000	36.00	54.54	$ 18.54	51.50%
17,000	36.00	54.54	$ 18.54	51.50%
18,000	36.00	54.54	$ 18.54	51.50%
19,000	36.00	54.54	$ 18.54	51.50%
20,000	36.00	54.54	$ 18.54	51.50%
21,000	36.00	54.54	$ 18.54	51.50%
22,000	36.00	54.54	$ 18.54	51.50%
23,000	36.00	54.54	$ 18.54	51.50%
24,000	36.00	54.54	$ 18.54	51.50%
25,000	36.00	54.54	$ 18.54	51.50%
26,000	36.00	54.54	$ 18.54	51.50%
27,000	36.00	54.54	$ 18.54	51.50%
28,000	36.00	54.54	$ 18.54	51.50%
29,000	36.00	54.54	$ 18.54	51.50%
30,000	36.00	54.54	$ 18.54	51.50%
Average Usage				
8,205	$ 32.41	$ 49.10	$ 16.69	51.50%
Median Usage				
8,000	$ 32.00	$ 48.48	$ 16.48	51.50%

Present Rates:

Monthly Minimum:		$ 16.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	$ 2.00
Up to	999,999,999	$ -

Proposed Rates:

Monthly Minimum:		$ 24.24
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	$ 3.03
Up to	999,999,999	$ -

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSCL (Large Commercial)
Bill Comparison at Present & Proposed Rates

Exhibit
Schedule H - 4
Page 3
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 66.00	$ 99.99	$ 33.99	51.50%
2,000	68.00	103.02	35.02	51.50%
3,000	70.00	106.05	36.05	51.50%
4,000	72.00	109.08	37.08	51.50%
5,000	74.00	112.11	38.11	51.50%
6,000	76.00	115.14	39.14	51.50%
7,000	78.00	118.17	40.17	51.50%
8,000	80.00	121.20	41.20	51.50%
9,000	82.00	124.23	42.23	51.50%
10,000	84.00	127.26	43.26	51.50%
11,000	86.00	130.29	44.29	51.50%
12,000	88.00	133.32	45.32	51.50%
13,000	90.00	136.35	46.35	51.50%
14,000	92.00	139.38	47.38	51.50%
15,000	94.00	142.41	48.41	51.50%
16,000	96.00	145.44	49.44	51.50%
17,000	98.00	148.47	50.47	51.50%
18,000	100.00	151.50	51.50	51.50%
19,000	102.00	154.53	52.53	51.50%
20,000	104.00	157.56	53.56	51.50%
48,000	160.00	242.40	82.40	51.50%
49,000	162.00	245.43	83.43	51.50%
50,000	164.00	248.46	84.46	51.50%
51,000	166.00	251.49	85.49	51.50%
52,000	168.00	254.52	86.52	51.50%
53,000	170.00	257.55	87.55	51.50%
54,000	172.00	260.58	88.58	51.50%
55,000	174.00	263.61	89.61	51.50%
56,000	176.00	266.64	90.64	51.50%
57,000	178.00	269.67	91.67	51.50%
58,000	180.00	272.70	92.70	51.50%
59,000	182.00	275.73	93.73	51.50%
60,000	184.00	278.76	94.76	51.50%
61,000	186.00	281.79	95.79	51.50%
62,000	188.00	284.82	96.82	51.50%
63,000	190.00	287.85	97.85	51.50%
64,000	192.00	290.88	98.88	51.50%
65,000	194.00	293.91	99.91	51.50%
66,000	196.00	296.94	100.94	51.50%
67,000	198.00	299.97	101.97	51.50%
68,000	200.00	303.00	103.00	51.50%
69,000	202.00	306.03	104.03	51.50%
70,000	204.00	309.06	105.06	51.50%
Average Usage				
60,695	$ 185.39	$ 280.87	95.48	51.50%
Median Usage				
8,000	$ 80.00	$ 121.20	41.20	51.50%

Present Rates:

Monthly Minimum:		$ 64.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	999,999,999	$ 2.00

Proposed Rates:

Monthly Minimum:		$ 96.96
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	999,999,999	$ 3.03

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Revenue Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-1
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	PA SSTP	11,231	11,231	$ -	0.00%	100.00%	100.00%
2				-		0.00%	0.00%
3				-		0.00%	0.00%
4				-		0.00%	0.00%
5				-		0.00%	0.00%
6	**Subtotal of Revenues**	$ 11,231	$ 11,231	$ -	0.00%	100.00%	100.00%
7							
8							Additional
9						Additional	Gallons to be
10						Bills to be	Produced
11						Issed	in 000's
12	Revenue Annualization	13,480	13,480	-	0.00%	14	5,810
13							
14							
15	Total Revenues Transferred	$ 24,711	$ 24,711	-	0.00%		
16							
17	**All Revenues Shown in Arizona American Anthem / Agua Fria Wastewater**						
18							
19							
20							
21							

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 1
Witness: Kozoman

Line No.		Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Usage	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	PA SSTP		1	484,100	$ 1,123.11	$ 1,123.11	-	0%
2								
3								
4								
5								
6								

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Customer Unit Count Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 2
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
PA SSTP	-	-	-	-	-	-	1
Total Other Units	-	-	-	-	-	-	1

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
PA SSTP	1	2	2	2	2	2	**Yes**
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
Total	1	2	2	2	2	2	

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Gallons Sold Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 3
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
PA SSTP	-	-	-	-	-	-	500
	-	-	-	-	-	-	500

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
PA SSTP	500	724,501	1,069,500	1,939,501	1,106,500	4,841,001	100.00%
Total Water Consumption	500	724,501	1,069,500	1,939,501	1,106,500	4,841,001	100.00%

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Present and Proposed Rates
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size	Present Rates	Proposed Rates	Percent Change
1				
2				
3				
4	**Monthly Usage Charge for:**			
5	Residential and Commercial			
6	All	-	-	0.00%
7				
8				
9				
10				
11				
12				
13	Usage (per 1,000 gallons, up to)			
14	All	999,999,999	999,999,999	
15				
16				
17	Usage Rates (per 1,000 gallons up to limit)			
18	Contract Rate	$ 2.32	$ 2.32	0.00%
19				
20	(a) Rounded to nearest whole cent			
21				

Arizona American - Anthem / Agua Fria Wastewater
Bill Comparison
Customer Classification PA SSTP
Test Year Ended December 31, 2001
(Formerly known as Citizens Water Resources / Treatco / Wastewater)

Exhibit
Schedule H-4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 2.32	$ 2.32	$ -	0.00%
2,000	4.64	4.64	-	0.00%
3,000	6.96	6.96	-	0.00%
4,000	9.28	9.28	-	0.00%
5,000	11.60	11.60	-	0.00%
6,000	13.92	13.92	-	0.00%
7,000	16.24	16.24	-	0.00%
8,000	18.56	18.56	-	0.00%
9,000	20.88	20.88	-	0.00%
10,000	23.20	23.20	-	0.00%
11,000	25.52	25.52	-	0.00%
12,000	27.84	27.84	-	0.00%
13,000	30.16	30.16	-	0.00%
14,000	32.48	32.48	-	0.00%
15,000	34.80	34.80	-	0.00%
16,000	37.12	37.12	-	0.00%
17,000	39.44	39.44	-	0.00%
18,000	41.76	41.76	-	0.00%
96,000	222.72	222.72	-	0.00%
97,000	225.04	225.04	-	0.00%
98,000	227.36	227.36	-	0.00%
99,000	229.68	229.68	-	0.00%
100,000	232.00	232.00	-	0.00%
594,000	1,378.08	1,378.08	-	0.00%
722,000	1,675.04	1,675.04	-	0.00%
1,069,000	2,480.08	2,480.08	-	0.00%
1,938,000	4,496.16	4,496.16	-	0.00%
1,106,000	2,565.92	2,565.92	-	0.00%
Average Usage				
484,100	$ 1,123.11	1,123.11	-	0.00%
Median Usage				
8,000	$ 18.56	18.56	-	0.00%

Present Rates:

Monthly Minimum:		$ -
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	999,999,999	$ 2.32

Proposed Rates:

Monthly Minimum:		$ -
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	999,999,999	$ 2.32

Step-One Rate Increase

Arizona American - Anthem / Agua Fria Wastewater
Revenue Summary
Test Year Ended December 31, 2001
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 1
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	Residential	650,824	911,153	260,329	40.00%	38.76%	46.68%
2	Small Commercial 5/8 Inch Meter	1,501	2,101	600	40.00%	0.09%	0.11%
3	Small Commercial 3/4 Inch Meter	-	-	-			
4	Small Commercial 1 Inch Meter	-	-	-			
5	Large Commercial	29,477	41,268	11,791	40.00%	1.76%	2.11%
6	Revenues from Treatco excluding Annualization	11,231	11,231	-	0.00%		
7	Miscellaneous Revenues	986,072	986,072	-	0.00%	58.73%	50.52%
8							
9							
10	**Total Revenues /Distco**	$1,679,105	$1,951,826	$ 272,721	16.24%	100.00%	100.00%
11							
12							
13						Additional Billings	Additional Gallons In 1,000's
14	**Revenue Annualization**						
15	Treatco Revenue Annualization	13,480	13,480	-	0.00%	14	5,810
16	Residential	167,515	234,521	67,006	40.00%	5,758	10,354
17	Estimated Customer Growth to 2002	-	-	-			
18	Small Commercial 5/8 Inch Meter	(841)	(1,178)	(336)	40.00%	(30)	(0.21)
19	Small Commercial 3/4 Inch Meter						
20	Small Commercial 1 Inch Meter						
21	Large Commercial	3,930	5,502	1,572	40.00%	21	0.27
	Total Revenue Annualization	184,083	252,324	68,241	37.07%		
22	Total Revenues with Revenue Annualization	1,863,188	2,204,150	340,962	18.30%	5,763	16,164
23							
24	**Total Revenues with Revenue Annualization**						
25	Treatco Revenues	-	0	0	#DIV/0!		
26	Residential	818,338	1,145,674	327,335	40.00%		
27	Small Commercial 5/8 Inch Meter	660	924	264	40.00%		
28	Small Commercial 3/4 Inch Meter	-	-	-			
29	Small Commercial 1 Inch Meter	-	-	-			
30	Large Commercial	33,407	46,770	13,363	40.00%		
31	Miscellaneous Revenues	986,072	986,072	-	0.00%		
32	Total Revenues	1,838,477	2,179,439	340,962	18.55%		

Arizona American - Anthem / Agua Fria Wastewater
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 2
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Usage	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	Residential	2,033	8,854	30.00	42.00	12.00	40.00%
2	Small Commercial 5/8 Inch Meter	7	8,205	32.41	45.37	12.96	40.00%
3	Small Commercial 3/4 Inch Meter	-		-	-	-	
4	Small Commercial 1 Inch Meter	-		-	-	-	
5	Large Commercial	13	60,695	185.39	259.55	74.16	40.00%
6							
7							
8	Total	2,053					
9							
10							
11							
12							
13	**(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.						
14							
15							

Arizona American - Anthem / Agua Fria Wastewater
Customer Unit Count Summary
Test Year Ended December 31, 2001
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 2
Page 2
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
Residential	1,482	1,584	1,664	1,788	1,894	2,028	2,118
Small Commercial 5/8 Inch Meter	8	7	7	7	7	7	7
Small Commercial 3/4 Inch Meter	-	-	-	-	-	-	-
Small Commercial 1 Inch Meter	-	-	-	-	-	-	-
Large Commercial	13	13	13	13	13	13	13
Total Other Units	1,503	1,604	1,684	1,808	1,914	2,048	2,138
	1,029	928	848	724	618	484	394

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
Residential	2,195	2,289	2,396	2,447	2,513	1,031	**Yes**
Small Commercial 5/8 Inch Meter	7	7	5	5	4	(4)	**Yes**
Small Commercial 3/4 Inch Meter	-	-	-	-	-	-	No
Large Commercial	13	13	13	14	15	2	No
Total	2,215	2,309	2,414	2,466	2,532	1,029	

Arizona American - Anthem / Agua Fria Wastewater
Gallons Summary
Test Year Ended December 31, 2001
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 2
Page 3
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
Residential	10,168,680	9,178,711	9,243,746	12,211,807	14,305,855	20,736,923	23,237,993
Small Commercial 5/8 Inch Meter	10,002	5,501	4,501	13,502	85,501	81,501	59,501
Small Commercial 3/4 Inch Meter							
Small Commercial 1 Inch Meter							
Large Commercial	219,504	302,505	260,504	595,503	781,004	1,004,504	1,143,503
	10,398,186	9,486,716	9,508,751	12,820,811	15,172,360	21,822,928	24,440,996

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
Residential	22,729,028	25,107,554	22,175,607	25,786,681	21,142,699	216,025,282	95.45%
Small Commercial 5/8 Inch Meter	97,501	106,000	71,501	103,000	2,000	640,008	0.28%
Small Commercial 3/4 Inch Meter	-	-	-	-	-	-	0.00%
Small Commercial 1 Inch Meter						-	0.00%
Large Commercial	1,667,002	1,615,003	394,004	906,006	761,505	9,650,545	4.26%
						-	0.00%
						-	0.00%
						-	0.00%
Total Water Consumption	24,493,531	26,828,557	22,641,112	26,795,687	21,906,204	226,315,835	100.00%

Arizona American - Anthem / Agua Fria Wastewater
Present and Proposed Rates
Test Year Ended December 31, 2001
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size	Present Rates	Proposed Rates	Percent Change
1	Percentage Increase in Monthly Minimums			
2	Percentage Increase in Commodity Rates			
3				
4	**Monthly Usage Charge for:**			
5	Residential and Commercial			
6	Residential	$ 16.00	$ 22.40	40.00%
7	Small Commercial 5/8 Inch Meter	16.00	22.40	40.00%
8	Small Commercial 3/4 Inch Meter	24.00	33.60	40.00%
9	Small Commercial 1 Inch Meter	32.00	44.80	40.00%
10	Large Commercial	64.00	89.60	40.00%
11				
12				
13	In Addition to the above charges, customers will also pay for commodity treated, which is listed below.			
14	There are no commodity charges, once the gallons listed below is discharged.			
15				
16				
17	Usage (per 1,000 gallons, up to)			
18	Residential	7,000	7,000	
19	Small Commercial 5/8 Inch Meter	10,000	10,000	
20	Small Commercial 3/4 Inch Meter	15,000	15,000	
21	Small Commercial 1 Inch Meter	25,000	25,000	
22	Large Commercial	999,999,999	999,999,999	
23				
24				
25	Usage Rates (per 1,000 gallons up to limit)			
26	Residential	$ 2.00	$ 2.80	40.00%
27	Small Commercial 5/8 Inch Meter	2.00	2.80	40.00%
28	Small Commercial 3/4 Inch Meter	2.00	2.80	40.00%
29	Small Commercial 1 Inch Meter	2.00	2.80	40.00%
30				
31	Large Commercial	2.00	2.80	40.00%
32				
33	**Reservation Capacity Charge**	$ 756.00		
34				
35	**Annual Fee for Industrial Discharge Service**			
36	For those customers consuming an amount of water less than or equal			
37	50,000 gallons per month through one or more water meters to the			
38	same facility, inclusive of meters used for irrigation:	$ 500.00		
39				
40				
41	For those customers consuming an amount of water greater than			
42	50,000 gallons per month through one or more water meters to the			
43	same facility, inclusive of meters used for irrigation:	$ 1,000.00		
44				
45	Annual Fee for Industrial Discharge Service charges shall be non-refundable and shall be assessed			
46	in advance each January by the Company by special billing. For new customers receiving this service,			
47	a prorated charge shall be assessed.			

Arizona American - Anthem / Agua Fria Wastewater
Changes in Representative Rate Schedules
Test Year Ended December 31, 2001
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H-3
Page 2
Witness: Kozoman

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 30.00	$ 30.00
2	Establishment (After Hours)	$ 45.00	$ 45.00
3	Reconnection (Deliquent)	$ 30.00	$ 40.00
4	Reconnection (After Hours)	$ 45.00	$ 55.00
5			
6	Deposit	**	**
7	Deposit Interest	**	**
8	Re-Establishment (With-in 12 Months)	***	***
9			
10	NSF Check	$ 15.00	$ 15.00
11	Deferred Payment, Per Month (b)	1.50%	1.50%
12			
13			
14			
15	Late Payment Charge	1.50%	1.50%
16			
17			
18			
19			
20	** PER COMMISSION RULES (R14-2-403.B)		
21	*** MONTHS OFF SYSTEM TIMES MINIMUM (R14-2-403.D)		
22	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM		
23	ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE		
24	TAX. PER COMMISSION RULE (14-2-409.D 5)		
25	ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,		
26	AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES.		
27	(a) 1.00% of the monthly minimum for a comparable sized meter connection, but no less than $5 per month		
28			
29	**Annual Fee for Industrial Discharge Service**		
30	For those customers consuming an amount of water less than or equal		
31	50,000 gallons per month through one or more water meters to the		
32	same facility, inclusive of meters used for irr	$ 500.00	$ 500.00
33			
34			
35	For those customers consuming an amount of water greater than		
36	50,000 gallons per month through one or more water meters to the		
37	same facility, inclusive of meters used for irr	$ 1,000.00	$ 1,000.00
38			
39	Annual Fee for Industrial Discharge Service charges shall be non-refundable and shall be assessed		
40	in advance each January by the Company by special billing. For new customers receiving this service,		
41	a prorated charge shall be assessed.		

Arizona American - Anthem / Agua Fria Wastewater
Bill Comparison
Customer Classification RS DSRE (Residential)
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 18.00	$ 25.20	$ 7.20	40.00%
2,000	20.00	28.00	8.00	40.00%
3,000	22.00	30.80	8.80	40.00%
4,000	24.00	33.60	9.60	40.00%
5,000	26.00	36.40	10.40	40.00%
6,000	28.00	39.20	11.20	40.00%
7,000	30.00	42.00	12.00	40.00%
8,000	30.00	42.00	12.00	40.00%
9,000	30.00	42.00	12.00	40.00%
10,000	30.00	42.00	12.00	40.00%
11,000	30.00	42.00	12.00	40.00%
12,000	30.00	42.00	12.00	40.00%
13,000	30.00	42.00	12.00	40.00%
14,000	30.00	42.00	12.00	40.00%
15,000	30.00	42.00	12.00	40.00%
16,000	30.00	42.00	12.00	40.00%
17,000	30.00	42.00	12.00	40.00%
18,000	30.00	42.00	12.00	40.00%
19,000	30.00	42.00	12.00	40.00%
20,000	30.00	42.00	12.00	40.00%
21,000	30.00	42.00	12.00	40.00%
22,000	30.00	42.00	12.00	40.00%
Average Usage				
8,854	30.00	42.00	12.00	40.00%
Median Usage				
8,000	30.00	42.00	12.00	40.00%

Present Rates:

Monthly Minimum:		$ 16.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	7,000	$ 2.00
Up to	999,999,999	$ -
Up to	999,999,999	$ -
Up to	999,999,999	$ -

Proposed Rates:

Monthly Minimum:		$ 22.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	7,000	$ 2.80
Up to	999,999,999	$ -
Up to	999,999,999	$ -
Up to	999,999,999	$ -

Arizona American - Anthem / Agua Fria Wastewater
Bill Comparison
Customer Classification CM DSRE (Small Commercial 5/8 Inch)
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 4
Page 2
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 18.00	$ 25.20	$ 7.20	40.00%
2,000	20.00	28.00	$ 8.00	40.00%
3,000	22.00	30.80	$ 8.80	40.00%
4,000	24.00	33.60	$ 9.60	40.00%
5,000	26.00	36.40	$ 10.40	40.00%
6,000	28.00	39.20	$ 11.20	40.00%
7,000	30.00	42.00	$ 12.00	40.00%
8,000	32.00	44.80	$ 12.80	40.00%
9,000	34.00	47.60	$ 13.60	40.00%
10,000	36.00	50.40	$ 14.40	40.00%
11,000	36.00	50.40	$ 14.40	40.00%
12,000	36.00	50.40	$ 14.40	40.00%
13,000	36.00	50.40	$ 14.40	40.00%
14,000	36.00	50.40	$ 14.40	40.00%
15,000	36.00	50.40	$ 14.40	40.00%
16,000	36.00	50.40	$ 14.40	40.00%
17,000	36.00	50.40	$ 14.40	40.00%
18,000	36.00	50.40	$ 14.40	40.00%
90,000	36.00	50.40	$ 14.40	40.00%
91,000	36.00	50.40	$ 14.40	40.00%
92,000	36.00	50.40	$ 14.40	40.00%
93,000	36.00	50.40	$ 14.40	40.00%
94,000	36.00	50.40	$ 14.40	40.00%
95,000	36.00	50.40	$ 14.40	40.00%
96,000	36.00	50.40	$ 14.40	40.00%
97,000	36.00	50.40	$ 14.40	40.00%
98,000	36.00	50.40	$ 14.40	40.00%
99,000	36.00	50.40	$ 14.40	40.00%
100,000	36.00	50.40	$ 14.40	40.00%
103,000	36.00	50.40	$ 14.40	40.00%
101,000	36.00	50.40	$ 14.40	40.00%
Average Usage				
8,205	$ 32.41	$ 45.37	$ 12.96	40.00%
Median Usage				
8,000	$ 32.00	$ 44.80	$ 12.80	40.00%

Present Rates:

Monthly Minimum:		$ 16.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	$ 2.00
Up to	999,999,999	$ -

Proposed Rates:

Monthly Minimum:		$ 22.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	$ 2.80
Up to	999,999,999	$ -

Arizona American - Anthem / Agua Fria Wastewater
Bill Comparison
Customer Classification CM DSCL (Large Commercial)
Step-One Rate Increase
(Formerly Citizens Water Services / Wastewater)

Exhibit
Schedule H - 4
Page 3
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 66.00	$ 92.40	$ 26.40	40.00%
2,000	68.00	95.20	27.20	40.00%
3,000	70.00	98.00	28.00	40.00%
4,000	72.00	100.80	28.80	40.00%
5,000	74.00	103.60	29.60	40.00%
6,000	76.00	106.40	30.40	40.00%
7,000	78.00	109.20	31.20	40.00%
8,000	80.00	112.00	32.00	40.00%
9,000	82.00	114.80	32.80	40.00%
10,000	84.00	117.60	33.60	40.00%
11,000	86.00	120.40	34.40	40.00%
12,000	88.00	123.20	35.20	40.00%
13,000	90.00	126.00	36.00	40.00%
14,000	92.00	128.80	36.80	40.00%
15,000	94.00	131.60	37.60	40.00%
16,000	96.00	134.40	38.40	40.00%
17,000	98.00	137.20	39.20	40.00%
292,000	648.00	907.20	259.20	40.00%
437,000	938.00	1,313.20	375.20	40.00%
370,000	804.00	1,125.60	321.60	40.00%
476,000	1,016.00	1,422.40	406.40	40.00%
484,000	1,032.00	1,444.80	412.80	40.00%
797,000	1,658.00	2,321.20	663.20	40.00%
569,000	1,202.00	1,682.80	480.80	40.00%
183,000	430.00	602.00	172.00	40.00%
533,000	1,130.00	1,582.00	452.00	40.00%
390,000	844.00	1,181.60	337.60	40.00%
458,000	980.00	1,372.00	392.00	40.00%
146,000	356.00	498.40	142.40	40.00%
223,000	510.00	714.00	204.00	40.00%
263,000	590.00	826.00	236.00	40.00%
105,000	274.00	383.60	109.60	40.00%
221,000	506.00	708.40	202.40	40.00%
Average Usage				
60,695	$ 185.39	$ 259.55	74.16	40.00%
Median Usage				
8,000	$ 80.00	$ 112.00	32.00	40.00%

Present Rates:

Monthly Minimum:		$ 64.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	999,999,999	$ 2.00

Proposed Rates:

Monthly Minimum:		$ 89.60
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	999,999,999	$ 2.80

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Revenue Summary
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-1
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	PA SSTP	11,231	11,231	$ -	0.00%	100.00%	100.00%
2				-		0.00%	0.00%
3				-		0.00%	0.00%
4				-		0.00%	0.00%
5				-		0.00%	0.00%
6	**Subtotal of Revenues**	$ 11,231	$ 11,231	$ -	0.00%	100.00%	100.00%
7							
8							
9						Additional	Additional Gallons to be
10						Bills to be	Produced
11						Issed	in 000's
12	Revenue Annualization	13,480	13,480	-	0.00%	14	5,810
13							
14							
15	Total Revenues Transferred	$ 24,711	$ 24,711	-	0.00%		
16							
17	**All Revenues Shown in Arizona - American Anthem / Agua Fria Wastewater**						
18							
19							
20							
21							

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-2
Page 1
Witness: Kozoman

Line No.	Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Usage	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	PA SSTP	1	484,100	$ 1,123.11	$ 1,123.11	-	0%
2							
3							
4							
5							
6							

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Customer Unit Count Summary
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-2
Page 2
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
PA SSTP	-	-	-	-	-	-	1
Total Other Units	-	-	-	-	-	-	1

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
PA SSTP	1	2	2	2	2	2	**Yes**
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
Total	1	2	2	2	2	2	

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Gallons Sold Summary
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-2
Page 3
Witness: Kozoman

Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
PA SSTP	-	-	-	-	-	-	500
	-	-	-	-	-	-	500

Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
PA SSTP	500	724,501	1,069,500	1,939,501	1,106,500	4,841,001	100.00%
Total Water Consumption	500	724,501	1,069,500	1,939,501	1,106,500	4,841,001	100.00%

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Present and Proposed Rates
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size	Present Rates	Proposed Rates	Percent Change
1				
2				
3				
4	**Monthly Usage Charge for:**			
5	Residential and Commercial			
6	All	-	-	0.00%
7				
8				
9				
10				
11				
12				
13	Usage (per 1,000 gallons, up to)			
14	All	999,999,999	999,999,999	
15				
16				
17	Usage Rates (per 1,000 gallons up to limit)			
18	Contract Rate	$ 2.32	$ 2.32	0.00%
19				
20	(a) Rounded to nearest whole cent			
21				

Arizona American - Anthem / Agua Fria Wastewater
Bill Comparison
Customer Classification PA SSTP
Test Year Ended December 31, 2001
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Step-One Rate Increase

Exhibit
Schedule H-4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1,000	$ 2.32	$ 2.32	$ -	0.00%
2,000	4.64	4.64	-	0.00%
3,000	6.96	6.96	-	0.00%
4,000	9.28	9.28	-	0.00%
5,000	11.60	11.60	-	0.00%
6,000	13.92	13.92	-	0.00%
7,000	16.24	16.24	-	0.00%
8,000	18.56	18.56	-	0.00%
9,000	20.88	20.88	-	0.00%
10,000	23.20	23.20	-	0.00%
11,000	25.52	25.52	-	0.00%
12,000	27.84	27.84	-	0.00%
13,000	30.16	30.16	-	0.00%
14,000	32.48	32.48	-	0.00%
15,000	34.80	34.80	-	0.00%
16,000	37.12	37.12	-	0.00%
17,000	39.44	39.44	-	0.00%
18,000	41.76	41.76	-	0.00%
96,000	222.72	222.72	-	0.00%
97,000	225.04	225.04	-	0.00%
98,000	227.36	227.36	-	0.00%
99,000	229.68	229.68	-	0.00%
100,000	232.00	232.00	-	0.00%
594,000	1,378.08	1,378.08	-	0.00%
722,000	1,675.04	1,675.04	-	0.00%
1,069,000	2,480.08	2,480.08	-	0.00%
1,938,000	4,496.16	4,496.16	-	0.00%
1,106,000	2,565.92	2,565.92	-	0.00%
Average Usage				
484,100	$ 1,123.11	1,123.11	-	0.00%
Median Usage				
8,000	$ 18.56	18.56	-	0.00%

Present Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	999,999,999	$	2.32

Proposed Rates:

Monthly Minimum:		$	-
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	999,999,999	$	2.32

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification RS DSRE (Residential)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 1
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
0	1,000	122	163	172	175	184	182	133	138	181	181	85	114	1,830	1,830
1001	2,000	79	97	109	89	85	75	80	90	70	87	75	107	1,043	2,873
2001	3,000	106	146	168	141	119	115	123	120	94	118	101	125	1,476	4,349
3001	4,000	138	199	216	164	173	121	135	145	116	187	143	211	1,948	6,297
4001	5,000	185	204	216	181	178	132	138	150	152	189	177	233	2,135	8,432
5001	6,000	156	170	176	175	180	155	147	167	140	211	195	254	2,126	10,558
6001	7,000	128	140	162	163	145	139	147	141	159	165	195	207	1,891	12,449
7001	8,000	115	119	110	125	149	115	117	149	140	158	177	233	1,707	14,156
8001	9,000	77	81	90	130	122	95	103	123	132	144	156	168	1,421	15,577
9001	10,000	78	64	73	90	94	105	110	115	125	133	142	157	1,286	16,863
10001	11,000	65	51	32	67	93	87	100	100	103	113	135	121	1,067	17,930
11001	12,000	46	29	33	60	64	83	71	103	100	94	105	85	873	18,803
12001	13,000	33	28	28	47	57	64	63	84	94	90	86	86	760	19,563
13001	14,000	19	19	15	45	38	66	73	66	68	71	78	65	623	20,186
14001	15,000	24	18	11	22	38	60	72	60	82	60	84	52	583	20,769
15001	16,000	18	7	14	17	31	49	58	54	71	52	67	48	486	21,255
16001	17,000	23	7	5	19	20	58	69	31	54	40	63	33	422	21,677
17001	18,000	14	5	6	6	14	32	35	41	37	55	50	37	332	22,009
18001	19,000	4	7	4	12	14	40	29	34	37	32	38	20	271	22,280
19001	20,000	11	4	7	17	16	35	34	39	32	19	32	28	274	22,554
20001	21,000	9	7	2	11	15	20	23	23	27	24	37	21	219	22,773
21001	22,000	8	6	2	3	6	18	26	22	41	20	27	13	192	22,965
22001	23,000	6	2	3	4	6	11	20	26	35	19	22	17	171	23,136
23001	24,000	3	1	1	4	4	22	18	18	22	12	24	10	139	23,275
24001	25,000	6	1	-	1	7	12	23	16	23	17	16	11	133	23,408
25001	26,000	1	1	-	3	6	16	19	10	9	10	18	7	100	23,508
26001	27,000	1	-	2	3	5	15	12	12	9	7	10	4	80	23,588
27001	28,000	1	1	-	-	3	10	14	14	13	11	8	4	79	23,667
28001	29,000	-	-	-	-	3	5	10	8	13	13	9	5	66	23,733
29001	30,000	1	1	2	2	1	8	13	7	9	7	10	3	64	23,797
30001	31,000	-	1	1	1	3	9	10	11	10	9	9	4	68	23,865
31001	32,000	-	1	-	2	1	5	6	10	9	7	3	3	47	23,912
32001	33,000	-	-	-	1	3	10	13	7	15	3	7	4	63	23,975
33001	34,000	-	1	-	2	2	2	7	3	4	7	9	5	42	24,017
34001	35,000	1	-	-	-	1	6	5	5	2	4	6	3	33	24,050
35001	36,000	1	1	1	-	-	8	5	7	3	1	7	1	35	24,085
36001	37,000	1	-	-	-	1	4	3	6	5	5	3	2	30	24,115
37001	38,000	-	-	1	1	2	1	5	4	5	2	7	2	30	24,145
38001	39,000	-	-	-	1	-	5	2	3	2	-	3	-	16	24,161
39001	40,000	-	1	-	-	-	3	6	3	4	2	4	-	23	24,184
40001	41,000	-	-	-	-	2	5	1	3	4	1	3	1	20	24,204
41001	42,000	-	-	-	-	-	2	5	1	2	1	3	1	15	24,219
42001	43,000	-	-	-	-	1	4	1	-	5	1	2	1	15	24,234
43001	44,000	-	-	-	1	-	3	4	2	3	1	1	1	16	24,250

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification RS DSRE (Residential)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 1a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
44001	45,000	-	-	-	-	2	4	1	2	5	2	2	1	19	24,269
45001	46,000	-	-	-	-	-	1	3	1	1	2	2	1	11	24,280
46001	47,000	-	-	-	1	-	1	1	1	3	1	1	-	9	24,289
47001	48,000	1	-	-	-	-	1	3	1	3	1	1	-	11	24,300
48001	49,000	-	-	-	-	-	-	3	3	1	-	-	-	7	24,307
49001	50,000	-	-	-	-	2	-	2	1	1	1	1	-	8	24,315
50001	51,000	-	-	-	-	2	-	1	-	-	-	-	-	3	24,318
51001	52,000	-	-	1	-	-	-	1	1	1	1	-	1	6	24,324
52001	53,000	-	-	-	-	-	-	2	-	1	-	-	-	3	24,327
53001	54,000	-	-	-	-	-	-	1	2	-	-	1	-	4	24,331
54001	55,000	-	-	-	-	-	-	-	-	1	-	-	1	2	24,333
55001	56,000	-	-	-	1	1	-	1	1	-	-	1	-	5	24,338
56001	57,000	-	-	1	-	-	1	1	-	1	-	-	-	4	24,342
57001	58,000	-	-	-	-	-	-	1	-	1	-	2	-	4	24,346
58001	59,000	-	-	-	1	-	-	2	-	-	-	-	-	3	24,349
59001	60,000	-	-	-	-	-	1	1	-	-	-	-	-	2	24,351
60001	61,000	-	-	-	-	-	-	-	-	1	1	1	-	3	24,354
61001	62,000	-	-	-	-	-	1	-	1	-	-	-	-	2	24,356
62001	63,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24,357
63001	64,000	-	1	-	-	-	-	1	-	-	-	-	-	2	24,359
64001	65,000	-	-	-	-	1	1	-	-	-	-	-	-	2	24,361
65001	66,000	-	-	-	-	-	-	1	1	-	-	1	-	3	24,364
66001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,364
67001	68,000	1	-	-	-	-	1	-	1	1	1	-	-	5	24,369
68001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,369
69001	70,000	-	-	-	-	-	-	1	-	-	-	-	-	1	24,370
70001	71,000	-	-	-	-	-	-	1	3	2	-	-	-	6	24,376
71001	72,000	-	-	-	-	-	-	1	-	-	-	-	-	1	24,377
72001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,377
73001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,377
74001	75,000	-	-	-	-	-	1	-	-	-	1	-	-	2	24,379
75001	76,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24,380
76001	77,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24,381
77001	78,000	-	-	-	-	-	-	-	1	-	1	-	-	2	24,383
78001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,383
79001	80,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24,384
80001	81,000	-	-	-	-	-	1	-	-	-	-	-	-	1	24,385
81001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,385
82001	83,000	-	-	-	-	-	-	-	-	2	-	-	-	2	24,387
83001	84,000	-	-	-	-	-	-	-	-	1	-	-	-	1	24,388
84001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,388
85001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,388
86001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,388

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification RS DSRE (Residential)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 1b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
87001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,388
88001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,388
89001	90,000	-	-	-	-	-	1	-	1	-	-	-	-	2	24,390
90001	91,000	-	-	-	-	-	-	-	-	2	-	-	-	2	24,392
91001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,392
92001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,392
93001	94,000	-	-	-	-	-	-	1	-	-	-	-	-	1	24,393
94001	95,000	-	-	-	-	-	1	-	-	-	-	-	-	1	24,394
95001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,394
96001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,394
97001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,394
98001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,394
99001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,394
111000	111,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24,395
108000	108,000	-	-	-	-	-	-	-	-	-	1	-	-	1	24,396
109000	109,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24,397
112000	112,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24,398
	Totals	1,482	1,584	1,664	1,788	1,894	2,028	2,118	2,195	2,289	2,396	2,447	2,513	24,398	

Average Usage	8,854
Median Usage	8,000
Average # Customers	2,033
Change in Number of Customers	1,031

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSRE (Small Commercial 5/8 Inch)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 2
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
-	1,000	5	5	6	4	5	5	6	6	6	4	4	4	60	60
1,001	2,000	1	2	1	1	1	1	-	-	-	-	-	-	7	67
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	68
3,001	4,000	1	-	-	1	-	-	-	-	-	-	-	-	2	70
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70
6,001	7,000	-	-	-	1	-	-	-	-	-	-	-	-	1	71
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSRE (Small Commercial 5/8 Inch)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 2a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71
56,001	57,000	-	-	-	-	-	-	1	-	-	-	-	-	1	72
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72
69,001	70,000	-	-	-	-	-	-	-	-	-	1	-	-	1	73
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
77,001	78,000	-	-	-	-	-	1	-	-	-	-	-	-	1	74
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74
81,001	82,000	-	-	-	-	1	-	-	-	-	-	-	-	1	75
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification — CM DSRE (Small Commercial 5/8 Inch)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 2b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75
94,001	95,000	-	-	-	-	-	-	-	1	-	-	-	-	1	76
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	76
103,000	103,000	-	-	-	-	-	-	-	-	1	-	-	-	1	77
101,000	101,000	-	-	-	-	-	-	-	-	-	-	1	-	1	78
	Totals	8	7	7	7	7	7	7	7	7	5	5	4	78	

Average Usage		8,205
Median Usage	39	8,000
Average # Customers		7
Change in Number of Customers		(4)

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSCL (Large Commercial)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 3
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
0	1,000	5	4	5	5	3	4	5	6	4	4	1	3	49	49
1001	2,000	1	1	1	-	1	1	1	-	-	-	2	-	8	57
2001	3,000	-	1	1	1	2	-	-	1	-	-	-	-	6	63
3001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	63
4001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	63
5001	6,000	-	-	-	-	-	1	-	-	-	-	-	-	1	64
6001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	64
7001	8,000	-	-	-	-	-	-	1	-	1	-	-	-	2	66
8001	9,000	-	-	-	-	-	1	-	-	-	-	-	1	2	68
9001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68
10001	11,000	-	-	-	-	-	-	-	-	-	1	1	-	2	70
11001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70
12001	13,000	1	-	-	-	-	-	-	-	-	-	-	-	1	71
13001	14,000	-	1	-	-	-	-	-	1	-	-	-	-	2	73
14001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73
15001	16,000	1	-	-	-	-	1	-	-	1	1	-	-	4	77
16001	17,000	-	-	1	-	-	-	1	-	-	-	-	-	2	79
17001	18,000	1	-	-	1	-	-	-	-	-	-	-	-	2	81
18001	19,000	-	-	-	-	-	-	-	-	-	1	-	-	1	82
19001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82
20001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82
21001	22,000	-	-	-	-	1	-	-	-	-	-	-	1	2	84
22001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84
23001	24,000	-	1	-	-	-	1	-	-	-	-	-	-	2	86
24001	25,000	-	-	1	-	-	-	-	-	-	-	-	-	1	87
25001	26,000	-	-	-	2	-	-	-	-	-	-	-	-	2	89
26001	27,000	1	-	1	-	-	-	-	-	-	1	-	-	3	92
27001	28,000	1	-	-	-	-	-	-	-	-	1	-	-	2	94
28001	29,000	-	1	-	1	-	-	-	-	1	-	-	-	3	97
29001	30,000	-	-	-	-	1	-	-	-	-	-	-	-	1	98
30001	31,000	-	-	-	-	-	-	-	-	-	-	1	-	1	99
31001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99
32001	33,000	1	1	-	-	1	-	-	-	-	-	-	-	3	102
33001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102
34001	35,000	-	-	-	-	-	-	-	-	-	-	-	1	1	103
35001	36,000	-	-	-	-	-	-	1	-	-	-	-	-	1	104
36001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104
37001	38,000	-	-	-	-	-	-	-	-	1	-	1	-	2	106
38001	39,000	-	-	-	-	-	-	-	-	-	1	-	-	1	107
39001	40,000	-	-	-	-	-	-	-	1	-	-	-	1	2	109
40001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109
41001	42,000	-	-	1	-	1	-	-	-	-	-	-	-	2	111
42001	43,000	-	-	-	-	-	-	-	-	-	1	-	1	2	113
43001	44,000	-	-	-	-	-	-	1	-	-	-	2	2	5	118

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSCL (Large Commercial)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 3a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
44001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118
45001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118
46001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118
47001	48,000	-	1	-	-	-	-	-	-	-	-	-	-	1	119
48001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	119
49001	50,000	-	-	-	-	-	-	-	-	-	-	1	-	1	120
50001	51,000	-	-	-	-	-	-	-	-	1	-	1	-	2	122
51001	52,000	-	-	-	-	-	-	-	-	-	-	1	-	1	123
52001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	123
53001	54,000	-	-	-	-	-	1	-	-	-	-	-	-	1	124
54001	55,000	-	1	-	-	-	-	-	-	-	-	-	-	1	125
55001	56,000	-	-	1	1	-	-	-	-	-	-	-	1	3	128
56001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	128
57001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	128
58001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	128
59001	60,000	-	-	-	-	-	-	-	1	-	-	-	-	1	129
60001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129
61001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129
62001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129
63001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129
64001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129
65001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129
66001	67,000	-	-	-	-	-	-	-	-	-	1	-	-	1	130
67001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130
68001	69,000	-	-	-	-	-	-	-	-	-	-	-	1	1	131
69001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
70001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
71001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
72001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
73001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
74001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
75001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131
76001	77,000	-	-	-	-	-	-	1	-	-	-	-	1	2	133
77001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133
78001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133
79001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133
80001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133
81001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133
82001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133
83001	84,000	1	-	-	-	-	-	-	-	-	-	-	-	1	134
84001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134
85001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134
86001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134
87001	88,000	-	-	-	-	-	1	-	-	-	-	-	-	1	135

Arizona American - Anthem / Agua Fria Wastewater
(Formerly Citizens Water Services / Wastewater)
Customer Classification CM DSCL (Large Commercial)
Test Year Ended December 31, 2001

Exhibit
Schedule H - 5
Page 3b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
88001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	135
89001	90,000	-	-	1	-	-	-	-	-	-	-	-	-	1	136
90001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136
91001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136
92001	93,000	-	-	-	-	-	-	-	-	1	-	-	-	1	137
93001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137
94001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137
95001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137
96001	97,000	-	1	-	-	-	-	-	-	-	-	-	-	1	138
97001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	138
98001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	138
99001	100,000	-	-	-	-	-	-	-	-	-	-	1	-	1	139
104000	104,000	-	-	-	1	-	-	-	-	-	-	-	-	1	140
334000	334,000	-	-	-	1	-	-	-	-	-	-	-	-	1	141
184000	184,000	-	-	-	-	1	-	-	-	-	-	-	-	1	142
172000	172,000	-	-	-	-	1	-	-	-	-	-	-	-	1	143
292000	292,000	-	-	-	-	1	-	-	-	-	-	-	-	1	144
437000	437,000	-	-	-	-	-	1	-	-	-	-	-	-	1	145
370000	370,000	-	-	-	-	-	1	-	-	-	-	-	-	1	146
476000	476,000	-	-	-	-	-	-	1	-	-	-	-	-	1	147
484000	484,000	-	-	-	-	-	-	1	-	-	-	-	-	1	148
797000	797,000	-	-	-	-	-	-	-	1	-	-	-	-	1	149
569000	569,000	-	-	-	-	-	-	-	1	-	-	-	-	1	150
183000	183,000	-	-	-	-	-	-	-	1	-	-	-	-	1	151
533000	533,000	-	-	-	-	-	-	-	-	1	-	-	-	1	152
390000	390,000	-	-	-	-	-	-	-	-	1	-	-	-	1	153
458000	458,000	-	-	-	-	-	-	-	-	1	-	-	-	1	154
146000	146,000	-	-	-	-	-	-	-	-	-	1	-	-	1	155
223000	223,000	-	-	-	-	-	-	-	-	-	-	1	-	1	156
263000	263,000	-	-	-	-	-	-	-	-	-	-	1	-	1	157
105000	105,000	-	-	-	-	-	-	-	-	-	-	-	1	1	158
221000	221,000	-	-	-	-	-	-	-	-	-	-	-	1	1	159
	Totals	13	13	13	13	13	13	13	13	13	13	14	15	159	

Average Usage		60,695
Median Usage	79.5	8,000
Average # Customers		13
Change in Number of Customers		2

Arizona American - Anthem / Agua Fria Wastewater
(Formerly known as Citizens Water Resources / Treatco / Wastewater)
Test Year Ended December 31, 2001 PA SSTP
Customer Classification

Exhibit
Schedule H-5
Page 1
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Cumul-ative Billing
0	1,000	-	-	-	-	-	-	1	1	-	1	-	1	4	4
1001	2,000	-	-	-	-	-	-	-	-	-	-	1	-	1	5
2001	3,000	-	-	-	-	-	-	-	-	1	-	-	-	1	6
3001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
4001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
5001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
6001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
8001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
9001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
10001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
11001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
12001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
13001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
14001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
15001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
16001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
17001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
95001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
96001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
97001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
98001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
99001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
594000	594,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6
722000	722,000	-	-	-	-	-	-	-	-	1	-	-	-	1	7
1069000	1,069,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8
1938000	1,938,000	-	-	-	-	-	-	-	-	-	-	1	-	1	9
1106000	1,106,000	-	-	-	-	-	-	-	-	-	-	-	1	1	10
Totals		-	-	-	-	-	-	1	1	2	2	2	2	10	

Average Usage		484,100
Median Usage	5	8,000
Average # Customers		1
Change in Number of Customers		2

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Water Company

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS TUBAC WATER DISTRICT	DOCKET NO. W-01303A-02-_____

SCHEDULES
(TUBAC WATER DISTRICT)

EXHIBIT
A-15
Admitted

Arizona American - Tubac Valley Water
Index of Standard Filing Schedules

Schedule No.	
A-1	Summary of the increase in revenue requirement and the spread of the revenue increase by customer classification
A-2	Summary of the results of operations for the test year and for the test year and the two fiscal years ended prior to the end of the test year, compared with the projected year.
A-3	Summary of capital structure for the test year and two fiscal years ended prior to the end of the test year, compared to the projected year
A-4	Construction expenditures and gross utility plant in service for the test year and the two fiscal years ended prior to the end of the test year, compared with the projected year.
A-5	Summary of changes in financial position for the test year and the two fiscal years ended prior to the test year, compared to the projected year
B-1	Schedule showing the elements of original cost and RCND rate bases.
B-2	Schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the original cost rate base
B-3	Schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base
B-4	Schedule demonstrating the determination of reproduction cost new less accumulated depreciation for the RCND rate base
B-5	Schedule showing the computation of working capital allowance.
C-1	Test year income statement, with pro forma adjustments.
C-2	Schedule showing the detail of all pro forma adjustments.
C-3	Schedule showing the incremental taxes and other expesnes on gross revenues and the computation of an incremental gross revenue conversion factor.
D-1	Summary of Cost of Capital
D-2	Schedule Showing the detail of long-term debt and short-term at the end of the test year and the projected year and their total cost.
D-3	Schedule showing the detail of preferred stock at the end of the test year and the projected year, and their total cost.
D-4	Schedule summarizing conclusions of the required return on common Equity
E-1	Comparative balance sheets for the end of the test year and the two fiscal years ended prior to the end of the test year.
E-2	Comparative income statements for the end of the test year and the two fiscal years ended prior to the end of the test year.
E-3	Comparative statements of changes in financial position for the test year and the two fiscal years ended prior to the test year.
E-4	Statement of changes in stockholder's equity for the test year and the two fiscal years ended prior to the test year.
E-5	Comparative schedule showing by detail account number, utility plant balances at the end of the test year and the end of the prior fiscal year.
E-7	Comparative operating statistics on customers, consumption, revenues, and expenses for the test year and the two fiscal years ending prior to the end of the test year.

Schedule No.	
E-8	Comparative schedule of all significant taxes charged to operations for the test year and the two fiscal years ended prior to the end of the test year.
E-9	Notes to Audited or Compiled Financial Statements
F-1	Projected income statements for the projected year compared with the test year, at present and proposed rates.
F-2	Projected changes in financial position for the projected year compared with the test year, at present and proposed rates
F-3	Projected annual construction requirements by property classification, for one year subsequent to the test year, compared with the test year.
F-4	Important assumption used in preparing forecasts and projections.
H-1	Comparison of revenues by customer classification or other classification of revenue for the test year, at present and proposed rates.
H-2	Comparison of revenues by class of service and by rate schedule for the test year at present and proposed rates
H-3	Present and proposed rates schedules.
H-4	Typical bill analysis.
H-5	Bill counts.

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page
Witness: Bourassa

Line No.		
1	Fair Value Rate base	$ 1,903,764
2		
3	Adjusted Operating Income	14,583
4		
5	Current Rate of Return	0.77%
6		
7	Required Operating Income	$ 147,501
8		
9	Required Rate of Return on Fair Value Rate Base	7.75%
10		
11	Operating Income Deficiency	$ 132,918
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 216,475

	Customer Classification		Present Rates	Proposed Rates	Dollar Increase	Percent Increase
20	5/8 Inch	Residential	$ 192,378	$ 357,880	$ 165,501	86.03%
21	1 Inch	Residential	11,339	21,097	9,757	86.05%
22	1.5 Inch	Residential	1,501	2,791	1,290	85.98%
23	2 Inch	Residential	1,671	3,109	1,438	86.05%
24	3 Inch	Residential	1,255	2,336	1,081	86.19%
25			-	-	-	0.00%
26	5/8 Inch	Commercial	20,444	38,039	17,595	86.06%
27	1 Inch	Commercial	6,953	12,933	5,980	86.01%
28	1.5 Inch	Commercial	2,753	5,120	2,367	86.00%
29	2 Inch	Commercial	9,544	17,740	8,196	85.88%
30	3 Inch	Commercial	807	1,502	695	86.09%
31	Miscellaneous Revenues		2,691	2,691	-	0.00%
32						
33	Subtotal of Water Revenues		$ 251,336	$ 465,238	$ 213,902	85.11%
34						
35						
36	Revenue Annualization					
37	5/8 Inch	Residential	$ 738	$ 1,373	$ 635	86.11%
38	1 Inch	Residential	370	689	319	86.14%
39	5/8 Inch	Commercial	350	651	301	86.15%
40	1 Inch	Commercial	218	405	187	86.06%
41	3 Inch	Commercial	801	1,491	690	86.11%
42	Total Revenue Annualization		2,476	4,608	2,132	86.12%
43	Total Water Revenues with		-	-	-	
44	Revenue Annualization		$ 253,812	$ 469,847	$ 216,034	85.12%
45						
46	SUPPORTING SCHEDULES:					
47	B-1					
48	C-1					
49	C-3					
50	H-1					
51						
52						

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 12/31/98	Prior Years Ended 12/31/99	Prior Years Ended 12/31/00	Test Year Actual 12/31/01	Test Year Adjusted 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
1	Gross Revenues	$ 271,383	$ 289,142	$ 272,516	$ 252,010	$ 254,486	$ 254,486	$ 470,520
2								
3	Revenue Deductions and	239,589	277,953	275,862	242,114	239,903	239,903	323,289
4	Operating Expenses							
5								
6	Operating Income	$ 31,794	$ 11,189	$ (3,346)	$ 9,896	$ 14,583	$ 14,583	$ 147,231
7								
8	Other Income and	403	123	1,338	9,753	-	-	-
9	Deductions							
10								
11	Interest Expense	-	-	11	112,591	59,928	59,928	59,928
12								
13	Net Income	$ 32,197	$ 11,312	$ (2,019)	$ (92,942)	$ (45,345)	$ (45,345)	$ 87,302
14								
15	Earned Per Average							
16	Common Share	0.07	0.02	(0.00)	(0.20)	(0.10)	(0.10)	0.19
17								
18	Dividends Per							
19	Common Share	-	-	-	-	-	-	0.14
20								
21	Payout Ratio	-	-	-	-	-	0.75	0.75
22								
23	Return on Average							
24	Invested Capital	4.05%	0.73%	-0.13%	-6.04%	-2.83%	-2.07%	3.98%
25								
26	Return on Year End							
27	Capital	2.03%	0.74%	-0.13%	-6.18%	-2.83%	-1.89%	3.64%
28								
29	Return on Average							
30	Common Equity	0.85%	1.65%	-0.29%	-14.44%	-6.79%	-5.17%	9.96%
31								
32	Return on Year End							
33	Common Equity	4.73%	1.63%	-0.29%	-15.56%	-7.03%	-4.73%	9.10%
34								
35	*Times Bond Interest Earned*							
36	Before Income Taxes	-	-	(305.18)	0.15	(0.12)	(0.23)	3.37
37								
38	Times Total Interest and							
39	Preferred Dividends Earned							
40	After Income Taxes	-	-	(182.55)	0.17	0.13	0.24	2.46
41								
42								
43	SUPPORTING SCHEDULES							
44	C-1							
45	E-2							
46	F-1							

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year 12/31/01	Projected Year 12/31/02
1						
2						
3	Long-Term Debt	-	-	-	1,439,003	1,439,003
4						
5	Total Debt	$ -	$ -	$ -	$ 1,439,003	$ 1,439,003
6						
7						
8	Preferred Stock	-	-	-	-	-
9						
10	Common Equity	680,834	692,146	690,127	959,335	959,335
11						
12						
13	Total Capital & Debt	$ 680,834	$ 692,146	$ 690,127	$ 2,398,338	$ 2,398,338
14						
15						
16	Capitalization Ratios:					
17						
18	Long-Term Debt	0.00%	0.00%	0.00%	60.00%	60.00%
19						
20	Total Debt	0.00%	0.00%	0.00%	60.00%	60.00%
21						
22						
23	Preferred Stock	-	-	-	-	-
24						
25	Common Equity	100.00%	100.00%	100.00%	40.00%	40.00%
26						
27						
28	Total Capital	100.00%	100.00%	100.00%	100.00%	100.00%
29						
30						
31	Weighted Cost of					
32	Senior Capital	0.00%	0.00%	0.00%	3.15%	3.15%
33						
34						
35						
36						
37						
38	SUPPORTING SCHEDULES:					
39	E-1					
40	D-1					

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				(a)
2	Prior Year Ended 12/31/1998	-		1,959,038
3				
4	Prior Year Ended 12/31/1999	24,567	13,330	1,972,368
5				
6	Prior Year Ended 12/31/2000	48,714	(47,919)	1,924,449
7				
8	Test Year Ended 12/31/2001	68,996	65,157	1,989,607
9				
10	Projected Year Ended 12/31/2002	467,313	467,313	2,456,920
11				
12	(a) Unadjusted			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				
21				
22				
23				
24				
25				
26				
27				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/98	Prior Year Ended 12/31/99	Prior Year Ended 12/31/00	Test Year Ended 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
5	Cash Flows from Operating Activities						
6	Net Income	$ -	$ 11,312	$ (2,019)	$ (92,942)	$ (45,345)	$ 87,302
7	Adjustments to reconcile net income to net cash						
8	provided by operating activities:						
9	Depreciation and Amortization	-	58,582	58,582	52,617	37,208	37,208
10	Deferred Income Taxes	-	(38,215)	(38,130)	(133)		
11	Accumulated Deferred ITC	-	(21,153)	36,269	(944)		
12	Changes in Certain Assests and Liabilities:						
13	Accounts Receivable	-	1,304	20,576	(23,735)		
14	Materials & Supplies	-	-	-	-		
15	Prepaid Expenses	-	-	-	(1,546)		
16	Misc Current Assets and Deferred Expense	-	62,508	657	1,098		
17	Accounts Payable and Accrued Liabilities	-	-	240	(77)		
18	Accrued Income Taxes	-	(3,971)	9,557	(5,010)		
19	Net Cash Flow provided by Operating Activities	$ -	$ 70,367	$ 85,732	$ (70,672)	$ (8,137)	$ 124,511
20	Cash Flow From Investing Activities:						
21	Capital Expenditures	-	(24,567)	(48,714)	(68,996)	(467,313)	(467,313)
22	Plant Held for Future Use		-	-	-		
23	Non-Utility Property	-	-	-	-		
24	Net Cash Flows from Investing Activities	$ -	$ (24,567)	$ (48,714)	$ (68,996)	$ (467,313)	$ (467,313)
25	Cash Flow From Financing Activities						
26	*(Decrease) Increase in Net Amounts due to Parent and*						
27	Affiliates	-	(40,401)	(76,138)	143,979		
28	Customer Deposits	-	543	(189)	(535)		
29	Changes in Advances for Construction	-	(17,341)	46,486	(3,776)		
30	Changes in Contributions for Construction	-	11,399	(7,177)	-		
31	Proceeds from Long-Term Debt Borrowing	-	-	-	-		
32	Repayments of Long-Term Debt	-	-	-	-		
33	Dividends Paid	-	-	-	-	-	(65,477)
34	Deferred Financing Costs	-	-	-	-		
35	Paid in Capital						
36	Net Cash Flows Provided by Financing Activities	$ -	$ (45,800)	$ (37,018)	$ 139,668	$ -	$ (65,477)
37	Increase(decrease) in Cash and Cash Equivalents	-	-	-	-	(475,450)	(408,280)
38	Cash and Cash Equivalents at Beginning of Year	-	-	-	-	-	-
39	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -	$ -	$ (475,450)	$ (408,280)

40
41
42
43 SUPPORTING SCHEDULES:
44 E-3
45 F-2
46

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	RCND Rate base	Fair Value Rate base (RCND Only)
1				
2	Gross Utility Plant in Service	$ 1,968,841	$ 3,441,929	$ 3,441,929
3	Less: Accumulated Depreciation	571,158	989,066	989,066
4				
5	Net Utility Plant in Service	$ 1,397,683	$ 2,452,863	$ 2,452,863
6				
7	Less:			
8	Advances in Aid of			
9	Construction	170,081	297,336	297,336
10	Contributions in Aid of			
11	Construction - Net of amortization	143,675	251,172	251,172
12	Customer Meter Deposits	590	590	590
13	Deferred Income Taxes & Credits	-	-	-
14	Investment tax Credits	-	-	-
15	Plus:			
16	Unamortized Finance			
17	Charges	-	-	-
18	Deferred Tax Assets	-	-	-
19	Allowance for Working Capital	-	-	-
20	Citizens Acquisition Adjustment	531,184	-	-
21				
22	Total Rate Base	$ 1,614,521	$ 1,903,764	$ 1,903,764
23				
24				
25				
26	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
27	B-2		A-1	
28	B-3			
29	B-5			
30	E-1			
31				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 1,981,996	(1)	1,673	$ 1,968,841
3			(2)	44,500	
4	**Less:**		(6)	-	
5			(8)	5,617	
6	Accumulated		(9)	(64,945)	
7	Depreciation	551,582	(3)	28,906	571,158
8			(9)	(9,330)	
9	Net Utility Plant				
10	in Service	$ 1,430,414			$ 1,397,683
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	$ 179,091	(4)	(58)	$ 170,081
15	Contributions in Aid of		(5)	(8,952)	
16	Construction - Net (Ratemaking	134,973	(4)	(250)	143,675
17	Purposes Only)		(5)	8,952	
18	Customer Meter Deposits	590			590
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Unamortized Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-	(7)	531,184	531,184
27					
28	Total	$ 1,115,760			$ 1,614,521
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC and CIAC to amount at Closing.				
35	(5) Adjust AIAC and CIAC for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37	(7) Acquisition Adjustment Premium				
38	(8) Orcom Costs				
39	(9) Well not in service				
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-2				B-1
42	E-1				

Arizona American - Tubac Valley
Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 567	$ -
3	302.00	Franchises	2,030	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 2,597	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 20,414	$ -
9	311.00	Structures and Improvements	19,992	4,183
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	179,355	75,173
13		**Subtotal Source of Supply**	$ 219,761	$ 79,356
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ -	$ -
17	321.00	Structures and Improvements	14,608	7,906
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	241,749	102,255
20	326.00	Diesel Pumping Equipment	879	88
21	328.10	Gas Engine Pumping Equipment	42,995	10,466
22		**Subtotal Pumping**	$ 300,231	$ 120,714
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 50	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	505	104
28		**Subtotal Water Treatment**	$ 555	$ 104
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 539	$ -
32	341.00	Structures and Improvements	156	70
33	342.00	Distribution, Reservoirs, & ST	142,420	28,084
34	343.00	Transmission and Distribution	884,097	236,291
35	344.00	Fire Mains	-	-
36	345.00	Services	272,942	55,162
37	346.00	Meters	87,950	21,151
38	348.00	Hydrants	24,189	1,366
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 1,412,294	$ 342,124
41				
42		**ALLOCATED COMMON PLANT**	$ 48,394	$ 9,696
43				
44				
45				
46		ADFUC adjustment 3/95	(1,835)	(413)
47		TOTAL WATER PLANT	$ 1,981,996	$ 551,582
48				
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 3			
52	B-2, Page 5			
53				
54				
55				
56				

Arizona American - Tubac Valley
Common Plant Allocation
at December 31, 2002

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 4,880	$ -	0.00530	$ 26	$ -
4	390.00	Structures and Improvements	3,349,189	310,963	0.00530	17,767	1,650
5	391.00	Office Funiture and Equipment	997,650	360,503	0.00530	5,293	1,912
6	391.10	Computer Equipment	1,428,345	(434,702)	0.00530	7,577	(2,306)
7	392.00	Transportation Equipment	1,797,409	1,038,162	0.00530	9,535	5,507
8	393.00	Stores Equipment	28,727	7,782	0.00530	152	41
9	394.00	Tools, Shop and Garage	411,051	18,237	0.00530	2,181	97
10	395.00	Laboratory Equipment	130,207	22,954	0.00530	691	122
11	396.00	Power Operated Equipment	120,325	42,813	0.00530	638	227
12	397.00	Communication Equipment	577,488	332,600	0.00530	3,064	1,764
13	398.00	Miscellaneous Equipment	277,101	128,455	0.00530	1,470	681
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 9,122,373	$ 1,827,766		$ 48,394	$ 9,696
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							

Arizona American - Maricopa
Common Plant Allocation Basis
at December 31, 2001

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.	Location	Year End Customer Count	Factor
1			
2	Sun City Water	22,195	0.23835
3	Sun City Sewer	21,144	0.22706
4	Sun City West Water	15,581	0.16732
5	Sun City West WasteWater	14,889	0.15989
6	Agua Fria	13,004	0.13965
7	CWS Water (Anthem)	3,225	0.03463
8	CWR Water (Anthem)	44	0.00047
9	CWS Wastewater (Anthem)	2,542	0.02730
10	CWR Wastewater (Anthem)	2	0.00002
11	Tubac Valley	494	0.00530
12	TOTAL CUSTOMER COUNT	93,120	1.00000
13			
14			
15			

Arizona American - Tubac Valley
Plant Summary
at December 31, 2001

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 567	$ -
3	302.00	Franchises	2,030	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 2,597	$ -
6				
7		***Source of Supply***		
8	310.00	Land and Land Rights	$ 20,414	$ -
9	311.00	Structures and Improvements	19,992	4,183
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	179,355	75,173
13		**Subtotal Source of Supply**	$ 219,761	$ 79,356
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ -	$ -
17	321.00	Structures and Improvements	14,608	7,906
18	323.00	*Other Power Production*	-	-
19	325.00	Electric Pumping Equipment	241,749	102,255
20	326.00	Diesel Pumping Equipment	879	88
21	328.10	Gas Engine Pumping Equipment	42,995	10,466
22		**Subtotal Pumping**	$ 300,231	$ 120,714
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 50	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	505	104
28		**Subtotal Water Treatment**	$ 555	$ 104
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 539	$ -
32	341.00	Structures and Improvements	156	70
33	342.00	Distribution, Reservoirs, & ST	142,420	28,084
34	343.00	Transmission and Distribution	884,097	236,291
35	344.00	Fire Mains	-	-
36	345.00	Services	272,942	55,162
37	346.00	Meters	87,950	21,151
38	348.00	Hydrants	24,189	1,366
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 1,412,294	$ 342,124
41				
42		**General**		
43	389.00	Land and Land Rights	$ 2,755	$ -
44	390.00	Structures and Improvements	498	78
45	391.00	Office Funiture and Equipment	11,451	2,029
46	391.10	Computer Equipment	9,435	6,583
47	392.00	Transportation Equipment	17,166	13,302
48	393.00	Stores Equipment	3,418	1,044
49	394.00	Tools, Shop and Garage	8,161	1,162
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	2,462	822
53	398.00	Miscellaneous Equipment	659	134
54		**Subtotal General**	$ 56,004	$ 25,156
55				
56				
57				
58		AFUDC adjustment 3/95 *	(1,835)	(413)
59		TOTAL WATER PLANT	$ 1,989,607	$ 567,042
60				
61				
62		* **AFUDC Accumulated Depreciation**		
63		AFUDC Adjustment	$ 1,835	
64		Years	6.75	
65		Composite Rate	2.42%	
66		Total		300
67		Plus A/D @ 3/95 per Staff		113
68		Total A/D at 12/2001		$ 413
69				
70		Trended Cost (Trend Factor from 1995)	1.2061	$ 2,213
71				
72		SUPPORTING SCHEDULES		
73		B-2, Page 6a-6c		
74				
75				
76				

Arizona American - Tubac Valley Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6a
Witness: Bourassa

Line No.	Account No.	Description	Staff Plant At 3/31/95	1995 Net Plant Additions	1995 Plant Balance	1996 Net Plant Additions	1996 Plant Balance
3		**Intangible**					
4	301.00	Organization	567	-	567	-	567
5	302.00	Franchises	2,033	-	2,033	-	2,033
6	303.00	Miscellaneous Intangibles	-	-	-	-	-
7		**Subtotal Intangible**	2,600	-	2,600	-	2,600
8							
9		**Source of Supply**					
10	310.00	Land and Land Rights	11,317	-	11,317	9,424	20,741
11	311.00	Structures and Improvements	5,181	-	5,181	-	5,181
12	312.00	Collecting and Impounding Res.	-	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-	-
14	314.00	Wells and Springs	121,061	(1,624)	119,437	57,856	177,293
15		**Subtotal Source of Supply**	137,559	(1,624)	135,935	67,280	203,215
16							
17		**Pumping**					
18	320.00	Land and Land Rights	50	(50)	-	-	-
19	321.00	Structures and Improvements	13,792	-	13,792	-	13,792
20	323.00	Other Power Production	-	-	-	-	-
21	325.00	Electric Pumping Equipment	145,545	12,056	157,601	605	158,206
22	326.00	Diesel Pumping Equipment	-	-	-	-	-
23	328.10	Gas Engine Pumping Equipment	24,004	4,354	28,358	-	28,358
24		**Subtotal Pumping**	183,391	16,359	199,750	605	200,355
25							
26		**Water Treatment**					
27	330.00	Land and Land Rights	50	-	50	-	50
28	331.00	Structures and Improvements	-	-	-	-	-
29	332.00	Water Treatment Equipment	-	-	-	-	-
30		**Subtotal Water Treatment**	50	-	50	-	50
31							
32		**Transmission and Distribution**					
33	340.00	Land and Land Rights	539	-	539	-	539
34	341.00	Structures and Improvements	156	-	156	-	156
35	342.00	Distribution, Reservoirs, & ST	143,216	235	143,451	-	143,451
36	343.00	Transmission and Distribution	583,090	75,535	658,625	41,623	700,249
37	344.00	Fire Mains	-	-	-	-	-
38	345.00	Services	119,954	30,184	150,138	18,379	168,517
39	346.00	Meters	78,739	1,323	80,062	1,850	81,913
40	348.00	Hydrants	14,639	396	15,035	2,625	17,660
41	349.00	Other Transmission & Distribution	-	-	-	-	-
42		**Subtotal Transmission and Distribution**	940,333	107,674	1,048,007	64,478	1,112,485
43							
44		**General**					
45	389.00	Land and Land Rights	2,755	-	2,755	-	2,755
46	390.00	Structures and Improvements	-	-	-	498	498
47	391.00	Office Funiture and Equipment	1,616	1,543	3,159	6,151	9,310
48	391.10	Computer Equipment	-	-	-	-	-
49	392.00	Transportation Equipment	21,462	-	21,462	-	21,462
50	393.00	Stores Equipment	3,431	0	3,431	-	3,431
51	394.00	Tools, Shop and Garage	7,378	-	7,378	265	7,643
52	395.00	Laboratory Equipment	-	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-	-
54	397.00	Communication Equipment	1,426	450	1,876	400	2,276
55	398.00	Miscellaneous Equipment	-	-	-	-	-
56		**Subtotal General**	38,068	1,993	40,061	7,314	47,375
57							
58							
59							
60		ADFUC adjustment 3/95	(1,835)		(1,835)		(1,835)
61		TOTAL WATER PLANT	1,300,166	124,402	1,424,568	139,676	1,564,244

Arizona American - Tubac Valley Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6b
Witness: Bourassa

Line No.	Account No.	Description	1997 Net Plant Additions	1997 Plant Balance	1998 Net Plant Additions	1998 Plant Balance	1999 Net Plant Additions	1999 Plant Balance
1	Account							
2	No.	Description						
3		**Intangible**						
4	301.00	Organization	-	567	-	567	-	567
5	302.00	Franchises	(8)	2,025	5	2,030	-	2,030
6	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
7		**Subtotal Intangible**	(8)	2,592	5	2,597	-	2,597
8								
9		**Source of Supply**						
10	310.00	Land and Land Rights	-	20,741	(327)	20,414	-	20,414
11	311.00	Structures and Improvements	14,886	20,067	(75)	19,992	-	19,992
12	312.00	Collecting and Impounding Res.	-	-	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-	-	-
14	314.00	Wells and Springs	3,175	180,468	(537)	179,931	-	179,931
15		**Subtotal Source of Supply**	18,061	221,275	(939)	220,336	-	220,336
16								
17		**Pumping**						
18	320.00	Land and Land Rights	-	-	-	-	-	-
19	321.00	Structures and Improvements	816	14,608	-	14,608	-	14,608
20	323.00	Other Power Production	-	-	-	-	-	-
21	325.00	Electric Pumping Equipment	66,733	224,939	17,156	242,095	2,546	244,642
22	326.00	Diesel Pumping Equipment	-	-	-	-	879	879
23	328.10	Gas Engine Pumping Equipment	5,432	33,790	9,205	42,995	-	42,995
24		**Subtotal Pumping**	72,982	273,337	26,361	299,698	3,425	303,124
25								
26		**Water Treatment**						
27	330.00	Land and Land Rights	-	50	-	50	-	50
28	331.00	Structures and Improvements	-	-	-	-	-	-
29	332.00	Water Treatment Equipment	505	505	-	505	-	505
30		**Subtotal Water Treatment**	505	555	-	555	-	555
31								
32		**Transmission and Distribution**						
33	340.00	Land and Land Rights	-	539	-	539	-	539
34	341.00	Structures and Improvements	-	156	-	156	-	156
35	342.00	Distribution, Reservoirs, & ST	(1,382)	142,069	(20,502)	121,567	-	121,567
36	343.00	Transmission and Distribution	143,869	844,118	52,701	896,819	1,356	898,175
37	344.00	Fire Mains	-	-	-	-	-	-
38	345.00	Services	19,281	187,798	15,661	203,459	5,780	209,239
39	346.00	Meters	3,816	85,728	1,629	87,357	-	87,357
40	348.00	Hydrants	(463)	17,197	6,992	24,189	-	24,189
41	349.00	Other Transmission & Distribution	-	-	-	-	-	-
42		**Subtotal Transmission and Distribution**	165,121	1,277,606	56,480	1,334,086	7,136	1,341,222
43								
44		**General**						
45	389.00	Land and Land Rights	-	2,755	-	2,755	-	2,755
46	390.00	Structures and Improvements	-	498	-	498	-	498
47	391.00	Office Funiture and Equipment	(641)	8,669	2,783	11,451	-	11,451
48	391.10	Computer Equipment	4,484	4,484	3,655	8,139	2,770	10,909
49	392.00	Transportation Equipment	26,518	47,980	17,044	65,024	-	65,024
50	393.00	Stores Equipment	(34)	3,397	21	3,418	-	3,418
51	394.00	Tools, Shop and Garage	433	8,076	1,119	9,195	-	9,195
52	395.00	Laboratory Equipment	-	-	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-	-	-
54	397.00	Communication Equipment	175	2,451	10	2,461	-	2,461
55	398.00	Miscellaneous Equipment	659	659	-	659	-	659
56		**Subtotal General**	31,594	78,968	24,632	103,600	2,770	106,369
57								
58								
59								
60		ADFUC adjustment 3/95	-	(1,835)		(1,835)		(1,835)
61		TOTAL WATER PLANT	288,254	1,852,498	106,539	1,959,038	13,330	1,972,368

Arizona American - Tubac Valley Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6c
Witness: Bourassa

Line No.	Account No.	Description	2000 Net Plant Additions	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1	Account					
2	No.	Description				
3		**Intangible**				
4	301.00	Organization	-	567	-	567
5	302.00	Franchises	-	2,030	-	2,030
6	303.00	Miscellaneous Intangibles	-	-	-	-
7		**Subtotal Intangible**	-	2,597	-	2,597
8						
9		**Source of Supply**				
10	310.00	Land and Land Rights	-	20,414	-	20,414
11	311.00	Structures and Improvements	-	19,992	-	19,992
12	312.00	Collecting and Impounding Res.	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-
14	314.00	Wells and Springs	(576)	179,355	(0)	179,355
15		**Subtotal Source of Supply**	(576)	219,761	(0)	219,761
16						
17		**Pumping**				
18	320.00	Land and Land Rights	-	-	-	-
19	321.00	Structures and Improvements	-	14,608	-	14,608
20	323.00	Other Power Production	-	-	-	-
21	325.00	Electric Pumping Equipment	(3,516)	241,125	624	241,749
22	326.00	Diesel Pumping Equipment	-	879	-	879
23	328.10	Gas Engine Pumping Equipment	-	42,995	-	42,995
24		**Subtotal Pumping**	(3,516)	299,607	624	300,231
25						
26		**Water Treatment**				
27	330.00	Land and Land Rights	-	50	-	50
28	331.00	Structures and Improvements	-	-	-	-
29	332.00	Water Treatment Equipment	-	505	-	505
30		**Subtotal Water Treatment**	-	555	-	555
31						
32		**Transmission and Distribution**				
33	340.00	Land and Land Rights	-	539	-	539
34	341.00	Structures and Improvements	-	156	-	156
35	342.00	Distribution, Reservoirs, & ST	-	121,567	20,853	142,420
36	343.00	Transmission and Distribution	4,862	903,036	(18,939)	884,097
37	344.00	Fire Mains	-	-	-	-
38	345.00	Services	3,110	212,349	60,593	272,942
39	346.00	Meters	(1,432)	85,925	2,025	87,950
40	348.00	Hydrants	-	24,189	-	24,189
41	349.00	Other Transmission & Distribution	-	-	-	-
42		**Subtotal Transmission and Distribution**	6,540	1,347,762	64,532	1,412,294
43						
44		**General**				
45	389.00	Land and Land Rights	-	2,755	-	2,755
46	390.00	Structures and Improvements	-	498	-	498
47	391.00	Office Funiture and Equipment	-	11,451	-	11,451
48	391.10	Computer Equipment	(1,474)	9,435	-	9,435
49	392.00	Transportation Equipment	(47,858)	17,166	-	17,166
50	393.00	Stores Equipment	-	3,418	-	3,418
51	394.00	Tools, Shop and Garage	(1,034)	8,161	-	8,161
52	395.00	Laboratory Equipment	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-
54	397.00	Communication Equipment	-	2,461	1	2,462
55	398.00	Miscellaneous Equipment	-	659	-	659
56		**Subtotal General**	(50,366)	56,003	1	56,004
57						
58						
59						
60		ADFUC adjustment 3/95		(1,835)		(1,835)
61		TOTAL WATER PLANT	(47,919)	1,924,449	65,157	1,989,607

Arizona American
Acquistion Adjustment Allocation Factors
at December 31, 2001

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.			
1	Citizens Acquisition Adjustment per Closing	$	71,224,550
2	Plus: Organizational Costs		912,534
3	Less: Sun City Sewer (Tolleson Trickling Filter)		500,000
4	Citizens Acquisition Adjustment	$	71,637,084

		Plant			
	Description	**Original Cost (2)**	**Allocation Factor**		**Allocated Amount**
10	Sun City Water	$ 36,367,124	0.136055	$	9,746,553
11	Sun City Wastewater	19,643,850	0.073490		5,264,640
12	Sun City West Water	30,464,605	0.113972		8,164,652
13	Sun City West WasteWater	38,810,451	0.145195		10,401,376
14	Agua Fria (1)	49,647,296	0.185738		13,305,699
15	CWS Water (Anthem)	6,227,303	0.023297		1,668,945
16	CWR Water (Anthem)	34,987,898	0.130895		9,376,914
17	CWS Wastewater (Anthem)	17,004,194	0.063615		4,557,201
18	CWR Wastewater (Anthem)	5,887,108	0.022025		1,577,772
19	Tubac Valley	1,981,996	0.007415		531,184
20	Mohave Sewer (Sorenson)	1,480,997	0.005541		396,914
21	Mohave Water	22,842,642	0.085458		6,121,931
22	Havasu Water	1,952,588	0.007305		523,302
23	Totals	$ 267,298,052	1.000000	$	71,637,084

25 (1) Adjusted for Post Close Plant Adjustments of $ 4,128,730
26 (2) After Common Plant Adjustments

28 SUPPORTING SCHEDULES
29 B2, Page 1 (Agua Fria Post Close Plant Adjustments)
30 B2, Page2

Arizona American - Tubac Valley Water
Plant Additions and Retirements
Source: Asset Transactions, AWW UPIS Report, Asset Balance Report
2001 Reconciliation to AWW UPIS Report at Closing
PROFORMA ADJUSTMENTS

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Account No.	Description	Balance Per AWW UPIS at Closing	Balance Per ACC Report	Additional Plant at Closing	AWW UPIS Accumulated Depreciation	ACC Report Accumulated Depreciation	Accumulated Depreciation
	Intangible						
301.00	Organization	567	567	-		-	-
302.00	Franchises	2,030	2,030	-		-	-
303.00	Miscellaneous Intangibles		-	-		-	-
	Subtotal Intangible	2,597	2,597	-	-	-	-
	Source of Supply						
310.00	Land and Land Rights	20,414	20,414	-		-	-
311.00	Structures and Improvements	19,992	19,992	-	4,423	4,183	240
312.00	Collecting and Impounding Res.			-		-	-
313.00	Lakes, Rivers, Other Intakes			-		-	-
314.00	Wells and Springs	180,979	179,355	1,624	79,583	75,173	4,410
	Subtotal Source of Supply	221,385	219,761	1,624	84,006	79,356	4,650
				-			-
	Pumping			-			-
320.00	Land and Land Rights	50	-	50		-	-
321.00	Structures and Improvements	14,608	14,608	-	8,048	7,906	142
323.00	Other Power Production		-	-		-	-
325.00	Electric Pumping Equipment	241,749	241,749	-	107,377	102,255	5,123
326.00	Diesel Pumping Equipment	879	879	-	88	88	-
328.10	Gas Engine Pumping Equipment	42,995	42,995	-	11,377	10,466	911
	Subtotal Pumping	300,281	300,231	50	126,890	120,714	6,175
	Water Treatment						
330.00	Land and Land Rights	50	50	-		-	-
331.00	Structures and Improvements		-	-		-	-
332.00	Water Treatment Equipment	505	505	-	114	104	10
	Subtotal Water Treatment	555	555	-	114	104	10
	Transmission and Distribution						
340.00	Land and Land Rights	539	539	-		-	-
341.00	Structures and Improvements	156	156	-	71	70	1
342.00	Distribution, Reservoirs, & ST	142,420	142,420	-	29,237	28,084	1,153
343.00	Transmission and Distribution	884,097	884,097	-	244,995	236,291	8,704
344.00	Fire Mains	-	-	-		-	-
345.00	Services	272,942	272,942	-	58,504	55,162	3,342
346.00	Meters	87,950	87,950	-	22,214	21,151	1,063
348.00	Hydrants	24,189	24,189	-	1,604	1,366	238
349.00	Other Transmission & Distribution	-	-	-		-	-
	Subtotal Transmission and Distribution	1,412,294	1,412,294	-	356,626	342,124	14,502
	General						
389.00	Land and Land Rights	2,755	2,755	-		-	-
390.00	Structures and Improvements	498	498	-	85	78	7
391.00	Office Funiture and Equipment	11,451	11,451	-	2,216	2,029	188
391.10	Computer Equipment	9,435	9,435	-	7,526	6,583	943
392.00	Transportation Equipment	17,166	17,166	-	15,447	13,302	2,145
393.00	Stores Equipment	3,418	3,418	-	1,112	1,044	68
394.00	Tools, Shop and Garage	8,161	8,161	-	1,302	1,162	139
395.00	Laboratory Equipment	-	-	-		-	-
396.00	Power Operated Equipment	-	-	-		-	-
397.00	Communication Equipment	2,461	2,462	(1)	885	822	62
398.00	Miscellaneous Equipment	659	659	-	151	134	16
	Subtotal General	56,003	56,004	(1)	28,725	25,156	3,569
	TOTAL WATER PLANT	1,993,115	1,991,442	1,673	596,360	567,454	28,906

Arizona American - Tubac Valley Water
2002 Proforma Plant
at December 31, 2001

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.	Account No.	Description		Amount
1				
2	301	Organization	$	-
3	302	Franchises		-
4	303	Land and Land Rights		-
5	304	Structures and Improvements		500
6	305	Collecting and Impounding Rese		-
7	306	Lake, River and Other Intakes		-
8	307	Wells and Springs		-
9	308	Infiltration Galleries and Tun		-
10	309	Supply Mains		-
11	310	Power Generation Equipment		-
12	311	Pumping Equipment		2,450
13	320	Water Treatment Equipment		-
14	330	Distribution Reservoirs and St		-
15	331	Transmission and Distribution		37,050
16	333	Services		-
17	334	Meters and Meter Installations		-
18	335	Hydrants		-
19	336	Backflow Prevention Devices		-
20	339	Other Plant and Miscellaneous		-
21	340	Office Furniture and Equipment		3,800
22	341	Transportation Equipment		-
23	342	Stores Equipment		-
24	343	Tools, Shop and Garage Equipme		-
25	344	Laboratory Equipment		-
26	345	Power Operated Equipment		-
27	346	Communication Equipment		700
28	347	Miscellaneous Equipment		-
29	348	Other Tangible Plant		-
30				
31				
32				
33		TOTAL WASTEWATER PLANT	$	44,500
34				
35	SUPPORTING SCHEDULES			
36				
37				
38				
39				
40				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 3,468,980	(1)	1,673	$ 3,441,929
3			(2)	44,500	
4	**Less:**		(6)	-	
5			(7)	2,762	
6	Accumulated		(8)	(75,986)	
7	Depreciation	971,077	(3)	28,906	989,066
8			(8)	(10,916)	
9	Net Utility Plant				
10	in Service	$ 2,497,903			$ 2,452,863
11					
12	**Less:**				
13	*Advances in Aid of*				
14	Construction (Ratemaking Purposes Only)	$ 313,087	(4)	(101)	$ 297,336
15	Contributions in Aid of		(5)	(15,649)	
16	Construction - Net (Ratemaking	235,960	(4)	(437)	251,172
17	Purposes Only)		(5)	15,649	
18	Customer Meter Deposits	590			590
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Unamortized Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26					
27	Total	$ 1,948,266			$ 1,903,764
28					
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC and CIAC to amount at Closing (Trended)				
35	(5) Adjust AIAC and CIAC for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37	(7) Orcom Costs				
38	(8) Well not in service				
39	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
40	B-4				B-1
41					

Arizona American - Tubac Valley
RCND Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-4
Page 1
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,688	$ -
3	302.00	Franchises	4,842	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 6,529	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 29,470	$ -
9	311.00	Structures and Improvements	29,900	6,257
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	289,950	121,527
13		**Subtotal Source of Supply**	$ 349,320	$ 127,783
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 150	$ -
17	321.00	Structures and Improvements	59,034	31,950
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	353,602	149,566
20	326.00	Diesel Pumping Equipment	970	97
21	328.10	Gas Engine Pumping Equipment	52,349	12,743
22		**Subtotal Pumping**	$ 466,106	$ 194,356
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 150	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	579	119
28		**Subtotal Water Treatment**	$ 729	$ 119
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 1,348	$ -
32	341.00	Structures and Improvements	793	355
33	342.00	Distribution, Reservoirs, & ST	222,668	43,907
34	343.00	Transmission and Distribution	1,764,096	471,488
35	344.00	Fire Mains	-	-
36	345.00	Services	433,766	87,666
37	346.00	Meters	129,451	31,132
38	348.00	Hydrants	36,009	2,033
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 2,588,131	$ 636,580
41				
42		**ALLOCATED COMMON PLANT**	$ 60,378	$ 12,737
43				
44				
45				
46		ADFUC adjustment 3/95.*	(2,213)	(498)
47		TOTAL WATER PLANT	$ 3,468,980	$ 971,077
48				
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 2			
52	B-4, Page 3			
53				
54				
55				
56				

Arizona American - Tubac Valley
RCND Common Plant Allocation
at December 31, 2002

Exhibit
Schedule B-4
Page 2
Witness: Bourassa

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Maricopa Common Plant**					
3	389.00	Land and Land Rights	$ 12,628	$ -	0.00530	$ 67	$ -
4	390.00	Structures and Improvements	4,545,571	506,059	0.00530	24,114	2,685
5	391.00	Office Funiture and Equipment	1,286,955	502,142	0.00530	6,827	2,664
6	391.10	Computer Equipment	1,588,744	(483,558)	0.00530	8,428	(2,565)
7	392.00	Transportation Equipment	1,988,785	1,155,595	0.00530	10,550	6,130
8	393.00	Stores Equipment	37,463	10,952	0.00530	199	58
9	394.00	Tools, Shop and Garage	523,808	14,105	0.00530	2,779	75
10	395.00	Laboratory Equipment	150,719	27,352	0.00530	800	145
11	396.00	Power Operated Equipment	154,364	56,063	0.00530	819	297
12	397.00	Communication Equipment	697,864	415,524	0.00530	3,702	2,204
13	398.00	Miscellaneous Equipment	394,470	196,632	0.00530	2,093	1,043
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 11,381,370	$ 2,400,866		$ 60,378	$ 12,737
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							

Arizona American - Tubac Valley
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,688	$ -
3	302.00	Franchises	4,842	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 6,529	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 29,470	$ -
9	311.00	Structures and Improvements	29,900	6,257
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	289,950	121,527
13		**Subtotal Source of Supply**	$ 349,320	$ 127,783
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 150	$ -
17	321.00	Structures and Improvements	59,034	31,950
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	353,602	149,566
20	326.00	Diesel Pumping Equipment	970	97
21	328.10	Gas Engine Pumping Equipment	52,349	12,743
22		**Subtotal Pumping**	$ 466,106	$ 194,356
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 150	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	579	119
28		**Subtotal Water Treatment**	$ 729	$ 119
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 1,348	$ -
32	341.00	Structures and Improvements	793	355
33	342.00	Distribution, Reservoirs, & ST	222,668	43,907
34	343.00	Transmission and Distribution	1,764,096	471,488
35	344.00	Fire Mains	-	-
36	345.00	Services	433,766	87,666
37	346.00	Meters	129,451	31,132
38	348.00	Hydrants	36,009	2,033
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 2,588,131	$ 636,580
41				
42		**General**		
43	389.00	Land and Land Rights	$ 3,748	$ -
44	390.00	Structures and Improvements	594	93
45	391.00	Office Funiture and Equipment	13,226	2,343
46	391.10	Computer Equipment	10,852	7,572
47	392.00	Transportation Equipment	19,318	14,970
48	393.00	Stores Equipment	4,300	1,314
49	394.00	Tools, Shop and Garage	10,195	1,452
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	3,011	1,006
53	398.00	Miscellaneous Equipment	756	154
54		**Subtotal General**	$ 66,000	$ 28,904
55				
56				
57				
58		ADFUC adjustment 3/95 *	(2,213)	(498)
59		TOTAL WATER PLANT	$ 3,474,602	$ 987,245
60				
61				
62		*** AFUDC Accumulated Depreciation**		
63		AFUDC Adjustment	$ 1,835	
64		Years	6.75	
65		Composite Rate	2.42%	
66		Total		300
67		Plus A/D @ 3/95 per Staff		113
68		Total A/D at 12/2001		$ 413
69				
70		Trended Cost (Trend Factor from 1995)	1.2061	$ 2,213
71				
72		SUPPORTING SCHEDULES		
73		B-2, Page 6a-6c		
74				
75				
76				

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W30100	Organization					
1680787	ORGANIZATION	1	19740701	543.00	3.0003	1,629.16
1680823	ORGANIZATION	1	19770701	24.00	2.4372	58.49
	Total for class W30100:			567.00		1,687.65
Asset Class: W30200	Franchises					
1680824	FRANCHISES & CON	1	19740701	1,324.00	3.0003	3,972.40
1681117	FRANCHISES & CON	1	19941215	706.00	1.2315	869.44
	Total for class W30200:			2,030.00		4,841.84
Asset Class: W31000	Land and Land Rights					
1680908	Interest, Privil	1	19740701	212.00	3.0003	636.06
1680971	INTEREST PRIVILE	1	19810101	2,730.00	1.7464	4,767.67
1681001	PARCEL EACH	1	19840101	7,689.00	1.6028	12,323.93
1681002	INTEREST PRIVILE	1	19840101	686.00	1.6028	1,099.52
1681192	PARCEL EACH	1	19960715	9,096.68	1.1700	10,643.12
	Total for class W31000:			20,413.68		29,470.30
Asset Class: W31100	Structures and Improvements					
1680821	Structures & Imp	1	19670701	747.00	5.5710	4,161.54
1680829	Structures & Imp	1	19680701	354.00	5.3191	1,882.96
1680865	FENCE EACH	1	19700701	106.00	4.6795	496.03
1681003	GRADING EACH LOT	1	19840317	2,507.00	1.6028	4,018.22
1681004	FENCE EACH	132	19840317	1,023.00	1.6028	1,639.66
1681005	GATE ONLY	1	19840317	444.00	1.6028	711.64
1681228	THERMOSTAT	1	19970315	3,583.11	1.1471	4,110.19
1681230	FOUNDATION	1	19970315	3,199.19	1.1471	3,669.79
1681231	GRADING	2	19970315	7,155.04	1.1471	8,207.55
1681229	MINOR STRUCTURE	1	19971215	873.75	1.1471	1,002.28
	Total for class W31100:			19,992.09		29,899.86
Asset Class: W31400	Wells and Springs					
1680788	WELL EACH	0	19590701	617.00	6.1576	3,799.24
1680789	WELL EACH	1	19590701	1,007.00	6.1576	6,200.70
1680810	WELL EACH	1	19650701	2,176.00	5.8514	12,732.65
1680825	WELL EACH	1	19670701	2,862.00	5.5710	15,944.20
1681007	CASING EACH	402	19840317	82,420.00	1.6028	132,102.78

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W31400	Wells and Springs					
1681008	COLLECTING PIPE	42	19840317	8,396.00	1.6028	13,457.11
1681009	MANHOLE EACH	1	19840317	10,610.00	1.6028	17,005.71
1681011	WELL EACH	1	19840317	3,583.00	1.6028	5,742.83
1681071	CASING EACH	0	19900415	9,008.00	1.3930	12,548.14
1681193	WELL	2	19960715	55,848.86	1.1700	65,343.17
1681232	AIR PRESSURE GAU	16	19971215	775.11	1.1471	889.13
1681233	CASING	4	19971215	2,205.65	1.1471	2,530.10
1681298	3 1/2" PRESSURE	4	19981215	376.68	1.1250	423.77
1681299	VALVE	1	19981215	1,093.50	1.1250	1,230.19
	Total for class W31400:			180,978.80		289,949.72
Asset Class: W32000	Land and Land Rights					
1680909	Interest, Privil	1	19740701	50.00	3.0003	150.02
	Total for class W32000:			50.00		150.02
Asset Class: W32100	Structures and Improvements					
1680822	Pump	1	19670701	8,112.00	5.5710	45,191.95
1680830	Pump	1	19680701	42.00	5.3191	223.40
1680866	FENCE EACH	294	19700701	1,185.00	4.6795	5,545.21
1681006	WALL EACH	1	19840317	4,453.00	1.6028	7,137.27
1681227	CABINET	2	19971215	816.39	1.1471	936.48
	Total for class W32100:			14,608.39		59,034.31
Asset Class: W32500	Electric Pumping Equipment					
1680818	Pump	1	19670701	2,851.00	5.5710	15,882.92
1680832	Pump	5	19690701	607.00	4.8757	2,959.55
1680834	STARTER MOTOR	2	19690701	253.00	4.8757	1,233.55
1680835	TANK EACH	1	19690701	2,145.00	4.8757	10,458.38
1680836	PUMP&MTR SUBMERS	1	19690701	210.00	4.8757	1,023.90
1680904	Pump	1	19730701	2,403.00	3.4412	8,269.20
1680910	Pump	1	19740701	622.00	3.0003	1,866.19
1680917	METER EACH	2	19750701	1,300.00	2.6589	3,456.57
1680931	AUTO. CNTRL. APP	2	19770701	514.00	2.4372	1,252.72
1680932	COMPLETE MOTOR	1	19770701	18.00	2.4372	43.87
1680933	PUMP EACH	1	19770701	880.00	2.4372	2,144.74
1680956	PUMP EACH	1	19790701	5,095.00	2.0525	10,457.49

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1680957	TRANSFORMER EACH	1	19790701	568.00	2.0525	1,165.82
1680959	MOTOR 20HP	1	19790701	1,414.00	2.0525	2,902.24
1680984	PUMP&MTR SUBMERS	1	19820101	940.00	1.7206	1,617.36
1681012	AIR COMPRESSOR	1	19840317	157.00	1.6028	251.64
1681013	ELECTRICAL PANEL	1	19840317	4,804.00	1.6028	7,699.85
1681014	TANK FOUNDATION	1	19840317	784.00	1.6028	1,256.60
1681015	PUMPING EQUIP PR	1	19840317	2,668.00	1.6028	4,276.27
1681016	PUMP EACH	1	19840317	16,773.00	1.6028	26,883.76
1681017	TANK EACH	1	19840317	12,842.00	1.6028	20,583.16
1681024	ELECTRICAL PANEL	1	19850510	5,998.00	1.5394	9,233.32
1681025	PUMP AND MOTOR	1	19850510	12,141.00	1.5394	18,689.86
1681026	PUMP BOWLS EACH	1	19850510	4,755.00	1.5394	7,319.85
1681072	AIR COMPRESSOR	1	19900115	751.67	1.3930	1,047.08
1681073	PUMP BOWLS EACH	1	19900115	7,854.05	1.3930	10,940.69
1681137	TANK FOUNDATION	1	19940615	1,822.73	1.2580	2,292.99
1681139	PIPING OVER 3IN	25	19940615	27,389.72	1.2580	34,456.27
1681142	VALVE	2	19940615	5,602.83	1.2580	7,048.36
1681149	PUMP&MTR SUBMERS	2	19940615	10,993.93	1.2580	13,830.36
1681118	PHASE FAILURE RE	1	19941015	1,327.00	1.2315	1,634.20
1681141	COLUMN/SHAFT ASS	5	19950115	15,446.48	1.2061	18,630.00
1681144	PHASE FAILURE RE	0	19950115	174.01	1.2061	209.87
1681136	CONTROL	3	19951215	817.97	1.1939	976.57
1681140	PIPING 3 IN AND	1	19951215	490.34	1.1939	585.42
1681143	VALVE	3	19951215	724.24	1.1939	864.67
1681194	GAUGE	3	19961215	646.84	1.1700	756.80
1681237	AIR RELEASE VALV	1	19970115	921.66	1.1471	1,057.24
1681238	AIR VACUUM AND A	7	19970115	710.75	1.1471	815.30
1681248	VALVE	1	19970115	520.09	1.1471	596.60
1681234	CONDUCTOR	50	19970315	2,171.18	1.1471	2,490.56
1681235	CONDUIT, EACH RU	50	19970315	2,605.41	1.1471	2,988.67
1681236	GENERATOR	1	19970315	30,974.04	1.1471	35,530.32
1681240	AUTO. CNTRL. APP	2	19970315	13,231.42	1.1471	15,177.76
1681244	PIPING OVER 3IN	20	19970315	2,605.42	1.1471	2,988.68
1681249	VALVE	1	19970315	8,684.81	1.1471	9,962.35
1681243	PUMPING EQUIP PR	2	19971215	355.85	1.1471	408.20

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W32500	Electric Pumping Equipment					
1681246	PIPING 3 IN AND	1	19971215	284.37	1.1471	326.20
1681247	REGULATING OR RE	3	19971215	1,898.48	1.1471	2,177.75
1681252	MOTOR 5HP	2	19971215	1,409.59	1.1471	1,616.94
1681303	AUTO DIALNG TELE	1	19980515	14,940.25	1.1360	16,972.12
1681300	AIR RELEASE VALV	2	19981215	642.67	1.1250	723.00
1681301	MERCOIDE SWITCH	1	19981215	265.61	1.1250	298.81
1681304	CAPACITORS	2	19981215	598.51	1.1250	673.32
1681305	MOTOR 5HP	1	19981215	975.17	1.1250	1,097.07
1784570	RADIO UNIT	0	19990115	103.96	1.1038	114.75
1784571	AUTO DIALNG TELE	0	19990415	1,828.09	1.1038	2,017.85
3058001	MOTOR 5 HP	1	19991231	1,238.06	1.1038	1,366.57
	Total for class W32500:			241,749.20		353,602.15
Asset Class: W32600	Diesel Pumping Equipment					
3058002	COOLING SYSTEM	1	19991231	878.83	1.1038	970.05
	Total for class W32600:			878.83		970.05
Asset Class: W32800						
1681138	PUMP FOUNDATION	1	19940615	905.66	1.2580	1,139.32
1681145	BATTERY CHARGER	1	19940615	1,916.05	1.2580	2,410.39
1681146	MUFFLER	1	19940615	661.67	1.2580	832.38
1681147	PUMP	1	19940615	5,109.46	1.2580	6,427.70
1681148	DIESEL ENGINE	1	19940615	19,628.47	1.2580	24,692.62
1681241	DRIVE UNIT OR CO	1	19971215	3,246.57	1.1471	3,724.14
1681242	PUMPING EQUIP PR	1	19971215	881.92	1.1471	1,011.65
1681245	PIPING 3 IN AND	0	19971215	216.01	1.1471	247.79
1681250	VALVE	1	19971215	1,431.01	1.1471	1,641.51
1681302	DIESEL ENGINE	2	19980615	8,997.77	1.1360	10,221.47
	Total for class W32800:			42,994.59		52,348.97
Asset Class: W33000	Land and Land Rights					
1680911	Interest, Privil	1	19740701	50.00	3.0003	150.02
	Total for class W33000:			50.00		150.02

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	W33200 Water Treatment Equipment					
1681253	SOLUTION FEED EQ	1	19970115	504.89	1.1471	579.16
	Total for class W33200:			504.89		579.16
Asset Class:	W34000 Land and Land Rights					
1680882	WATER LEVEL INDI	1	19740701	117.00	3.0003	351.04
1680912	Interest, Privil	0	19740701	212.00	3.0003	636.06
1680983	INTEREST PRIVILE	1	19820101	210.00	1.7206	361.33
	Total for class W34000:			539.00		1,348.43
Asset Class:	W34100 Structures and Improvements					
1680831	SIGN	3	19680701	72.00	5.3191	382.98
1680833	YARD IMPROVEMENT	1	19690701	84.00	4.8757	409.56
	Total for class W34100:			156.00		792.54
Asset Class:	W34200 Distribution, Reservoirs, & ST					
1680790	SUMP PUMP	1	19590701	570.00	6.1576	3,509.83
1680819	Reservoir	1	19670701	5,193.00	5.5710	28,930.20
1680960	AIR COMPRESSOR	1	19790701	116.00	2.0525	238.09
1680961	WATER LEVEL INDI	1	19790701	95.00	2.0525	194.99
1681074	STANDPIPE OR ELE	1	19900315	134,407.00	1.3930	187,228.95
1681150	2000 GAL PRESSUR	1	19940615	2,039.31	1.2580	2,565.45
	Total for class W34200:			142,420.31		222,667.51
Asset Class:	W34300 Transmission and Distribution					
1680791	CAST IRON MAINS	3200	19590701	7,737.00	6.1576	47,641.35
1680792	CAST IRON MAINS	3330	19590701	9,735.00	6.1576	59,944.24
1680793	CAST IRON MAINS	566	19590701	2,524.00	6.1576	15,541.78
1680794	STEEL MAINS 4INC	129	19590701	366.00	6.1576	2,253.68
1680799	CAST IRON MAINS	300	19600701	802.00	6.1576	4,938.40
1680800	GAL IRN MNS 1IN	348	19600701	451.00	6.1576	2,777.08
1680801	CAST IRON MAINS	200	19610701	219.00	6.1576	1,348.51
1680802	ASB CEM MAINS 4I	1296	19610701	2,342.76	6.1576	14,425.78
1680803	GAL IRN MNS 2IN	84	19610701	18.00	6.1576	110.84
1680804	VALVE GATE EACH	1	19610701	136.00	6.1576	837.43
1680808	TRANSITE 2 INCHE	930	19640701	1,246.00	5.8514	7,290.84
1680811	PIPE,VAL,FIT FOR	0	19660701	786.00	5.5710	4,378.81

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1680812	ASB CEM MAINS 4I	2625	19660701	3,199.56	5.5710	17,824.75
1680813	ASB CEM MAINS 6I	4825	19660701	8,791.00	5.5710	48,974.66
1680814	VALVE GATE EACH	5	19660701	162.00	5.5710	902.50
1680815	VALVE GATE EACH	5	19660701	558.00	5.5710	3,108.62
1680816	VALVE GATE EACH	5	19660701	578.00	5.5710	3,220.04
1680817	VALVE GATE EACH	4	19660701	715.00	5.5710	3,983.27
1680827	Mains	1	19680701	2,484.00	5.3191	13,212.64
1680837	AIR VACUUM&AIR R	2	19690701	143.00	4.8757	697.23
1680838	BLOW-OFF EACH	2	19690701	90.00	4.8757	438.81
1680839	BLOW-OFF EACH	1	19690701	42.00	4.8757	204.78
1680840	PIPE,VAL,FIT FOR	0	19690701	232.00	4.8757	1,131.16
1680841	PIPE,VAL,FIT FOR	300	19690701	975.00	4.8757	4,753.81
1680842	PIPE,VAL,FIT FOR	0	19690701	471.00	4.8757	2,296.45
1680843	PIPE,VAL,FIT FOR	70	19690701	1,214.00	4.8757	5,919.10
1680844	PIPE,VAL,FIT FOR	0	19690701	492.00	4.8757	2,398.84
1680845	CONDUIT OR FLUME	300	19690701	2,274.00	4.8757	11,087.34
1680846	STEEL CASING PIP	70	19690701	474.00	4.8757	2,311.08
1680847	ASB CEM MAINS 4I	894	19690701	1,873.00	4.8757	9,132.19
1680848	ASB CEM MAINS 6I	1278	19690701	3,465.16	4.8757	16,895.08
1680849	ASB CEM MAINS 6I	1698	19690701	4,656.00	4.8757	22,701.26
1680850	ASB CEM MAINS 6I	340	19690701	801.00	4.8757	3,905.44
1680851	ASB CEM MAINS 6I	2000	19690701	4,872.00	4.8757	23,754.41
1680852	ASB CEM MAINS 8I	2015	19690701	7,092.00	4.8757	34,578.46
1680853	VALVE GATE EACH	4	19690701	356.00	4.8757	1,735.75
1680854	VALVE GATE EACH	1	19690701	136.00	4.8757	663.10
1680855	VALVE GATE EACH	8	19690701	1,040.00	4.8757	5,070.73
1680856	VALVE GATE EACH	2	19690701	269.00	4.8757	1,311.56
1680857	VALVE GATE EACH	2	19690701	252.00	4.8757	1,228.68
1680858	VALVE GATE EACH	9294	19690701	710.00	4.8757	3,461.75
1680863	Mains	7676	19700701	365.00	4.6795	1,708.02
1680867	BLOW-OFF EACH	1	19700701	17.00	4.6795	79.55
1680868	PIPE,VAL,FIT FOR	0	19700701	501.00	4.6795	2,344.43
1680869	PIPE,VAL,FIT FOR	0	19700701	360.00	4.6795	1,684.62
1680871	ASB CEM MAINS 4I	3168	19700701	6,950.00	4.6795	32,522.53
1680872	ASB CEM MAINS 6I	2045	19700701	4,839.00	4.6795	22,644.10

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1680873	ASB CEM MAINS 6I	2445	19700701	6,000.00	4.6795	28,077.00
1680874	VALVE GATE EACH	3	19700701	376.00	4.6795	1,759.49
1680875	VALVE GATE EACH	7	19700701	731.00	4.6795	3,420.71
1680876	VALVE GATE EACH	8	19700701	1,217.00	4.6795	5,694.95
1680878	COPPER SERVICES	0	19700701	304.00	4.6795	1,422.57
1680883	Mains	3877	19710701	3,172.00	4.1789	13,255.47
1680886	BLOW-OFF EACH	1	19710701	21.00	4.1789	87.76
1680887	PIPE,VAL,FIT FOR	0	19710701	571.00	4.1789	2,386.15
1680888	CAST IRON MAINS	0	19710701	643.00	4.1789	2,687.03
1680889	ASB CEM MAINS 4I	46	19710701	106.00	4.1789	442.96
1680890	ASB CEM MAINS 6I	3148	19710701	8,995.00	4.1789	37,589.21
1680891	ASB CEM MAINS 6I	671	19710701	1,930.00	4.1789	8,065.28
1680892	VALVE GATE EACH	3	19710701	317.00	4.1789	1,324.71
1680893	VALVE GATE EACH	8	19710701	1,058.00	4.1789	4,421.28
1680894	VALVE GATE EACH	1	19710701	133.00	4.1789	555.79
1680901	Mains	1	19720701	297.00	3.7736	1,120.76
1680905	Mains	1	19730701	6,633.00	3.4412	22,825.48
1680913	Mains	1	19740701	28,233.00	3.0003	84,707.47
1680916	Mains	1	19750701	231.00	2.6589	614.21
1680918	BLOW-OFF EACH	8	19750701	874.00	2.6589	2,323.88
1680919	ASB CEM MAINS 4I	2740	19750701	11,599.00	2.6589	30,840.58
1680920	ASB CEM MAINS 6I	5443	19750701	24,557.00	2.6589	65,294.61
1680921	VALVE GATE EACH	6	19750701	903.00	2.6589	2,400.99
1680922	VALVE GATE EACH	14	19750701	2,729.00	2.6589	7,256.14
1680925	BLOW-OFF EACH	1	19760701	110.00	2.6001	286.01
1680926	ASB CEM MAINS 4I	2280	19760701	10,120.00	2.6001	26,313.01
1680927	VALVE GATE EACH	1	19760701	132.00	2.6001	343.21
1680934	BLOW-OFF EACH	1	19770701	92.00	2.4372	224.22
1680935	STEEL CASING PIP	221	19770701	1,972.00	2.4372	4,806.16
1680936	CAST IRON MAINS	60	19770701	555.00	2.4372	1,352.65
1680937	ASB CEM MAINS 4I	1716	19770701	9,562.00	2.4372	23,304.51
1680938	ASB CEM MAINS 6I	1	19770701	212.00	2.4372	516.69
1680939	ASB CEM MAINS 6I	1249	19770701	9,218.00	2.4372	22,466.11
1680940	ASB CEM MAINS 8I	10	19770701	380.00	2.4372	926.14
1680941	STEEL MAINS 6INC	522	19770701	14,203.00	2.4372	34,615.55

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1680942	STEEL MAINS 8INC	70	19770701	2,786.00	2.4372	6,790.04
1680943	VALVE GATE EACH	4	19770701	506.00	2.4372	1,233.22
1680944	VALVE GATE EACH	2	19770701	360.00	2.4372	877.39
1680949	ABC CEM MAINS 3I	299	19780701	1,416.00	2.2502	3,186.28
1680950	ASB CEM MAINS 4I	1	19780701	36.00	2.2502	81.01
1680951	VALVE GATE EACH	1	19780701	152.00	2.2502	342.03
1680962	ASB CEM MAINS 4I	1	19790701	455.00	2.0525	933.89
1680965	BLOW-OFF EACH	1	19800701	59.00	1.8282	107.86
1680966	ASB CEM MAINS 4I	905	19800701	4,730.00	1.8282	8,647.39
1680967	VALVE BOX EACH	1	19800701	171.00	1.8282	312.62
1680972	BLOW-OFF EACH	1	19810101	218.00	1.7464	380.72
1680973	ASB CEM MAINS 4I	230	19810101	2,284.00	1.7464	3,988.78
1680974	ASB CEM MAINS 6I	782	19810101	5,550.00	1.7464	9,692.52
1680975	PVC PLS MNS 2IN	1533	19810101	2,452.80	1.7464	4,283.57
1680976	PVC PLS MNS 4IN	320	19810101	1,066.67	1.7464	1,862.83
1680977	PVC PLS MNS 6IN	6534	19810101	11,857.54	1.7464	20,708.01
1680978	VALVE GATE EACH	3	19810101	230.00	1.7464	401.67
1680979	VALVE GATE EACH	4	19810101	869.00	1.7464	1,517.62
1680985	ASB CEM MAINS 8I	3018	19820101	40,418.00	1.7206	69,543.21
1680986	STEEL MAINS 8INC	80	19820101	1,410.00	1.7206	2,426.05
1680987	VALVE GATE EACH	3	19820101	1,483.00	1.7206	2,551.65
1680988	VALVE BUTTERFLY	1	19820101	44.00	1.7206	75.71
1680989	TAP SLVE AND VAL	1	19820101	2,843.00	1.7206	4,891.67
1680998	VALVE GATE EACH	1	19830101	11.00	1.6480	18.13
1680999	VALVE GATE EACH	1	19830101	22.00	1.6480	36.26
1681000	METER EACH SIZE	1	19830101	894.00	1.6480	1,473.31
1681019	VALVE GATE EACH	1	19840317	769.00	1.6028	1,232.55
1681020	VALVE GATE EACH	1	19840317	1,330.00	1.6028	2,131.72
1681027	PIPING WITHIN RE	1	19850510	137.00	1.5394	210.90
1681032	ASB CEM MAINS 4I	725	19860510	6,539.00	1.5195	9,936.01
1681033	ASB CEM MAINS 6I	4770	19860510	47,390.00	1.5195	72,009.11
1681034	VALVE GATE EACH	3	19860510	825.00	1.5195	1,253.59
1681035	VALVE GATE EACH	7	19860510	2,483.00	1.5195	3,772.92
1681037	TAP SLVE AND VAL	2	19860510	1,445.00	1.5195	2,195.68
1681038	COPPER SERVICES	1	19860510	206.00	1.5195	313.02

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class:	W34300 Transmission and Distribution					
1681039	COPPER SERVICES	11	19860510	2,649.00	1.5195	4,025.16
1681062	PVC PLS MNS 6IN	2160	19891215	19,432.01	1.3930	27,068.79
1681063	VALVE GATE EACH	1	19891215	775.29	1.3930	1,079.98
1681076	VALVE CHECK EACH	1	19900115	303.28	1.3930	422.47
1681075	PVC PLS MNS 6IN	780	19900315	26,155.00	1.3930	36,433.92
1681092	DUCTILE IRON MN	0	19921215	4,134.00	1.3448	5,559.40
1681093	ABC CEM MAINS 3I	0	19921215	588.75	1.3448	791.75
1681094	PVC PLS MNS 8IN	0	19921215	588.75	1.3448	791.75
1681105	PVC PLS MNS 4IN	591	19930615	25,406.58	1.3146	33,399.49
1681106	TAP SLVE AND VAL	1	19930615	1,730.08	1.3146	2,274.36
1681151	BLOW-OFF EACH	2	19940115	874.73	1.2580	1,100.41
1681157	PVC PLASTIC MAIN	6560	19940115	64,943.44	1.2580	81,698.85
1681163	VALVE GATE - 6IN	6	19940115	2,341.60	1.2580	2,945.73
1681168	VALVE BOX	7	19940115	471.01	1.2580	592.53
1681170	TAP SLVE AND VAL	1	19940115	2,624.22	1.2580	3,301.27
1681161	PVC PLASTIC MAIN	1000	19940615	32,529.67	1.2580	40,922.32
1681164	VALVE GATE - 6IN	1	19940615	586.77	1.2580	738.16
1681167	VALVE GATE - 8IN	2	19940615	1,519.73	1.2580	1,911.82
1681152	BLOW-OFF EACH	1	19951215	344.45	1.1939	411.24
1681153	BLOW-OFF EACH	1	19951215	370.24	1.1939	442.03
1681155	BLOW-OFF EACH	1	19951215	869.15	1.1939	1,037.68
1681156	PVC PLASTIC MAIN	710	19951215	18,633.85	1.1939	22,246.95
1681158	PVC PLASTIC MAIN	165	19951215	6,424.48	1.1939	7,670.19
1681160	PVC PLASTIC MAIN	920	19951215	33,410.40	1.1939	39,888.68
1681162	VALVE GATE - 4IN	1	19951215	286.31	1.1939	341.83
1681165	VALVE GATE - 6IN	1	19951215	1,426.00	1.1939	1,702.50
1681166	VALVE GATE - 6IN	2	19951215	1,719.00	1.1939	2,052.31
1681169	VALVE BOX	1	19951215	58.23	1.1939	69.52
1681171	TAP SLVE AND VAL	1	19951215	1,939.89	1.1939	2,316.03
1681182	COPPER SERVICE 1	3	19951215	2,607.49	1.1939	3,113.08
1681199	PVC PLASTIC MAIN	0	19960315	17,743.13	1.1818	20,968.83
1681201	VALVE GATE - 3IN	0	19960315	624.71	1.1818	738.28
1681204	VALVE GATE - 6IN	1	19960315	2,308.20	1.1818	2,727.83
1681195	BLOW-OFF EACH	0	19960515	71.19	1.1818	84.13
1681196	PVC PLASTIC MAIN	96	19960615	1,857.23	1.1818	2,194.87

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1681197	PVC PLASTIC MAIN	410	19960615	9,038.09	1.1818	10,681.21
1681202	VALVE GATE - 4IN	1	19960615	358.27	1.1818	423.40
1681203	VALVE GATE - 6IN	2	19960615	931.46	1.1818	1,100.80
1681206	VALVE BOX	3	19960615	214.95	1.1818	254.03
1681200	PVC PLASTIC MAIN	391	19961215	8,545.86	1.1700	9,998.66
1681205	VALVE GATE - 6IN	2	19961215	780.59	1.1700	913.29
1681254	AIR RELEASE VALV	4	19971215	2,750.47	1.1471	3,155.06
1681255	AIR RELEASE VALV	0	19971215	714.32	1.1471	819.40
1681256	BLOW-OFF EACH	1	19971215	136.09	1.1471	156.11
1681257	DUCTILE IRON MAI	900	19971215	56,874.45	1.1471	65,240.68
1681259	PVC PLASTIC MAIN	321	19971215	40,269.16	1.1471	46,192.75
1681260	PVC PLASTIC MAIN	10	19971215	3,882.28	1.1471	4,453.36
1681261	PVC PLASTIC MAIN	560	19971215	7,480.07	1.1471	8,580.39
1681262	PVC PLASTIC MAIN	1044	19971215	18,779.72	1.1471	21,542.22
1681263	VALVE GATE - 6IN	0	19971215	1,904.84	1.1471	2,185.04
1681264	VALVE GATE - 6IN	1	19971215	907.25	1.1471	1,040.71
1681265	VALVE GATE - 8IN	4	19971215	2,444.87	1.1471	2,804.51
1681266	VALVE BOX	5	19971215	764.02	1.1471	876.41
1681267	VALVE BOX	0	19971215	634.95	1.1471	728.35
1681268	VALVE BOX	8	19971215	751.92	1.1471	862.53
1681269	VALVE BOX	2	19971215	181.44	1.1471	208.13
1681270	TAP SLVE AND VAL	1	19971215	611.23	1.1471	701.14
1681272	COPPER SERVICE 3	4	19971215	4,736.95	1.1471	5,433.76
1681273	COPPER SERVICE 3	0	19971215	1,269.87	1.1471	1,456.67
1681258	DUCTILE IRON MAI	0	19980115	882.03	1.1360	1,001.99
1681307	BLOW-OFF EACH	2	19980515	870.12	1.1360	988.46
1681313	PVC PLASTIC MAIN	1038	19980515	13,247.47	1.1360	15,049.13
1681317	VALVE GATE - 6IN	3	19980515	1,903.37	1.1360	2,162.23
1681320	VALVE BOX	3	19980515	456.81	1.1360	518.94
1681314	PVC PLASTIC MAIN	803	19980615	17,964.61	1.1360	20,407.80
1681318	VALVE GATE - 8IN	1	19980615	775.17	1.1360	880.59
1681321	VALVE BOX	2	19980615	232.55	1.1360	264.18
1681324	TAP SLVE AND VAL	1	19980615	1,550.31	1.1360	1,761.15
1681306	BLOW-OFF EACH	1	19980715	219.62	1.1250	247.07
1681308	DUCTILE IRON MAI	420	19980715	5,711.89	1.1250	6,425.88

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34300	Transmission and Distribution					
1681316	VALVE GATE - 6IN	1	19980715	867.49	1.1250	975.93
1681319	VALVE BOX	1	19980715	177.55	1.1250	199.74
1681309	ASBESTOS CEMENT	2	19981215	103.75	1.1250	116.72
1681310	ASBESTOS CEMENT	4	19981215	253.98	1.1250	285.73
1681311	ASBESTOS CEMENT	4	19981215	300.00	1.1250	337.50
1681312	PVC PLASTIC MAIN	10	19981215	2,632.72	1.1250	2,961.81
1681315	6" C900 CLASS 15	66	19981215	3,278.76	1.1250	3,688.61
1681323	TAP SLVE AND VAL	1	19981215	446.60	1.1250	502.43
1681333	2IN PVC SERVICE	2	19981215	87.29	1.1250	98.20
1784572	COPPER MAIN - 3/	2	19990115	1,687.94	1.1038	1,863.15
3084176	Blow Off	1	20000930	1,091.96	1.0354	1,130.62
3084177	4" C900 CL150 PV	68	20000930	5,195.95	1.0354	5,379.89
3084178	4" RW Gate Valve	1	20000930	1,153.78	1.0354	1,194.62
3084179	Valve Box	1	20000930	249.20	1.0354	258.02
3084180	Engineering	1	20000930	0.00	1.0354	0.00
	Total for class W34300:			884,097.39		1,764,096.30
Asset Class: W34500	Services					
1680796	COPPER SERVICES	2	19590701	107.00	6.1576	658.86
1680806	Services	1	19620701	151.00	6.1576	929.80
1680807	Services	1	19630701	8.00	6.1576	49.26
1680809	Services	1	19650701	987.00	5.8514	5,775.33
1680820	Services	1	19670701	2,187.00	5.5710	12,183.78
1680828	Services	1	19680701	2,677.00	5.3191	14,239.23
1680859	COPPER SERVICES	0	19690701	1,050.00	4.8757	5,119.49
1680860	COPPER SERVICES	17	19690701	1,292.00	4.8757	6,299.40
1680861	COPPER SERVICES	12	19690701	1,183.00	4.8757	5,767.95
1680862	COPPER SERVICES	7	19690701	499.00	4.8757	2,432.97
1680864	Services	290	19700701	201.00	4.6795	940.58
1680870	PIPE,VAL,FIT FOR	2	19700701	85.00	4.6795	397.76
1680877	VALVE GATE EACH	19	19700701	1,729.00	4.6795	8,090.86
1680879	COPPER SERVICES	30	19700701	3,050.00	4.6795	14,272.48
1680880	COPPER SERVICES	240	19700701	1,435.00	4.6795	6,715.08
1680884	Services	95	19710701	1,210.00	4.1789	5,056.47
1680895	COPPER SERVICES	68	19710701	512.00	4.1789	2,139.60

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1680896	COPPER SERVICES	0	19710701	230.00	4.1789	961.15
1680897	COPPER SERVICES	4	19710701	274.00	4.1789	1,145.02
1680898	COPPER SERVICES	21	19710701	1,310.00	4.1789	5,474.36
1680902	Services	1	19720701	2,978.00	3.7736	11,237.78
1680906	Services	1	19730701	1,517.00	3.4412	5,220.30
1680914	Services	1	19740701	3,291.00	3.0003	9,873.99
1680923	COPPER SERVICES	56	19750701	7,798.00	2.6589	20,734.10
1680928	COPPER SERVICES	247	19760701	2,084.00	2.6001	5,418.61
1680947	COPPER SERVICES	3	19770701	739.00	2.4372	1,801.09
1680952	COPPER SERVICES	2	19780701	900.00	2.2502	2,025.18
1680953	GALV STEEL SERV	1	19780701	2,641.00	2.2502	5,942.78
1680963	COPPER SERVICES	1	19790701	761.00	2.0525	1,561.95
1680968	COPPER SERVICES	1	19800701	1,168.00	1.8282	2,135.34
1680969	COPPER SERVICES	4	19800701	1,423.00	1.8282	2,601.53
1680970	GALV STEEL SERV	1	19800701	613.00	1.8282	1,120.69
1680980	PVC PLAS SERV EA	8	19810101	1,026.00	1.7464	1,791.81
1680990	COPPER SERVICES	1	19820101	325.00	1.7206	559.20
1680991	COPPER SERVICES	1	19820101	250.00	1.7206	430.15
1680992	COPPER SERV 4 IN	1	19820101	106.00	1.7206	182.38
1680993	PVC PLAS SERV EA	1	19820101	123.00	1.7206	211.63
1681021	6IN CEMENT ASBES	1	19840317	980.00	1.6028	1,570.74
1681044	PVC PLAS SERV EA	0	19871001	1,942.00	1.4810	2,876.10
1681051	ASBESTOS CEMENT	0	19880101	643.76	1.4624	941.43
1681052	PVC PLAS SERV EA	0	19881001	642.24	1.4267	916.28
1681053	PVC PLAS SERV EA	0	19881001	303.20	1.4267	432.58
1681064	COPPER SERVICES	0	19890615	1,129.00	1.4096	1,591.44
1681065	COPPER SERVICES	0	19891215	29.00	1.3930	40.40
1681077	COPPER SERVICES	0	19901215	579.00	1.3605	787.73
1681087	COPPER SERVICES	0	19910515	1,096.71	1.3765	1,509.62
1681088	POLYETHELENE SER	0	19910515	168.99	1.3765	232.61
1681095	COPPER SERVICES	139	19920415	11,822.20	1.3765	16,273.26
1681097	PVC PLAS SERV EA	0	19920415	100.37	1.3765	138.16
1681098	PVC PLAS SERV EA	0	19920415	86.43	1.3765	118.97
1681096	COPPER SERVICES	0	19921215	749.00	1.3448	1,007.26
1681099	ASBESTOS CEMENT	0	19921215	2,209.00	1.3448	2,970.66

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
1681107	COPPER SERVICES	12	19930115	22,161.00	1.3146	29,132.85
1681108	COPPER SERVICES	5	19930615	2,326.35	1.3146	3,058.22
1681109	COPPER SERVICES	0	19931215	425.00	1.2857	546.42
1681119	COPPER SERVICES	35	19940115	9,112.00	1.2580	11,462.90
1681172	COPPER SERVICES	12	19940115	5,300.44	1.2580	6,667.95
1681174	COPPER SERVICES	6	19940115	2,578.74	1.2580	3,244.05
1681173	COPPER SERVICES	1	19940615	509.77	1.2580	641.29
1681177	COPPER SERVICES	2	19940615	608.87	1.2580	765.96
1681175	COPPER SERVICES	3	19950115	3,178.82	1.2061	3,833.97
1681176	COPPER SERVICES	1	19950115	1,430.61	1.2061	1,725.46
1681178	COPPER SERVICES	1	19951215	652.72	1.1939	779.28
1681179	COPPER SERVICES	1	19951215	1,338.32	1.1939	1,597.82
1681180	COPPER SERVICES	37	19951215	21,769.44	1.1939	25,990.53
1681181	COPPER SERVICES	9	19951215	5,128.73	1.1939	6,123.19
1681208	COPPER SERVICES	0	19960315	564.55	1.1818	667.19
1681212	COPPER SERVICES	0	19960315	690.02	1.1818	815.47
1681207	COPPER SERVICES	5	19960615	2,287.92	1.1818	2,703.86
1681209	COPPER SERVICES	11	19961215	7,449.58	1.1700	8,716.01
1681210	COPPER SERVICES	12	19961215	7,905.93	1.1700	9,249.94
1681211	COPPER SERVICES	1	19961215	292.41	1.1700	342.12
1681271	STEEL SERVICE BO	1	19971215	1,432.58	1.1471	1,643.31
1681274	COPPER SERVICES	1	19971215	867.61	1.1471	995.24
1681275	COPPER SERVICES	3	19971215	379.29	1.1471	435.08
1681276	COPPER SERVICES	7	19971215	10,307.10	1.1471	11,823.27
1681277	COPPER SERVICES	2	19971215	3,570.34	1.1471	4,095.54
1681278	COPPER SERVICES	0	19971215	2,018.40	1.1471	2,315.31
1681327	COPPER SERVICES	13	19980515	4,453.06	1.1360	5,058.68
1681328	COPPER SERVICES	4	19980615	952.13	1.1360	1,081.62
1681326	COPPER SERVICES	6	19980715	927.19	1.1250	1,043.09
1681325	COPPER SERVICES	1	19981215	408.47	1.1250	459.53
1681329	COPPER SERVICES	8	19981215	9,483.10	1.1250	10,668.49
1681330	COPPER SERVICES	1	19981215	881.86	1.1250	992.09
1681331	COPPER SERVICES	0	19981215	95.48	1.1250	107.42
1681332	GALV STEEL SERV	0	19981215	914.86	1.1250	1,029.22
3057775	3/4" COPPER SERV	5	19991231	6,897.67	1.1038	7,613.65

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Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34500	Services					
3057996	3/4" COPPER SERV	1	19991231	298.20	1.1038	329.15
3084181	1" Copper Servic	2	20000930	1,168.18	1.0354	1,209.53
3094117	REPL SHORT SIDE	5	20001231	3,434.02	1.0354	3,555.58
3118597	INSTALL NEW WATE	108	20010731	5,975.22	1.0000	5,975.22
3129403	Copper Services	4	20011031	49,777.16	1.0000	49,777.16
3134941	Copper Services	1	20011130	2,588.10	1.0000	2,588.10
	Total for class W34500:			272,942.14		433,765.94
Asset Class: W34600	Meters					
1680797	METER EACH SIZE	12	19590701	388.00	6.1576	2,389.15
1680798	METER EACH SIZE	2	19590701	174.00	6.1576	1,071.42
1680805	METER BOXES	0	19610701	43.00	6.1576	264.78
1680885	Meter, 5/8 x 3/4	2	19710701	398.00	4.1789	1,663.20
1680899	METER EACH SIZE	2	19710701	355.00	4.1789	1,483.51
1680900	METER EACH SIZE	2	19710701	300.00	4.1789	1,253.67
1680903	Meter, 5/8 x 3/4	1	19720701	69.00	3.7736	260.38
1680907	Meter, 5/8 x 3/4	1	19730701	1,302.00	3.4412	4,480.44
1680915	Meter, 5/8 x 3/4	1	19740701	214.00	3.0003	642.06
1680930	Meter, 5/8 x 3/4	1	19770701	172.00	2.4372	419.20
1680955	METER EACH SIZE	1	19780701	197.00	2.2502	443.29
1680964	METER VAULT EACH	8	19790701	443.00	2.0525	909.26
1680982	METER VAULT EACH	29	19810101	1,995.00	1.7464	3,484.07
1680994	METER EACH SIZE	32	19820101	1,276.00	1.7206	2,195.49
1680995	METER VAULT EACH	27	19820101	355.00	1.7206	610.81
1681022	METER EACH SIZE	32	19840317	1,329.00	1.6028	2,130.12
1681023	METER BOXES	12	19840317	191.00	1.6028	306.13
1681029	METER EACH SIZE	48	19850510	2,065.00	1.5394	3,178.86
1681030	METER EACH SIZE	1	19850510	327.00	1.5394	503.38
1681040	METER EACH SIZE	194	19860510	4,142.00	1.5195	6,293.77
1681041	METER EACH SIZE	2	19860510	157.67	1.5195	239.58
1681042	METER EACH SIZE	1	19860510	260.00	1.5195	395.07
1681045	METER EACH SIZE	22	19871001	1,006.37	1.4810	1,490.43
1681046	METER EACH SIZE	50	19871001	2,287.20	1.4810	3,387.34
1681047	METER EACH SIZE	0	19871001	154.00	1.4810	228.07
1681049	METER BOXES	5	19871001	115.20	1.4810	170.61

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1681055	METER EACH SIZE	25	19880101	1,035.32	1.4624	1,514.05
1681054	METER EACH SIZE	25	19881001	989.29	1.4267	1,411.42
1681057	METER BOXES	12	19881001	275.71	1.4267	393.36
1681066	METER EACH SIZE	25	19891215	1,394.00	1.3930	1,941.84
1681067	METER EACH SIZE	25	19891215	883.00	1.3930	1,230.02
1681080	FIRE HYDRANT MET	17	19900115	28,661.70	1.3930	39,925.75
1681078	METER EACH SIZE	30	19900715	1,432.00	1.3605	1,948.24
1681079	METER EACH SIZE	100	19901215	3,452.00	1.3605	4,696.45
1681090	METER BOXES	0	19910915	91.00	1.3605	123.81
1681091	METER BOXES	30	19911215	905.00	1.3605	1,231.25
1681100	METER EACH SIZE	50	19920415	1,029.24	1.3765	1,416.75
1681103	METER EACH SIZE	2	19920415	346.91	1.3765	477.52
1681104	METER BOXES	22	19920415	439.85	1.3765	605.45
1681101	METER EACH SIZE	48	19920715	970.00	1.3448	1,304.46
1681102	METER EACH SIZE	0	19921215	757.50	1.3448	1,018.69
1681111	METER EACH SIZE	50	19930115	2,525.32	1.3146	3,319.79
1681112	METER EACH SIZE	24	19930115	1,270.11	1.3146	1,669.69
1681113	METER EACH SIZE	15	19930115	736.37	1.3146	968.03
1681114	METER EACH SIZE	2	19930115	361.28	1.3146	474.94
1681115	METER EACH SIZE	2	19930115	383.89	1.3146	504.66
1681116	METER BOXES	15	19930115	558.03	1.3146	733.59
1681120	METER EACH SIZE	12	19940215	406.00	1.2580	510.75
1681121	METER EACH SIZE	0	19941115	203.00	1.2315	249.99
1681184	METER EACH SIZE	23	19950115	838.18	1.2061	1,010.93
1681183	METER EACH SIZE	0	19951215	226.69	1.1939	270.65
1681185	METER EACH SIZE	34	19951215	1,485.46	1.1939	1,773.49
1681186	METER EACH SIZE	0	19951215	90.44	1.1939	107.98
1681187	FIRE HYDRANT MET	2	19951215	2,352.56	1.1939	2,808.72
1681217	METER BOXES	5	19960615	247.34	1.1818	292.31
1681213	METER EACH SIZE	28	19961215	717.96	1.1700	840.01
1681214	METER EACH SIZE	6	19961215	431.50	1.1700	504.86
1681215	METER EACH SIZE	6	19961215	60.41	1.1700	70.68
1681216	METER EACH SIZE	0	19961215	439.20	1.1700	513.86
1681279	METER EACH SIZE	25	19971215	6,899.20	1.1471	7,914.07
1681280	METER EACH SIZE	5	19971215	144.48	1.1471	165.73

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W34600	Meters					
1681281	METER EACH SIZE	1	19971215	317.54	1.1471	364.25
1681282	METER BOXES	2	19971215	34.96	1.1471	40.10
1681336	METER BOXES	11	19980515	1,484.00	1.1360	1,685.82
1681337	METER BOXES	4	19980615	211.58	1.1360	240.35
1681335	METER BOXES	6	19980715	74.22	1.1250	83.50
1681334	METER EACH SIZE	10	19981215	1,000.10	1.1250	1,125.11
3084182	1" Meter Box	1	20000930	47.57	1.0354	49.25
3117720		1	20010630	0.00	1.0174	0.00
3129754		103	20011031	2,024.94	1.0000	2,024.94
	Total for class W34600:			87,950.29		129,451.20
Asset Class: W34800	Hydrants					
1680826	6IN VALVE 4.5STM	2	19670701	683.00	5.5710	3,804.99
1680881	6IN VALVE 4.5STM	1	19700701	656.00	4.6795	3,069.75
1680945	VALVE GATE EACH	2	19770701	326.00	2.4372	794.53
1680946	VALVE BOX EACH	2	19770701	33.00	2.4372	80.43
1680948	6IN VALVE 4.5STM	1	19770701	523.00	2.4372	1,274.66
1681031	HYDRANT RISER	2	19850510	385.00	1.5394	592.67
1681068	6IN VALVE 4.5STM	1	19891215	541.00	1.3930	753.61
1681081	FIRE HYDRANT MET	0	19900115	92.84	1.3930	129.33
1681082	6IN VALVE 4.5STM	0	19900115	4,879.46	1.3930	6,797.09
1681188	5.25 VLV 1 4IN S	2	19940115	2,944.72	1.2580	3,704.46
1681218	5.25 VLV 1 4IN S	1	19961215	2,609.06	1.1700	3,052.60
1681283	5.25 VLV 1 4IN S	0	19971215	3,572.83	1.1471	4,098.39
1681322	VALVE BOX	2	19980615	158.68	1.1360	180.26
1681338	VALVE 6IN	2	19980615	846.33	1.1360	961.43
1681339	5.25 VLV 1 4IN S	2	19980615	3,173.79	1.1360	3,605.43
1681297	HYDRANTS	0	19981215	2,764.13	1.1250	3,109.65
	Total for class W34800:			24,188.84		36,009.28
Asset Class: W38900	Land and Land Rights					
1681070	INTEREST PRIVILE	0	19900815	2,755.00	1.3605	3,748.18
	Total for class W38900:			2,755.00		3,748.18

RCN Asset Listing
Plant at 12/31/2001

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W39000	Structures and Improvements					
1681134	AIR CONDITIONING	1	19951215	269.20	1.1939	321.40
1681135	FIXTURE	0	19951215	228.56	1.1939	272.88
	Total for class W39000:			497.76		594.28
Asset Class: W39100	Office Funiture and Equipment					
1681122	TYPEWRITER EACH	1	19940315	163.11	1.2580	205.19
1681189	PHOTOCOPY MACHIN	1	19951215	1,229.00	1.1939	1,467.30
1681190	STORAGE RACKS	1	19951215	314.00	1.1939	374.88
1681222	METER READING DE	0	19960915	2,688.21	1.1700	3,145.21
1681288	DATA MODEM	1	19970115	623.05	1.1471	714.70
1681286	MICRO COMPUTER	1	19970415	2,101.56	1.1471	2,410.70
1681287	PRINTER	1	19970415	813.02	1.1471	932.62
1681226	OFFICE FURNITURE	0	19971215	106.47	1.1471	122.13
1681285	CALCULATOR	0	19971215	100.87	1.1471	115.71
1681289	MEMORY BOARS	1	19971215	536.39	1.1471	615.29
1681340	SECRETARY OR STE	1	19981215	106.79	1.1250	120.14
1681341	CELLULAR TELEPHO	0	19981215	529.00	1.1250	595.13
1681342	MICRO COMPUTER	3	19981215	1,875.40	1.1250	2,109.83
1681344	WALL CHARGER POW	1	19981215	264.45	1.1250	297.51
	Total for class W39100:			11,451.32		13,226.34
Asset Class: W39110	Computer Equipment					
1681123	PRINTER	1	19940315	1,021.11	1.2580	1,284.56
1681220	4910C PERIPHERAL	0	19960915	2,750.00	1.1700	3,217.50
1681219	COMPUTER WORK ST	0	19961215	39.99	1.1700	46.79
1681221	DEC 2.6 GB TAPE	2	19961215	672.78	1.1700	787.15
1681343	MICRO COMPUTER	1	19981115	3,655.29	1.1250	4,112.20
3081802	Property Specifi	1	20000101	1,295.87	1.0833	1,403.82
3081802	Property Specifi	0	19981231	0.00	1.1250	0.00
	Total for class W39110:			9,435.04		10,852.02
Asset Class: W39200	Transportation Equipment					
1681291	TRUCK	0	19970815	307.11	1.1471	352.29
1681345	PICK UP	1	19980915	16,858.44	1.1250	18,965.75
	Total for class W39200:			17,165.55		19,318.04

Company Code: 4002 Business Area: 4503 **Tubac Valley Water**

Main	Description	Qty	Acquisition Date	Original Cost	Factor	RCN Cost
Asset Class: W39300	Stores Equipment					
1681125	LOCKER EACH	1	19940315	3,417.80	1.2580	4,299.59
	Total for class W39300:			3,417.80		4,299.59
Asset Class: W39400	Tools, Shop and Garage					
1680996	CUT TAP THAWING	1	19820101	90.00	1.7206	154.85
1680997	PAINT GUN EACH	1	19820101	169.00	1.7206	290.78
1681058	CLAMP EACH	0	19881001	29.16	1.4267	41.60
1681059	HAND TOOLS EACH	0	19881001	27.84	1.4267	39.72
1681083	WRENCH SET	1	19901215	32.00	1.3605	43.54
1681084	SMALL TOOL LESS	1	19901215	30.00	1.3605	40.82
1681085	PIPE CUTTER	1	19901215	109.00	1.3605	148.29
1681126	PILOT SHUT-OFF T	0	19940115	562.15	1.2580	707.18
1681127	SIGN	1	19940115	186.01	1.2580	234.00
1681128	PUMP PORTABLE EA	1	19940115	1,475.65	1.2580	1,856.37
1681129	LADDER EACH	1	19940115	3,682.04	1.2580	4,632.01
1681224	PIPE WRENCH	1	19961215	61.60	1.1700	72.07
1681284	RUBBER BOOTS	1	19971215	119.41	1.1471	136.98
1681292	FLASH LIGHTS	1	19971215	58.34	1.1471	66.92
1681293	CARRYING CASE	1	19971215	151.82	1.1471	174.15
1681294	AMPMETER	2	19971215	200.39	1.1471	229.87
1681295	SOCKET SET	1	19971215	113.83	1.1471	130.57
1681346	WRENCH	1	19981215	128.10	1.1250	144.11
1681347	HAMMER DRILL	0	19981215	118.00	1.1250	132.75
1681348	PRESSURE RECORDE	1	19981215	500.58	1.1250	563.15
1681349	PRESSURE RECORDE	1	19981215	135.00	1.1250	151.88
1681350	CURB AND VALVE B	1	19981215	180.83	1.1250	203.43
	Total for class W39400:			8,160.75		10,195.04
Asset Class: W39700	Communication Equipment					
1681133	PC FOR COMM EQUI	1	19940115	529.15	1.2580	665.67
1681131	TELEPHONE INSTRU	1	19940315	125.15	1.2580	157.44
1681132	TELETYPE APPARAT	1	19940315	764.81	1.2580	962.13
1681191	TELEPHONE INSTRU	1	19951215	450.00	1.1939	537.26
1681225	TELEPHONE INSTRU	2	19961215	399.98	1.1700	467.98
1730178	TELEPHONE INSTRU	2	19971215	191.81	1.1471	220.03

	Total for class W39700:		2,460.90		3,010.51
Asset Class: W39800	Miscellaneous Equipment				
1681296 SIGN		25 19971215	659.03	1.1471	755.97
	Total for class W39800:		659.03		755.97
	Total for company 4002:		1,993,114.59		3,476,815.22
	Report Total:		1,993,114.59		3,476,815.22

Source: Czn2002az_1_2

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Computation of Working Capital

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	14,182
3	Pumping Power (1/24 of Pumping Power)		865
4	Material and Supplies Inventories		-
5	Prepayments		-
6			
7			
8	Total Working Capital Allowance	$	15,047
9			
10			
11	Working Capital Requested	$	-
12			
13			
14	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
15	E-1	B-1	
16			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 1a-1i

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.				
1	Remove Citizen's Corporate Allocations			
2				
3	Account	Description	**Amount**	Adjustment Label
4	408	Taxes Other Than Income	-	1a
5	615	Purchased Power	(4)	1b
6	618	Chemicals	-	1c
7	620	Repairs and Maintenance	-	1d
8	621	Office Supplies and Expense	(627)	1e
9	630	Outside Services	(2,243)	1f
10	641	Rents	-	1g
11	657	Insurance - General Liability	(2,127)	1h
12	675	Miscellaneous Expense	(22,928)	1i
13	Total Adjustments		(27,929)	
14				
15	Adjustment to Revenues and/or Expenses		(27,929)	
16				
17				
18				
19				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Label	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**						
2	Metered Water Revenues	$ 249,319	11	2,476	$ 251,795	216,034	$ 467,829
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	2,691			2,691		2,691
5		$ 252,010		$ 2,476	$ 254,486	$ 216,034	$ 470,520
6	**Operating Expenses**						
7	Salaries and Wages	$ 60,229	2a,4a,10a	17,461	$ 77,690		$ 77,690
8	Purchased Water	-			-		-
9	Purchased Power	20,568	1b,16	199	20,767		20,767
10	Chemicals	16	1c	-	16		16
11	Repairs and Maintenance	18,029	1d	-	18,029		18,029
12	Office Supplies and Expense	9,145	1e,10b	10,820	19,965		19,965
13	Outside Services	12,759	1f	(2,243)	10,516		10,516
14	Service Company Charges		3	38,653	38,653		38,653
15	Water Testing	-	13	1,420	1,420		1,420
16	Rents	2,394	1g,12	1,060	3,454		3,454
17	Transportation Expenses	-			-		-
18	Insurance - General Liability	2,143	1h,10c	1,285	3,428		3,428
19	Insurance - health and Life	-			-		-
20	Regulatory Commission Expense - Rate Case	309	8	1,371	1,680		1,680
21	Miscellaneous Expense	29,728	1i,10d	(22,706)	7,022		7,022
22	Depreciation Expense	52,617	5	(15,409)	37,208		37,208
23	Taxes Other Than Income	26,283	1a,2b,4b	(21,474)	4,809		4,809
24	Property Taxes	-	6	23,752	23,752		23,752
25	Income Tax	7,894			(28,505)		54,881
26					-		-
27	**Total Operating Expenses**	$ 242,114		$ 34,188	$ 239,903	$ -	$ 323,289
28	**Operating Income**	$ 9,896		$ (31,712)	$ 14,583	$ 216,034	$ 147,231
29	**Other Income (Expense)**						
30	Interest Income	-			-		-
31	Other income	80	14a	(80)	-		-
32	Interest Expense	(112,591)	7	52,663	(59,928)		(59,928)
33	Other Expense	9,673	14b	(9,673)	-		-
34	Gain/Loss Sale of Fixed Assets				-		-
35	**Total Other Income (Expense)**	$ (102,838)		$ 42,910	$ (59,928)	$ -	$ (59,928)
36	**Net Profit (Loss)**	$ (92,942)		$ 11,198	$ (45,345)	$ 216,034	$ 87,302
37							
38	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
39	C-2					A-1	
40	E-2						
41							

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Adjustments to Revenues and Expenses

Line No.		1 Remove Citizens Corp. Allocations	2 Remove T.Y. Salaries & Wages	3 Service Company Charges	4 Projected Salaries & Wages	5 Depreciation Expense	6 Property Taxes	Subtotal
3	Revenues							-
5	Expenses	(27,929)	(86,512)	38,653	64,473	(15,409)	23,752	(2,972)
8	Operating Income	27,929	86,512	(38,653)	(64,473)	15,409	(23,752)	2,972
11	Interest Expense							-
14	Other Income / Expense							
16	Net Income	27,929	86,512	(38,653)	(64,473)	15,409	(23,752)	2,972

Adjustments to Revenues and Expenses

		7 Interest Exp, Synch. W/ Rate Base	8 Rate Case Expense	9 INTENTIONALLY LEFT BLANK	10 Projected Additional Expenses	11 Revenue Annualization	12 Corporate Office Lease	Subtotal
23	Revenues					2,476		2,476
25	Expenses		1,371	-	33,106		1,060	32,565
28	Operating Income	-	(1,371)	-	(33,106)	2,476	(1,060)	(30,089)
31	Interest Expense	52,663						52,663
34	Other Income / Expense							
36	Net Income	52,663	(1,371)	-	(33,106)	2,476	(1,060)	22,574

Adjustments to Revenues and Expenses

		13 Local Water Testing Expense	14 Remove Other Revenues/Expenses	15 INTENTIONALLY LEFT BLANK	16 Power Costs Adjustment	17	18	Total
43	Revenues							2,476
45	Expenses	1,420		-	204			34,188
48	Operating Income	(1,420)	-	-	(204)	-	-	(31,712)
51	Interest Expense							52,663
53	Other Income / Expense		(9,753)					(9,753)
56	Net Income	(1,420)	(9,753)	-	(204)	-	-	11,198

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Line No.				
1	Remove Test Year Salaries & Wages and Related Expenses			
2				
3				
4	Account	Description	**Amount**	Adjustment Label
5	601	Salaries & Wages	(60,229)	2a
6	408	Payroll Taxes	(26,283)	2b
7				
8				
9				
10				
11				
12				
13				
14	Total Adjustments		(86,512)	
15				
16	Adjustment to Revenues and/or Expenses		(86,512)	
17				
18				
19				
20				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Service Company Charges		
2			
3	Total Service Charges	$ 5,153,711	
4	Allocation Factor (4 Factor Formula)	0.0075	
5	Total Charges		$ 38,653
6			
7			
8			
9			
10			
11			
12			
13	Adjustment to Revenues and/or Expenses		$ 38,653
14			
15			
16			
17			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Line No.				
1	Projected Salaries & Wages and Related Expenses			
2				
3	Account	Description	Amount	Adjustment Label
4	601	Salaries & Wages	$ 59,664	4a
5	408	Payroll Taxes	4,809	4b
6				
7				
8				
9	Total		$ 64,473	
10				
11				
12				
13	Adjustment to Revenues and/or Expenses		$ 64,473	
14				
15				
16				
17				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 5

Depreciation Expense

Line No.	Account No.	Description	Original Cost	Rate	Depreciation Expense
		Intangible			
	301.00	Organization	$ 567	0.00%	$ -
	302.00	Franchises	2,030	0.00%	-
	303.00	Miscellaneous Intangibles	-	0.00%	-
		Subtotal Intangible	$ 2,597		$ -
		Source of Supply			
	310.00	Land and Land Rights	$ 20,414	0.00%	$ -
	311.00	Structures and Improvements	19,992	2.40%	480
	312.00	Collecting and Impounding Res.	-	0.00%	-
	313.00	Lales, Rivers, Other Intakes	-	0.00%	-
	314.00	Wells and Springs	179,355	3.08%	5,524
		Subtotal Source of Supply	$ 219,761		$ 6,004
		Pumping			
	320.00	Land and Land Rights	$ -	0.00%	$ -
	321.00	Structures and Improvements	14,608	1.94%	283
	323.00	Other Power Production	-	0.00%	-
	325.00	Electric Pumping Equipment	241,749	4.24%	10,250
	326.00	Diesel Pumping Equipment	879	5.00%	44
	328.10	Gas Engine Pumping Equipment	42,995	4.24%	1,823
		Subtotal Pumping	$ 300,231		$ 12,400
		Water Treatment			
	330.00	Land and Land Rights	$ 50	0.00%	$ -
	331.00	Structures and Improvements	-	0.00%	-
	332.00	Water Treatment Equipment	505	4.00%	20
		Subtotal Water Treatment	$ 555		$ 20
		Transmission and Distribution			
	340.00	Land and Land Rights	$ 539	0.00%	$ -
	341.00	Structures and Improvements	156	1.92%	3
	342.00	Distribution, Reservoirs, & ST	142,420	1.62%	2,307
	343.00	Transmission and Distribution	884,097	1.97%	17,417
	344.00	Fire Mains	-	0.00%	-
	345.00	Services	272,942	2.45%	6,687
	346.00	Meters	87,950	2.42%	2,128
	348.00	Hydrants	24,189	1.97%	477
	349.00	Other Transmission & Distribution	-	0.00%	-
		Subtotal Transmission and Distribution	$ 1,412,294		$ 29,019
		General			
	389.00	Land and Land Rights	$ 26	0.00%	$ -
	390.00	Structures and Improvements	17,767	2.89%	513
	391.00	Office Funiture and Equipment	5,293	3.28%	174
	391.10	Computer Equipment	7,577	3.28%	249
	392.00	Transportation Equipment	9,535	25.00%	2,384
	393.00	Stores Equipment	152	4.00%	6
	394.00	Tools, Shop and Garage	2,181	3.42%	75
	395.00	Laboratory Equipment	691	0.00%	-
	396.00	Power Operated Equipment	638	0.00%	-
	397.00	Communication Equipment	3,064	5.03%	154
	398.00	Miscellaneous Equipment	1,470	4.93%	72
		Subtotal General	$ 48,394		$ 3,627
		ADFUC adjustment 3/05	(1,835)	2.58%	(47)
		TOTALS	$ 1,981,996		$ 51,023

Proforma Plant (to be completed by 12/31/2002)	$ 51,790	2.5767%		1,334
Amortization of Citizens Acquisition Adjustment (C-2, Page 6a)				1,100
Amortization of Deferred Regulatory Assets	$ 4,596	2.5767%		118
Depreciation on Well not-in-service	$ 64,945	3.0800%		(2,000)
Less: Amortization of Contributions	$ 143,675	10.0000%		(14,367)
Total Depreciation Expense			$	37,208
Test Year Depreciation Expense				52,617
Increase (decrease) in Depreciation Expense				(15,409)
Adjustment to Revenues and/or Expenses			$	(15,409)

Arizona American - Tubac Valley Water
Citizens Acquisition Adjustment
Amortization Schedule

Exhibit
Schedule C-2
Page 6a
Witness: Bourassa

Line No.		
1		
2	Acquisition Adjustment	531,184
3	Annual Rate (Cost of Capital)	10.64%
4	Term (years)	40
5		
6		

Line No.	Year	Principal Reduction	Balance
9	1	$ 1,000	530,184
10	2	1,100	529,084
11	3	1,200	527,884
12	4	1,400	526,484
13	5	1,500	524,984
14	6	1,700	523,284
15	7	1,800	521,484
16	8	2,000	519,484
17	9	2,300	517,184
18	10	2,500	514,684
19	11	2,800	511,884
20	12	3,100	508,784
21	13	3,400	505,384
22	14	3,800	501,584
23	15	4,200	497,384
24	16	4,600	492,784
25	17	5,100	487,684
26	18	5,600	482,084
27	19	6,200	475,884
28	20	6,900	468,984
29	21	7,600	461,384
30	22	8,400	452,984
31	23	9,300	443,684
32	24	10,300	433,384
33	25	11,400	421,984
34	26	12,600	409,384
35	27	14,000	395,384
36	28	15,500	379,884
37	29	17,100	362,784
38	30	18,900	343,884
39	31	20,900	322,984
40	32	23,200	299,784
41	33	25,600	274,184
42	34	28,300	245,884
43	35	31,400	214,484
44	36	34,700	179,784
45	37	38,400	141,384
46	38	42,500	98,884
47	39	47,000	51,884
48	40	52,000	(116)

Principal Reduction
1,100

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.		
1	Property Taxes	
2		
3	Revenues in year ended 12/31/01	$ 252,010
4	Adjusted Revenues in year ended 12/31/01	254,486
5	Proposed Revenues	470,520
6	Average of three year's of revenue	$325,672
7	Average of three year's of revenue, times 2	$651,344
8	Add:	
9	Construction Work in Progess at 10%	
10	Deduct:	
11	Book Value of Transportation Equipment	9,535
12	Book Value of Transportation Equipment (proforma)	0
13	Total Book Value of Transportation Equipment	$ 9,535
14		
15	Full Cash Value	$ 641,809
16	Assessment Ratio	25%
17	Assessed Value	160,452
18	Property Tax Rate	14.796183%
19		
20	Property Tax	23,741
21	Tax on Parcels	12
22		
23	Total Property Tax at Proposed Rates	$ 23,752
24	Property Taxes in the test year	0
25	Change in Property Taxes	$ 23,752
26		
27		
28	Adjustment to Revenues and/or Expenses	$ 23,752
29		
30		

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Line No.		
1	Interest Synchronization with Rate Base	
2		
3	Fair Value Rate Base	$1,903,764
4	Weigted Cost of Debt from Schedule D-1	3.15%
5	Synchronized Interest Expense	59,928
6	Test Year Interest Expense, Per Books	112,591
7	Increase in Interest Expense	$ (52,663)
8		
9	Adjustment to Revenues and/or Expense	52,663
10		
11		

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No.			
1	Rate Case Expense		
2			
3	Estimated Rate Case Expense	$	5,039
4			
5	Estimated Amortization Period in Years		3
6			
7	Annual Rate Case Expense	$	1,680
8			
9	Test Year Rate Case Expense	$	309
10			
11	Increase(decrease) Rate Case Expense	$	1,371
12			
13	Adjustment to Revenue and/or Expense	$	1,371
14			
15			
16			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.		
1	Intentionally Left Blank	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	Adjustment to Revenue and/or Expense	$ -
13		
14		
15		

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.				Adjustment Label
1	Projected Additional Expenses			
2				
3				
4	Salaries & Wages	$	18,026	10a
5	Office Expense		11,447	10b
6	Insurance		3,412	10c
7	Misc Expense		221	10d
8				
9				
10				
11	Adjustment to Revenue and/or Expense	$	33,106	
12				
13				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.			
1	Revenue Annualization		
2			
3			
4	Revenue Annualization	$	2,476
5			
6			
7			
8	Total Revenue from Annualization	$	2,476
9			
10			
11	Adjustment to Revenue and/or Expense	$	2,476
12			
13			
14			
15			
16			
17			
18			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Line No.			
1	Coporate Office Lease		
2			
3			
4	New Corporate Office	$	1,060
5			
6			
7			
8	Total	$	1,060
9			
10			
11	Adjustment to Revenue and/or Expense	$	1,060
12			
13			
14			
15			
16			
17			
18			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Line No.			
1	Water Testing Expenses (Not part of water testing included management fees)		
2			
3			
4	Test Year Amount*	$	1,420
5			
6			
7			
8	Total	$	1,420
9			
10			
11	Adjustment to Revenue and/or Expense	$	1,420
12			
13			
14			
15			
16	* Removed in Adjustment 2 and need to be added back to expenses.		
17			
18			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Line No.				Adjustment Label
1	Remove Other Income and Expenses			
2				
3				
4	Test Year Other Income	$	(80)	14a
5	Test Year Other Expense		(9,673)	14b
6				
7				
8	Total	$	(9,753)	
9				
10				
11	Adjustment to Revenue and/or Expense	$	(9,753)	
12				
13				
14				
15				
16				
17				
18				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 15

Exhibit
Schedule C-2
Page 16
Witness: Bourassa

Line No.		
1	Intentionally Left Blank	
2		
3		
4		
5		
6		
7		
8		
9		
10	Adjustment to Revenue and/or Expense	$ -
11		
12		
13		

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 16

Exhibit
Schedule C-2
Page 17
Witness: Bourassa

Line No.			
1	Power cost adjustment for additonal gallons from annualization of revenues		
2			
3	Test Year Power Costs (after adjustment1b)	$	20,572
4	Gallons sold in Test Year (1,000's)		80,511
5	Cost per 1,000 gallons		0.25552
6	Additonal gallons from annualization		797
7			
8	Additional Expense	$	204
9			
10			
11	Adjustment to Revenue and/or Expense	$	204
12			
13			
14			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Federal Income Taxes	31.63%
2		
3	State Income Taxes	6.97%
4		
5	Other Taxes and Expenses	0.00%
6		
7		
8	Total Tax Percentage	38.60%
9		
10	Operating Income % = 100% - Tax Percentage	61.40%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.6286
17		
18	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
19		A-1
20		

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Stephenson

Line No.	Item of Capital	End of Test Year Percent of Total	End of Test Year Cost Rate	End of Test Year Weighted Cost	End of Projected Year Percent of Total	End of Projected Year Cost Rate	End of Projected Year Weighted Cost
1	Long-Term Debt	59.89%	(a)	3.04%	60.00%	(a)	3.15%
2							
3	Stockholder's Equity (c)	40.11%	11.50%	4.61%	40.00%	11.50%	4.60%
4							
5	Totals	100.00%		7.65%	100.00%		7.75% (b)
6							
7	(a) See D-2						
8	(b) Used on A-1						
9	SUPPORTING SCHEDULES:						
10	D-1						
11	D-3						
12	D-4						
13	E-1						
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Stephenson

Line No.	Description of Debt	End of Test Year Percent	Interest Rate	Composite Cost	End of Projected Year Percent	Interest Rate	Composite Cost
1							
2	Long-Term Debt	56.04%	4.92%	2.76%	52.26%	4.92%	2.57%
3	Long-Term Debt	3.85%	7.30%	0.28%	3.85%	7.30%	0.28%
4	Long-Term Debt	0.00%	0.00%	0.00%	3.89%	7.60%	0.30%
5				0.00%			
6							
7							
8							
9							
10	Totals	59.89%		3.04%	60.00%		3.15%
11							
12	Supporting Schdules:						
13							
14							
15							
16							
17							
18							

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Stephenson

Line No.	Description of Issue	End of Test Year Shares Outstanding	End of Test Year Amount	End of Test Year Dividend Requirement	End of Projected Year Shares Outstanding	End of Projected Year Amount	End of Projected Year Dividend Requirement
1							
2							
3	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
18	(a) E-1			(a) D-1			
19							
20							

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Zepp

Line No.	
1	
2	
3	THE COMPANY IS REQUESTING 11.5% RATE OF RETURN ON COMMON EQUITY.
4	THE REQUEST IS SUPPORTED BY THE TESTIMONY AND EXHIBITS OF
5	DR. THOMAS M. ZEPP INCLUDED IN THE FILING.
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99	Prior Year Ended 12/31/98
1	ASSETS				
2	Plant In Service	$ 1,993,115	$ 1,928,560	$ 1,947,901	1,963,843
3					
4	Non-Utility Plant	-	-	-	
5	Construction Work in Progress	15,645	17,186	-	(41,182)
6	Less: Accumulated Depreciation	569,078	515,793	508,080	448,825
7	Net Plant	$ 1,439,682	$ 1,429,953	$ 1,439,821	$ 1,473,836
8					
9	Debt Reserve Fund	$ -	$ -	$ -	
10					
11	CURRENT ASSETS				
12	Cash and Equivalents	$ -	$ -	$ -	
13	Accounts Receivable, Net	27,054	3,319	23,895	25,199
14	Notes/Receivables from Associated Companies	30,283	136,594	60,456	20,055
15	Materials and Supplies	-	-	-	
16	Prepayments	1,546	-	-	
17	Other Current Assets	5,059	6,157	-	7,836
18	Total Current Assets	$ 63,942	$ 146,070	$ 84,351	$ 53,090
19					
20	Deferred Debits	$ -	$ -	$ 6,814	61,485
21					
22	Other Investments & Special Funds	$ -	$ -	$ -	$ -
23					
24	TOTAL ASSETS	$ 1,503,624	$ 1,576,023	$ 1,530,986	$ 1,588,411
25					
26					
27	LIABILITIES AND STOCKHOLDERS' EQUITY				
28					
29	Common Equity	$ 597,185	$ 690,127	$ 692,146	680,834
30					
31	Long-Term Debt	$ -	$ -	$ -	$ -
32					
33	CURRENT LIABILITIES				
34	Accounts Payable	$ 163	$ 240	$ -	
35	Current Portion of Long-Term Debt	-	-	-	
36	Payables to Associated Companies	582,644	544,976	544,976	544,976
37	Customer Deposits	590	1,125	1,314	770
38	Taxes Payable	12,549	17,559	8,002	11,973
39	Interest Payable	-	-	-	
40	Other Current Liabilities	-	-	-	-
41	Total Current Liabilities	$ 595,946	$ 563,900	$ 554,292	$ 557,719
42	DEFERRED CREDITS				
43	Advances in Aid of Construction	$ 179,091	$ 182,867	$ 136,381	153,722
44	Accumulated Deferred Income Taxes	(19,896)	(19,763)	18,367	39,520
45	Contributions In Aid of Construction, Net	134,973	141,623	148,800	137,401
46	Accumulated Deferred Income Credits	16,325	17,269	(19,000)	19,215
47	Total Deferred Credits	$ 310,493	$ 321,996	$ 284,548	$ 349,858
48					
49	Total Liabilities & Common Equity	$ 1,503,624	$ 1,576,023	$ 1,530,986	$ 1,588,411
50					
51	SUPPORTING SCHEDULES:			RECAP SCHEDULES:	
52	E-5			A-3	

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99	Prior Year Ended 12/31/98
1	Operating Revenues	$ 252,010	$ 272,516	$ 289,142	271,383
2	Operation and Maintenance				
3	Expense	$ 155,320	$ 170,341	$ 176,400	$ 146,968
4	Depreciation & Amortization	52,617	53,966	58,582	36,467
5	Other Taxes	26,283	52,904	37,384	35,507
6	Income Taxes	7,894	(1,349)	5,587	20,647
7	Total Expense	$ 242,114	$ 275,862	$ 277,953	$ 239,589
8	Operating Income	$ 9,896	$ (3,346)	$ 11,189	$ 31,794
9	Other income	(80)	(1,665)	(6)	(403)
10	Interest Expense	112,591	11	-	
11	Other Expense	(9,673)	327	(117)	0
12	Gain/Loss Sale of Fixed Assets	-	-	-	
13					
14	Net Income	$ (92,942)	$ (2,019)	$ 11,312	$ 32,197
15					
16					
17					
18	(*) Above Data from Annual Reports filed with the Arizona Corporation Commission, Utilities Division				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Boura

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ (92,942)	$ (2,019)	$ 11,312
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	52,617	58,582	58,582
8	Deferred Income Taxes	(133)	(38,130)	(38,215)
9	Accumulated Deferred ITC	(944)	36,269	(21,153)
10	Changes in Certain Assets and Liabilities:			-
11	Accounts Receivable	(23,735)	20,576	1,304
12	Materials and Supplies Inventory			
13	Prepaid Expenses	(1,546)		
14	Misc Current Assets and Deferred Expense	1,098	657	62,508
15	Accounts Payable and Accrued Liabilities	(77)	240	-
16	Accrued Taxes	(5,010)	9,557	(3,971)
17	Net Cash Flow provided by Operating Activities	$ (70,672)	$ 85,732	$ 70,367
18	Cash Flow From Investing Activities:			
19	Capital Expenditures	(68,996)	(48,714)	(24,567)
20	Plant Held for Future Use			
21	Non-Utility Property	-	-	-
22	Net Cash Flows from Investing Activities	$ (68,996)	$ (48,714)	$ (24,567)
23	Cash Flow From Financing Activities			
24	(Decrease) Increase in Net Amounts due to Parent and			
25	Affiliates	143,979	(76,138)	(40,401)
26	Customer Deposits	(535)	(189)	543
27	Changes in Advances for Construction	(3,776)	46,486	(17,341)
28	Changes in Contributions for Construction		(7,177)	11,399
29	Net Proceeds from Long-Term Debt Borrowing	-	-	-
30	Repayments of Long-Term Debt	-	-	-
31	Dividends Paid	-	-	-
32	Deferred Financing Costs	-	-	-
33	Paid in Capital	-	-	-
34	Net Cash Flows Provided by Financing Activities	$ 139,668	$ (37,018)	$ (45,800)
35	Increase(decrease) in Cash and Cash Equivalents	-	-	-
36	Cash and Cash Equivalents at Beginning of Year	-	-	-
37	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Boura

Line No.		Common Stock	Additional Paid-In-Capital	Retained Earnings	Total
1					
2					
3					
4	Balance, December 31, 1997	$ 46,800	$ 36,000	$ 565,837	$ 648,637
5					
6	Net Income	-	-	32,197	32,197
4					
5	Balance, December 31, 1998	46,800	36,000	598,034	680,834
6					
7	Net Income	-	-	11,312	11,312
8					
4	Balance, December 31, 1999	46,800	36,000	609,346	692,146
5					
6	Net Income	-	-	(2,019)	(2,019)
7					
8	Balance, December 3, 2000	46,800	36,000	607,327	690,127
9					
10	Net Income	-	-	(92,942)	(92,942)
11					
12	Balance, December 31, 2001	$ 46,800	$ 36,000	$ 514,385	$ 597,185

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/00	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/01
1		**Intangible**			
2	301.00	Organization	$ 567	$ -	$ 567
3	302.00	Franchises	2,030	-	2,030
4	303.00	Miscellaneous Intangibles	-	-	-
5		**Subtotal Intangible**	$ 2,597	$ -	$ 2,597
6					
7		**Source of Supply**			
8	310.00	Land and Land Rights	$ 20,414	$ -	$ 20,414
9	311.00	Structures and Improvements	19,992	-	19,992
10	312.00	Collecting and Impounding Res.	-	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-	-
12	314.00	Wells and Springs	179,355	(0)	179,355
13		**Subtotal Source of Supply**	$ 219,761	$ (0)	$ 219,761
14					
15		**Pumping**			
16	320.00	Land and Land Rights	$ -	$ -	$ -
17	321.00	Structures and Improvements	14,608	-	14,608
18	323.00	Other Power Production	-	-	-
19	325.00	Electric Pumping Equipment	241,125	624	241,749
20	326.00	Diesel Pumping Equipment	879	-	879
21	328.10	Gas Engine Pumping Equipment	42,995	-	42,995
22		**Subtotal Pumping**	$ 299,607	$ 624	$ 300,231
23					
24		**Water Treatment**			
25	330.00	Land and Land Rights	$ 50	$ -	$ 50
26	331.00	Structures and Improvements	-	-	-
27	332.00	Water Treatment Equipment	505	-	505
28		**Subtotal Water Treatment**	$ 555	$ -	$ 555
29					
30		**Transmission and Distribution**			
31	340.00	Land and Land Rights	$ 539	$ -	$ 539
32	341.00	Structures and Improvements	156	-	156
33	342.00	Distribution, Reservoirs, & ST	121,567	20,853	142,420
34	343.00	Transmission and Distribution	903,036	(18,939)	884,097
35	344.00	Fire Mains	-	-	-
36	345.00	Services	212,349	60,593	272,942
37	346.00	Meters	85,925	2,025	87,950
38	348.00	Hydrants	24,189	-	24,189
39	349.00	Other Transmission & Distribution	-	-	-
40		**Subtotal Transmission and Distribution**	$ 1,347,762	$ 64,532	$ 1,412,294
41					
42		**General**			
43	389.00	Land and Land Rights	$ 2,755	$ -	$ 2,755
44	390.00	Structures and Improvements	498	-	498
45	391.00	Office Funiture and Equipment	11,451	-	11,451
46	391.10	Computer Equipment	9,435	-	9,435
47	392.00	Transportation Equipment	17,166	-	17,166
48	393.00	Stores Equipment	3,418	-	3,418
49	394.00	Tools, Shop and Garage	8,161	-	8,161
50	395.00	Laboratory Equipment	-	-	-
51	396.00	Power Operated Equipment	-	-	-
52	397.00	Communication Equipment	2,461	1	2,462
53	398.00	Miscellaneous Equipment	659	-	659
54		**Subtotal General**	$ 56,003	$ 1	$ 56,004
55					
56					
57					
58					
59		TOTAL WATER PLANT	$ 1,926,284	$ 65,157	$ 1,991,442
60					
61	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
62				A-4	
63				E-1	
64					

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	79,805	88,634	90,296
6				
7				
8				
9	Water Revenues from Customer:	$ 249,319	$ 270,055	$ 287,398
10				
11				
12				
13				
14	Year End Number of Customers	495	483	483
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	161.22	183.51	186.95
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 503.67	$ 559.12	$ 595.03
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.2577	$ 0.2611	$ 0.2459
25	Purchased Water Cost per 1,000 Gallons	$ -	$ 0.0001	$ -

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/01	Prior Year Ended 12/31/00	Prior Year Ended 12/31/99
1	Description			
2				
3	Federal Income Taxes *			
4	State Income Taxes *			
5	Payroll Taxes **	Data Not Available		3,508
6	Property Taxes **	22,231	22,179	18,420
7				
8	Totals	$ 22,231	$ 22,179	$ 21,928
9				
10				
11	*Computed			
12	**Source: ACC Annual Reports			

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

Line No.

1 **The Company does not prepare audited financial statements.**
2
3 1. The Company follows the NARUC system of accounts.
4 2. The Company uses the accrual method of accounting.
5 3. The Company uses the depreciation lives and methods as approved in
6 prior Commission order.
7 4. The Company follows the normalized method for accounting for
8 income taxes and uses the allowed tax depreciation lives and methods
9 for determining income taxes.
10
11
12
13
14
15
16
17
18

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Thru 12/31/02	2003	2004	2005
1						
2						
3						
4	301	Organization Cost				
5	302	Franchise Cost				
6	303	Land and Land Rights				
7	304	Structures and Improvements		24,000	48,000	
8	306	Lake, River and Other Intakes				
9	307	Wells and Springs				
10	310	Power Generation Equipment				
11	311	Electric Pumping Equipment	2,450	23,500	41,000	
12	320	Water Treatment Equipment		160,000	320,000	
13	330	Distribution Reservoirs & Standpipe		2,500	3,000	
14	331	Transmission and Distribution Mains	355,037	61,392	61,392	
15	333	Services	50,621	14,800	14,800	
16	334	Meters	18,832	5,092	6,092	
17	335	Hydrants	40,373	2,716	2,716	
18	339	Plant Structures and Improvements				
19	340	Office Furniture and Fixtures				
20	341	Transportation Equipment		25,000		
21	343	Tools and Work Equipment				
22	344	Power Operated Equipment				
23	345	Communications Equipment				
24	346	Miscellaneous Equipment				
25	348	Other Tangible Plant				
26						
27	Total		$ 467,313	$ 319,000	$ 497,000	$ -
28						
29						
30						

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 12/31/02	At Proposed Rates Year Ended 12/31/02
1	**Revenues**			
2	Metered Water Revenues	$ 249,319	$ 251,795	$ 467,829
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	2,691	2,691	2,691
5		$ 252,010	$ 254,486	$ 470,520
6	**Operating Expenses**			
7	Salaries and Wages	$ 60,229	$ 77,690	$ 77,690
8	Purchased Water	-	-	-
9	Purchased Power	20,568	20,767	20,767
10	Chemicals	16	16	16
11	Repairs and Maintenance	18,029	18,029	18,029
12	Office Supplies and Expense	9,145	19,965	19,965
13	Outside Services	12,759	10,516	10,516
14	Service Company Charges	-	38,653	38,653
15	Water Testing	-	1,420	1,420
16	Rents	2,394	3,454	3,454
17	Transportation Expenses	-	-	-
18	Insurance - General Liability	2,143	3,428	3,428
19	Insurance - health and Life	-	-	-
20	Regulatory Commission Expense - Rate Case	309	1,680	1,680
21	Miscellaneous Expense	29,728	7,022	7,022
22	Depreciation Expense	52,617	37,208	37,208
23	Taxes Other Than Income	26,283	4,809	4,809
24	Property Taxes	-	23,752	23,752
25	Income Tax	7,894	(28,505)	54,881
26				
27	**Total Operating Expenses**	$ 242,114	$ 239,903	$ 323,289
28	**Operating Income**	$ 9,896	$ 14,583	$ 147,231
29	**Other Income (Expense)**			
30	Interest Income	-	-	-
31	Other income	80	-	-
32	Interest Expense	(112,591)	(59,928)	(59,928
33	Other Expense	9,673	-	-
34	Gain/Loss Sale of Fixed Assets	-	-	-
35	**Total Other Income (Expense)**	$ (102,838)	$ (59,928)	$ (59,928
36	**Net Profit (Loss)**	$ (92,942)	$ (45,345)	$ 87,302
37				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/01	At Present Rates Year Ended 12/31/02	At Proposed Rates Year Ended 12/31/02
5	Cash Flows from Operating Activities			
6	Net Income	$ (92,942)	$ (45,345)	$ 87,302
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	52,617	37,208	37,208
10	Deferred Income Taxes	(133)		
11	Accumulated Deferred ITC	(944)		
12	Changes in Certain Assests and Liabilities:	-		
13	Accounts Receivable	(23,735)		
14	Materials & Supplies	-		
15	Prepaid Expenses	(1,546)		
16	Misc Current Assets and Deferred Expense	1,098		
17	Accounts Payable and Accrued Liabilities	(77)		
18	Accrued Taxes	(5,010)		
19	Net Cash Flow provided by Operating Activities	$ (70,672)	$ (8,137)	$ 124,511
20	Cash Flow From Investing Activities:			
21	Capital Expenditures	(68,996)	(467,313)	(467,313)
22	Plant Held for Future Use	-		
23	Non-Utility Property	-		
24	Net Cash Flows from Investing Activities	$ (68,996)	$ (467,313)	$ (467,313)
25	Cash Flow From Financing Activities			
26	(Decrease) Increase in Net Amounts due to Parent and			
27	Affiliates	143,979		
28	Customer Deposits	(535)		
29	Changes in Advances for Construction	(3,776)		
30	Changes in Contributions for Construction	-		
31	Proceeds from Long-Term Debt Borrowing	-		
32	Repayments of Long-Term Debt	-		-
33	Dividends Paid	-	-	(65,477)
34	Deferred Financing Costs	-		
35	Net Cash Flows Provided by Financing Activities	$ 139,668	$ -	$ (65,477)
36	Increase(decrease) in Cash and Cash Equivalents	$ -	$ (475,450)	$ (408,280)
37	Cash and Cash Equivalents at Beginning of Year	-	-	-
38	Cash and Cash Equivalents at End of Year	$ -	$ (475,450)	$ (408,280)
39				
40				
41	SUPPORTING SCHEDULES:			
42	E-3			
43	F-3			
44				
45				

Arizona American - Tubac Valley Water
Test Year Ended December 31, 2001
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	Accumulated depreciation and depreciation expense were computed at Arizona Corporation
9	Commission allowed rated in Prior Commission Decision.
10	
11	Income taxes were computed using statutory state and federal income tax rates.
12	
13	
14	
15	

Arizona American - Tubac
Revenue Summary
With Annualized Revenues to Year End Number of Customers
Test Year Ended December 31, 2001

Exhibit
Schedule H-1
Page 1
Witness: Kozoman

Line No.	Meter Size	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8 Inch	Residential	$ 192,378	$ 357,880	$ 165,501	86.03%	76.54%	76.92%
2	1 Inch	Residential	11,339	21,097	9,757	86.05%	4.51%	4.53%
3	1.5 Inch	Residential	1,501	2,791	1,290	85.98%	0.60%	0.60%
4	2 Inch	Residential	1,671	3,109	1,438	86.05%	0.66%	0.67%
5	3 Inch	Residential	1,255	2,336	1,081	86.19%	0.50%	0.50%
6								
7	5/8 Inch	Commercial	20,444	38,039	17,595	86.06%	8.13%	8.18%
8	1 Inch	Commercial	6,953	12,933	5,980	86.01%	2.77%	2.78%
9	1.5 Inch	Commercial	2,753	5,120	2,367	86.00%	1.10%	1.10%
10	2 Inch	Commercial	9,544	17,740	8,196	85.88%	3.80%	3.81%
11	3 Inch	Commercial	807	1,502	695	86.09%	0.32%	0.32%
12	Miscellaneous Revenues		2,691	2,691	-	0.00%	1.07%	0.58%
13								
14	**Subtotal of Water Revenues**		$ 251,336	$ 465,238	$ 213,902	85.11%	100.00%	100.00%
15							Additional	
16								Gallons
17	**Revenue Annualization (a)**						Billings	in 1,000's
18	5/8 Inch	Residential	$ 738	$ 1,373	635	86.11%	22	229
19	1 Inch	Residential	370	689	319	86.14%	9	93
20	5/8 Inch	Commercial	350	651	301	86.15%	12	109
21	1 Inch	Commercial	218	405	187	86.06%	4	229
22	3 Inch	Commercial	801	1,491	690	86.11%	6	137
	Total Revenue Annualization		2,476	4,608	2,132	86.12%		
23	**Total Water Revenues with**							
24	**Revenue Annualization**		$ 253,812	$ 469,847	216,034	85.12%	53	797
25								
26								

27 (a) Customer Growth Annualization is calculated by computing the change in the number of customers by month from the
28 beginning of the year to the end of the year, and them multipling the additional customers times the average revenue
29 revenue for that month.

Arizona American - Tubac
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 1
Witness: Kozoman

Line No.		Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Consumption	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8 Inch	Residential	401	13,177	$ 39.19	$ 72.92	33.73	86.06%
2	1 Inch	Residential	18	15,301	51.17	95.22	44.05	86.07%
3	1.5 Inch	Residential	1	40,250	125.07	232.61	107.54	85.98%
4	2 Inch	Residential	1	32,500	139.26	259.10	119.84	86.05%
5	3 Inch	Residential	1	-	-	-	-	0.00%
6								
7	5/8 Inch	Commercial	53	9,090	30.85	57.43	26.58	86.14%
8	1 Inch	Commercial	10	19,172	59.07	109.89	50.82	86.03%
9	1.5 Inch	Commercial	2	35,167	114.70	213.34	98.64	86.00%
10	2 Inch	Commercial	2	159,167	397.66	739.16	341.50	85.88%
11	3 Inch	Commercial	1	22,833	133.54	248.53	114.99	86.11%
12								
13		Totals	490					
14								
15		Actuall Year End Number						
16		of Customers:	494					
17								

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

Arizona American - Tubac
Customer Count Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 2
Witness: Kozoman

Size	Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
5/8 Inch	Residential	398	397	398	400	401	402	403
1 Inch	Residential	17	17	17	17	18	19	19
1.5 Inch	Residential	1	1	1	1	1	1	1
2 Inch	Residential	1	1	1	1	1	1	1
3 Inch	Residential	1	1	1	2	1	1	1
5/8 Inch	Commercial	52	52	52	53	53	53	53
1 Inch	Commercial	9	9	9	9	10	10	10
1.5 Inch	Commercial	2	2	2	2	2	2	2
2 Inch	Commercial	2	2	2	2	2	2	2
3 Inch	Commercial	-	-	-	-	-	-	-
	Totals	483	482	483	487	489	491	492

Size	Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
5/8 Inch	Residential	402	402	405	403	403	5	Yes
1 Inch	Residential	19	19	19	19	19	2	Yes
1.5 Inch	Residential	1	1	1	1	1	-	No
2 Inch	Residential	1	1	1	1	1	-	No
3 Inch	Residential	1	1	1	1	1	-	No
		-	-	-	-	-	-	No
5/8 Inch	Commercial	53	53	54	54	54	2	Yes
1 Inch	Commercial	10	10	10	10	10	1	Yes
1.5 Inch	Commercial	2	2	2	2	2	-	No
2 Inch	Commercial	2	2	2	2	2	-	No
3 Inch	Commercial	1	1	1	2	1	1	Yes
		-	-	-	-	-	-	No
		-	-	-	-	-	-	No
	Totals	492	492	496	495	494	11	

Arizona American - Tubac
Gallons Sold Summary
Test Year Ended December 31, 2001

Exhibit
Schedule H-2
Page 3
Witness: Kozoman

Size	Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
5/8 Inch	Residential	3,906	3,492	3,596	4,873	5,661	6,851	7,072
1 Inch	Residential	192	145	130	199	266	322	409
1.5 Inch	Residential	24	18	20	22	68	21	39
2 Inch	Residential	23	25	40	40	35	38	53
3 Inch	Residential	16	-	-	10	-	20	-
5/8 Inch	Commercial	353	387	383	459	491	522	537
1 Inch	Commercial	124	133	143	208	288	239	222
1.5 Inch	Commercial	30	42	39	44	49	62	101
2 Inch	Commercial	293	309	328	356	344	360	346
3 Inch	Commercial	-	-	-	-	-	-	-
	Actual Gallons Sold	4,961	4,551	4,679	6,211	7,202	8,435	8,779

Size	Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
5/8 Inch	Residential	5,136	6,088	5,670	5,498	5,592	63,435	78.79%
1 Inch	Residential	252	352	428	339	317	3,351	4.16%
1.5 Inch	Residential	58	65	63	74	11	483	0.60%
2 Inch	Residential	23	30	24	27	32	390	0.48%
3 Inch	Residential	-	-	-	-	-	46	0.06%
		-	-	-	-	-	-	0.00%
5/8 Inch	Commercial	444	459	819	456	471	5,781	7.18%
1 Inch	Commercial	137	210	152	184	184	2,224	2.76%
1.5 Inch	Commercial	76	117	85	95	104	844	1.05%
2 Inch	Commercial	275	365	227	299	318	3,820	4.74%
3 Inch	Commercial	43	-	6	86	2	137	0.17%
		-	-	-	-	-	-	0.00%
								0.00%
								0.00%
	Total Water Actually Sold	6,444	7,686	7,474	7,058	7,031	80,511	100.00%

Arizona American - Tubac
Present and Proposed Rates
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size		Present Rates	Proposed Rates	Percent Change
1	Percentage Increase in Monthly Minimums				
2	Percentage Increase in Commodity Rates				
3					
4	**Monthly Usage Charge for:**				
5	Residential,Commercial				
6	5/8 x 3/4 Inch (a)		$ 15.35	$ 28.58	86.19%
7	3/4 Inch (a)		15.35	28.58	86.19%
8	1 Inch		23.00	42.83	86.22%
9	1 1/2 Inch		46.00	85.66	86.22%
10	2 Inch		76.00	141.52	86.21%
11	3 Inch		90.00	167.59	86.21%
12	4 Inch		132.00	245.79	86.20%
13	6 Inch		180.00	335.17	86.21%
14	8 Inch		N/A	2,858.00	
15					
16					
17	Gallons In Minimum				
18	All		-	-	
19					
20	**Tier 1:** Gallons upper limit				
21	All		8,000	8,000	
22	**Tier 2:** (Gallon upper limit, up to, but not exceeding)				
23	All		999,999,999	999,999,999	
24	**Tier 3:** (Gallon over)				
25	All		999,999,999	999,999,999	
26	Commodity Rates (per 1,000 gallons over minimum and/or per Tier)				
27	All (a)	Tier 1	$ 1.66	$ 3.09	86.14%
28	All (a)	Tier 2	2.04	3.79	85.78%
29	All (a)	Tier 3	2.04	3.79	85.78%
30	All (a)	Tier 4			
31					
32	(a) Rounded to nearest whole cent				
33	In addition to above rates, Company will also collect groundwater withdrawal assessment.				

Arizona American - Tubac
Changes in Representative Rate Schedules
Test Year Ended December 31, 2001

Exhibit
Schedule H-3
Page 2
Witness: Kozoman

Line No.	Other Service Charges	Present Rates	Proposed Rates	
1	Establishment	$ 30.00	$ 30.00	
2	Establishment (After Hours)	$ 40.00	$ 40.00	
3	Reconnection (Deliquent)			
4	Reconnection (After Hours)			
5	Meter Test	$ 10.00	$ 10.00	
6	Deposit	**	**	
7	Deposit Interest	**	**	
8	Re-Establishment (With-in 12 Months)	***	***	
9				
10	NSF Check	$ 10.00	$ 10.00	
11	Deferred Payment, Per Month **(b)**			
12	Meter Re-Read	$ 5.00	5.00	
13	Charge of Moving Customer Meter -			
14	Customer Requested	Cost	Cost	
15	Late Payment Charge, greater of 1.50% or	$ 5.00	$ 5.00	(1)
16	Damages to Meter Locks, Valves, Seals	Cost	Cost	(2)
17	Sprinklers	(a)	(a)	

18 (1) Greater of 1.50% or $5.00 Present Rates or 1.5% or $10.00 Proposed Rates.
19 (2) $40.00 plus actual cost of making repairs.
20 ** PER COMMISSION RULES (R14-2-403.B)
21 *** MONTHS OFF SYSTEM TIMES MINIMUM (R14-2-403.D)
22 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM
23 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE
24 TAX. PER COMMISSION RULE (14-2-409.D 5)
25 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,
26 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES.
27 (a) 1.00% of the monthly minimum for a comparable sized meter connection, but no less than $5
28 per month.

	Present Charges		
	Service Charges		
	Installation of		Proposed
Meter Size	Ser. Line	Meter	Charges
5/8 x 3/4 Inch	$ 255.00	$ 65.00	$500
3 / 4 Inch	$ 255.00	$ 105.00	$575
1 Inch	$ 275.00	$ 145.00	$600
1 1/2 Inch	$ 290.00	$ 345.00	$900
2 Inch	$ 315.00	$ 775.00	$2,220
3 Inch	Cost	Cost	Cost
4 Inch	Cost	Cost	Cost
6 Inch	Cost	Cost	Cost
8 Inch	Cost	Cost	Cost
Meters Larger than 8"	Cost	Cost	Cost

43
44 Company will not accept applications for 3/4" meters after May 1, 1997. Meter Size is obsolete.
45
46 As meters and service lines are now taxable income for income purposes, The Company
47 shall collect income taxes on the meter and service line charges.
48 Any tax collected will be refunded each year that the meter deposit is refunded.

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 5/8 Inch

Exhibit
Schedcule H-4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.35	$ 28.58	$ 13.23	86.19%
1,000	17.01	31.67	$ 14.66	86.18%
2,000	18.67	34.76	$ 16.09	86.18%
3,000	20.33	37.85	$ 17.52	86.18%
4,000	21.99	40.94	$ 18.95	86.18%
5,000	23.65	44.03	$ 20.38	86.17%
6,000	25.31	47.12	$ 21.81	86.17%
7,000	26.97	50.21	$ 23.24	86.17%
8,000	28.63	53.30	$ 24.67	86.17%
9,000	30.67	57.09	$ 26.42	86.14%
10,000	32.71	60.88	$ 28.17	86.12%
11,000	34.75	64.67	$ 29.92	86.10%
12,000	36.79	68.46	$ 31.67	86.08%
13,000	38.83	72.25	$ 33.42	86.07%
14,000	40.87	76.04	$ 35.17	86.05%
15,000	42.91	79.83	$ 36.92	86.04%
16,000	44.95	83.62	$ 38.67	86.03%
17,000	46.99	87.41	$ 40.42	86.02%
18,000	49.03	91.20	$ 42.17	86.01%
19,000	51.07	94.99	$ 43.92	86.00%
20,000	53.11	98.78	$ 45.67	85.99%
21,000	55.15	102.57	$ 47.42	85.98%
22,000	57.19	106.36	$ 49.17	85.98%
23,000	59.23	110.15	$ 50.92	85.97%
24,000	61.27	113.94	$ 52.67	85.96%
25,000	63.31	117.73	$ 54.42	85.96%
26,000	65.35	121.52	$ 56.17	85.95%
27,000	67.39	125.31	$ 57.92	85.95%
28,000	69.43	129.10	$ 59.67	85.94%
29,000	71.47	132.89	$ 61.42	85.94%
30,000	73.51	136.68	$ 63.17	85.93%
31,000	75.55	140.47	$ 64.92	85.93%
Average Usage				
13,177	$ 39.19	$ 72.92	$ 33.73	86.06%
Median Usage				
8,000	$ 28.63	$ 53.30	$ 24.67	86.17%

Present Rates:

Monthly Minimum:		$ 15.35
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 28.58
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 1 Inch

Exhibit
Schedcule H-4
Page 2
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 23.00	$ 42.83	$ 19.83	86.22%
1,000	24.66	45.92	$ 21.26	86.21%
2,000	26.32	49.01	$ 22.69	86.21%
3,000	27.98	52.10	$ 24.12	86.20%
4,000	29.64	55.19	$ 25.55	86.20%
5,000	31.30	58.28	$ 26.98	86.20%
6,000	32.96	61.37	$ 28.41	86.20%
7,000	34.62	64.46	$ 29.84	86.19%
8,000	36.28	67.55	$ 31.27	86.19%
9,000	38.32	71.34	$ 33.02	86.17%
10,000	40.36	75.13	$ 34.77	86.15%
11,000	42.40	78.92	$ 36.52	86.13%
12,000	44.44	82.71	$ 38.27	86.12%
13,000	46.48	86.50	$ 40.02	86.10%
14,000	48.52	90.29	$ 41.77	86.09%
15,000	50.56	94.08	$ 43.52	86.08%
16,000	52.60	97.87	$ 45.27	86.06%
17,000	54.64	101.66	$ 47.02	86.05%
18,000	56.68	105.45	$ 48.77	86.04%
19,000	58.72	109.24	$ 50.52	86.04%
20,000	60.76	113.03	$ 52.27	86.03%
21,000	62.80	116.82	$ 54.02	86.02%
22,000	64.84	120.61	$ 55.77	86.01%
23,000	66.88	124.40	$ 57.52	86.00%
24,000	68.92	128.19	$ 59.27	86.00%
25,000	70.96	131.98	$ 61.02	85.99%
26,000	73.00	135.77	$ 62.77	85.99%
27,000	75.04	139.56	$ 64.52	85.98%
28,000	77.08	143.35	$ 66.27	85.98%
29,000	79.12	147.14	$ 68.02	85.97%
30,000	81.16	150.93	$ 69.77	85.97%
31,000	83.20	154.72	$ 71.52	85.96%
32,000	85.24	158.51	$ 73.27	85.96%
33,000	87.28	162.30	$ 75.02	85.95%
Average Usage				
15,301	$ 51.17	$ 95.22	$ 44.05	86.07%
Median Usage				
12,000	$ 44.44	$ 82.71	$ 38.27	86.12%

Present Rates:

Monthly Minimum:		$ 23.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 42.83
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 1.5 Inch

Exhibit
Schedcule H-4
Page 3
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 46.00	$ 85.66	$ 39.66	86.22%
1,000	47.66	88.75	$ 41.09	86.21%
2,000	49.32	91.84	$ 42.52	86.21%
3,000	50.98	94.93	$ 43.95	86.21%
4,000	52.64	98.02	$ 45.38	86.21%
5,000	54.30	101.11	$ 46.81	86.21%
6,000	55.96	104.20	$ 48.24	86.20%
7,000	57.62	107.29	$ 49.67	86.20%
8,000	59.28	110.38	$ 51.10	86.20%
9,000	61.32	114.17	$ 52.85	86.19%
10,000	63.36	117.96	$ 54.60	86.17%
11,000	65.40	121.75	$ 56.35	86.16%
12,000	67.44	125.54	$ 58.10	86.15%
13,000	69.48	129.33	$ 59.85	86.14%
14,000	71.52	133.12	$ 61.60	86.13%
15,000	73.56	136.91	$ 63.35	86.12%
16,000	75.60	140.70	$ 65.10	86.11%
17,000	77.64	144.49	$ 66.85	86.10%
18,000	79.68	148.28	$ 68.60	86.09%
19,000	81.72	152.07	$ 70.35	86.09%
41,000	126.60	235.45	$ 108.85	85.98%
42,000	128.64	239.24	$ 110.60	85.98%
43,000	130.68	243.03	$ 112.35	85.97%
44,000	132.72	246.82	$ 114.10	85.97%
45,000	134.76	250.61	$ 115.85	85.97%
46,000	136.80	254.40	$ 117.60	85.96%
47,000	138.84	258.19	$ 119.35	85.96%
48,000	140.88	261.98	$ 121.10	85.96%
49,000	142.92	265.77	$ 122.85	85.96%
50,000	144.96	269.56	$ 124.60	85.95%
Average Usage				
40,250	$ 125.07	$ 232.61	$ 107.54	85.98%
Median Usage				
24,000	$ 91.92	$ 171.02	$ 79.10	86.05%

Present Rates:

Monthly Minimum:		$ 46.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 85.66
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 2 Inch

Exhibit
Schedcule H-4
Page 4
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 76.00	$ 141.52	$ 65.52	86.21%
1,000	77.66	144.61	$ 66.95	86.21%
2,000	79.32	147.70	$ 68.38	86.21%
3,000	80.98	150.79	$ 69.81	86.21%
4,000	82.64	153.88	$ 71.24	86.21%
5,000	84.30	156.97	$ 72.67	86.20%
6,000	85.96	160.06	$ 74.10	86.20%
7,000	87.62	163.15	$ 75.53	86.20%
8,000	89.28	166.24	$ 76.96	86.20%
9,000	91.32	170.03	$ 78.71	86.19%
10,000	93.36	173.82	$ 80.46	86.18%
11,000	95.40	177.61	$ 82.21	86.17%
12,000	97.44	181.40	$ 83.96	86.17%
13,000	99.48	185.19	$ 85.71	86.16%
14,000	101.52	188.98	$ 87.46	86.15%
15,000	103.56	192.77	$ 89.21	86.14%
16,000	105.60	196.56	$ 90.96	86.14%
17,000	107.64	200.35	$ 92.71	86.13%
18,000	109.68	204.14	$ 94.46	86.12%
19,000	111.72	207.93	$ 96.21	86.12%
20,000	113.76	211.72	$ 97.96	86.11%
48,000	170.88	317.84	$ 146.96	86.00%
49,000	172.92	321.63	$ 148.71	86.00%
50,000	174.96	325.42	$ 150.46	86.00%
51,000	177.00	329.21	$ 152.21	85.99%
52,000	179.04	333.00	$ 153.96	85.99%
53,000	181.08	336.79	$ 155.71	85.99%
54,000	183.12	340.58	$ 157.46	85.99%
Average Usage				
32,500	$ 139.26	$ 259.10	$ 119.84	86.05%
Median Usage				
30,000	$ 134.16	$ 249.62	$ 115.46	86.06%

Present Rates:

Monthly Minimum:		$ 76.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 141.52
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 3 Inch

Exhibit
Schedcule H-4
Page 5
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 90.00	$ 167.59	$ 77.59	86.21%
1,000	91.66	170.68	$ 79.02	86.21%
2,000	93.32	173.77	$ 80.45	86.21%
3,000	94.98	176.86	$ 81.88	86.21%
4,000	96.64	179.95	$ 83.31	86.21%
5,000	98.30	183.04	$ 84.74	86.21%
6,000	99.96	186.13	$ 86.17	86.20%
7,000	101.62	189.22	$ 87.60	86.20%
8,000	103.28	192.31	$ 89.03	86.20%
9,000	105.32	196.10	$ 90.78	86.19%
10,000	107.36	199.89	$ 92.53	86.19%
11,000	109.40	203.68	$ 94.28	86.18%
12,000	111.44	207.47	$ 96.03	86.17%
13,000	113.48	211.26	$ 97.78	86.16%
14,000	115.52	215.05	$ 99.53	86.16%
15,000	117.56	218.84	$ 101.28	86.15%
16,000	119.60	222.63	$ 103.03	86.15%
17,000	121.64	226.42	$ 104.78	86.14%
18,000	123.68	230.21	$ 106.53	86.13%
19,000	125.72	234.00	$ 108.28	86.13%
20,000	127.76	237.79	$ 110.03	86.12%
21,000	129.80	241.58	$ 111.78	86.12%
22,000	131.84	245.37	$ 113.53	86.11%

Average Usage				
3,538	$ 95.87	$ 178.52	$ 82.65	86.21%
Median Usage				
-	$ 90.00	$ 167.59	$ 77.59	86.21%

Present Rates:

Monthly Minimum:		$ 90.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 167.59
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 58 Inch

Exhibit
Schedcule H-4
Page 6
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.35	$ 28.58	$ 13.23	86.19%
1,000	17.01	31.67	$ 14.66	86.18%
2,000	18.67	34.76	$ 16.09	86.18%
3,000	20.33	37.85	$ 17.52	86.18%
4,000	21.99	40.94	$ 18.95	86.18%
5,000	23.65	44.03	$ 20.38	86.17%
6,000	25.31	47.12	$ 21.81	86.17%
7,000	26.97	50.21	$ 23.24	86.17%
8,000	28.63	53.30	$ 24.67	86.17%
9,000	30.67	57.09	$ 26.42	86.14%
10,000	32.71	60.88	$ 28.17	86.12%
11,000	34.75	64.67	$ 29.92	86.10%
12,000	36.79	68.46	$ 31.67	86.08%
13,000	38.83	72.25	$ 33.42	86.07%
14,000	40.87	76.04	$ 35.17	86.05%
15,000	42.91	79.83	$ 36.92	86.04%
16,000	44.95	83.62	$ 38.67	86.03%
17,000	46.99	87.41	$ 40.42	86.02%
18,000	49.03	91.20	$ 42.17	86.01%
19,000	51.07	94.99	$ 43.92	86.00%
20,000	53.11	98.78	$ 45.67	85.99%
21,000	55.15	102.57	$ 47.42	85.98%
22,000	57.19	106.36	$ 49.17	85.98%
23,000	59.23	110.15	$ 50.92	85.97%
24,000	61.27	113.94	$ 52.67	85.96%
25,000	63.31	117.73	$ 54.42	85.96%
26,000	65.35	121.52	$ 56.17	85.95%
27,000	67.39	125.31	$ 57.92	85.95%
28,000	69.43	129.10	$ 59.67	85.94%
29,000	71.47	132.89	$ 61.42	85.94%
30,000	73.51	136.68	$ 63.17	85.93%
31,000	75.55	140.47	$ 64.92	85.93%
32,000	77.59	144.26	$ 66.67	85.93%
33,000	79.63	148.05	$ 68.42	85.92%
34,000	81.67	151.84	$ 70.17	85.92%
Average Usage				
9,090	$ 30.85	$ 57.43	$ 26.58	86.14%
Median Usage				
5,000	$ 23.65	$ 44.03	$ 20.38	86.17%

Present Rates:

Monthly Minimum:		$ 15.35
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 28.58
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 1 Inch

Exhibit
Schedcule H-4
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Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 23.00	$ 42.83	$ 19.83	86.22%
1,000	24.66	45.92	$ 21.26	86.21%
2,000	26.32	49.01	$ 22.69	86.21%
3,000	27.98	52.10	$ 24.12	86.20%
4,000	29.64	55.19	$ 25.55	86.20%
5,000	31.30	58.28	$ 26.98	86.20%
6,000	32.96	61.37	$ 28.41	86.20%
7,000	34.62	64.46	$ 29.84	86.19%
8,000	36.28	67.55	$ 31.27	86.19%
9,000	38.32	71.34	$ 33.02	86.17%
10,000	40.36	75.13	$ 34.77	86.15%
11,000	42.40	78.92	$ 36.52	86.13%
12,000	44.44	82.71	$ 38.27	86.12%
13,000	46.48	86.50	$ 40.02	86.10%
14,000	48.52	90.29	$ 41.77	86.09%
15,000	50.56	94.08	$ 43.52	86.08%
16,000	52.60	97.87	$ 45.27	86.06%
17,000	54.64	101.66	$ 47.02	86.05%
18,000	56.68	105.45	$ 48.77	86.04%
19,000	58.72	109.24	$ 50.52	86.04%
20,000	60.76	113.03	$ 52.27	86.03%
21,000	62.80	116.82	$ 54.02	86.02%
22,000	64.84	120.61	$ 55.77	86.01%
23,000	66.88	124.40	$ 57.52	86.00%
24,000	68.92	128.19	$ 59.27	86.00%
25,000	70.96	131.98	$ 61.02	85.99%
26,000	73.00	135.77	$ 62.77	85.99%
27,000	75.04	139.56	$ 64.52	85.98%
28,000	77.08	143.35	$ 66.27	85.98%
29,000	79.12	147.14	$ 68.02	85.97%
30,000	81.16	150.93	$ 69.77	85.97%
31,000	83.20	154.72	$ 71.52	85.96%
32,000	85.24	158.51	$ 73.27	85.96%
33,000	87.28	162.30	$ 75.02	85.95%
34,000	89.32	166.09	$ 76.77	85.95%
35,000	91.36	169.88	$ 78.52	85.95%
36,000	93.40	173.67	$ 80.27	85.94%
37,000	95.44	177.46	$ 82.02	85.94%
38,000	97.48	181.25	$ 83.77	85.94%
39,000	99.52	185.04	$ 85.52	85.93%
40,000	101.56	188.83	$ 87.27	85.93%
Average Usage				
19,172	$ 59.07	$ 109.89	$ 50.82	86.03%
Median Usage				
8,000	$ 36.28	$ 67.55	$ 31.27	86.19%

Present Rates:

Monthly Minimum:		$ 23.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 42.83
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 1.5 Inch

Exhibit
Schedcule H-4
Page 8
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 46.00	$ 85.66	$ 39.66	86.22%
1,000	47.66	88.75	$ 41.09	86.21%
2,000	49.32	91.84	$ 42.52	86.21%
3,000	50.98	94.93	$ 43.95	86.21%
4,000	52.64	98.02	$ 45.38	86.21%
5,000	54.30	101.11	$ 46.81	86.21%
6,000	55.96	104.20	$ 48.24	86.20%
7,000	57.62	107.29	$ 49.67	86.20%
8,000	59.28	110.38	$ 51.10	86.20%
9,000	61.32	114.17	$ 52.85	86.19%
10,000	63.36	117.96	$ 54.60	86.17%
11,000	65.40	121.75	$ 56.35	86.16%
12,000	67.44	125.54	$ 58.10	86.15%
13,000	69.48	129.33	$ 59.85	86.14%
14,000	71.52	133.12	$ 61.60	86.13%
15,000	73.56	136.91	$ 63.35	86.12%
16,000	75.60	140.70	$ 65.10	86.11%
17,000	77.64	144.49	$ 66.85	86.10%
18,000	79.68	148.28	$ 68.60	86.09%
19,000	81.72	152.07	$ 70.35	86.09%
20,000	83.76	155.86	$ 72.10	86.08%
21,000	85.80	159.65	$ 73.85	86.07%
22,000	87.84	163.44	$ 75.60	86.07%
23,000	89.88	167.23	$ 77.35	86.06%
24,000	91.92	171.02	$ 79.10	86.05%
25,000	93.96	174.81	$ 80.85	86.05%
26,000	96.00	178.60	$ 82.60	86.04%
27,000	98.04	182.39	$ 84.35	86.04%
28,000	100.08	186.18	$ 86.10	86.03%
29,000	102.12	189.97	$ 87.85	86.03%
30,000	104.16	193.76	$ 89.60	86.02%
31,000	106.20	197.55	$ 91.35	86.02%
32,000	108.24	201.34	$ 93.10	86.01%
33,000	110.28	205.13	$ 94.85	86.01%
34,000	112.32	208.92	$ 96.60	86.00%
35,000	114.36	212.71	$ 98.35	86.00%
36,000	116.40	216.50	$ 100.10	86.00%
37,000	118.44	220.29	$ 101.85	85.99%
38,000	120.48	224.08	$ 103.60	85.99%
39,000	122.52	227.87	$ 105.35	85.99%
40,000	124.56	231.66	$ 107.10	85.98%
41,000	126.60	235.45	$ 108.85	85.98%
Average Usage				
35,167	$ 114.70	$ 213.34	$ 98.64	86.00%
Median Usage				
26,000	$ 96.00	$ 178.60	$ 82.60	86.04%

Present Rates:

Monthly Minimum:		$ 46.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 85.66
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 2 Inch

Exhibit
Schedcule H-4
Page 9
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 76.00	$ 141.52	$ 65.52	86.21%
1,000	77.66	144.61	$ 66.95	86.21%
2,000	79.32	147.70	$ 68.38	86.21%
3,000	80.98	150.79	$ 69.81	86.21%
4,000	82.64	153.88	$ 71.24	86.21%
5,000	84.30	156.97	$ 72.67	86.20%
6,000	85.96	160.06	$ 74.10	86.20%
7,000	87.62	163.15	$ 75.53	86.20%
8,000	89.28	166.24	$ 76.96	86.20%
9,000	91.32	170.03	$ 78.71	86.19%
10,000	93.36	173.82	$ 80.46	86.18%
11,000	95.40	177.61	$ 82.21	86.17%
12,000	97.44	181.40	$ 83.96	86.17%
13,000	99.48	185.19	$ 85.71	86.16%
14,000	101.52	188.98	$ 87.46	86.15%
15,000	103.56	192.77	$ 89.21	86.14%
16,000	105.60	196.56	$ 90.96	86.14%
17,000	107.64	200.35	$ 92.71	86.13%
18,000	109.68	204.14	$ 94.46	86.12%
19,000	111.72	207.93	$ 96.21	86.12%
20,000	113.76	211.72	$ 97.96	86.11%
21,000	115.80	215.51	$ 99.71	86.11%
22,000	117.84	219.30	$ 101.46	86.10%
23,000	119.88	223.09	$ 103.21	86.09%
24,000	121.92	226.88	$ 104.96	86.09%
284,000	652.32	1,212.28	$ 559.96	85.84%
301,000	687.00	1,276.71	$ 589.71	85.84%
317,000	719.64	1,337.35	$ 617.71	85.84%
345,000	776.76	1,443.47	$ 666.71	85.83%
330,000	746.16	1,386.62	$ 640.46	85.83%
344,000	774.72	1,439.68	$ 664.96	85.83%
319,000	723.72	1,344.93	$ 621.21	85.84%
253,000	589.08	1,094.79	$ 505.71	85.85%
336,000	758.40	1,409.36	$ 650.96	85.83%
202,000	485.04	901.50	$ 416.46	85.86%
273,000	629.88	1,170.59	$ 540.71	85.84%
289,000	662.52	1,231.23	$ 568.71	85.84%
Average Usage				
159,167	$ 397.66	$ 739.16	$ 341.50	85.88%
Median Usage				
29,000	$ 132.12	$ 245.83	$ 113.71	86.07%

Present Rates:

Monthly Minimum:		$ 76.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 141.52
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 3.09
Up to	999,999,999	$ 3.79
Over	1,000,000,000	$ 3.79
		$ 3.79

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 3 Inch

Exhibit
Schedcule H-4
Page 10
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 90.00	$ 167.59	$ 77.59	86.21%
1,000	91.66	170.68	$ 79.02	86.21%
2,000	93.32	173.77	$ 80.45	86.21%
3,000	94.98	176.86	$ 81.88	86.21%
4,000	96.64	179.95	$ 83.31	86.21%
5,000	98.30	183.04	$ 84.74	86.21%
6,000	99.96	186.13	$ 86.17	86.20%
7,000	101.62	189.22	$ 87.60	86.20%
8,000	103.28	192.31	$ 89.03	86.20%
9,000	105.32	196.10	$ 90.78	86.19%
10,000	107.36	199.89	$ 92.53	86.19%
11,000	109.40	203.68	$ 94.28	86.18%
12,000	111.44	207.47	$ 96.03	86.17%
13,000	113.48	211.26	$ 97.78	86.16%
14,000	115.52	215.05	$ 99.53	86.16%
15,000	117.56	218.84	$ 101.28	86.15%
16,000	119.60	222.63	$ 103.03	86.15%
17,000	121.64	226.42	$ 104.78	86.14%
18,000	123.68	230.21	$ 106.53	86.13%
19,000	125.72	234.00	$ 108.28	86.13%
20,000	127.76	237.79	$ 110.03	86.12%
21,000	129.80	241.58	$ 111.78	86.12%
22,000	131.84	245.37	$ 113.53	86.11%
23,000	133.88	249.16	$ 115.28	86.11%
24,000	135.92	252.95	$ 117.03	86.10%
25,000	137.96	256.74	$ 118.78	86.10%
26,000	140.00	260.53	$ 120.53	86.09%
27,000	142.04	264.32	$ 122.28	86.09%
28,000	144.08	268.11	$ 124.03	86.08%
29,000	146.12	271.90	$ 125.78	86.08%
30,000	148.16	275.69	$ 127.53	86.08%
31,000	150.20	279.48	$ 129.28	86.07%
Average Usage				
22,833	$ 133.54	$ 248.53	$ 114.99	86.11%
Median Usage				
6,000	$ 99.96	$ 186.13	$ 86.17	86.20%

Present Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons
Up to 8,000
Up to 999,999,999
Over 1,000,000,000

Proposed Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons
Up to 8,000
Up to 999,999,999
Over 1,000,000,000

Step-One Rate Increase

Arizona American - Tubac
Revenue Summary
With Annualized Revenues to Year End Number of Customers
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-1
Page 1
Witness: Kozoman

Line No.	Meter Size	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8 Inch	Residential	$ 192,378	$ 269,354	$ 76,975	40.01%	76.54%	76.77%
2	1 Inch	Residential	11,339	15,877	4,538	40.02%	4.51%	4.53%
3	1.5 Inch	Residential	1,501	2,102	602	40.08%	0.60%	0.60%
4	2 Inch	Residential	1,671	2,340	669	40.05%	0.66%	0.67%
5	3 Inch	Residential	1,255	1,757	502	40.00%	0.50%	0.50%
6								
7	5/8 Inch	Commercial	20,444	28,621	8,177	40.00%	8.13%	8.16%
8	1 Inch	Commercial	6,953	9,738	2,785	40.05%	2.77%	2.78%
9	1.5 Inch	Commercial	2,753	3,856	1,103	40.07%	1.10%	1.10%
10	2 Inch	Commercial	9,544	13,375	3,831	40.14%	3.80%	3.81%
11	3 Inch	Commercial	807	1,131	323	40.04%	0.32%	0.32%
12	Miscellaneous Revenues		2,691	2,691	-	0.00%	1.07%	0.77%
13								
14	**Total Water Revenues**		$ 251,336	$ 350,841	$ 99,505	39.59%	100.00%	100.00%
15							Additional	
16								Gallons
17	**Revenue Annualization (a)**						Billings	in 1,000's
18	5/8 Inch	Residential	$ 738	$ 1,032	295	39.93%	22	229
19	1 Inch	Residential	370	518	148	39.95%	9	93
20	5/8 Inch	Commercial	350	489	140	39.90%	12	109
21	1 Inch	Commercial	218	305	87	40.01%	4	229
22	3 Inch	Commercial	801	1,122	321	40.02%	6	137
23	**Total Revenue Annualization**		2,476	3,466	990	39.97%		
24	**Total Water Revenues with**							
25	**Revenue Annualization**		$ 253,812	$ 354,307	100,495	39.59%	53	797
26								
27								

28 (a) Customer Growth Annualization is calculated by computing the change in the number of customers by month from the
29 beginning of the year to the end of the year, and them multipling the additional customers times the average revenue
30 revenue for that month.

Arizona American - Tubac
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-2
Page 1
Witness: Kozoman

Line No.		Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/01	Average Consumption	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8 Inch	Residential	401	13,177	$ 39.19	$ 54.86	15.67	39.97%
2	1 Inch	Residential	18	15,301	51.17	71.64	20.47	39.99%
3	1.5 Inch	Residential	1	40,250	125.07	175.20	50.13	40.08%
4	2 Inch	Residential	1	32,500	139.26	195.03	55.77	40.05%
5	3 Inch	Residential	1	-	-	-	-	0.00%
6								
7	5/8 Inch	Commercial	53	9,090	30.85	43.17	12.31	39.91%
8	1 Inch	Commercial	10	19,172	59.07	82.71	23.64	40.02%
9	1.5 Inch	Commercial	2	35,167	114.70	160.66	45.96	40.07%
10	2 Inch	Commercial	2	159,167	397.66	557.30	159.64	40.14%
11	3 Inch	Commercial	1	22,833	133.54	186.98	53.44	40.02%
12								
13		Totals	490					
14								
15		Actuall Year End Number						
16		of Customers:	494					
17								

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

Arizona American - Tubac
Customer Count Summary
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-2
Page 2
Witness: Kozoman

Size	Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
5/8 Inch	Residential	398	397	398	400	401	402	403
1 Inch	Residential	17	17	17	17	18	19	19
1.5 Inch	Residential	1	1	1	1	1	1	1
2 Inch	Residential	1	1	1	1	1	1	1
3 Inch	Residential	1	1	1	2	1	1	1
5/8 Inch	Commercial	52	52	52	53	53	53	53
1 Inch	Commercial	9	9	9	9	10	10	10
1.5 Inch	Commercial	2	2	2	2	2	2	2
2 Inch	Commercial	2	2	2	2	2	2	2
3 Inch	Commercial	-	-	-	-	-	-	-
	Totals	483	482	483	487	489	491	492

Size	Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Change from Beginning of Year to	Revenues Annual-ized
5/8 Inch	Residential	402	402	405	403	403	5	Yes
1 Inch	Residential	19	19	19	19	19	2	Yes
1.5 Inch	Residential	1	1	1	1	1	-	No
2 Inch	Residential	1	1	1	1	1	-	No
3 Inch	Residential	1	1	1	1	1	-	No
		-	-	-	-	-	-	No
5/8 Inch	Commercial	53	53	54	54	54	2	Yes
1 Inch	Commercial	10	10	10	10	10	1	Yes
1.5 Inch	Commercial	2	2	2	2	2	-	No
2 Inch	Commercial	2	2	2	2	2	-	No
3 Inch	Commercial	1	1	1	2	1	1	Yes
		-	-	-	-	-	-	No
		-	-	-	-	-	-	No
	Totals	492	492	496	495	494	11	

Arizona American - Tubac
Gallons Sold Summary
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-2
Page 3
Witness: Kozoman

Size	Meter Classification	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01
5/8 Inch	Residential	3,906	3,492	3,596	4,873	5,661	6,851	7,072
1 Inch	Residential	192	145	130	199	266	322	409
1.5 Inch	Residential	24	18	20	22	68	21	39
2 Inch	Residential	23	25	40	40	35	38	53
3 Inch	Residential	16	-	-	10	-	20	-
5/8 Inch	Commercial	353	387	383	459	491	522	537
1 Inch	Commercial	124	133	143	208	288	239	222
1.5 Inch	Commercial	30	42	39	44	49	62	101
2 Inch	Commercial	293	309	328	356	344	360	346
3 Inch	Commercial	-	-	-	-	-	-	-
	Actual Gallons Sold	4,961	4,551	4,679	6,211	7,202	8,435	8,779

Size	Meter Classification	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year	Percent of Total Water Usage
5/8 Inch	Residential	5,136	6,088	5,670	5,498	5,592	63,435	78.79%
1 Inch	Residential	252	352	428	339	317	3,351	4.16%
1.5 Inch	Residential	58	65	63	74	11	483	0.60%
2 Inch	Residential	23	30	24	27	32	390	0.48%
3 Inch	Residential	-	-	-	-	-	46	0.06%
		-	-	-	-	-	-	0.00%
5/8 Inch	Commercial	444	459	819	456	471	5,781	7.18%
1 Inch	Commercial	137	210	152	184	184	2,224	2.76%
1.5 Inch	Commercial	76	117	85	95	104	844	1.05%
2 Inch	Commercial	275	365	227	299	318	3,820	4.74%
3 Inch	Commercial	43	-	6	86	2	137	0.17%
		-	-	-	-	-	-	0.00%
								0.00%
								0.00%
	Total Water Actually Sold	6,444	7,686	7,474	7,058	7,031	80,511	100%

Arizona American - Tubac
Present and Proposed Rates
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-3
Page 1
Witness: Kozoman

Line No.	Customer Classification and Meter Size		Present Rates	Proposed Rates	Percent Change
1	Percentage Increase in Monthly Minimums				
2	Percentage Increase in Commodity Rates				
3					
4	**Monthly Usage Charge for:**				
5	Residential,Commercial				
6	5/8 x 3/4 Inch		$ 15.35	$ 21.49	40.00%
7	3/4 Inch		15.35	21.49	40.00%
8	1 Inch		23.00	32.20	40.00%
9	1 1/2 Inch		46.00	64.40	40.00%
10	2 Inch		76.00	106.40	40.00%
11	3 Inch		90.00	126.00	40.00%
12	4 Inch		132.00	184.80	40.00%
13	6 Inch		180.00	252.00	40.00%
14			N/A	2,149.00	
15					
16					
17	Gallons In Minimum				
18	All		-	-	
19					
20	**Tier 1:** Gallons upper limit				
21	All		8,000	8,000	
22	**Tier 2:** (Gallon upper limit, up to, but not exceeding)				
23	All		999,999,999	999,999,999	
24	**Tier 3:** (Gallon over)				
25	All		999,999,999	999,999,999	
26	Commodity Rates (per 1,000 gallons over minimum and per Tier)				
27	All (a)	Tier 1	$ 1.66	$ 2.32	39.76%
28	All (a)	Tier 2	2.04	2.86	40.20%
29	All (a)	Tier 3	2.04	2.86	40.20%
30	All (a)	Tier 4	2.04	2.86	40.20%
31					
32	(a) Rounded to nearest whole cent				
33	In addition to above rates, Company will also collect groundwater withdrawal assessment.				

Arizona American - Tubac
Changes in Representative Rate Schedules
Test Year Ended December 31, 2001
Step-One Rate Increase

Exhibit
Schedule H-3
Page 2
Witness: Kozoman

Line No.	Other Service Charges	Present Rates	Proposed Rates	
1	Establishment	$ 30.00	$ 30.00	
2	Establishment (After Hours)	$ 40.00	$ 40.00	
3	Reconnection (Deliquent)			
4	Reconnection (After Hours)			
5	Meter Test	$ 10.00	$ 10.00	
6	Deposit	**		
7	Deposit Interest	**		
8	Re-Establishment (With-in 12 Months)	***		
9				
10	NSF Check	$ 10.00	$ 10.00	
11	Deferred Payment, Per Month **(b)**			
12	Meter Re-Read	$ 5.00	5.00	
13	Charge of Moving Customer Meter -			
14	Customer Requested	Cost	Cost	
15	Late Payment Charge, greater of 1.50% or	$ 5.00	$ 5.00	(1)
16	Damages to Meter Locks, Valves, Seals	Cost	Cost	(2)
17	Sprinklers	(a)	(a)	

18 (1) Greater of 1.50% or $5.00 Present Rates or 1.5% or $10.00 Proposed Rates.
19 (2) $40.00 plus actual cost of making repairs.
20 ** PER COMMISSION RULES (R14-2-403.B)
21 *** MONTHS OFF SYSTEM TIMES MINIMUM (R14-2-403.D)
22 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM
23 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE
24 TAX. PER COMMISSION RULE (14-2-409.D 5)
25 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,
26 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES.
27 (a) 1.00% of the monthly minimum for a comparable sized meter connection, but no less than $5 per month

	Present Charges		
	Service Charges		
	Installation of		Proposed
Meter Size	Ser. Line	Meter	Charges
5/8 x 3/4 Inch	$255.00	$ 65.00	$500
3 / 4 Inch	$255.00	$105.00	$575
1 Inch	$275.00	$145.00	$600
1 1/2 Inch	$290.00	$345.00	$900
2 Inch	$315.00	$775.00	$2,220
3 Inch	Cost	Cost	Cost
4 Inch	Cost	Cost	Cost
6 Inch	Cost	Cost	Cost
8 Inch	Cost	Cost	Cost
Meters Larger than 8"	Cost	Cost	Cost

Company will not accept applications for 3/4" meters after May 1, 1997. Meter Size is obsolete.

As meters and service lines are now taxable income for income purposes, The Company shall collect income taxes on the meter and service line charges.
Any tax collected will be refunded each year that the meter deposit is refunded.

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 5/8 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 1
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.35	$ 21.49	$ 6.14	40.00%
1,000	17.01	23.81	$ 6.80	39.98%
2,000	18.67	26.13	$ 7.46	39.96%
3,000	20.33	28.45	$ 8.12	39.94%
4,000	21.99	30.77	$ 8.78	39.93%
5,000	23.65	33.09	$ 9.44	39.92%
6,000	25.31	35.41	$ 10.10	39.91%
7,000	26.97	37.73	$ 10.76	39.90%
8,000	28.63	40.05	$ 11.42	39.89%
9,000	30.67	42.91	$ 12.24	39.91%
10,000	32.71	45.77	$ 13.06	39.93%
11,000	34.75	48.63	$ 13.88	39.94%
12,000	36.79	51.49	$ 14.70	39.96%
13,000	38.83	54.35	$ 15.52	39.97%
14,000	40.87	57.21	$ 16.34	39.98%
15,000	42.91	60.07	$ 17.16	39.99%
16,000	44.95	62.93	$ 17.98	40.00%
17,000	46.99	65.79	$ 18.80	40.01%
18,000	49.03	68.65	$ 19.62	40.02%
19,000	51.07	71.51	$ 20.44	40.02%
20,000	53.11	74.37	$ 21.26	40.03%
21,000	55.15	77.23	$ 22.08	40.04%
22,000	57.19	80.09	$ 22.90	40.04%
23,000	59.23	82.95	$ 23.72	40.05%
24,000	61.27	85.81	$ 24.54	40.05%
25,000	63.31	88.67	$ 25.36	40.06%
26,000	65.35	91.53	$ 26.18	40.06%
27,000	67.39	94.39	$ 27.00	40.07%
28,000	69.43	97.25	$ 27.82	40.07%
29,000	71.47	100.11	$ 28.64	40.07%
30,000	73.51	102.97	$ 29.46	40.08%
31,000	75.55	105.83	$ 30.28	40.08%
Average Usage				
13,177	$ 39.19	$ 54.86	$ 15.67	39.97%
Median Usage				
8,000	$ 28.63	$ 40.05	$ 11.42	39.89%

Present Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	999,999,999
Over	1,000,000,000

Proposed Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	999,999,999
Over	1,000,000,000

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 1 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 2
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 23.00	$ 32.20	$ 9.20	40.00%
1,000	24.66	34.52	$ 9.86	39.98%
2,000	26.32	36.84	$ 10.52	39.97%
3,000	27.98	39.16	$ 11.18	39.96%
4,000	29.64	41.48	$ 11.84	39.95%
5,000	31.30	43.80	$ 12.50	39.94%
6,000	32.96	46.12	$ 13.16	39.93%
7,000	34.62	48.44	$ 13.82	39.92%
8,000	36.28	50.76	$ 14.48	39.91%
9,000	38.32	53.62	$ 15.30	39.93%
10,000	40.36	56.48	$ 16.12	39.94%
11,000	42.40	59.34	$ 16.94	39.95%
12,000	44.44	62.20	$ 17.76	39.96%
13,000	46.48	65.06	$ 18.58	39.97%
14,000	48.52	67.92	$ 19.40	39.98%
15,000	50.56	70.78	$ 20.22	39.99%
16,000	52.60	73.64	$ 21.04	40.00%
17,000	54.64	76.50	$ 21.86	40.01%
18,000	56.68	79.36	$ 22.68	40.01%
19,000	58.72	82.22	$ 23.50	40.02%
20,000	60.76	85.08	$ 24.32	40.03%
21,000	62.80	87.94	$ 25.14	40.03%
22,000	64.84	90.80	$ 25.96	40.04%
23,000	66.88	93.66	$ 26.78	40.04%
24,000	68.92	96.52	$ 27.60	40.05%
25,000	70.96	99.38	$ 28.42	40.05%
26,000	73.00	102.24	$ 29.24	40.05%
27,000	75.04	105.10	$ 30.06	40.06%
28,000	77.08	107.96	$ 30.88	40.06%
29,000	79.12	110.82	$ 31.70	40.07%
30,000	81.16	113.68	$ 32.52	40.07%
31,000	83.20	116.54	$ 33.34	40.07%
32,000	85.24	119.40	$ 34.16	40.08%
33,000	87.28	122.26	$ 34.98	40.08%
Average Usage				
15,301	$ 51.17	$ 71.64	$ 20.47	39.99%
Median Usage				
12,000	$ 44.44	$ 62.20	$ 17.76	39.96%

Present Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	999,999,999
Over	1,000,000,000

Proposed Rates:
Monthly Minimum:
Gallons in Minimum
Charge Per 1,000 Gallons

Up to	8,000
Up to	999,999,999
Over	1,000,000,000

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 1.5 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 3
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 46.00	$ 64.40	$ 18.40	40.00%
1,000	47.66	66.72	$ 19.06	39.99%
2,000	49.32	69.04	$ 19.72	39.98%
3,000	50.98	71.36	$ 20.38	39.98%
4,000	52.64	73.68	$ 21.04	39.97%
5,000	54.30	76.00	$ 21.70	39.96%
6,000	55.96	78.32	$ 22.36	39.96%
7,000	57.62	80.64	$ 23.02	39.95%
8,000	59.28	82.96	$ 23.68	39.95%
9,000	61.32	85.82	$ 24.50	39.95%
10,000	63.36	88.68	$ 25.32	39.96%
11,000	65.40	91.54	$ 26.14	39.97%
12,000	67.44	94.40	$ 26.96	39.98%
13,000	69.48	97.26	$ 27.78	39.98%
14,000	71.52	100.12	$ 28.60	39.99%
15,000	73.56	102.98	$ 29.42	39.99%
16,000	75.60	105.84	$ 30.24	40.00%
17,000	77.64	108.70	$ 31.06	40.01%
18,000	79.68	111.56	$ 31.88	40.01%
19,000	81.72	114.42	$ 32.70	40.01%
41,000	126.60	177.34	$ 50.74	40.08%
42,000	128.64	180.20	$ 51.56	40.08%
43,000	130.68	183.06	$ 52.38	40.08%
44,000	132.72	185.92	$ 53.20	40.08%
45,000	134.76	188.78	$ 54.02	40.09%
46,000	136.80	191.64	$ 54.84	40.09%
47,000	138.84	194.50	$ 55.66	40.09%
48,000	140.88	197.36	$ 56.48	40.09%
49,000	142.92	200.22	$ 57.30	40.09%
50,000	144.96	203.08	$ 58.12	40.09%
Average Usage				
40,250	$ 125.07	$ 175.20	$ 50.13	40.08%
Median Usage				
24,000	$ 91.92	$ 128.72	$ 36.80	40.03%

Present Rates:

Monthly Minimum:		$ 46.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 64.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 2 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 4
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 76.00	$ 106.40	$ 30.40	40.00%
1,000	77.66	108.72	$ 31.06	39.99%
2,000	79.32	111.04	$ 31.72	39.99%
3,000	80.98	113.36	$ 32.38	39.99%
4,000	82.64	115.68	$ 33.04	39.98%
5,000	84.30	118.00	$ 33.70	39.98%
6,000	85.96	120.32	$ 34.36	39.97%
7,000	87.62	122.64	$ 35.02	39.97%
8,000	89.28	124.96	$ 35.68	39.96%
9,000	91.32	127.82	$ 36.50	39.97%
10,000	93.36	130.68	$ 37.32	39.97%
11,000	95.40	133.54	$ 38.14	39.98%
12,000	97.44	136.40	$ 38.96	39.98%
13,000	99.48	139.26	$ 39.78	39.99%
14,000	101.52	142.12	$ 40.60	39.99%
15,000	103.56	144.98	$ 41.42	40.00%
16,000	105.60	147.84	$ 42.24	40.00%
17,000	107.64	150.70	$ 43.06	40.00%
18,000	109.68	153.56	$ 43.88	40.01%
19,000	111.72	156.42	$ 44.70	40.01%
20,000	113.76	159.28	$ 45.52	40.01%
48,000	170.88	239.36	$ 68.48	40.07%
49,000	172.92	242.22	$ 69.30	40.08%
50,000	174.96	245.08	$ 70.12	40.08%
51,000	177.00	247.94	$ 70.94	40.08%
52,000	179.04	250.80	$ 71.76	40.08%
53,000	181.08	253.66	$ 72.58	40.08%
54,000	183.12	256.52	$ 73.40	40.08%
Average Usage				
32,500	$ 139.26	$ 195.03	$ 55.77	40.05%
Median Usage				
30,000	$ 134.16	$ 187.88	$ 53.72	40.04%

Present Rates:

Monthly Minimum:		$ 76.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 106.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWRE 3 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 5
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 90.00	$ 126.00	$ 36.00	40.00%
1,000	91.66	128.32	$ 36.66	40.00%
2,000	93.32	130.64	$ 37.32	39.99%
3,000	94.98	132.96	$ 37.98	39.99%
4,000	96.64	135.28	$ 38.64	39.98%
5,000	98.30	137.60	$ 39.30	39.98%
6,000	99.96	139.92	$ 39.96	39.98%
7,000	101.62	142.24	$ 40.62	39.97%
8,000	103.28	144.56	$ 41.28	39.97%
9,000	105.32	147.42	$ 42.10	39.97%
10,000	107.36	150.28	$ 42.92	39.98%
11,000	109.40	153.14	$ 43.74	39.98%
12,000	111.44	156.00	$ 44.56	39.99%
13,000	113.48	158.86	$ 45.38	39.99%
14,000	115.52	161.72	$ 46.20	39.99%
15,000	117.56	164.58	$ 47.02	40.00%
16,000	119.60	167.44	$ 47.84	40.00%
17,000	121.64	170.30	$ 48.66	40.00%
18,000	123.68	173.16	$ 49.48	40.01%
19,000	125.72	176.02	$ 50.30	40.01%
20,000	127.76	178.88	$ 51.12	40.01%
21,000	129.80	181.74	$ 51.94	40.02%
22,000	131.84	184.60	$ 52.76	40.02%

Average Usage		
3,538	$ 95.87	$ 134.21	$ 38.34	39.99%
Median Usage		
-	$ 90.00	$ 126.00	$ 36.00	40.00%

Present Rates:

Monthly Minimum:		$ 90.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 126.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 58 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 6
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.35	$ 21.49	$ 6.14	40.00%
1,000	17.01	23.81	$ 6.80	39.98%
2,000	18.67	26.13	$ 7.46	39.96%
3,000	20.33	28.45	$ 8.12	39.94%
4,000	21.99	30.77	$ 8.78	39.93%
5,000	23.65	33.09	$ 9.44	39.92%
6,000	25.31	35.41	$ 10.10	39.91%
7,000	26.97	37.73	$ 10.76	39.90%
8,000	28.63	40.05	$ 11.42	39.89%
9,000	30.67	42.91	$ 12.24	39.91%
10,000	32.71	45.77	$ 13.06	39.93%
11,000	34.75	48.63	$ 13.88	39.94%
12,000	36.79	51.49	$ 14.70	39.96%
13,000	38.83	54.35	$ 15.52	39.97%
14,000	40.87	57.21	$ 16.34	39.98%
15,000	42.91	60.07	$ 17.16	39.99%
16,000	44.95	62.93	$ 17.98	40.00%
17,000	46.99	65.79	$ 18.80	40.01%
18,000	49.03	68.65	$ 19.62	40.02%
19,000	51.07	71.51	$ 20.44	40.02%
20,000	53.11	74.37	$ 21.26	40.03%
21,000	55.15	77.23	$ 22.08	40.04%
22,000	57.19	80.09	$ 22.90	40.04%
23,000	59.23	82.95	$ 23.72	40.05%
24,000	61.27	85.81	$ 24.54	40.05%
25,000	63.31	88.67	$ 25.36	40.06%
26,000	65.35	91.53	$ 26.18	40.06%
27,000	67.39	94.39	$ 27.00	40.07%
28,000	69.43	97.25	$ 27.82	40.07%
29,000	71.47	100.11	$ 28.64	40.07%
30,000	73.51	102.97	$ 29.46	40.08%
31,000	75.55	105.83	$ 30.28	40.08%
32,000	77.59	108.69	$ 31.10	40.08%
33,000	79.63	111.55	$ 31.92	40.09%
34,000	81.67	114.41	$ 32.74	40.09%
Average Usage				
9,090	$ 30.85	$ 43.17	$ 12.31	39.91%
Median Usage				
5,000	$ 23.65	$ 33.09	$ 9.44	39.92%

Present Rates:

Monthly Minimum:		$ 15.35
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	999,999,999	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 21.49
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 1 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 7
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 23.00	$ 32.20	$ 9.20	40.00%
1,000	24.66	34.52	$ 9.86	39.98%
2,000	26.32	36.84	$ 10.52	39.97%
3,000	27.98	39.16	$ 11.18	39.96%
4,000	29.64	41.48	$ 11.84	39.95%
5,000	31.30	43.80	$ 12.50	39.94%
6,000	32.96	46.12	$ 13.16	39.93%
7,000	34.62	48.44	$ 13.82	39.92%
8,000	36.28	50.76	$ 14.48	39.91%
9,000	38.32	53.62	$ 15.30	39.93%
10,000	40.36	56.48	$ 16.12	39.94%
11,000	42.40	59.34	$ 16.94	39.95%
12,000	44.44	62.20	$ 17.76	39.96%
13,000	46.48	65.06	$ 18.58	39.97%
14,000	48.52	67.92	$ 19.40	39.98%
15,000	50.56	70.78	$ 20.22	39.99%
16,000	52.60	73.64	$ 21.04	40.00%
17,000	54.64	76.50	$ 21.86	40.01%
18,000	56.68	79.36	$ 22.68	40.01%
19,000	58.72	82.22	$ 23.50	40.02%
20,000	60.76	85.08	$ 24.32	40.03%
21,000	62.80	87.94	$ 25.14	40.03%
22,000	64.84	90.80	$ 25.96	40.04%
23,000	66.88	93.66	$ 26.78	40.04%
24,000	68.92	96.52	$ 27.60	40.05%
25,000	70.96	99.38	$ 28.42	40.05%
26,000	73.00	102.24	$ 29.24	40.05%
27,000	75.04	105.10	$ 30.06	40.06%
28,000	77.08	107.96	$ 30.88	40.06%
29,000	79.12	110.82	$ 31.70	40.07%
30,000	81.16	113.68	$ 32.52	40.07%
31,000	83.20	116.54	$ 33.34	40.07%
32,000	85.24	119.40	$ 34.16	40.08%
33,000	87.28	122.26	$ 34.98	40.08%
34,000	89.32	125.12	$ 35.80	40.08%
35,000	91.36	127.98	$ 36.62	40.08%
36,000	93.40	130.84	$ 37.44	40.09%
37,000	95.44	133.70	$ 38.26	40.09%
38,000	97.48	136.56	$ 39.08	40.09%
39,000	99.52	139.42	$ 39.90	40.09%
40,000	101.56	142.28	$ 40.72	40.09%
Average Usage				
19,172	$ 59.07	$ 82.71	$ 23.64	40.02%
Median Usage				
8,000	$ 36.28	$ 50.76	$ 14.48	39.91%

Present Rates:

Monthly Minimum:		$ 23.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 32.20
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 1.5 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 8
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 46.00	$ 64.40	$ 18.40	40.00%
1,000	47.66	66.72	$ 19.06	39.99%
2,000	49.32	69.04	$ 19.72	39.98%
3,000	50.98	71.36	$ 20.38	39.98%
4,000	52.64	73.68	$ 21.04	39.97%
5,000	54.30	76.00	$ 21.70	39.96%
6,000	55.96	78.32	$ 22.36	39.96%
7,000	57.62	80.64	$ 23.02	39.95%
8,000	59.28	82.96	$ 23.68	39.95%
9,000	61.32	85.82	$ 24.50	39.95%
10,000	63.36	88.68	$ 25.32	39.96%
11,000	65.40	91.54	$ 26.14	39.97%
12,000	67.44	94.40	$ 26.96	39.98%
13,000	69.48	97.26	$ 27.78	39.98%
14,000	71.52	100.12	$ 28.60	39.99%
15,000	73.56	102.98	$ 29.42	39.99%
16,000	75.60	105.84	$ 30.24	40.00%
17,000	77.64	108.70	$ 31.06	40.01%
18,000	79.68	111.56	$ 31.88	40.01%
19,000	81.72	114.42	$ 32.70	40.01%
20,000	83.76	117.28	$ 33.52	40.02%
21,000	85.80	120.14	$ 34.34	40.02%
22,000	87.84	123.00	$ 35.16	40.03%
23,000	89.88	125.86	$ 35.98	40.03%
24,000	91.92	128.72	$ 36.80	40.03%
25,000	93.96	131.58	$ 37.62	40.04%
26,000	96.00	134.44	$ 38.44	40.04%
27,000	98.04	137.30	$ 39.26	40.04%
28,000	100.08	140.16	$ 40.08	40.05%
29,000	102.12	143.02	$ 40.90	40.05%
30,000	104.16	145.88	$ 41.72	40.05%
31,000	106.20	148.74	$ 42.54	40.06%
32,000	108.24	151.60	$ 43.36	40.06%
33,000	110.28	154.46	$ 44.18	40.06%
34,000	112.32	157.32	$ 45.00	40.06%
35,000	114.36	160.18	$ 45.82	40.07%
36,000	116.40	163.04	$ 46.64	40.07%
37,000	118.44	165.90	$ 47.46	40.07%
38,000	120.48	168.76	$ 48.28	40.07%
39,000	122.52	171.62	$ 49.10	40.08%
40,000	124.56	174.48	$ 49.92	40.08%
41,000	126.60	177.34	$ 50.74	40.08%
Average Usage				
35,167	$ 114.70	$ 160.66	$ 45.96	40.07%
Median Usage				
26,000	$ 96.00	$ 134.44	$ 38.44	40.04%

Present Rates:

Monthly Minimum:		$ 46.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 64.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 2 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 9
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 76.00	$ 106.40	$ 30.40	40.00%
1,000	77.66	108.72	$ 31.06	39.99%
2,000	79.32	111.04	$ 31.72	39.99%
3,000	80.98	113.36	$ 32.38	39.99%
4,000	82.64	115.68	$ 33.04	39.98%
5,000	84.30	118.00	$ 33.70	39.98%
6,000	85.96	120.32	$ 34.36	39.97%
7,000	87.62	122.64	$ 35.02	39.97%
8,000	89.28	124.96	$ 35.68	39.96%
9,000	91.32	127.82	$ 36.50	39.97%
10,000	93.36	130.68	$ 37.32	39.97%
11,000	95.40	133.54	$ 38.14	39.98%
12,000	97.44	136.40	$ 38.96	39.98%
13,000	99.48	139.26	$ 39.78	39.99%
14,000	101.52	142.12	$ 40.60	39.99%
15,000	103.56	144.98	$ 41.42	40.00%
16,000	105.60	147.84	$ 42.24	40.00%
17,000	107.64	150.70	$ 43.06	40.00%
18,000	109.68	153.56	$ 43.88	40.01%
19,000	111.72	156.42	$ 44.70	40.01%
20,000	113.76	159.28	$ 45.52	40.01%
21,000	115.80	162.14	$ 46.34	40.02%
22,000	117.84	165.00	$ 47.16	40.02%
23,000	119.88	167.86	$ 47.98	40.02%
24,000	121.92	170.72	$ 48.80	40.03%
284,000	652.32	914.32	$ 262.00	40.16%
301,000	687.00	962.94	$ 275.94	40.17%
317,000	719.64	1,008.70	$ 289.06	40.17%
345,000	776.76	1,088.78	$ 312.02	40.17%
330,000	746.16	1,045.88	$ 299.72	40.17%
344,000	774.72	1,085.92	$ 311.20	40.17%
319,000	723.72	1,014.42	$ 290.70	40.17%
253,000	589.08	825.66	$ 236.58	40.16%
336,000	758.40	1,063.04	$ 304.64	40.17%
202,000	485.04	679.80	$ 194.76	40.15%
273,000	629.88	882.86	$ 252.98	40.16%
289,000	662.52	928.62	$ 266.10	40.16%
Average Usage				
159,167	$ 397.66	$ 557.30	$ 159.64	40.14%
Median Usage				
29,000	$ 132.12	$ 185.02	$ 52.90	40.04%

Present Rates:

Monthly Minimum:		$ 76.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 106.40
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Bill Comparison
Customer Classification TWCL 3 Inch
Step-One Rate Increase

Exhibit
Schedcule H-4
Page 10
Witness: Kozoman

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 90.00	$ 126.00	$ 36.00	40.00%
1,000	91.66	128.32	$ 36.66	40.00%
2,000	93.32	130.64	$ 37.32	39.99%
3,000	94.98	132.96	$ 37.98	39.99%
4,000	96.64	135.28	$ 38.64	39.98%
5,000	98.30	137.60	$ 39.30	39.98%
6,000	99.96	139.92	$ 39.96	39.98%
7,000	101.62	142.24	$ 40.62	39.97%
8,000	103.28	144.56	$ 41.28	39.97%
9,000	105.32	147.42	$ 42.10	39.97%
10,000	107.36	150.28	$ 42.92	39.98%
11,000	109.40	153.14	$ 43.74	39.98%
12,000	111.44	156.00	$ 44.56	39.99%
13,000	113.48	158.86	$ 45.38	39.99%
14,000	115.52	161.72	$ 46.20	39.99%
15,000	117.56	164.58	$ 47.02	40.00%
16,000	119.60	167.44	$ 47.84	40.00%
17,000	121.64	170.30	$ 48.66	40.00%
18,000	123.68	173.16	$ 49.48	40.01%
19,000	125.72	176.02	$ 50.30	40.01%
20,000	127.76	178.88	$ 51.12	40.01%
21,000	129.80	181.74	$ 51.94	40.02%
22,000	131.84	184.60	$ 52.76	40.02%
23,000	133.88	187.46	$ 53.58	40.02%
24,000	135.92	190.32	$ 54.40	40.02%
25,000	137.96	193.18	$ 55.22	40.03%
26,000	140.00	196.04	$ 56.04	40.03%
27,000	142.04	198.90	$ 56.86	40.03%
28,000	144.08	201.76	$ 57.68	40.03%
29,000	146.12	204.62	$ 58.50	40.04%
30,000	148.16	207.48	$ 59.32	40.04%
31,000	150.20	210.34	$ 60.14	40.04%
Average Usage				
22,833	$ 133.54	$ 186.98	$ 53.44	40.02%
Median Usage				
6,000	$ 99.96	$ 139.92	$ 39.96	39.98%

Present Rates:

Monthly Minimum:		$ 90.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 1.66
Up to	999,999,999	$ 2.04
Over	1,000,000,000	$ 2.04
		$ 2.04

Proposed Rates:

Monthly Minimum:		$ 126.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	8,000	$ 2.32
Up to	999,999,999	$ 2.86
Over	1,000,000,000	$ 2.86
		$ 2.86

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 5/8 Inch

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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	16	18	16	14	11	13	21	28	24	32	21	11	225
1,000	1,000	22	21	16	19	17	17	20	26	21	23	27	16	245
2,000	2,000	28	25	25	14	20	25	20	21	26	21	18	24	267
3,000	3,000	37	33	31	19	26	14	19	30	15	20	27	25	296
4,000	4,000	22	48	45	30	22	28	14	23	17	26	25	24	324
5,000	5,000	37	37	35	24	21	20	19	27	21	23	26	23	313
6,000	6,000	32	32	41	30	21	22	22	22	22	22	25	28	319
7,000	7,000	33	20	23	28	28	21	15	26	27	25	21	28	295
8,000	8,000	21	19	23	22	25	12	15	21	22	15	24	11	230
9,000	9,000	20	24	24	22	14	10	9	17	16	13	17	20	206
10,000	10,000	15	14	15	19	11	19	10	7	12	11	13	17	163
11,000	11,000	7	18	8	11	10	15	20	10	17	15	12	12	155
12,000	12,000	13	10	13	15	19	7	13	13	9	12	4	9	137
13,000	13,000	5	9	9	17	18	18	11	12	11	5	13	8	136
14,000	14,000	8	8	7	9	7	10	14	4	9	5	12	11	104
15,000	15,000	9	4	5	7	10	8	10	6	13	16	10	5	103
16,000	16,000	5	3	3	7	9	6	11	10	7	4	3	14	82
17,000	17,000	9	4	7	10	12	12	6	3	3	7	9	9	91
18,000	18,000	10	4	7	9	7	5	5	8	6	8	4	8	81
19,000	19,000	4	5	1	4	12	4	9	3	7	8	3	4	64
20,000	20,000	3	6	4	5	5	3	4	4	7	2	1	6	50
21,000	21,000	1	6	6	6	5	7	7	5	2	4	6	3	58
22,000	22,000	5	1	2	4	4	7	3	6	7	7	8	8	62
23,000	23,000	5	4	3	2	4	5	9	7	2	3	10	9	63
24,000	24,000	2	-	5	4	1	5	7	4	1	5	6	6	46
25,000	25,000	1	5	-	5	2	6	10	3	2	6	1	3	44
26,000	26,000	2	2	3	2	3	5	2	2	6	7	9	2	45
27,000	27,000	2	2	1	5	5	6	1	5	3	2	2	8	42
28,000	28,000	1	1	3	1	3	5	6	-	1	5	3	3	32
29,000	29,000	1	1	-	4	3	3	4	3	4	2	1	-	26
30,000	30,000	2	-	1	3	2	1	5	6	5	3	2	4	34
31,000	31,000	4	1	2	2	6	5	-	2	2	2	1	2	29
32,000	32,000	-	1	2	4	1	3	2	3	4	5	2	2	29
33,000	33,000	-	2	2	3	2	1	1	3	2	1	1	1	19
34,000	34,000	1	1	1	-	2	2	2	1	3	1	2	4	20
35,000	35,000	2	-	1	1	1	2	4	2	2	2	-	1	18
36,000	36,000	2	1	-	2	3	2	4	1	2	2	5	2	26
37,000	37,000	-	1	-	-	2	1	2	2	3	3	2	6	22
38,000	38,000	2	-	-	1	-	-	2	-	2	1	2	-	10
39,000	39,000	1	1	-	2	1	2	1	3	2	1	1	-	15
40,000	40,000	-	-	3	-	1	3	2	1	2	3	1	3	19
41,000	41,000	1	-	1	1	1	1	4	-	5	1	1	2	18
42,000	42,000	-	1	1	-	1	4	2	1	2	2	5	4	23
43,000	43,000	1	-	-	1	1	3	1	1	3	2	-	1	14
44,000	44,000	-	-	-	-	2	2	2	-	2	3	-	-	11
45,000	45,000	-	-	1	-	1	1	2	3	2	1	1	2	14
46,000	46,000	-	-	-	-	1	1	3	1	1	-	1	1	9

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 5/8 Inch

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Schedcule H-5
Page 1a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47,000	47,000	-	-	-	-	1	-	-	3	1	2	2	-	9
48,000	48,000	1	-	-	1	1	2	-	1	-	-	1	-	7
49,000	49,000	1	-	-	-	1	2	-	-	-	2	-	1	7
50,000	50,000	-	1	-	-	-	1	3	1	-	-	-	1	7
51,000	51,000	-	-	-	1	2	3	2	-	-	1	1	-	10
52,000	52,000	-	-	-	1	-	1	-	1	1	-	-	-	4
53,000	53,000	-	-	-	1	-	-	2	-	1	1	-	1	6
54,000	54,000	-	-	1	2	-	1	1	-	1	2	1	-	9
55,000	55,000	1	1	-	1	1	1	1	-	-	1	-	1	8
56,000	56,000	-	1	-	-	1	-	-	1	1	1	-	1	6
57,000	57,000	-	-	-	-	-	-	3	-	-	1	-	-	4
58,000	58,000	-	-	1	-	-	1	-	-	-	-	-	-	2
59,000	59,000	-	-	-	-	-	2	-	1	1	-	-	1	5
60,000	60,000	1	-	-	-	-	1	-	1	-	-	-	-	3
61,000	61,000	-	-	-	-	1	-	1	-	-	-	-	-	2
62,000	62,000	-	-	-	1	1	1	-	-	1	-	1	-	5
63,000	63,000	-	-	-	1	1	-	1	1	1	-	-	1	6
64,000	64,000	-	-	-	-	1	-	1	1	-	-	2	-	5
65,000	65,000	-	-	-	1	-	2	1	-	-	1	-	1	6
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	67,000	1	-	-	1	-	-	-	-	-	-	-	1	3
68,000	68,000	-	-	-	-	1	-	-	1	2	-	1	-	5
69,000	69,000	-	-	-	-	1	1	-	-	-	1	-	1	4
70,000	70,000	-	-	-	-	-	-	1	-	-	-	-	-	1
71,000	71,000	-	-	-	-	-	-	1	1	1	-	-	-	3
72,000	72,000	-	-	-	-	-	-	-	-	1	-	1	-	2
73,000	73,000	-	-	-	-	-	-	-	-	1	-	-	-	1
74,000	74,000	-	-	-	-	1	1	-	-	-	-	-	1	3
75,000	75,000	-	-	-	-	-	1	-	-	-	-	-	-	1
76,000	76,000	-	-	-	-	-	-	1	-	-	-	-	-	1
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	78,000	-	-	-	-	1	-	-	-	-	-	-	-	1
79,000	79,000	-	-	-	-	-	2	-	-	-	-	-	-	2
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	1	1	2
82,000	82,000	-	-	-	-	1	1	1	-	-	1	-	-	4
83,000	83,000	-	-	-	-	-	-	-	1	-	-	-	-	1
84,000	84,000	-	-	-	-	-	-	1	-	-	-	-	-	1
85,000	85,000	-	-	-	-	-	-	1	-	-	-	-	-	1
86,000	86,000	-	-	-	-	-	1	-	1	1	-	-	-	3
87,000	87,000	-	-	-	-	-	-	1	-	1	-	-	-	2
88,000	88,000	-	-	-	-	1	1	-	-	-	-	-	-	2
89,000	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 5/8 Inch

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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	1	-	-	-	-	-	-	-	-	1
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	97,000	-	-	-	-	-	-	-	-	-	1	-	-	1
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	1	-	1	2
109,000	109,000	1	-	-	-	-	-	-	-	-	-	-	-	1
131,000	131,000	-	-	-	-	1	-	-	-	-	-	-	-	1
155,000	155,000	-	-	-	-	-	1	-	-	-	-	-	-	1
128,000	128,000	-	-	-	-	-	1	-	-	-	-	-	-	1
106,000	106,000	-	-	-	-	-	1	-	-	-	-	-	-	1
118,000	118,000	-	-	-	-	-	1	-	-	-	-	-	-	1
222,000	222,000	-	-	-	-	-	-	1	-	-	-	-	-	1
116,000	116,000	-	-	-	-	-	-	1	-	-	-	-	-	1
103,000	103,000	-	-	-	-	-	-	1	-	1	-	-	-	2
127,000	127,000	-	-	-	-	-	-	1	-	-	-	-	-	1
168,000	168,000	-	-	-	-	-	-	-	1	-	-	-	-	1
163,000	163,000	-	-	-	-	-	-	-	-	1	-	-	-	1
162,000	162,000	-	-	-	-	-	-	-	-	1	-	-	-	1
132,000	132,000	-	-	-	-	-	-	-	-	-	1	-	-	1
125,000	125,000	-	-	-	-	-	-	-	-	-	1	-	-	1
111,000	111,000	-	-	-	-	-	-	-	-	-	-	1	-	1
104,000	104,000	-	-	-	-	-	-	-	-	-	-	1	-	1
138,000	138,000	-	-	-	-	-	-	-	-	-	-	1	-	1
215,000	215,000	-	-	-	-	-	-	-	-	-	-	1	-	1
	Totals	398	397	398	400	401	402	403	402	402	405	403	403	4,814

Average Usage	13,177
Median Usage	8,000
Average # Customers	401
Change in Number of Customers	5

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 1 Inch

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Schedcule H-5
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Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	-	1	1	2	1	2	1	1	2	1	1	13
1,000	1,000	-	1	1	-	-	-	-	1	-	-	1	1	5
2,000	2,000	-	-	-	1	1	-	-	-	1	-	-	-	3
3,000	3,000	2	1	2	1	-	-	1	2	-	1	1	-	11
4,000	4,000	3	-	3	1	1	1	-	1	1	1	1	1	14
5,000	5,000	1	2	2	1	1	3	1	-	-	1	2	1	15
6,000	6,000	1	3	-	2	1	1	-	1	1	-	-	1	11
7,000	7,000	-	3	1	-	1	-	1	-	2	2	-	2	12
8,000	8,000	-	1	-	-	-	-	-	1	1	-	1	1	5
9,000	9,000	1	-	1	-	1	-	1	1	-	-	-	-	5
10,000	10,000	1	-	1	1	-	1	2	1	-	-	1	-	8
11,000	11,000	-	2	-	1	-	-	-	-	-	1	-	-	4
12,000	12,000	-	-	3	1	-	1	-	1	1	2	-	2	11
13,000	13,000	-	1	-	-	-	-	1	2	-	1	2	1	8
14,000	14,000	3	1	1	-	-	1	-	-	1	-	-	-	7
15,000	15,000	1	1	-	1	1	2	-	-	1	1	1	-	9
16,000	16,000	1	-	-	-	-	-	-	1	-	-	1	-	3
17,000	17,000	2	-	-	-	1	-	-	-	-	-	-	-	3
18,000	18,000	-	-	-	3	-	-	1	1	2	-	-	2	9
19,000	19,000	-	-	-	-	1	1	-	1	-	-	1	1	5
20,000	20,000	-	1	-	1	3	-	-	-	1	-	-	-	6
21,000	21,000	-	-	-	-	-	-	-	-	-	1	-	1	2
22,000	22,000	-	-	-	-	1	-	-	2	-	2	-	-	5
23,000	23,000	-	-	-	1	1	1	1	-	1	-	1	-	6
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	25,000	-	-	1	-	-	1	-	-	-	-	-	-	2
26,000	26,000	-	-	-	-	-	-	-	-	-	-	1	-	1
27,000	27,000	-	-	-	-	-	2	1	-	-	-	-	-	3
28,000	28,000	-	-	-	1	-	-	-	-	1	-	-	-	2
29,000	29,000	-	-	-	-	-	-	-	-	-	-	1	-	1
30,000	30,000	-	-	-	-	-	-	1	-	1	-	-	-	2
31,000	31,000	-	-	-	-	1	-	-	-	-	1	-	-	2
32,000	32,000	-	-	-	-	-	-	-	-	-	-	1	2	3
33,000	33,000	-	-	-	-	-	1	-	-	-	-	-	-	1
34,000	34,000	-	-	-	-	-	1	2	1	-	-	-	1	5
35,000	35,000	-	-	-	-	-	-	1	-	-	-	-	-	1
36,000	36,000	-	-	-	-	-	-	-	-	1	-	-	-	1
37,000	37,000	1	-	-	-	-	-	-	-	-	-	-	-	1
38,000	38,000	-	-	-	-	-	-	1	-	-	-	-	-	1
39,000	39,000	-	-	-	-	-	-	-	1	-	-	-	-	1
40,000	40,000	-	-	-	-	-	-	-	-	-	-	1	-	1
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	1	-	-	-	-	-	-	1
44,000	44,000	-	-	-	-	-	-	-	-	-	1	-	-	1
45,000	45,000	-	-	-	-	-	-	1	-	-	-	-	-	1
46,000	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 1 Inch

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Schedcule H-5
Page 2a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	48,000	-	-	-	-	-	-	-	-	1	-	-	-	1
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	52,000	-	-	-	-	-	-	-	-	-	1	-	-	1
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	56,000	-	-	-	-	-	-	-	-	1	-	-	-	1
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	68,000	-	-	-	-	-	-	1	-	-	-	-	1	2
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	1	-	1
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 1 Inch

Exhibit
Schedcule H-5
Page 2b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
147,000	147,000	-	-	-	-	-	-	-	-	-	1	-	-	1
	Totals	17	17	17	17	18	19	19	19	19	19	19	19	219

Average Usage	15,301
Median Usage	12,000
Average # Customers	18
Change in Number of Customers	2

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 1.5 Inch

Exhibit
Schedcule H-5
Page 3
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	1	1
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	18,000	-	1	-	-	-	-	-	-	-	-	-	-	1
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	1	-	-	-	-	-	-	-	-	-	1
21,000	21,000	-	-	-	-	-	1	-	-	-	-	-	-	1
22,000	22,000	-	-	-	1	-	-	-	-	-	-	-	-	1
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	24,000	1	-	-	-	-	-	-	-	-	-	-	-	1
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	39,000	-	-	-	-	-	-	1	-	-	-	-	-	1
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 1.5 Inch

Exhibit
Schedcule H-5
Page 3a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	58,000	-	-	-	-	-	-	-	1	-	-	-	-	1
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	63,000	-	-	-	-	-	-	-	-	-	1	-	-	1
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	65,000	-	-	-	-	-	-	-	-	1	-	-	-	1
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	68,000	-	-	-	-	1	-	-	-	-	-	-	-	1
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	1	-	1
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 1.5 Inch

Exhibit
Schedcule H-5
Page 3b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Totals	1	1	1	1	1	1	1	1	1	1	1	1	12

Average Usage	40,250
Median Usage	24,000
Average # Customers	1
Change in Number of Customers	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 2 Inch

Exhibit
Schedcule H-5
Page 4
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	23,000	1	-	-	-	-	-	-	1	-	-	-	-	2
24,000	24,000	-	-	-	-	-	-	-	-	-	1	-	-	1
25,000	25,000	-	1	-	-	-	-	-	-	-	-	-	-	1
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	1	-	1
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	30,000	-	-	-	-	-	-	-	-	1	-	-	-	1
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	1	1
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	1	-	-	-	-	-	-	-	1
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	-	1	-	-	-	-	-	-	1
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	40,000	-	-	1	1	-	-	-	-	-	-	-	-	2
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 2 Inch

Exhibit
Schedcule H-5
Page 4a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	53,000	-	-	-	-	-	-	1	-	-	-	-	-	1
	Totals	1	1	1	1	1	1	1	1	1	1	1	1	12

Average Usage	32,500
Median Usage	30,000
Average # Customers	1
Change in Number of Customers	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWRE 3 Inch

Exhibit
Schedcule H-5
Page 5
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	1	1	1	1	-	1	1	1	1	1	1	10
10,000	10,000	-	-	-	1	-	-	-	-	-	-	-	-	1
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	1	-	-	-	-	-	-	-	-	-	-	-	1
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	-	-	1	-	-	-	-	-	-	1
	Totals	1	1	1	2	1	1	1	1	1	1	1	1	13

Average Usage	3,538
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 58 Inch

Exhibit
Schedcule H-5
Page 6
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	6	7	7	6	7	4	10	9	5	9	9	5	84
1,000	1,000	13	7	5	8	6	7	5	8	9	8	8	9	93
2,000	2,000	3	4	5	1	6	5	3	6	6	4	5	6	54
3,000	3,000	3	3	4	6	-	5	4	4	2	2	1	3	37
4,000	4,000	2	4	4	2	7	5	2	2	3	2	4	2	39
5,000	5,000	2	6	3	4	3	1	2	-	6	-	3	5	35
6,000	6,000	2	-	5	-	-	2	2	3	1	5	1	1	22
7,000	7,000	2	3	3	6	1	1	3	2	-	2	2	-	25
8,000	8,000	3	3	2	1	1	4	1	1	2	-	4	3	25
9,000	9,000	1	1	2	2	2	1	2	2	2	4	3	4	26
10,000	10,000	3	4	-	2	4	-	-	1	2	-	1	-	17
11,000	11,000	3	1	1	2	-	-	2	1	1	4	-	1	16
12,000	12,000	1	-	1	-	1	1	-	-	2	-	2	2	10
13,000	13,000	6	5	5	7	6	6	6	6	5	5	6	7	70
14,000	14,000	1	1	-	1	-	2	2	1	2	3	-	-	13
15,000	15,000	-	1	1	-	2	1	-	1	2	1	-	-	9
16,000	16,000	-	-	-	1	1	1	-	1	-	-	-	-	4
17,000	17,000	-	-	1	1	-	-	3	-	-	-	-	-	5
18,000	18,000	-	1	2	-	1	1	1	-	-	-	1	1	8
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	1	-	-	1	-	-	-	-	-	2
21,000	21,000	-	-	-	-	1	1	-	1	-	1	-	-	4
22,000	22,000	-	-	-	-	1	-	-	-	-	-	2	1	4
23,000	23,000	-	-	-	-	-	2	-	-	-	-	-	-	2
24,000	24,000	-	-	-	-	-	-	-	1	-	-	-	1	2
25,000	25,000	-	-	-	-	-	-	-	1	-	-	-	1	2
26,000	26,000	-	-	-	-	-	-	1	-	-	-	-	-	1
27,000	27,000	-	-	-	-	-	-	-	-	1	-	-	-	1
28,000	28,000	-	-	-	-	1	-	-	-	-	-	-	-	1
29,000	29,000	-	-	-	-	-	1	-	-	-	-	-	-	1
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	1	-	-	1
32,000	32,000	-	-	-	-	-	-	1	-	-	-	-	-	1
33,000	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	1	-	-	-	-	-	-	-	1
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	1	1
44,000	44,000	-	-	-	-	-	-	-	1	-	-	-	-	1
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 58 Inch

Exhibit
Schedcule H-5
Page 6a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
58,000	58,000	-	-	-	-	-	-	-	-	-	1	-	-	1
61,000	61,000	-	-	-	-	-	1	-	-	-	-	-	-	1
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	1	-	1
64,000	64,000	-	-	-	-	-	-	-	-	-	1	-	-	1
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66,000	66,000	-	-	-	-	-	-	1	-	-	-	-	-	1
70,000	70,000	-	-	-	-	-	-	-	-	1	-	-	-	1
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	75,000	-	-	-	-	-	-	-	-	1	-	-	-	1
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	81,000	1	-	-	-	-	1	-	-	-	-	-	-	2
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	84,000	-	-	1	-	-	-	-	-	-	-	-	1	2
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	88,000	-	-	-	-	-	-	-	1	-	-	1	-	2
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	-	1	-	-	-	-	-	-	-	1
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	1	-	-	-	-	-	1
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	100,000	-	1	-	-	-	-	-	-	-	-	-	-	1
102,000	102,000	-	-	-	1	-	-	-	-	-	-	-	-	1
369,000	369,000	-	-	-	-	-	-	-	-	-	1	-	-	1
	Totals	52	52	52	53	53	53	53	53	53	54	54	54	636

Average Usage	9,090
Median Usage	5,000
Average # Customers	53
Change in Number of Customers	2

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 1 Inch

Exhibit
Schedcule H-5
Page 7
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	1	-	1	-	1	1	2	4	1	1	-	1	13
1,000	1,000	-	2	2	2	1	1	-	-	1	1	2	1	13
2,000	2,000	1	1	-	-	-	-	-	-	-	1	1	-	4
3,000	3,000	-	-	-	-	1	-	1	-	1	-	-	-	3
4,000	4,000	1	-	-	-	-	1	-	-	-	1	-	-	3
5,000	5,000	-	-	-	-	-	-	-	-	1	-	-	-	1
6,000	6,000	-	-	1	-	-	-	1	1	-	-	-	-	3
7,000	7,000	1	2	1	-	2	1	-	1	-	1	1	-	10
8,000	8,000	2	2	-	1	-	-	1	1	1	2	1	1	12
9,000	9,000	1	-	2	2	-	1	-	1	1	-	-	-	8
10,000	10,000	-	-	-	-	1	-	-	-	-	-	-	1	2
11,000	11,000	-	-	-	1	1	-	2	-	-	-	1	-	5
12,000	12,000	-	-	-	-	-	1	-	-	-	1	-	1	3
13,000	13,000	-	-	-	-	1	-	-	-	-	-	1	2	4
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	1	-	-	-	1
16,000	16,000	-	-	-	1	-	-	1	-	1	-	-	-	3
17,000	17,000	-	-	-	-	-	-	-	-	-	-	1	-	1
18,000	18,000	-	1	-	-	-	-	-	-	-	-	-	-	1
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23,000	23,000	-	-	-	-	-	1	-	-	-	-	-	-	1
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	1	1
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	1	-	-	-	-	-	-	-	-	-	-	-	1
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	1	-	-	-	-	-	-	-	-	-	1
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	1	-	-	-	-	1
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	1	-	1
45,000	45,000	-	-	-	-	-	1	-	-	-	1	-	-	2
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 1 Inch

Exhibit
Schedcule H-5
Page 7a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	1	1
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1
57,000	57,000	1	-	-	-	-	-	-	-	-	-	-	-	1
58,000	58,000	-	-	-	-	-	-	1	-	-	-	-	-	1
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	60,000	-	-	-	-	-	1	-	-	-	-	-	-	1
61,000	61,000	-	-	-	-	1	-	-	-	-	-	-	-	1
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	65,000	-	-	-	-	-	-	-	-	-	1	-	-	1
71,000	71,000	-	-	-	-	-	-	-	-	1	-	-	-	1
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	73,000	-	-	-	1	-	-	-	1	-	-	-	-	2
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	78,000	-	-	1	-	-	1	-	-	-	-	-	-	2
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	1	-	-	-	-	-	-	1	-	2
81,000	81,000	-	1	-	-	-	-	-	-	-	-	-	-	1
82,000	82,000	-	-	-	-	-	-	-	-	1	-	-	-	1
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
175,000	175,000	-	-	-	-	1	-	-	-	-	-	-	-	1
109,000	109,000	-	-	-	-	-	-	1	-	-	-	-	-	1
	Totals	9	9	9	9	10	10	10	10	10	10	10	10	116

Average Usage	19,172
Median Usage	8,000
Average # Customers	10
Change in Number of Customers	1

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 1.5 Inch

Exhibit
Schedcule H-5
Page 8
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	1	-	-	-	-	-	-	-	-	-	-	-	1
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17,000	17,000	1	-	-	-	-	-	-	-	-	-	-	-	1
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	19,000	-	-	1	-	-	-	-	-	-	-	-	-	1
20,000	20,000	-	1	1	-	-	-	-	-	-	-	-	-	2
21,000	21,000	-	-	-	1	-	-	-	-	-	-	-	-	1
22,000	22,000	-	1	-	-	-	-	-	-	-	-	-	-	1
23,000	23,000	-	-	-	1	1	-	-	-	-	-	1	-	3
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	25,000	-	-	-	-	-	1	-	-	-	-	-	-	1
26,000	26,000	-	-	-	-	1	-	-	-	-	-	-	-	1
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	1	1
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	1	-	1	-	-	-	-	2
38,000	38,000	-	-	-	-	-	-	-	-	-	1	-	-	1
39,000	39,000	-	-	-	-	-	-	-	1	-	-	-	-	1
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	45,000	-	-	-	-	-	-	1	-	-	-	-	-	1
46,000	46,000	-	-	-	-	-	-	-	-	1	-	-	-	1

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 1.5 Inch

Exhibit
Schedcule H-5
Page 8a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
47,000	47,000	-	-	-	-	-	-	-	-	-	1	-	-	1
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-
56,000	56,000	-	-	-	-	-	-	1	-	-	-	-	-	1
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	1	1
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
71,000	71,000	-	-	-	-	-	-	-	-	1	-	-	-	1
72,000	72,000	-	-	-	-	-	-	-	-	-	-	1	-	1
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 1.5 Inch

Exhibit
Schedcule H-5
Page 8b
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Totals	2	2	2	2	2	2	2	2	2	2	2	2	24

Average Usage	35,167
Median Usage	26,000
Average # Customers	2
Change in Number of Customers	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 2 Inch

Exhibit
Schedcule H-5
Page 9
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	1	-	-	-	-	-	-	-	-	-	-	1
9,000	9,000	1	-	-	-	-	-	-	-	-	-	-	-	1
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	1	1	-	-	-	-	-	-	-	-	2
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	1	-	-	-	-	-	-	-	1
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
16,000	16,000	-	-	-	-	-	1	-	-	-	-	-	-	1
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-
22,000	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25,000	25,000	-	-	-	-	-	-	-	-	-	1	-	-	1
26,000	26,000	-	-	-	-	-	-	-	-	-	-	1	-	1
27,000	27,000	-	-	-	-	-	-	1	-	-	-	-	-	1
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29,000	29,000	-	-	-	-	-	-	-	-	1	-	-	1	2
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
41,000	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 2 Inch

Exhibit
Schedcule H-5
Page 9a
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
284,000	284,000	1	-	-	-	-	-	-	-	-	-	-	-	1
301,000	301,000	-	1	-	-	-	-	-	-	-	-	-	-	1
317,000	317,000	-	-	1	-	-	-	-	-	-	-	-	-	1
345,000	345,000	-	-	-	1	-	-	-	-	-	-	-	-	1
330,000	330,000	-	-	-	-	1	-	-	-	-	-	-	-	1
344,000	344,000	-	-	-	-	-	1	-	-	-	-	-	-	1
319,000	319,000	-	-	-	-	-	-	1	-	-	-	-	-	1
253,000	253,000	-	-	-	-	-	-	-	1	-	-	-	-	1
336,000	336,000	-	-	-	-	-	-	-	-	1	-	-	-	1
202,000	202,000	-	-	-	-	-	-	-	-	-	1	-	-	1
273,000	273,000	-	-	-	-	-	-	-	-	-	-	1	-	1
289,000	289,000	-	-	-	-	-	-	-	-	-	-	-	1	1
														-
		2	2	2	2	2	2	2	2	2	2	2	2	24

Average Usage	159,167
Median Usage	29,000
Average # Customers	2
Change in Number of Customers	-

Arizona American - Tubac
Test Year Ended December 31, 2001
Customer Classification TWCL 3 Inch

Exhibit
Schedcule H-5
Page 10
Witness: Kozoman

Usage From:	Usage To:	Month of Jan-01	Month of Feb-01	Month of Mar-01	Month of Apr-01	Month of May-01	Month of Jun-01	Month of Jul-01	Month of Aug-01	Month of Sep-01	Month of Oct-01	Month of Nov-01	Month of Dec-01	Total Year
-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	1	1
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6,000	6,000	-	-	-	-	-	-	-	-	-	1	-	-	1
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-
12,000	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43,000	43,000	-	-	-	-	-	-	-	1	-	-	-	-	1
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-
74,000	74,000	-	-	-	-	-	-	-	-	-	-	1	-	1
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	1	1	1	2	1	6

Average Usage	22,833
Median Usage	6,000
Average # Customers	1
Change in Number of Customers	1

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS SUN CITY WATER AND SUN CITY WASTEWATER DISTRICTS.	DOCKET NO. WS-01303A-02-0868

SUPPLEMENT TO DIRECT TESTIMONY OF

THOMAS J. BOURASSA, CPA

EXHIBIT
A-16
Admitted

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1373661.2

I. INTRODUCTION

Q. WHAT IS THE PURPOSE OF THIS SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. The purpose of this supplemental testimony is to respond to Staff's List of Items Causing the Filing to be Insufficient dated December 23, 2002 ("Staff Insufficiency Finding"). In addition, the Company is concurrently filing supplements to the direct testimony of David P. Stephenson and Ronald L. Kozoman in response to the Staff Insufficiency Finding.

Q. HOW WILL YOUR SUPPLEMENTAL TESTIMONY BE ORGANIZED?

A. In this testimony, I address Staff's expressed concerns over the application for the Sun City water and wastewater districts. Specifically, Staff claims to have found six reasons that the filing for the Sun City water district is not sufficient and seven reasons that the filing for the Sun City wastewater district is insufficient. I address several of those finding. My responses are identified consistent with the numbering in the Staff Insufficiency Finding. Those items in the Staff Insufficiency Finding that are not covered in my supplemental testimony are addressed by either Mr. Stephenson or Mr. Kozoman.

Q. HAVE YOU MADE ANY CHANGES AS A RESULT OF STAFF'S FINDINGS?

A. Yes. Revised Schedules B-2, B-3, and E-5 (Sun City water only), and Schedule A-4 (both districts) are attached hereto at Tab A. I wish to point out, however, that none of the changes affect the plant in service, rate base, and/or the revenue requirement in this case.

...

...

...

II. CAUSE OF INSUFFICIENCY: SUN CITY WATER NO. 1 AND SUN CITY WASTEWATER NO. 2

Q. MR. BOURASSA, STAFF CLAIMS THAT THE PLANT IN SERVICE ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No, I do not agree. A thorough examination of all the B-2 schedules provided in the original filing clearly demonstrates that the amounts do properly tie together.

Q. WOULD YOU PLEASE EXPLAIN HOW THE PLANT AMOUNT ON THE SCHEDULE E-1 TIES TO THE SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Plant in service at 12/31/2001 (E-1) **less**
2. Plant adjustments (AFUDC and Youngtown Plant (plus for Sun City water, a plant adjustment for wells and springs as shown on B-2, page 6c) from prior rate case (B-2, page 2) **less**
3. General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant **plus**
4. Common plant allocation (as shown on B-2, page 2) **equals**
5. Plant in service (as shown on B-2, page 1 and 2).

Q. AND THIS IS ILLUSTRATED ON THE B-2 SCHEDULES?

A. Yes. Schedule B-2, page 2, illustrates both the common plant allocation as well as the plant adjustments from the last rate proceeding dated May 7, 1997 (test year ending March 1995). There is no specific general plant on this schedule. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. Also shown on Schedule B-2, page 2 are the adjustments from the prior rate case.

Schedule B-2, page 5 shows the general plant balance prior to the common plant allocation. This schedule also reflects the prior rate case plant adjustments. Adding the plant adjustments to the plant balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Schedule B-2, pages 6a through 6c show the plant additions and balances by year since the last rate case. This schedule also shows the prior rate case plant adjustments as well as the general plant before the common plant allocation. Again, the total of the column labeled "2001 Plant Balance" on Schedule B-2, page 6c plus the plant adjustments results in an amount equal to that shown on Schedule E-1.

Q. HAVE YOU PROVIDED A SCHEDULE RECONCILING THE PLANT BALANCE ON E-1 TO THE PLANT BALANCE ON B-2, PAGE 1?

A. Yes. I have prepared a supplementary plant reconciliation schedule attached hereto at Tab A. This schedule follows the formula outlined above.

Q. WHAT IS THE BASIS FOR THE COMMON PLANT ALLOCATION ADJUSTMENT?

A. The common plant allocation adjustment was made to equitably allocate plant that is shared with other districts. For example, office furniture and equipment, software, communications equipment, buildings are all shared. All of the general plant for the Maricopa districts was combined and reallocated based on year-end customer counts. The handling of the general plant in the instant case is consistent with treatment approved in the prior rate case for these districts, where the amounts on the Schedule E-1 and Schedule B-2 were not the same.

Q. WHY DID THE COMPANY MAKE THE AFUDC ADJUSTMENT?

A. To reflect the prior Commission decision disallowing the AFUDC amount included in plant.

Q. WHY DID ARIZONA-AMERICAN MAKE THE DISALLOWED PLANT ADJUSTMENT?

A. To reflect the prior Commission decision disallowing the amount included in plant.

Q. DID YOU DISCUSS THIS MATTER WITH STAFF REPRESENTATIVES BEFORE THE STAFF INSUFFICIENCY FINDING WAS ISSUED?

A. Yes. I discussed concerns raised over both the B-2 and E-1 schedules with Staff on two separate occasions. Unfortunately, it appears my explanations were not considered in Staff's review.

III. CAUSE OF INSUFFICIENCY: SUN CITY WATER NO. 2 AND SUN CITY WASTEWATER NO. 3

Q. MR. BOURASSA, STAFF NEXT CLAIMS THAT THE ACCUMULATED DEPRECIATION ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1.

A. No, for the same reasons explained above for the plant balances.

Q. PLEASE EXPLAIN.

A. The accumulated depreciation amount shown on Schedule E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Accumulated depreciation at 12/31/2001 (E-1) **less**
2. Accumulated depreciation plant adjustments (AFUDC and Youngtown Plant) from the prior rate case (B-2, page 2) **less**
3. Accumulated depreciation on General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant accumulated depreciation **plus**
4. Common plant accumulated depreciation allocation (as shown on B-2, page 2) **equals**
5. Accumulated depreciation (as shown on B-2, page 1 and 2).

Q. HOW IS THIS ILLUSTRATED ON THE B-2 SCHEDULES?

A. Schedule B-2, page 2, illustrates both the common plant allocation accumulated depreciation as well as the plant adjustments accumulated depreciation. There is no specific general plant accumulated depreciation on this schedule. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedule B-2, page 3 and page 4. Also shown on Schedule B-2, page 2 are the adjustments from the prior rate case.

Schedule B-2, page 5 shows the general plant accumulated depreciation balance prior to the common plant allocation. This schedule also reflects the prior case plant accumulated depreciation adjustments. Adding in the plant accumulated depreciation adjustments to the accumulated depreciation balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Q. AND YOU EXPLAINED THIS TO STAFF'S AUDITORS?

A. Yes. As I stated earlier in my testimony, I met with Staff representatives on two separate occasions. While the accumulated depreciation balance issue was not specifically addressed, my explanations on the plant balances should have allowed Staff to verify the accumulated depreciation balances, since they follow exactly the explanations given for the plant balances.

IV. CAUSE OF INSUFFICIENCY: SUN CITY WATER NO. 3 AND SUN CITY WASTEWATER NO. 4

Q. STAFF ALSO CONTENDS THAT INTENDED ADJUSTMENTS TO ADVANCES IN AID OF CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION ON LINES 13-17 OF SCHEDULE B-2, PAGE 1 AND SCHEDULE B-3, PAGE 1 ARE NOT CLEARLY SHOWN. IS THIS TRUE?

A. No, it is not true. As explained in my direct testimony, Adjustments 4 and 5 are clearly labeled on the specific B schedules Staff identifies. Each Schedule

contains a footnote referencing the nature of the adjustments. Nevertheless, to assist Staff in reviewing the filing, attached at Tab A are revised B-2, page 1 and B-3, page 1 Schedules with relabeled adjustments 4a, 4b, 5a, and 5b, as well as relabeled footnote references.

V. CAUSE OF INSUFFICIENCY: SUN CITY WATER NO. 5 AND SUN CITY WASTEWATER NO. 6

Q. STAFF ALSO CONTENDS THAT THE PLANT BALANCE ON SCHEDULE E-5, PAGE 1 DOES NOT TIE TO THE TOTAL PLANT ON SCHEDULE B-2 PAGES 1 AND 2. DO YOU HAVE ANY COMMENT?

A. I agree that at first glance the numbers are not the same. However, as I explained above, and as explained to Staff during my informal discussions before the Staff Insufficiency Finding was issued, the plant balance has been adjusted. In the instant case, the adjustments were for disallowed plant as ordered in a prior Commission decision as well as for common plant.

Q. HOW DOES THE PLANT AMOUNT ON SCHEDULE E-5 TIE TO THE PLANT AMOUNT ON SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service balance as of December 31, 2001 shown on Schedule E-5 is the not same as shown on Schedule E-1 for Sun City water district due to an amount for plant held for future use that was not included on Schedule E-5. This amount does appear on B-2, page 6c as a reconciling item. I have revised Schedule E-5 to show plant held for future use to avoid any confusion. Otherwise, the explanation for the amount on Schedule E-5 follows exactly as described above for the amount on Schedule E-1.

The plant in service balance as of December 31, 2001 shown on E-5 is the same as shown on Schedule E-1 for Sun City wastewater district. The explanation for the amount on Schedule E-5 follows exactly as described above for the amount

on Schedule E-1.

Q. WHY HAVE YOU REVISED SCHEDULE A-4?

A. Although Staff did not cite any cause for insufficiency regarding Schedule A-4 for the Sun City water or wastewater districts, footnote (a) referring to unadjusted amounts was incorrect. The gross utility plant in service amounts are the adjusted amounts shown on Schedule B-2, page 6a-6c.

Q. HAVE YOU MADE ANY OTHER CHANGES?

A. Yes. I have revised Schedule B-4, page 3, for both Sun City water district and Sun City wastewater district to correct the footnote calculations. I also revised Schedule B-2, page 6c, for Sun City water district to correct the net plant addition total for 2001. The plant balance for 2001 did not change. These changes do not affect the plant or accumulated depreciation balances on these schedules and were made to further aid Staff even though this matter was not identified in the Staff Insufficiency Finding.

Q. DOES THAT CONCLUDE THE SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. Yes. I want to reiterate that none of the changes made to the Company's filing in response to Staff's Insufficiency Finding impact the plant in service, rate base, and/or the revenue requirement requested by Arizona-American in this docket.

Arizona American - Sun City Wastewater
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				(a)
2	Prior Year Ended 12/31/1998	-		14,841,790
3				
4	Prior Year Ended 12/31/1999	2,731,842	2,563,092	17,404,882
5				
6	Prior Year Ended 12/31/2000	905,902	241,736	17,646,618
7				
8	Test Year Ended 12/31/2001	194,689	50,953	17,697,571
9				
10	Projected Year Ended 12/31/2002	195,718	195,718	17,893,289
11				
12	(a) Adjusted (See B-2, page 6a-6c)			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				

Arizona American - Sun City Wastewater
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 19,643,850	(1)	1,330	$ 19,962,780
3			(2)	216,300	
4			(6)	-	
5	**Less:**		(8)	101,300	
6	Accumulated				
7	Depreciation	6,967,677	(3)	221,862	7,189,539
8					
9	Net Utility Plant				
10	in Service	$ 12,676,172			$ 12,773,241
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	3,479,030	(4a)	-	3,309,005
15			(5a)	(170,025)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	1,018,380	(4b)	(1,266)	1,187,139
18	Purposes Only)		(5b)	170,025	
19	Customer Meter Deposits	-			-
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Tolleson Trickling				
24	Filter	-	(9)	500,000	500,000
25	Deferred Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	5,264,640	5,264,640
28					
29	Total	$ 8,178,762			$ 14,041,737
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40	(9) Tolleson Trickling Filter				
41					
42	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
43	B-2				B-1
44	E-1				
45					
46					

Arizona American - Sun City Wastewater
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 51,492,302	(1)	1,330	$ 51,811,232
3			(2)	216,300	
4	**Less:**		(6)	-	
5			(7)	101,300	
6	Accumulated				
7	Depreciation	20,186,539	(3)	221,862	20,408,401
8					
9	Net Utility Plant				
10	in Service	$ 31,305,763			$ 31,402,831
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	9,029,445	(4a)	-	8,588,165
15	Contributions in Aid of		(5a)	(441,281)	
16	Construction - Net (Ratemaking	2,643,095	(4b)	(3,286)	3,081,090
17	Purposes Only)		(5b)	441,281	
18	Customer Meter Deposits	-			-
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Tolleson Trickling				
23	Filter	-	(8)	500,000	500,000
24	Deferred Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-			-
27					
28	Total	$ 19,633,222			$ 20,233,577
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing (Trended)				
35	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37	(7) Orcom Costs				
38	(8) Tolleson Trickling Filter				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Exhibit
Schedule B-4
Page 3
Witness: Bourassa
REVISED

Arizona American - Sun City Wastewater
RCND Plant Summary
at December 31, 2001

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 146,163	$ -
3	302.00	Franchises	12,784	-
4	303.00	Miscellaneous Intangibles	13,867	-
5		**Subtotal Intangible**	$ 172,814	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 7,593	$ -
9	311.00	Structures and Improvements	26,561	7,328
10	312.00	Preliminary Treatment	500	70
11	313.00	Primary Treatment Equipment	-	-
12	314.00	Secondary Treatment Equipment	2,662	64
13	315,00	Tertiary Equipment	-	-
14	316.00	Disinfection Equipment	-	-
15	317.00	Effluent Lift Station E	2,049	495
16	318.00	Outfall Line	480	95
17	319.00	Sludge, Treatment & Distribution	-	-
18	321.00	Influent Lift Station	248	(12,189)
19	322.00	General Treatment Equipment	22,891	(633)
20		**Subtotal Treatment & Discharge**	$ 62,984	$ (4,769)
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ -	$ -
24	341.00	Structures and Improvements	395,144	2,036
25	342.00	Collection System Lift	1,495,736	446,962
26	343.00	Collection Mains	30,578,195	12,614,325
27	344.00	Force Mains	1,489,670	64,960
28	345.00	Discharge Services	7,543,112	3,514,448
29	348.00	Manholes	7,398,106	3,079,022
30		**Subtotal Collection and Influent**	$ 48,899,963	$ 19,721,753
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	-	-
35	391.00	Office Funiture and Equipment	59,223	(14,155)
	391.10	Computer Equipment	-	-
36	392.00	Transportation Equipment	2,973	2,973
37	393.00	Stores Equipment	-	-
38	394.00	Tools, Shop and Garage	81,921	(31,884)
39	395.00	Laboratory Equipment	-	-
40	396.00	Power Operated Equipment	-	-
41	397.00	Communication Equipment	-	-
42	398.00	Miscellaneous Equipment	44,988	37,928
43		**Subtotal General**	$ 189,104	$ (5,138)
44				
45		Youngtown Plant	(115,476)	(53,482)
46		AFUDC adjustment 1995	(112,258)	(22,108)
47		TOTAL WASTEWATER PLANT	$ 49,097,131	$ 19,636,256
48				

49	*** Youngtown Plant**			**** AFUDC Accumulated Depreciation**	
50	Plant Adjustment	$ 96,727	AFUDC Adjustment	$ 93,075	
51	Total Plant Cost @ 12/31/2001	$ 1,025,488	Years	6.75	
52	Total A/D @ 12/31/2001	$ 474,947	Composite Rate	2.34%	
53	Ratio	0.463143	Total		$ 14,701
54	A/D @ 12/31/2001	$ 44,798	Plus A/D @ 3/95 per Staff		3,629
55			Total A/D at 12/2001		$ 18,330
56	Total Original Cost @ 12/31/2001	$ 1,025,488	Trended Cost (Trend Factor from 1995)	1.2061	$ 22,108
57	Total Trended Cost @ 12/31/2001	$ 1,224,262	Plant Trended Cost (Trend Factor from 1995)	1.2061	$ 112,258
58	Ratio	1.19383			
59	Trended Plant Adjustment @ 12/31/2001	$ 115,476			
60	Trended A/D @ 12/31/2001	$ 53,482			
61					
62	SUPPORTING SCHEDULES				
63					
64					
65					

Arizona American - Sun City Water
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service (a)
1				
2	Prior Year Ended 12/31/1998	-		33,853,159
3				
4	Prior Year Ended 12/31/1999	2,867,558	3,859,388	37,712,547
5				
6	Prior Year Ended 12/31/2000	1,640,741	(862,700)	36,849,846
7				
8	Test Year Ended 12/31/2001	1,555,385	1,906,632	38,756,478
9				
10	Projected Year Ended 12/31/2002	5,346,205	5,346,205	44,102,684
11				
12	(a) Adjusted (See B-2, page 6a-c)			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				

Arizona American - Sun City Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 36,367,124	(1)	897,345	$ 39,396,793
3			(2)	2,002,900	
4	**Less:**		(6)	-	
5			(8)	129,424	
6	Accumulated				
7	Depreciation	13,169,068	(3)	547,933	13,717,002
8					
9	Net Utility Plant				
10	in Service	$ 23,198,056			$ 25,679,791
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	2,441,606	(4a)	-	2,331,186
15			(5a)	(110,420)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	1,017,908	(4b)	(1,250)	1,127,078
18	Purposes Only)		(5b)	110,420	
19	Customer Meter Deposits	1,225			1,225
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	9,746,553	9,746,553
28					
29	Total	$ 19,737,317			$ 31,966,856
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-2				B-1
42	E-1				

Arizona American - Sun City Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 84,365,607	(1)	897,345	$ 87,395,276
3			(2)	2,002,900	
4	**Less:**		(6)	-	
5			(7)	129,424	
6	Accumulated				
7	Depreciation	30,471,065	(3)	547,933	31,018,998
8					
9	Net Utility Plant				
10	in Service	$ 53,894,543			$ 56,376,278
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	5,416,300	(4a)	-	5,171,351
15			(5a)	(244,949)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	2,258,061	(4b)	(2,773)	2,500,237
18	Purposes Only)		(5b)	244,949	
19	Customer Meter Deposits	1,225			1,225
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-			-
28					
29	Total	$ 46,218,957			$ 48,703,466
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing (Trended)				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Orcom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Sun City Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6c
Witness: Bourassa
REVISED

Line No.	Account No.	Description	2000 Net Plant Additions	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1						
2						
3		**Intangible**				
4	301.00	Organization	-	-	471	471
5	302.00	Franchises	-	2,852	(1)	2,851
6	303.00	Miscellaneous Intangibles	9	4,592	1	4,593
7		**Subtotal Intangible**	9	7,444	471	7,915
8						
9		**Source of Supply**				
10	310.00	Land and Land Rights	-	180,119	(36)	180,083
11	311.00	Structures and Improvements	(51,109)	661,929	(133)	661,796
12	312.00	Collecting and Impounding Res.	-	314	(0)	314
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-
14	314.00	Wells and Springs	174,440	2,127,405	259,910	2,387,315
15		**Subtotal Source of Supply**	123,331	2,969,768	259,740	3,229,508
16						
17		**Pumping**				
18	320.00	Land and Land Rights	-	8,458	(2)	8,456
19	321.00	Structures and Improvements	116	582,608	(117)	582,491
20	323.00	Other Power Production	-	9,556	(2)	9,554
21	325.00	Electric Pumping Equipment	(59,700)	6,246,302	359,565	6,605,868
22	326.00	Diesel Pumping Equipment	-	25,151	-	25,151
23	328.10	Gas Engine Pumping Equipment	(9,083)	245,773	4,008	249,781
24		**Subtotal Pumping**	(68,667)	7,117,848	363,453	7,481,300
25						
26		**Water Treatment**				
27	330.00	Land and Land Rights	-	-	-	-
28	331.00	Structures and Improvements	-	84,826	(4,245)	80,580
29	332.00	Water Treatment Equipment	(3,678)	396,938	10,489	407,427
30		**Subtotal Water Treatment**	(3,678)	481,764	6,243	488,007
31						
32		**Transmission and Distribution**				
33	340.00	Land and Land Rights	-	10,493	-	10,493
34	341.00	Structures and Improvements	9,794	9,794	18,810	28,604
35	342.00	Distribution, Reservoirs, & ST	-	1,374,148	-	1,374,148
36	343.00	Transmission and Distribution	91,172	11,814,197	543,698	12,357,895
37	344.00	Fire Mains	-	-	-	-
38	345.00	Services	97,607	4,547,852	235,944	4,783,796
39	346.00	Meters	(208,499)	2,939,100	292,944	3,232,044
40	348.00	Hydrants	35,207	1,723,284	74,624	1,797,909
41	349.00	Other Transmission & Distribution	-	523	-	523
42		**Subtotal Transmission and Distribution**	25,282	22,419,391	1,166,021	23,585,412
43						
44		**General**				
45	389.00	Land and Land Rights	-	2,125	-	2,125
46	390.00	Structures and Improvements	-	1,279,576	9,388	1,288,964
47	391.00	Office Funiture and Equipment	(230)	602,201	2,404	604,605
48	391.10	Computer Equipment	(788,131)	1,263,831	(15,472)	1,248,360
49	392.00	Transportation Equipment	(157,152)	694,054	112,447	806,501
50	393.00	Stores Equipment	-	14,167	(614)	13,553
51	394.00	Tools, Shop and Garage	3,217	216,932	6,303	223,236
52	395.00	Laboratory Equipment	-	9,560	-	9,560
53	396.00	Power Operated Equipment	-	78,354	(0)	78,354
54	397.00	Communication Equipment	1,584	221,454	0	221,454
55	398.00	Miscellaneous Equipment	1,736	70,698	4,738	75,435
56		**Subtotal General**	(938,977)	4,452,952	119,194	4,572,145
57						
58						
59		Youngtown Plant		(148,497)	(8,491)	(156,988)
60		ADJUC adjustment 395		(450,822)		(450,822)
61		TOTAL WATER PLANT	(862,700)	36,849,846	1,906,632	38,756,478

Arizona American - Sun City Water
Test Year Ended December 31, 2001
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa
REVISED

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/00	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/01
1		**Intangible**			
2	301.00	Organization	$ -	$ 471	$ 471
3	302.00	Franchises	2,852	(1)	2,851
4	303.00	Miscellaneous Intangibles	4,592	1	4,593
5		**Subtotal Intangible**	$ 7,444	$ 471	$ 7,915
6					
7		**Source of Supply**			
8	310.00	Land and Land Rights	$ 180,119	$ (36)	$ 180,083
9	311.00	Structures and Improvements	661,929	(133)	661,796
10	312.00	Collecting and Impounding Res.	314	(0)	314
11	313.00	Lakes, Rivers, Other Intakes	-	-	-
12	314.00	Wells and Springs	2,127,405	259,910	2,387,315
13		**Subtotal Source of Supply**	$ 2,969,768	$ 259,740	$ 3,229,508
14					
15		**Pumping**			
16	320.00	Land and Land Rights	$ 8,458	$ (2)	$ 8,456
17	321.00	Structures and Improvements	582,608	(117)	582,491
18	323.00	Other Power Production	9,556	(2)	9,554
19	325.00	Electric Pumping Equipment	6,246,302	359,565	6,605,868
20	326.00	Diesel Pumping Equipment	25,151	-	25,151
21	328.10	Gas Engine Pumping Equipment	245,773	4,008	249,781
22		**Subtotal Pumping**	$ 7,117,848	$ 363,453	$ 7,481,300
23					
24		**Water Treatment**			
25	330.00	Land and Land Rights	$ -	$ -	$ -
26	331.00	Structures and Improvements	84,826	(4,245)	80,580
27	332.00	Water Treatment Equipment	396,938	10,489	407,427
28		**Subtotal Water Treatment**	$ 481,764	$ 6,243	$ 488,007
29					
30		**Transmission and Distribution**			
31	340.00	Land and Land Rights	$ 10,493	$ -	$ 10,493
32	341.00	Structures and Improvements	9,794	18,810	28,604
33	342.00	Distribution, Reservoirs, & ST	1,374,148	-	1,374,148
34	343.00	Transmission and Distribution	11,814,197	543,698	12,357,895
35	344.00	Fire Mains	-	-	-
36	345.00	Services	4,547,852	235,944	4,783,796
37	346.00	Meters	2,939,100	292,944	3,232,044
38	348.00	Hydrants	1,723,284	74,624	1,797,909
39	349.00	Other Transmission & Distribution	523	-	523
40		**Subtotal Transmission and Distribution**	$ 22,419,391	$ 1,166,021	$ 23,585,412
41					
42		**General**			
43	389.00	Land and Land Rights	$ 2,125	$ -	$ 2,125
44	390.00	Structures and Improvements	1,279,576	9,388	1,288,964
45	391.00	Office Funiture and Equipment	602,201	2,404	604,605
46	391.10	Computer Equipment	1,263,831	(15,472)	1,248,360
47	392.00	Transportation Equipment	694,054	112,447	806,501
48	393.00	Stores Equipment	14,167	(614)	13,553
49	394.00	Tools, Shop and Garage	216,932	6,303	223,236
50	395.00	Laboratory Equipment	9,560	-	9,560
51	396.00	Power Operated Equipment	78,354	(0)	78,354
52	397.00	Communication Equipment	221,454	0	221,454
53	398.00	Miscellaneous Equipment	70,698	4,738	75,435
54		**Subtotal General**	$ 4,452,952	$ 119,194	$ 4,572,145
55					
56					
57	Plant held for Future Use		-		-
58					
59		TOTAL WATER PLANT	$ 37,449,165	$ 1,915,122	$ 39,364,288
60					
61	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
62				A-4	
63				E-1	
64					

Arizona American
Schedule E-1 To Schedule B2, page 1, Plant Reconciliation

	Mohave	Havasu	Aqua Fria (**)	Anthem Water	Anthem Sewer (*)	Sun City Water (*)	Sun City Sewer	SC West Water	SC West Sewer
Plant Balance E-1	$ 22,821,782	$ 1,989,979	$ 53,321,381	$ 4,195,817	$ 23,347,399	$ 39,364,286	$ 17,887,373	$ 29,950,787	$ 39,775,541
Less Plant Adjustments (B-2, p2)									
AFUDC	-	-	217,801	-	-	450,822	93,075	431,998	242,717
Plant	-	-	-	-	-	148,497	96,727	-	-
Less General Plant B-2, p5	1,330,518	153,858	601,473	300,860	705,317	4,572,145	125,064	580,556	2,180,953
Plus Common Plant Alloc B-2, p2	1,351,379	116,468	1,273,919	320,243	249,219	2,174,303	2,071,343	1,526,371	1,458,580
Calculated Plant B-2, p1	$ 22,842,643	$ 1,952,589	$ 53,776,026	$ 4,215,200	$ 22,891,301	$ 36,367,125	$ 19,643,850	$ 30,464,604	$ 38,810,451
Plant B-2, p1	22,842,642	1,952,588	53,776,026	4,215,200	22,891,302	36,367,124	19,643,850	30,464,605	38,810,451
Diff	1	1	-	-	(1)	1	-	(1)	-

(*) Corrected E-5
(**) Corrected B-2, p2

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS SUN CITY WEST WATER AND SUN CITY WEST WASTEWATER DISTRICTS.	DOCKET NO. WS-01303A-02-0867

SUPPLEMENT TO DIRECT TESTIMONY OF

THOMAS J. BOURASSA, CPA

EXHIBIT
A-17
Admitted

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I. INTRODUCTION

Q. WHAT IS THE PURPOSE OF THIS SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. The purpose of this supplemental testimony is to respond to Staff's List of Items Causing the Filing to be Insufficient dated December 23, 2002 ("Staff Insufficiency Finding"). In addition, the Company is concurrently filing supplements to the direct testimony of David P. Stephenson and Ronald L. Kozoman in response to the Staff Insufficiency Finding.

Q. HOW WILL YOUR SUPPLEMENTAL TESTIMONY BE ORGANIZED?

A. In this testimony, I address Staff's expressed concerns over the application for the Sun City West water and wastewater districts. Specifically, Staff claims to have found seven reasons that the filing for the Sun City West water district is not sufficient and six reasons that the filing for the Sun City West wastewater district is insufficient. I address several of those findings. My responses are identified consistent with the numbering in the Staff Insufficiency Finding. Those items in the Staff Insufficiency Finding not covered in my supplemental testimony are addressed by either Mr. Stephenson or Mr. Kozoman.

Q. HAVE YOU MADE ANY CHANGES AS A RESULT OF STAFF'S FINDINGS?

A. Yes. Revised Schedules B-2, B-3 and A-4 are attached hereto at Tab A. I wish to point out, however, that none of the changes affect the plant in service, rate base, and/or the revenue requirement in this case.

...

...

...

...

II. CAUSE OF INSUFFICIENCY: SUN CITY WEST WATER NO. 2 AND SUN CITY WASTEWATER NO. 1

Q. MR. BOURASSA, STAFF CLAIMS THAT THE PLANT IN SERVICE ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No, I do not agree. A thorough examination of all the B-2 schedules provided in the original filing clearly demonstrates that the amounts do properly tie together.

Q. WOULD YOU PLEASE EXPLAIN HOW THE PLANT AMOUNT ON THE SCHEDULE E-1 TIES TO THE SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Plant in service at 12/31/2001 (E-1) **less**
2. Plant adjustments (AFUDC for both Sun City West water and Sun City West wastewater) from prior rate case (B-2, page 2) **less**
3. General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant **plus**
4. Common plant allocation (as shown on B-2, page 2) **equals**
5. Plant in service (as shown on B-2, page 1 and 2).

Q. AND THIS IS ILLUSTRATED IN THE B-2 SCHEDULES?

A. Yes. Schedule B-2, page 2, illustrates both the common plant allocation as well as the plant adjustments from the last rate proceeding dated May 7, 1997 (test year ending March 1995). There is no specific general plant on this schedule. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. Schedule B-2, page 2 also reflects the adjustments from the prior rate case.

Schedule B-2, page 5 shows the general plant balance prior to the common

plant allocation. This schedule also reflects the prior rate case plant adjustments. Adding the plant adjustments to the plant balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Schedule B-2, pages 6a through 6c show the plant additions and balances by year since the last rate case. This schedule also shows the prior rate case plant adjustments as well as the general plant before the common plant allocation. Again, the total of the column labeled "2001 Plant Balance" on Schedule B-2, page 6c plus the plant adjustments equals the amount on Schedule E-1.

Q. HAVE YOU PROVIDED A SCHEDULE RECONCILING THE PLANT BALANCE ON E-1 TO THE PLANT BALANCE ON B-2, PAGE 1?

A. Yes. I have prepared a supplementary plant reconciliation schedule attached hereto at Tab A. This schedule follows the formula outlined above.

Q. WHAT IS THE BASIS FOR THE COMMON PLANT ALLOCATION ADJUSTMENT?

A. The common plant allocation adjustment was made to equitably allocate plant that is shared with other districts. For example, office furniture and equipment, software, communications equipment, buildings are all shared. All of the general plant for the Maricopa districts was pooled and reallocated based on year-end customer counts. The handling of the general plant in the instant case is consistent with treatment approved in the prior rate case for these districts, where the amounts on the E-1 and B-2 Schedules were not the same.

Q. WHY DID THE COMPANY MAKE THE AFUDC ADJUSTMENT?

A. To reflect the prior Commission decision disallowing the AFUDC amount included in plant.

Q. DID YOU DISCUSS THIS MATTER WITH STAFF REPRESENTATIVES BEFORE THE STAFF INSUFFICIENCY FINDING WAS ISSUED?

A. Yes. I discussed concerns raised over both the B-2 and E-1 schedules with Staff on two separate occasions. Unfortunately, it appears my explanations were not considered in Staff's review.

III. CAUSE OF INSUFFICIENCY: SUN CITY WEST WATER NO. 3 AND SUN CITY WEST WASTEWATER NO. 2

Q. MR. BOURASSA, STAFF NEXT CLAIMS THAT THE ACCUMULATED DEPRECIATION ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No, for the same reasons explained above for the plant balances.

Q. PLEASE EXPLAIN.

A. The accumulated depreciation amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Accumulated depreciation at 12/31/2001 (E-1) **less**
2. Accumulated depreciation plant adjustments from the prior rate case (B-2, page 2) **less**
3. Accumulated depreciation on General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant accumulated depreciation **plus**
4. Common plant accumulated depreciation allocation (as shown on B-2, page 2) **equals**
5. Accumulated depreciation (as shown on B-2, page 1 and 2).

Q. HOW IS THIS ILLUSTRATED IN THE B-2 SCHEDULES?

A. Schedule B-2, page 2, illustrates both the common plant allocation accumulated depreciation as well as the plant adjustment accumulated depreciation. There is no specific general plant accumulated depreciation on this schedule. Instead, the general plant accumulated depreciation has been replaced by allocated common

plant accumulated depreciation. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. Also on Schedule B-2, page 2, you will also find adjustments from the prior rate case.

Schedule B-2, page 5 shows the general plant accumulated depreciation balance prior to the common plant allocation. This schedule also reflects the prior case plant adjustments. Adding the plant accumulated depreciation adjustments to the accumulated depreciation balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Q. AND YOU EXPLAINED THIS TO STAFF'S AUDITORS?

A. Yes. As I stated earlier in my testimony, I met with Staff representatives on two separate occasions. While the accumulated depreciation balance issue was not specifically addressed, my explanations on the plant balances should have allowed Staff to verify the accumulated depreciation balances, since they follow exactly the explanations given for the plant balances.

IV. CAUSE OF INSUFFICIENCY: SUN CITY WEST WATER NO. 4 AND SUN CITY WASTEWATER NO. 3

Q. STAFF ALSO CONTENDS THAT THE INTENDED ADJUSTMENTS TO ADVANCES IN AID OF CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION ON LINES 13-17 OF SCHEDULE B-2, PAGE 1 AND SCHEDULE B-3, PAGE 1 ARE NOT CLEARLY SHOWN. IS THIS TRUE?

A. No, it is not true. As explained in my direct testimony, Adjustments 4 and 5 are clearly labeled on the specific B Schedules Staff identifies. Each schedule contains a footnote referencing the nature of the adjustments. Nevertheless, to assist Staff in reviewing the filing, attached at Tab A are revised B-2, page 1 and B-3, page 1 Schedules, with relabeled adjustments 4a, 4b, 5a, and 5b, as well as

relabeled footnote references.

V. CAUSE OF INSUFFICIENCY: SUN CITY WEST WATER NO. 6 AND SUN CITY WEST WASTEWATER NO. 5

Q. STAFF ALSO CONTENDS THAT THE PLANT BALANCE ON SCHEDULE E-5, PAGE 1 DO NOT TIE TO THE TOTAL PLANT ON SCHEDULE B-2 PAGES 1 AND 2. DO YOU HAVE ANY COMMENT?

A. I agree that at first glance the numbers are not the same. However, as I explained above, and as explained to Staff during my informal discussions before the Staff Insufficiency Finding was issued, the plant balance has been adjusted. In the instant case, the adjustments were for disallowed plant as ordered in a prior Commission decision as well as for common plant.

Q. HOW DOES THE PLANT AMOUNT ON SCHEDULE E-5 TIE TO THE PLANT AMOUNT ON SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service balance as of December 31, 2001 shown on Schedule E-5 is the same as shown on Schedule E-1 for the Sun City West water district. The same is true for the Sun City West wastewater district. The explanation for the amount on Schedule E-5 follows exactly as described above for the amount on Schedule E-1.

Q. WHY HAVE YOU REVISED SCHEDULE A-4?

A. Although Staff did not cite any cause for insufficiency regarding Schedule A-4 for either the Sun City West water or wastewater district, footnote (a) referring to unadjusted amounts was incorrect. The gross utility plant in service amounts are the adjusted amounts shown on Schedule B-2, page 6a-6c.

Q. HAVE YOU MADE ANY OTHER CHANGES?

A. Yes. I have revised Schedule B-4, page 3, for both the Sun City West water and wastewater districts to show the RCN accumulated depreciation in the footnote calculation. These changes do not affect the plant or accumulated depreciation

balances on this schedule and were made to further aid Staff even though this matter was not identified in the Staff Insufficiency Finding.

Q. DOES THAT CONCLUDE THE SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. Yes. I want to reiterate that none of the changes made to the Company's filing in response to Staff's Insufficiency Finding impact the plant in service, rate base, and/or the revenue requirement requested by Arizona-American in this docket.

1373386.3

Arizona American - Sun City West Water
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				(a)
2	Prior Year Ended 12/31/1998	-		28,091,019
3				
4	Prior Year Ended 12/31/1999	691,634	773,756	28,864,775
5				
6	Prior Year Ended 12/31/2000	1,084,870	(163,196)	28,701,579
7				
8	Test Year Ended 12/31/2001	605,596	817,211	29,518,790
9				
10	Projected Year Ended 12/31/2002	576,012	576,012	30,094,801
11				
12	(a) Adjusted (See B-2, page 6a-c)			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				

Arizona American - Sun City West Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 30,464,605	(1)	-	$ 31,153,379
3			(2)	610,000	
4	**Less:**		(6)	-	
5			(8)	78,774	
6	Accumulated				
7	Depreciation	5,814,088	(3)	396,935	6,211,024
8					
9	Net Utility Plant				
10	in Service	$ 24,650,516			$ 24,942,355
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	13,515,231	(4a)	(733,277)	12,151,160
15			(5a)	(630,794)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	341,274	(4b)	(489)	971,578
18	Purposes Only)		(5b)	630,794	
19	Customer Meter Deposits	1,225			1,225
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	8,164,652	8,164,652
28					
29	Total	$ 10,792,786			$ 19,983,043
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to amount at Closing				
36	(5) Adjust 5% of AIAC (5a) to CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1

Arizona American - Sun City West Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 43,132,059	(1)	-	$ 43,820,833
3			(2)	610,000	
4	**Less:**		(6)	-	
5			(7)	78,774	
6	Accumulated				
7	Depreciation	8,556,514	(3)	396,935	8,953,449
8					
9	Net Utility Plant				
10	in Service	$ 34,575,545			$ 34,867,384
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	19,010,737	(4a)	(1,031,439)	17,092,013
15			(5a)	(887,284)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	480,041	(4b)	(688)	1,366,637
18	Purposes Only)		(5b)	887,284	
19	Customer Meter Deposits	1,225			1,225
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-			-
28					
29	Total	$ 15,083,542			$ 16,407,508
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to amount at Closing (Trended)				
36	(5) Adjust 5% of AIAC (5a) to CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) OrCom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Sun City West Water
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 32,145	$ -
3	302.00	Franchises	2,149	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 34,293.63	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 18,280.50	$ -
9	311.00	Structures and Improvements	495,285	146,453
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	1,715,871	390,046
13		**Subtotal Source of Supply**	$ 2,229,437	$ 536,499
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 74,089	$ -
17	321.00	Structures and Improvements	391,321	118,790
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	6,824,428	2,852,141
20	326.00	Diesel Pumping Equipment	5,597	1,775
21	328.10	Gas Engine Pumping Equipment	2,124	617
22		**Subtotal Pumping**	$ 7,297,559	$ 2,973,322
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	50,878	-
27	332.00	Water Treatment Equipment	187,608	(3,860)
28		**Subtotal Water Treatment**	$ 238,486	$ (3,860)
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ -	$ -
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	1,033,423	250,424
34	343.00	Transmission and Distribution	18,287,917	3,934,252
35	344.00	Fire Mains	260	32
36	345.00	Services	8,229,925	(436,911)
37	346.00	Meters	2,262,959	448,305
38	348.00	Hydrants	2,512,461	660,409
39	349.00	Other Transmission & Distribution	-	-
40		***Subtotal Transmission and Distribution***	$ 32,326,945	$ 4,856,511
41				
42		**General**		
43	389.00	Land and Land Rights	$ -	$ -
44	390.00	Structures and Improvements	31,886	11,155
45	391.00	Office Funiture and Equipment	46,777	46,956
46	391.10	Computer Equipment	88,055	(4,324)
47	392.00	Transportation Equipment	381,047	233,870
48	393.00	Stores Equipment	796	613
49	394.00	Tools, Shop and Garage	26,508	7,456
50	395.00	Laboratory Equipment	5,290	1,960
51	396.00	Power Operated Equipment	32,146	14,319
52	397.00	Communication Equipment	43,571	43,946
53	398.00	Miscellaneous Equipment	56,376	20,318
54		***Subtotal General***	$ 712,451	$ 376,270
55				
56				
57				
58		AFUDC adjustment 3/95	(521,033)	(111,783)
59		TOTAL WATER PLANT	$ 42,318,138	$ 8,626,958
60				
61				
62	* AFUDC Accumulated Depreciation			
63		AFUDC Adjustment	$ 431,998	
64		Years	6.75	
65		Composite Rate	2.33%	
66		Total		$ 67,942
67		Plus A/D @ 3/95 per Staff		24,739
68		Total A/D at 12/2001		$ 92,681
69		Trended Amount (Trend Factor from 1995)	1.2061	111,783
70	Trended Cost (Trend Factor from 1995)		1.2061	521,033
71				
72	SUPPORTING SCHEDULES			
73	B-4, Page 4+			
74				
75				

Arizona American - Sun City West Wastewater
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				(a)
2	Prior Year Ended 12/31/1998	-		33,377,105
3				
4	Prior Year Ended 12/31/1999	1,003,482	961,057	34,338,162
5				
6	Prior Year Ended 12/31/2000	5,774,869	5,224,970	39,563,132
7				
8	Test Year Ended 12/31/2001	446,742	(30,309)	39,532,823
9				
10	Projected Year Ended 12/31/2002	236,759	236,759	39,769,582
11				
12	(a) Adjusted (See B-2, page 6a-6c)			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				
21				
22				
23				
24				
25				
26				
27				

Arizona American - Sun City West Wastewater
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 38,810,451	(1)	(513)	$ 39,101,812
3			(2)	213,100	
4	**Less:**		(6)	-	
5			(8)	78,774	
6	Accumulated				
7	Depreciation	13,515,241	(3)	775,004	14,290,245
8					
9	Net Utility Plant				
10	in Service	$ 25,295,210			$ 24,811,567
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	16,142,093	(4a)	(875,799)	14,502,979
15	Contributions in Aid of		(5a)	(763,315)	
16					
17	Construction - Net (Ratemaking	696,356	(4b)	(999)	1,458,672
18	Purposes Only)		(5b)	763,315	
19	Customer Meter Deposits	525			525
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Deferred Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	10,401,376	10,401,376
28					
29	Total	$ 8,456,236			$ 19,250,767
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a)]and CIAC (4b) to transferred amount.				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1
43	E-1				

Arizona American - Sun City West Wastewater
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 58,640,772	(1)	(513)	$ 58,932,134
3			(2)	213,100	
4	**Less:**		(6)	-	
5			(7)	78,774	
6	Accumulated				
7	Depreciation	20,644,090	(3)	775,004	21,419,094
8					
9	Net Utility Plant				
10	in Service	$ 37,996,682			$ 37,513,040
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	24,328,488	(4a)	(1,319,957)	21,858,105
15	Contributions in Aid of		(5a)	(1,150,427)	
16	Construction - Net (Ratemaking	1,049,510	(4b)	(1,505)	2,198,432
17	Purposes Only)		(5b)	1,150,427	
18	Customer Meter Deposits	525			525
19	Deferred Income Taxes	-			-
20	Investment Tax Credits	-			-
21	**Plus:**				
22	Deferred Finance				
23	Charges	-			-
24	Deferred Tax Assets	-			-
25	Working capital	-			-
26	Citizens Acquisition Adjustment	-			-
27					
28	Total	$ 12,618,159			$ 13,455,978
29					
30					
31	(1) Additional Plant at Closing				
32	(2) Plant to be completed by 12/31/2002.				
33	(3) Additional Accumulated Depreciation at Closing				
34	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to amount at Closing (trended)				
35	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
36	(6) Intentionally Left Blank				
37	(7) Orcom Costs				
38					
39	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
40	B-4				B-1
41					
42					

Arizona American - Sun City West Wastewater
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 8,370	$ -
3	302.00	Franchises	1,740	-
4	303.00	Miscellaneous Intangibles	5,946	-
5		**Subtotal Intangible**	$ 16,056	$ -
6				
7		**Treatment & Discharge**		
8	310.00	Land and Land Rights	$ 745,494	$ -
9	311.00	Structures and Improvements	4,460,216	2,596,079
10	312.00	Preliminary Treatment	1,690,078	878,569
11	313.00	Primary Treatment Equipment	1,615,967	758,232
12	314.00	Secondary Treatment Equipment	8,457,854	3,419,789
13	315,00	Tertiary Equipment	6,214,209	1,361,956
14	316.00	Disinfection Equipment	423,463	269,346
15	317.00	Effluent Lift Station E	1,311,801	544,857
16	318.00	Outfall Line	173,094	124,615
17	319.00	Sludge, Treatment & Distribution	1,868,143	688,311
18	321.00	Influent Lift Station	97,224	15,370
19	322.00	General Treatment Equipment	1,017,847	140,779
20		**Subtotal Treatment & Discharge**	$ 28,075,389	$ 10,797,903
21				
22		**Collection and Influent**		
23	340.00	Land and Land Rights	$ 34,397	$ -
24	341.00	Structures and Improvements	389,627	60,110
25	342.00	Collection System Lift	1,897,026	1,666,445
26	343.00	Collection Mains	15,934,945	4,654,189
27	344.00	Force Mains	1,568,335	443,024
28	345.00	Discharge Services	4,097,064	1,168,011
29	348.00	Manholes	5,100,900	1,559,747
30		**Subtotal Collection and Influent**	$ 29,022,295	$ 9,551,526
31				
32		**General**		
33	389.00	Land and Land Rights	$ -	$ -
34	390.00	Structures and Improvements	1,283,529	36,415
35	391.00	Office Funiture and Equipment	162,862	(2,916)
36	391.10	Computer Equipment	35,611	(1,259)
37	392.00	Transportation Equipment	256,541	76,681
38	393.00	Stores Equipment	13,263	(286)
39	394.00	Tools, Shop and Garage	114,584	9,804
40	395.00	Laboratory Equipment	66,245	14,817
41	396.00	Power Operated Equipment	14,045	1,794
42	397.00	Communication Equipment	362,501	116,033
43	398.00	Miscellaneous Equipment	88,564	32,184
44		**Subtotal General**	$ 2,397,742	$ 283,267
45				
46				
47		AFUDC adjustment 3/95	(292,741)	(89,214)
48		TOTAL WASTEWATER PLANT	$ 59,218,742	$ 20,543,481
49				
50				
51	* AFUDC Accumulated Depreciation			
52		AFUDC Adjustment	$ 242,717	
53		Years	6.75	
54		Composite Rate	3.55%	
55		Total		$ 58,161
56		Plus A/D @ 3/95 per Staff		15,808
57		Total A/D at 12/2001		$ 73,969
58		RCN Trend Factor from 1995	1.2061	$ 89,214
59	Plant			
59	RCN Trend Factor from 1995		1.2061	$ 292,741
60				
61	SUPPORTING SCHEDULES			
62	B-4, Page 4+			
63				
64				

Arizona American
Schedule E-1 To Schedule B2, page 1, Plant Reconciliation

	Mohave	Havasu	Agua Fria (**)	Anthem Water	Anthem Sewer (*)	Sun City Water (*)	Sun City Sewer	SC West Water	SC West Sewer
Plant Balance E-1	$ 22,821,782	$ 1,989,979	$ 53,321,381	$ 4,195,817	$ 23,347,399	$ 39,364,286	$ 17,887,373	$ 29,950,787	$ 39,775,541
Less Plant Adjustments (B-2, p2)									
AFUDC	-	-	217,801	-	-	450,822	93,075	431,998	242,717
Plant	-	-	-	-	-	148,497	96,727	-	-
Less General Plant B-2, p5	1,330,518	153,858	601,473	300,860	705,317	4,572,145	125,064	580,556	2,180,953
Plus Common Plant Alloc B-2, p2	1,351,379	116,468	1,273,919	320,243	249,219	2,174,303	2,071,343	1,526,371	1,458,580
Calculated Plant B-2, p1	$ 22,842,643	$ 1,952,589	$ 53,776,026	$ 4,215,200	$ 22,891,301	$ 36,367,125	$ 19,643,850	$ 30,464,604	$ 38,810,451
Plant B-2, p1	22,842,642	1,952,588	53,776,026	4,215,200	22,891,302	36,367,124	19,643,850	30,464,605	38,810,451
Diff	1	1	-	-	(1)	1	-	(1)	-

(*) Corrected E-5
(**) Corrected B-2, p2

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS MOHAVE WATER DISTRICT AND ITS HAVASU WATER DISTRICT	DOCKET NO. W-01303A-02-0869

SUPPLEMENT TO DIRECT TESTIMONY OF

THOMAS J. BOURASSA, CPA

EXHIBIT
A-18
Admitted

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I. INTRODUCTION

Q. WHAT IS THE PURPOSE OF THIS SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. The purpose of this supplemental testimony is to respond to Staff's List of Items Causing the Filing to be Insufficient dated December 23, 2002 ("Staff Insufficiency Finding"). In addition, the Company is concurrently filing supplements to the direct testimony of David P. Stephenson and Ronald L. Kozoman in response to the Staff Insufficiency Finding.

Q. HOW WILL YOUR SUPPLEMENTAL TESTIMONY BE ORGANIZED?

A. In this testimony, I address Staff's expressed concerns over the application for the Mohave water district and the Havasu water district. Specifically, Staff claims to have found nine reasons that the filing for the Mohave water district is not sufficient and eight reasons that the filing for the Havasu water district is not sufficient. I address several of those findings. My responses are identified consistent with the numbering in the Staff Insufficiency Finding. Those items in the Staff Insufficiency Finding that are not covered in my supplemental testimony are addressed by either Mr. Stephenson or Mr. Kozoman.

Q. HAVE YOU MADE ANY CHANGES AS A RESULT OF STAFF'S FINDINGS?

A. Yes. Revised Schedules B-2, B-3, and A-4 are attached hereto at Tab A. I wish to point out, however, that none of the changes affect the plant in service, rate base, and none materially affect the revenue requirement in this case. Due to corrections to the bill count by Mr. Kozoman, the revenue requirements changed by approximately $15 for Havasu water and approximately $131 for Mohave water. These corrections are addressed by Mr. Kozoman in his testimony attached hereto. Revised schedules A-1, A-2, A-3, A-5, C-1, C-2, page 1, C-2, page 7,

and C-2, page 12 are attached hereto at Tab A.

II. CAUSE OF INSUFFICIENCY: MOHAVE WATER NO. 2 AND HAVASU WATER NO. 2

Q. MR. BOURASSA, STAFF CLAIMS THAT THE PLANT IN SERVICE ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No, I do not agree. A thorough examination of all the B-2 schedules provided in the original filing clearly demonstrates that the amounts do properly tie together.

Q. WOULD YOU PLEASE EXPLAIN HOW THE PLANT AMOUNT ON THE SCHEDULE E-1 TIES TO THE SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Plant in service at 12/31/2001 (E-1) **less**
2. Plant adjustments (although there are none for the Mohave or Havasu water districts) from prior rate case (B-2, page 2) **less**
3. General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant **plus**
4. Common plant allocation (as shown on B-2, page 2) **equals**
5. Plant in service (as shown on B-2, page 1 and 2).

Q. AND THIS IS ILLUSTRATED IN THE B-2 SCHEDULES?

A. Yes. Schedule B-2, page 2, illustrates the common plant allocation. There is no specific general plant on this schedule. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3.

Schedule B-2, page 5 shows the general plant balance prior to the common plant allocation. Adding the plant adjustments to the plant balance on Schedule B-

2, page 5 results in a match with the balance shown on Schedule E-1.

Schedule B-2, pages 6a through 6c show the plant additions and balances by year since the last rate case. This schedule also shows the prior rate case plant adjustments as well as the general plant before the common plant allocation. Again, the total of the column labeled "2001 Plant Balance" on Schedule B-2, page 6d, for Mohave water, and Schedule B-2, page 6c, for Havasu water, plus the plant adjustments results in an amount equal to that shown on the respective schedules.

Q. WHAT IS THE BASIS FOR THE COMMON PLANT ALLOCATION ADJUSTMENT?

A. The common plant allocation adjustment was made to equitably allocate plant that is shared with other districts. For example, office furniture and equipment, software, communications equipment, buildings are all shared. All of the general plant for the Mohave and Havasu districts was combined and reallocated based on year-end customer counts. This is consistent with the allocation method used in the prior rate cases for the Maricopa systems (Agua Fria, Sun City and Sun City West).

Q. DID YOU DISCUSS THIS MATTER WITH STAFF REPRESENTATIVES BEFORE THE STAFF INSUFFICIENCY FINDING WAS ISSUED?

A. Yes. I discussed concerns raised over both the B-2 and E-1 schedules with Staff on two separate occasions. Unfortunately, it appears my explanations were not considered in Staff's review.

III. CAUSE OF INSUFFICIENCY: MOHAVE WATER NO. 3 AND HAVASU WATER NO. 3

Q. MR. BOURASSA, STAFF NEXT CLAIMS THAT THE ACCUMULATED DEPRECIATION ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT

TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No, for the same reasons explained above for the plant balances.

Q. PLEASE EXPLAIN.

A. The accumulated depreciation amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Accumulated depreciation at 12/31/2001 (E-1) **less**
2. Accumulated depreciation on General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant accumulated depreciation **plus**
3. Common plant accumulated depreciation allocation (as shown on B-2, page 2) **equals**
4. Accumulated depreciation (as shown on B-2, page 1 and 2).

Q. HOW IS THIS ILLUSTRATED IN THE B-2 SCHEDULES?

A. Schedule B-2, page 2, illustrates both the common plant allocation and accumulated depreciation. There is no specific general plant accumulated depreciation on this schedule. Instead, the general plant accumulated depreciation has been replaced by allocated common plant accumulated depreciation. The support for the common plant allocation appears on Schedules B-2, page 3.

Schedule B-2, page 5 shows the general plant accumulated depreciation balance prior to the common plant allocation. Adding back in the plant accumulated depreciation adjustments to the accumulated depreciation balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Q. HAVE YOU PROVIDED A SCHEDULE RECONCILING THE PLANT BALANCE ON E-1 TO THE PLANT BALANCE ON B-2, PAGE 1?

A. Yes. I have prepared a supplementary plant reconciliation schedule attached hereto at Tab A. This schedule follows the formula outlined above.

Q. AND YOU EXPLAINED THIS TO STAFF'S AUDITORS?

A. Yes. As I stated earlier in my testimony, I met with Staff representatives on two separate occasions. While the accumulated depreciation balance issue was not specifically addressed, my explanations on the plant balances should have allowed Staff to verify the accumulated depreciation balances since they follow exactly the explanations given for the plant balances.

IV. CAUSE OF INSUFFICIENCY: MOHAVE WATER NO. 4 AND HAVASU WATER NO. 4

Q. STAFF ALSO CONTENDS THAT THE INTENDED ADJUSTMENTS TO ADVANCES IN AID OF CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION ON LINES 13-17 OF SCHEDULE B-2, PAGE 1 AND SCHEDULE B-3, PAGE 1 ARE NOT CLEARLY SHOWN. IS THIS TRUE?

A. No, it is not true. As explained in my direct testimony, Adjustments 4 and 5 are clearly labeled on the specific B schedules Staff identifies. Each Schedule contains a footnote referencing the nature of the adjustments. Nevertheless, to assist Staff in reviewing the filing, attached at Tab A are new B-2, page 1 and B-3, page 1 Schedules with relabeled adjustments 4a, 4b, 5a, and 5b, as well as relabeled footnote references.

V. CAUSE OF INSUFFICIENCY: MOHAVE WATER NO. 5 AND HAVASU WATER NO. 5

Q. HAVE YOU REVISED SCHEDULES B-2, PAGE 3 AND 4 TO BE CONSISTENT WITH SCHEDULE B-2 PAGE 2?

A. Yes. Schedule B-2, page 4 contained a typographical error. It shows "Maricopa Common Plant" rather than the "Mohave Common Plant". Schedule B-2, page 3 and Schedule B-4, page 2 are also mislabeled and should read "Mohave Common

Plant." The revised B-2 schedules are attached hereto at Tab A.

VI. CAUSE OF INSUFFICIENCY: MOHAVE WATER NO. 6 AND HAVASU WATER NO. 6

Q. STAFF ALSO FOUND THE FILINGS FOR THE MOHAVE AND HAVASU WATER DISTRICTS INSUFFICIENT BECAUSE THERE WAS NO DOLLAR VALUE ENTRY ON SCHEDULE C-2, PAGE 14. WHAT IS THE APPROPRIATE DOLLAR VALUE?

A. The intended amount of the local water testing adjustment is zero dollars ($0.00).

VII. CAUSE OF INSUFFICIENCY: MOHAVE WATER NO. 8 AND HAVASU WATER NO. 8

Q. STAFF ALSO CONTENDS THAT THE PLANT BALANCE ON SCHEDULE E-5, PAGE 1 DO NOT TIE TO THE TOTAL PLANT ON SCHEDULE B-2 PAGES 1 AND 2. DO YOU HAVE ANY COMMENT?

A. I agree that at first glance the numbers are not the same. However, as I explained above, and as explained to Staff during my informal discussions before the Staff Insufficiency Finding was issued, the plant balance has been adjusted. In the instant case, the adjustments were for common plant.

Q. HOW DOES THE PLANT AMOUNT ON SCHEDULE E-5 TIE TO THE PLANT AMOUNT ON SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service balance as of December 31, 2001 shown on Schedule E-5 is the same as shown on Schedule E-1 for the Mohave water district. The same is true for the Havasu water district. The explanation for the amount on Schedule E-5 follows exactly as described above for the amount on Schedule E-1.

Q. HAVE YOU MADE ANY OTHER CHANGES NOT RESULTING FROM A CITED CAUSE FOR DEFICIENCY?

A. Yes. I have prepared a revised Schedule B-4, page 2 showing the corrected label –

"Maricopa Common Plant" changed to "Mohave Common Plant."

Q. DOES THAT CONCLUDE THE SUPPLEMENT YOUR DIRECT TESTIMONY?

A. Yes. I want to reiterate that none of the changes made to the Company's filing in response to Staff's Insufficiency Finding impact the plant in service, rate base, and/or the revenue requirement requested by Arizona-American in this docket.

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa
REVISED

Line No.		
1	Fair Value Rate Base	$ 15,212,896
2		
3	Adjusted Operating Income	796,170
4		
5	Current Rate of Return	5.23%
6		
7	Required Operating Income	$ 1,178,929
8		
9	Required Rate of Returnon Fair Value Rate base	7.75%
10		
11	Operating Income Deficiency	$ 382,760
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 623,376
17		

18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20	Residential 5/8 Inch	$ 2,648,370	$ 3,009,277	$ 360,907	13.63%
21	Residential 1 Inch	15,626	17,752	2,127	13.61%
22	Residential 1.5 Inch	-	-	-	0.00%
23	Residential 2 Inch	14,500	16,470	1,970	13.58%
24		0	0	0	0
25	Residential Muti-family 5/8 Inch	94,231	107,111	12,880	13.67%
26	Residential Muti-family 1 Inch	44,888	51,020	6,132	13.66%
27	Residential Muti-family 1.5 Inch	16,223	18,449	2,226	13.72%
28	Residential Muti-family 2 Inch	248,296	282,265	33,969	13.68%
29	Residential Muti-family 4 Inch	17,645	20,057	2,412	13.67%
30	Residential Muti-family 6 Inch	162,922	185,235	22,313	13.70%
31		0	0	0	0
32	Rio Water Residential 5/8 Inch	80,529	91,595	11,067	13.74%
33	Rio Water Residential 1 Inch	26	30	4	13.74%
34	Rio Water Residential 2 Inch	74	84	10	13.74%
35		0	0	0	0
36	Commercial 5/8 Inch	125,418	142,462	17,044	13.59%
37	Commercial 1 Inch	90,568	102,877	12,309	13.59%
38	Commercial 1.5 Inch	28,828	32,737	3,909	13.56%
39	Commercial 2 Inch	355,657	403,887	48,230	13.56%
40	Commercial 3 Inch	51,990	59,047	7,057	13.57%

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 2
Witness: Bourassa
REVISED

Line No.		Present Rates	Proposed Rates	Dollar Increase	Percent Increase
1					
2	Commercial Multi-Unit 5/8 Inch	16,427	18,669	2,242	13.65%
3	Commercial Multi-Unit 1 Inch	3,014	3,427	413	13.70%
4	Commercial Multi-Unit 1.5 Inch	2,619	2,974	355	13.56%
5	Commercial Multi-Unit 2 Inch	9,383	10,660	1,277	13.61%
6		-	-	-	0.00%
7	Public Authority 58 Inch	4,450	5,058	608	13.67%
8	Public Authority 1 Inch	5,109	5,803	694	13.59%
9	Public Authority 1.5 Inch	3,877	4,405	528	13.62%
10	Public Authority 2 Inch	61,130	69,429	8,299	13.58%
11	Public Authority 3 Inch	15,446	17,535	2,089	13.53%
12	Public Authority 4 Inch	19,712	22,379	2,667	13.53%
13	Public Authority 6 Inch	33,295	37,801	4,506	13.53%
14		-	-	-	0.00%
15	Private Fire 2 Inch	264	300	36	13.67%
16	Private Fire 4 Inch	4,554	5,184	630	13.83%
17	Private Fire 6 Inch	1,539	1,751	212	13.78%
18	Private Fire 8 Inch	588	669	81	13.83%
19	Private Fire 10 Inch	180	205	25	13.80%
20	Private Fire Hydrant	14,489	16,480	1,991	13.74%
21	Miscellaneous Revenues	108,705	108,705	-	0.00%
22	Difference Between Bill Count Rev. & G/L Rev.	48,141	54,784	6,643	13.80%
23	Subtotal of Water Revenues	$ 4,348,715	$ 4,926,576	$ 577,860	13.29%
24	**Revenue Annualization**				
25	Residential 5/8 Inch	$ 49,762	$ 56,543	$ 6,781	13.63%
26	Residential 1 Inch	1,073	1,219	146	13.61%
27	Residential 1.5 Inch	-	-	-	0.00%
28	Residential 2 Inch	(1,244)	(1,413)	(169)	13.60%
29		0	0	0	0
30	Residential Muti-family 5/8 Inch	(1,693)	(1,923)	(230)	13.58%
31	Residential Muti-family 1 Inch	57	65	8	13.62%
32	Residential Muti-family 1.5 Inch	(277)	(315)	(38)	13.76%
33	Residential Muti-family 2 Inch	(13,893)	(15,799)	(1,907)	13.72%
34	Residential Muti-family 4 Inch	-	-	-	0.00%
35	Residential Muti-family 6 Inch	(10,652)	(12,121)	(1,469)	13.79%
36		0	0	0	0
37	Rio Water Residential 5/8 Inch	2,721	3,094	374	13.74%
38	Rio Water Residential 1 Inch	287	327	39	13.74%
39	Rio Water Residential 2 Inch	212	241	29	13.74%
40		0	0	0	0
41	Commercial 5/8 Inch	2,096	2,381	285	13.59%
42	Commercial 1 Inch	3,184	3,617	433	13.59%
43	Commercial 1.5 Inch	0	0	0	0
44	Commercial 2 Inch	10,608	12,047	1,439	13.56%
45	Commercial 3 Inch	2,711	3,079	368	13.58%

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 3
Witness: Bourassa
REVISED

Line No.		Present Rates	Proposed Rates	Dollar Increase	Percent Increase
1					
2	Commercial Multi-Unit 5/8 Inch	3,966	4,504	538	13.57%
3	Commercial Multi-Unit 1 Inch	42	48	6	13.71%
4	Commercial Multi-Unit 1.5 Inch	0	0	0	0
5	Commercial Multi-Unit 2 Inch	(2,842)	(3,231)	(389)	13.68%
6		0	0	0	0
7	Public Authority 58 Inch	0	0	0	0
8	Public Authority 1 Inch	45	51	6	13.61%
9	Public Authority 1.5 Inch	0	0	0	0
10	Public Authority 2 Inch	(977)	(1,109)	(132)	13.57%
11	Public Authority 3 Inch	0	0	0	0
12	Public Authority 4 Inch	(18)	(20)	(2)	13.83%
13	Public Authority 6 Inch	0	0	0	0
14		0	0	0	0
15	Private Fire 2 Inch	132	150	18	13.67%
16	Private Fire 4 Inch	0	0	0	0
17	Private Fire 6 Inch	81	92	11	13.78%
18	Private Fire 8 Inch	132	150	18	13.83%
19	Private Fire 10 Inch	-	-	-	0.00%
20	Private Fire Hydrant	(95)	(108)	(13)	13.74%
21	Total Revenue Annualization	$ 45,417	$ 51,566	$ 6,149	13.54%
22	Revenues from Page 1	$ 4,348,715	$ 4,926,576	$ 577,860	13.29%
23	Totals	$ 4,394,133	$ 4,978,142	$ 584,010	13.29%
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	SUPPORTING SCHEDULES:				
45	B-1				
46	C-1				
47	C-3				
48	H-1				
49					
50					

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa
REVISED

Line No.	Description	Prior Years Ended 12/31/98	Prior Years Ended 12/31/99	Prior Years Ended 12/31/00	Test Year Actual 12/31/01	Test Year Adjusted 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
1	Gross Revenues	$ 4,411,673	$ 4,545,331	$ 4,527,349	$ 4,348,715	$ 4,394,132	$ 4,394,132	$ 4,978,142
2								
3	Revenue Deductions and	3,383,484	3,780,850	3,958,095	3,586,967	3,597,962	3,597,962	3,823,384
4	Operating Expenses							
5								
6	Operating Income	$ 1,028,189	$ 764,481	$ 569,254	$ 761,748	$ 796,170	$ 796,170	$ 1,154,758
7								
8	Other Income and	(31,371)	(273,094)	(92,291)	(112,845)	-	-	-
9	Deductions							
10								
11	Interest Expense	-	-	-	6,421	479,136	479,136	479,136
12								
13	Net Income	$ 996,818	$ 491,387	$ 476,963	$ 642,482	$ 317,033	$ 317,033	$ 675,622
14								
15	Earned Per Average							
16	Common Share	2.17	1.07	1.04	1.40	0.69	0.69	1.47
17								
18	Dividends Per							
19	Common Share	-	-	-	-	-	0.52	1.10
20								
21	Payout Ratio	-	-	-	-	-	0.75	0.75
22								
23	Return on Average							
24	Invested Capital	12.18%			3.96%	1.88%	1.41%	3.01%
25								
26	Return on Year End							
27	Capital	6.09%		2.91%	4.00%	1.88%	1.40%	2.97%
28								
29	Return on Average							
30	Common Equity	200.00%	54.66%	31.28%	44.44%	24.71%	3.54%	7.54%
31								
32	Return on Year End							
33	Common Equity	100.00%	61.33%	21.21%	100.00%	100.00%	3.49%	7.44%
34								
35	Times Bond Interest Earned							
36	Before Income Taxes	-	-	-	181.69	155.03	2.08	3.30
37								
38	Times Total Interest and							
39	Preferred Dividends Earned							
40	After Income Taxes	-	-	-	101.06	123.99	1.66	2.41
41								
42								
43	SUPPORTING SCHEDULES							
44	C-1							
45	E-2							
46	F-1							

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa
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Line No.	Description:	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year 12/31/01	Projected Year 12/31/02
1						
2						
3	Long-Term Debt	-	-	-	13,630,323	13,630,323
4						
5	Total Debt	$ -	$ -	$ -	$ 13,630,323	$ 13,630,323
6						
7			**Data Not**			
8	Preferred Stock	-	**Available**	-	-	-
9						
10	Common Equity	996,818	-	2,248,707	9,086,882	9,086,882
11						
12						
13	Total Capital & Debt	$ 996,818	$ -	$ 2,248,707	$ 22,717,205	$ 22,717,205
14						
15						
16	Capitalization Ratios:					
17						
18	Long-Term Debt	0.00%		0.00%	60.00%	60.00%
19						
20	Total Debt	0.00%		0.00%	60.00%	60.00%
21						
22						
23	Preferred Stock	-	-	-	-	-
24						
25	Common Equity	100.00%		100.00%	40.00%	40.00%
26						
27						
28	Total Capital	100.00%		100.00%	100.00%	100.00%
29						
30						
31	Weighted Cost of					
32	Senior Capital	0.00%		0.00%	3.15%	3.15%
33						
34						
35						
36						
37						
38	SUPPORTING SCHEDULES:					
39	E-1					
40	D-1					

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 22,842,642	(1)	(56,877)	$ 23,833,079
3			(2)	984,000	
4	**Less:**		(6)	-	
5			(8)	63,313	
6	Accumulated				
7	Depreciation	7,422,614	(3)	430,031	7,852,645
8					
9	Net Utility Plant				
10	in Service	$ 15,420,028			$ 15,980,434
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	3,626,635	(4a)	439	3,462,178
15			(5a)	(164,896)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	2,664,596	(4b)	(3,683)	2,825,809
18	Purposes Only)		(5b)	164,896	
19	Customer Meter Deposits	107,711			107,711
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	6,121,931	6,121,931
28					
29	Total	$ 9,021,086			$ 15,706,667
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1
43	E-1				
44					
45					

Arizona American - Mohave Water
Common Plant Allocation
at December 31, 2002

Exhibit
Schedule B-2
Page 3
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Mohave Common Plant**					
3	389.00	Land and Land Rights	$ 330	$ -	0.88640	$ 293	$ -
4	390.00	Structures and Improvements	138,455	66,471	0.88640	122,727	58,920
5	391.00	Office Funiture and Equipmen	132,114	10,648	0.88640	117,106	9,438
6	391.10	Computer Equipment	327,299	(96,821)	0.88640	290,120	(85,822)
7	392.00	Transportation Equipment	592,119	321,639	0.88640	524,857	285,102
8	393.00	Stores Equipment	3,232	2,139	0.88640	2,865	1,896
9	394.00	Tools, Shop and Garage	132,267	84,962	0.88640	117,242	75,310
10	395.00	Laboratory Equipment	8,210	5,856	0.88640	7,277	5,191
11	396.00	Power Operated Equipment	80,431	53,989	0.88640	71,294	47,856
12	397.00	Communication Equipment	97,880	15,676	0.88640	86,761	13,895
13	398.00	Miscellaneous Equipment	12,225	8,335	0.88640	10,836	7,388
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 1,524,562	$ 472,893		$ 1,351,379	$ 419,174
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Mohave Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 36,359,196	(1)	(56,877)	$ 37,349,632
3			(2)	984,000	
4	**Less:**		(6)	-	
5			(7)	63,313	
6	Accumulated				
7	Depreciation	11,744,875	(3)	430,031	12,174,906
8					
9	Net Utility Plant				
10	in Service	$ 24,614,320			$ 25,174,726
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	5,683,424	(4a)	688	5,425,697
15			(5a)	(258,414)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	4,175,779	(4b)	(5,773)	4,428,421
18	Purposes Only)		(5b)	258,414	
19	Customer Meter Deposits	107,711			107,711
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-			-
28					
29	Total	$ 14,647,406			$ 15,212,896
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Orcom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Mohave Water
RCND Common Plant Allocation
at December 31, 2002

Exhibit
Schedule B-4
Page 2
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Mohave Common Plant**					
3	389.00	Land and Land Rights	$ 877	$ -	0.88640	$ 778	$ -
4	390.00	Structures and Improvements	374,988	180,040	0.88640	332,391	159,588
5	391.00	Office Funiture and Equipmen	157,149	12,655	0.88640	139,297	11,217
6	391.10	Computer Equipment	380,060	(111,855)	0.88640	336,887	(99,149)
7	392.00	Transportation Equipment	656,940	359,836	0.88640	582,315	318,960
8	393.00	Stores Equipment	5,152	3,410	0.88640	4,567	3,022
9	394.00	Tools, Shop and Garage	156,665	106,783	0.88640	138,868	94,653
10	395.00	Laboratory Equipment	12,298	8,966	0.88640	10,901	7,948
11	396.00	Power Operated Equipment	104,798	66,017	0.88640	92,893	58,518
12	397.00	Communication Equipment	123,604	19,564	0.88640	109,564	17,342
13	398.00	Miscellaneous Equipment	21,035	14,583	0.88640	18,645	12,926
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 1,993,567	$ 659,997		$ 1,767,107	$ 585,025
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Mohave
Common Plant Allocation Basis
at December 31, 2001

Exhibit
Schedule B-2
Page 4
Witness: Bourassa
REVISED

Line No.	Location	Year End Customer Count	Factor
1	Mohave Water	13,796	0.8864
2	Havasu Water	1,189	0.0764
3	Mohave Sewer	579	0.0372
4			
5			
6			
7			
8			
9	TOTAL CUSTOMER COUNT	15,564	1.0000
10			
11			
12			

Arizona American - Mohave Water
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 66,252	$ -
3	302.00	Franchises	46,555	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 112,807	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 501,707	$ -
9	311.00	Structures and Improvements	538,101	121,785
10	312.00	Collecting and Impounding Res.	773,969	89,322
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	1,321,866	468,768
13		**Subtotal Source of Supply**	$ 3,135,642	$ 679,876
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 8,125	$ -
17	321.00	Structures and Improvements	5,062	(7,936)
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	2,335,293	1,246,525
20	326.00	Diesel Pumping Equipment	-	-
21	328.10	Gas Engine Pumping Equipment	-	-
22		**Subtotal Pumping**	$ 2,348,479	$ 1,238,590
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	-	-
26	331.00	Structures and Improvements	26,079	-
27	332.00	Water Treatment Equipment	64,796	67,094
28		**Subtotal Water Treatment**	$ 90,875	$ 67,094
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 44,998	$ -
32	341.00	Structures and Improvements	10,885	4,748
33	342.00	Distribution, Reservoirs, & ST	1,994,014	405,427
34	343.00	Transmission and Distribution	19,998,451	5,954,548
35	344.00	Fire Mains	-	-
36	345.00	Services	4,524,277	2,117,820
37	346.00	Meters	2,331,661	691,749
38	348.00	Hydrants	-	-
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 28,904,285	$ 9,174,292
41				
42		**General**		
43	389.00	Land and Land Rights	$ 877	$ -
44	390.00	Structures and Improvements	374,964	180,038
45	391.00	Office Funiture and Equipment	152,959	12,454
46	391.10	Computer Equipment	366,085	(113,963)
47	392.00	Transportation Equipment	569,950	343,533
48	393.00	Stores Equipment	5,152	3,410
49	394.00	Tools, Shop and Garage	101,126	98,932
50	395.00	Laboratory Equipment	11,701	8,923
51	396.00	Power Operated Equipment	56,403	56,895
52	397.00	Communication Equipment	112,735	14,860
53	398.00	Miscellaneous Equipment	20,321	14,675
54		**Subtotal General**	$ 1,772,273	$ 619,757
55				
56				
57				
58				
59		TOTAL WATER PLANT	$ 36,364,361	$ 11,779,608
60				
61	SUPPORTING SCHEDULES			
62	B-4, Page 4+			
63				
64				
65				

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa
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Line No.		Test Year Book Results	Label	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**						
2	Metered Water Revenues	$ 4,240,010	11	45,417	$ 4,285,427	584,010	$ 4,869,437
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	108,705			108,705		108,705
5		$ 4,348,715		$ 45,417	$ 4,394,132	$ 584,010	$ 4,978,142
6	**Operating Expenses**						
7	Salaries and Wages	$ 614,283	2a,4a,10a	229,804	$ 844,087		$ 844,087
8	Purchased Water	5,040			5,040		5,040
9	Purchased Power	289,500	1b,16	5,103	294,603		294,603
10	Chemicals	8,150	1c	-	8,150		8,150
11	Repairs and Maintenance	301,313	1d	-	301,313		301,313
12	Office Supplies and Expense	120,364	1e,10b	129,247	249,611		249,611
13	Outside Services	40,219	1f	(35,042)	5,177		5,177
14	Service Company Charges		3	521,040	521,040		521,040
15	Water Testing		13	-	-		-
16	Rents		1g,12	18,307	18,307		18,307
17	Transportation Expenses				-		-
18	Insurance - General Liability	43,938	1h,10c	(16,553)	27,385		27,385
19	Insurance - health and Life				-		-
20	Regulatory Commission Expense - Rate Case	8	8	29,005	29,013		29,013
21	Miscellaneous Expense	422,562	1i,10d	(339,176)	83,386		83,386
22	Depreciation Expense	866,984	5	(174,785)	692,199		692,199
23	Taxes Other Than Income	37,941	1a,2b,4b	9,622	47,563		47,563
24	Property Taxes	318,944	6	(47,155)	271,789		271,789
25	Income Tax	517,721			199,298		424,720
26					-		-
27	**Total Operating Expenses**	$ 3,586,967		$ 329,418	$ 3,597,962	$ -	$ 3,823,384
28	**Profit (Loss) Before Interest & Taxes**	$ 761,748		$ (284,001)	$ 796,170	$ 584,010	$ 1,154,758
29	**Other Income (Expense)**						
30	Interest Income				-		-
31	Other Income		14a	-	-		-
32	Interest Expense	(6,421)	7	(472,715)	(479,136)		(479,136)
33	Other Expense	(112,845)	14b	112,845	-		-
34	Gain/Loss Sale of Fixed Assets				-		-
35	**Total Other Income (Expense)**	$ (119,266)		$ (359,870)	$ (479,136)	$ -	$ (479,136)
36	**Net Profit (Loss)**	$ 642,482		$ (643,871)	$ 317,033	$ 584,010	$ 675,622
37							
38	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
39	C-2					A-1	
40	E-2						
41							

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
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Adjustments to Revenues and Expenses

Line No.		1 Remove Citizens Corp. Allocations	2 Remove T.Y. Salaries & Wages	3 Service Company Charges	4 Projected Salaries & Wages	5 Depreciation Expense	6 Property Taxes	Subtotal
1								
2								
3	Revenues							-
4								
5	Expenses	(436,643)	(652,224)	521,040	621,259	(174,785)	(47,155)	(168,507)
6								
7	Operating							
8	Income	436,643	652,224	(521,040)	(621,259)	174,785	47,155	168,507
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							
14	Expense							
15								
16	Net Income	436,643	652,224	(521,040)	(621,259)	174,785	47,155	168,507

Adjustments to Revenues and Expenses

Line No.		7 Interest Exp, Synch. W/ Rate Base	8 Rate Case Expense	9 INTENTIONALLY LEFT BLANK	10 Projected Additional Expenses	11 Revenue Annualization	12 Corporate Office Lease	Subtotal
17								
18								
19								
20								
21								
22								
23	Revenues					45,417		45,417
24								
25	Expenses		29,005	-	445,433		18,307	324,238
26								
27	Operating							
28	Income	-	(29,005)	-	(445,433)	45,417	(18,307)	(278,821)
29								
30	Interest							
31	Expense	(472,715)						(472,715)
32	Other							
33	Income /							
34	Expense							
35								
36	Net Income	(472,715)	(29,005)	-	(445,433)	45,417	(18,307)	(751,537)

Adjustments to Revenues and Expenses

Line No.		13 Local Water Testing Expense	14 Remove Other Revenues/Expenses	15 INTENTIONALLY LEFT BLANK	16 Power Costs Adjustment	17	18	Total
37								
38								
39								
40								
41								
42								
43	Revenues							45,417
44								
45	Expenses	-		-	5,180			329,418
46								
47	Operating							
48	Income	-	-	-	(5,180)	-	-	(284,001)
49								
50	Interest							
51	Expense							(472,715)
52	Other							
53	Income /		112,845					112,845
54	Expense							
55								
56	Net Income	-	112,845	-	(5,180)	-	-	(643,871)

Arizona American - Mohave Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa
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Line No.		
1	Adjust Property Taxes to Reflect Proposed Revenues:	
2		
3	Revenues in year ended 12/31/01	$ 4,348,715
4	Adjusted Revenues in year ended 12/31/01	4,394,132
5	Proposed Revenues	4,978,142
6	Average of three year's of revenue	$4,573,663
7	Average of three year's of revenue, times 2	$9,147,326
8	Add:	
9	Construction Work in Progess at 10%	
10	Deduct:	
11	Book Value of Transportation Equipment	524,857
12	Book Value of Transportation Equipment (proforma)	17,600
13	Total Book Value of Transportation Equipment	542,457
14		
15	Full Cash Value	$ 8,604,869
16	Assessment Ratio	25%
17	Assessed Value	2,151,217
18	Property Tax Rate	12.337393%
19		
20	Property Tax	265,404
21	Tax on Parcels	6,385
22		
23	Total Property Tax at Proposed Rates	$ 271,789
24	Property Taxes in the test year	318,944
25	Change in Property Taxes	$ (47,155)
26		
27		
28	Adjustment to Revenues and/or Expenses	$ (47,155)
29		
30		

Arizona American - Mohave Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 11

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Line No.			
1	Revenue Annualization		
2			
3			
4	Revenue Annualization	$	45,417
5			
6			
7			
8	Total Revenue from Annualization	$	45,417
9			
10			
11	Adjustment to Revenue and/or Expense	$	45,417
12			
13	SUPPORTING SCHEDULES		
14	H1		
15			
16			
17			
18			

Arizona American - Havasu Water Company
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
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Line No.		
1	Fair Value Rate Base	$ 1,369,042
2		
3	Adjusted Operating Income	(16,320)
4		
5	Current Rate of Return	-1.19%
6		
7	Required Operating Income	$ 106,094
8		
9	Required Rate of Return on Fair Value Rate Base	7.75%
10		
11	Operating Income Deficiency	$ 122,415
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 199,369
17		

18	Customer		Present	Proposed	Dollar	Percent
19	Classification		Rates	Rates	Increase	Increase
20	5/8 Inch Residential		$ 249,903	$ 364,729	$ 114,827	45.95%
21	1 Inch Residential		3,296	4,805	1,509	45.78%
22	1.5 Inch Residential		0	0	0	0
23	2 Inch Residential		1,580	2,303	724	45.82%
24	3 Inch Residential		0	0	0	0
25	4 Inch Residential		3,730	5,438	1,709	45.82%
26	6 Inch Residential		0	0	0	0
27	5/8 Inch Commercial		15,714	22,921	7,207	45.87%
28	1 Inch Commercial		7,007	10,219	3,212	45.83%
29	2 Inch Commercial		3,958	5,773	1,815	45.87%
30	3 Inch Commercial		30,088	43,869	13,782	45.81%
31	4 Inch Commercial		3,820	5,572	1,751	45.84%
32	6 inch Commercial		0	0	0	0
33	Multi-Family 44	4"	7,203	10,518	3,315	46.02%
34	Multi-Family 56	2"	7,741	11,307	3,565	46.06%
35	Multi-Family 64	4"	10,065	14,697	4,632	46.03%
36	Multi-Family 65	2"	9,406	13,737	4,331	46.05%
37	Multi-Family 67	4"	11,990	17,505	5,515	46.00%
38	Multi-Family 89	1"	13,438	18,768	5,329	39.66%
39	Multi-Family 102	2"	12,850	18,772	5,922	46.08%
40	Multi-Family 129	4"	16,174	23,649	7,475	46.22%
41	Multi-Family 153	4"	18,998	27,754	8,756	46.09%
42	Miscellaneous Revenues		10,532	10,532	2,909	46.10%
43	Difference between Bill Count Revenues					
44	and General Ledger Revenues		6,311	9,220	2,909	46.10%
45	Subtotal Revenues		$ 443,802	$ 642,088	$ 198,286	44.68%

Arizona American - Havasu Water Company
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 2
Witness: Bourassa
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Line No.	**Revenue Annualization**	Present Revenues	Proposed Revenues	Dollar Change	Percent Change
1					
2					
3					
4	5/8 Inch Residential	11,725	17,113	5,388	45.95%
5	1 Inch Residential	(3,296)	(4,805)	(1,509)	45.78%
6	2 Inch Residential	(1,428)	(2,082)	(654)	45.83%
7	4 Inch Residential	(4,464)	(6,509)	(2,045)	45.81%
8	5/8 Inch Commercial	783	1,142	359	45.87%
9	1 Inch Commercial	(541)	(789)	(248)	45.84%
10	2 Inch Commercial	(764)	(1,114)	(350)	45.87%
11	3 Inch Commercial	(4,894)	(7,135)	(2,241)	45.80%
12	Total Revenue Annualizations	(2,878)	(4,179)	(1,301)	45.21%
13	Total Revenues	440,924	637,909	196,984	44.68%
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	SUPPORTING SCHEDULES:				
45	B-1				
46	C-1				
47	C-3				
48	H-1				
49					
50					
51					

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
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Line No.	Description	Prior Years Ended 12/31/98	Prior Years Ended 12/31/99	Prior Years Ended 12/31/00	Test Year Actual 12/31/01	Test Year Adjusted 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
1	Gross Revenues	$ 329,662	$ 277,910	$ 359,521	$ 443,802	$ 440,924	$ 440,924	$ 637,908
2								
3	Revenue Deductions and	335,473	299,641	376,863	398,817	457,244	457,244	533,278
4	Operating Expenses							
5								
6	Operating Income	$ (5,811)	$ (21,731)	$ (17,342)	$ 44,985	$ (16,320)	$ (16,320)	$ 104,630
7								
8	Other Income and		(686)	403	10,719	-	-	-
9	Deductions	-						
10								
11	Interest Expense	404	336	1,301	65,849	34,824	34,824	34,824
12								
13	Net Income	$ (6,215)	$ (22,753)	$ (18,240)	$ (10,145)	$ (51,144)	$ (51,144)	$ 69,807
14								
15	Earned Per Average							
16	Common Share	(0.01)	(0.05)	(0.04)	(0.02)	(0.11)	(0.11)	0.15
17								
18	Dividends Per							
19	Common Share	-	-	-	-	-	-	0.11
20								
21	Payout Ratio	-	-	-	-	-	0.75	0.75
22								
23	Return on Average							
24	Invested Capital	-0.77%	-1.44%	-1.16%	-0.64%	-2.90%	-1.56%	2.13%
25								
26	Return on Year End							
27	Capital	-0.38%	-1.48%	-1.14%	-0.64%	-2.90%	-1.16%	1.58%
28								
29	Return on Average							
30	Common Equity	-0.18%	-14.74%	-13.63%	-8.48%	-74.32%	-3.91%	5.33%
31								
32	Return on Year End							
33	Common Equity	-3.75%	-15.91%	-14.62%	-8.85%	-396.85%	-2.90%	3.96%
34								
35	Times Bond Interest Earned							
36	Before Income Taxes	-	(148.71)	(22.01)	1.43	(1.39)	(1.39)	4.26
37								
38	Times Total Interest and							
39	Preferred Dividends Earned							
40	After Income Taxes	-	(66.72)	(13.02)	0.85	(0.47)	(0.47)	3.00
41								
42								
43	SUPPORTING SCHEDULES							
44	C-1							
45	E-2							
46	F-1							

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
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Line No.	Description:	Prior Years Ended 12/31/98	12/31/99	12/31/00	Test Year 12/31/01	Projected Year 12/31/02
1						
2						
3	Long-Term Debt	-	-	-	2,647,022	2,647,022
4						
5	Total Debt	$ -	$ -	$ -	$ 2,647,022	$ 2,647,022
6						
7						
8	Preferred Stock	-	-	-	-	-
9						
10	Common Equity	165,735	142,982	124,742	1,764,681	1,764,681
11						
12						
13	Total Capital & Debt	$ 165,735	$ 142,982	$ 124,742	$ 4,411,703	$ 4,411,703
14						
15						
16	Capitalization Ratios:					
17						
18	Long-Term Debt	0.00%	0.00%	0.00%	60.00%	60.00%
19						
20	Total Debt	0.00%	0.00%	0.00%	60.00%	60.00%
21						
22						
23	Preferred Stock	-	-	-	-	-
24						
25	Common Equity	100.00%	100.00%	100.00%	40.00%	40.00%
26						
27						
28	Total Capital	100.00%	100.00%	100.00%	100.00%	100.00%
29						
30						
31	Weighted Cost of					
32	Senior Capital	0.00%	0.00%	0.00%	3.15%	3.15%
33						
34						
35						
36						
37						
38	SUPPORTING SCHEDULES:					
39	E-1					
40	D-1					

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
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Line No.		Prior Year Ended 12/31/98	Prior Year Ended 12/31/99	Prior Year Ended 12/31/00	Test Year Ended 12/31/01	Projected Year Present Rates 12/31/02	Projected Year Proposed Rates 12/31/02
5	Cash Flows from Operating Activities						
6	Net Income	$ -	$ (22,753)	$ (18,240)	$ (10,145)	$ (51,144)	$ 69,807
7	Adjustments to reconcile net income to net cash						
8	provided by operating activities:						
9	Depreciation and Amortization	-	58,478	64,497	73,315	46,650	46,650
10	Deferred Income Taxes	-	(111,956)	62	(108)		
11	Accumulated Deferred ITC		-	-	-		
12	Changes in Certain Assests and Liabilities:						
13	Accounts Receivable	-	10,980	(485)	(30,575)		
14	Materials & Supplies	**Data Not**	-	-	-		
15	Prepaid Expenses	**Available**	-	-	(2,415)		
16	Misc Current Assets and Deferred Expense		89,036	367	-		
17	Accounts Payable and Accrued Liabilities	-	(1,936)	20,501	53		
18	Accrued Income Taxes	-	(4,427)	10,639	(3,183)		
19	Net Cash Flow provided by Operating Activities	$ -	$ 17,422	$ 77,341	$ 26,942	$ (4,494)	$ 116,457
20	Cash Flow From Investing Activities:						
21	Capital Expenditures	-	(36,083)	(116,192)	(84,940)	(2,352,427)	(2,352,427)
22	Plant Held for Future Use		(60,373)	-	-		
23	Non-Utility Property	-	-	-	-		
24	Net Cash Flows from Investing Activities	$ -	$ (96,456)	$ (116,192)	$ (84,940)	$(2,352,427)	$(2,352,427)
25	Cash Flow From Financing Activities						
26	(Decrease) Increase in Net Amounts due to Parent and						
27	Affiliates	-	14,235	(2,847)	83,122		
28	Customer Deposits	-	1,665	6,177	(14,563)		
29	Changes in Advances for Construction	-	63,671	34,687	(269,380)		
30	Changes in Contributions for Construction	-	(537)	834	258,819		
31	Proceeds from Long-Term Debt Borrowing	-	-	-	-		
32	Repayments of Long-Term Debt	-	-	-	-	-	-
33	Dividends Paid	-	-	-	-	-	(52,355)
34	Deferred Financing Costs	-	-	-	-		
35	Paid in Capital	-	-	-	-		
36	Net Cash Flows Provided by Financing Activities	$ -	$ 79,034	$ 38,851	$ 57,998	$ -	$ (52,355)
37	Increase(decrease) in Cash and Cash Equivalents	-	-	-	-	(2,356,920)	(2,288,325)
38	Cash and Cash Equivalents at Beginning of Year	-	-	-	-	-	-
39	Cash and Cash Equivalents at End of Year	$ -	$ -	$ -	$ -	$(2,356,920)	$(2,288,325)
40							
41							
42							
43	SUPPORTING SCHEDULES:						
44	E-3						
45	F-2						
46							

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Income Statement

Exhibit
Schedule C-1
Page 1
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Line No.		Test Year Book Results	Label	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**						
2	Metered Water Revenues	$ 433,270	11	(2,878)	$ 430,392	196,984	$ 627,376
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	10,532			10,532		10,532
5		$ 443,802		$ (2,878)	$ 440,924	$ 196,984	$ 637,908
6	**Operating Expenses**						
7	Salaries and Wages	$ 59,846	2a,4a,10a	111,573	$ 171,419		$ 171,419
8	Purchased Water	806			806		806
9	Purchased Power	48,120	1b,16	(1,102)	47,018		47,018
10	Chemicals	1,266	1c	-	1,266		1,266
11	Repairs and Maintenance	75,805	1d	-	75,805		75,805
12	Office Supplies and Expense	9,892	1e,10b	11,351	21,243		21,243
13	Outside Services	13,709	1f	(11,247)	2,462		2,462
14	Service Company Charges		3	75,244	75,244		75,244
15	Water Testing	-			-		-
16	Rents	-	1g,12	1,837	1,837		1,837
17	Transportation Expenses	-			-		-
18	Insurance - General Liability	4,514	1h,10c	(2,149)	2,365		2,365
19	Insurance - Health and Life	-			-		-
20	Regulatory Commission Expense - Rate Case	-	8	2,910	2,910		2,910
21	Miscellaneous Expense	47,502	1i,10d	(45,525)	1,977		1,977
22	Depreciation Expense	73,315	5	(26,665)	46,650		46,650
23	Taxes Other Than Income	7,949	1a,2b,4b	1,763	9,712		9,712
24	Property Taxes	17,388	6	11,294	28,682		28,682
25	Income Tax	38,705			(32,151)		43,883
26					-		-
27	**Total Operating Expenses**	$ 398,817		$ 129,283	$ 457,244	$ -	$ 533,278
28	**Profit (Loss) Before Interest & Taxes**	$ 44,985		$ (132,161)	$ (16,320)	$ 196,984	$ 104,630
29	**Other Income (Expense)**						
30	Interest Income				-		-
31	Other income	(60)	14a	60	-		-
32	Interest Expense	(65,849)	7	31,025	(34,824)		(34,824)
33	Other Expense	10,779	14b	(10,779)	-		-
34	Gain/Loss Sale of Fixed Assets				-		-
35	**Total Other Income (Expense)**	$ (55,130)		$ 20,306	$ (34,824)	$ -	$ (34,824)
36	**Net Profit (Loss)**	$ (10,145)		$ (111,855)	$ (51,144)	$ 196,984	$ 69,807
37							
38	SUPPORTING SCHEDULES:					RECAP SCHEDULES:	
39	C-2					A-1	
40	E-2						
41							

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
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Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 1,952,588	(1)	(7,826)	$ 2,165,408
3			(2)	212,200	
4	**Less:**		(6)	-	
5			(8)	8,445	
6	Accumulated				
7	Depreciation	518,763	(3)	36,768	555,531
8					
9	Net Utility Plant				
10	in Service	$ 1,433,825			$ 1,609,877
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Pur	440,741	(4a)	-	418,704
15			(5a)	(22,037)	
16	Contributions in Aid of				
17	Construction - Net (Ratemakir	259,116	(4b)	(286)	280,867
18	Purposes Only)		(5b)	22,037	
19	Customer Meter Deposits	11,066			11,066
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	523,302	523,302
28					
29	Total	$ 722,902			$ 1,422,543
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b)for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1
43	E-1				
44					
45					
46					

Arizona American - Havasu Water
Common Plant Allocation
at December 31, 2002

Exhibit
Schedule B-2
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Witness: Bourassa
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Line No.	Account No.	Description	Original Cost	Accumulated Depreciation	Allocation Factor	Allocated Original Cost	Allocated Accumulated Depreciation
1							
2		**Mohave Common Plant**					
3	389.00	Land and Land Rights	$ 330	$ -	0.07639	$ 25	$ -
4	390.00	Structures and Improvements	138,455	66,471	0.07639	10,577	5,078
5	391.00	Office Funiture and Equipment	132,114	10,648	0.07639	10,093	813
6	391.10	Computer Equipment	327,299	(96,821)	0.07639	25,004	(7,397)
7	392.00	Transportation Equipment	592,119	321,639	0.07639	45,234	24,571
8	393.00	Stores Equipment	3,232	2,139	0.07639	247	163
9	394.00	Tools, Shop and Garage	132,267	84,962	0.07639	10,104	6,491
10	395.00	Laboratory Equipment	8,210	5,856	0.07639	627	447
11	396.00	Power Operated Equipment	80,431	53,989	0.07639	6,144	4,124
12	397.00	Communication Equipment	97,880	15,676	0.07639	7,477	1,198
13	398.00	Miscellaneous Equipment	12,225	8,335	0.07639	934	637
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 1,524,562	$ 472,893		$ 116,468	$ 36,126
20							
21							
22	SUPPORTING SCHEDULES						
23	B-2, Page 4						
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Mohave
Common Plant Allocation Basis
at December 31, 2001

Exhibit
Schedule B-2
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Line No.	Location	Year End Customer Count	Factor
1	Mohave Water	13,796	0.8864
2	Havasu Water	1,189	0.0764
3	Mohave Sewer	579	0.0372
4			
5			
6			
7			
8			
9	TOTAL CUSTOMER COUNT	15,564	1.0000
10			
11			
12			

Arizona American - Havasu Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 3,134,673	(1)	(7,826)	$ 3,347,492
3			(2)	212,200	
4	**Less:**		(6)	-	
5			(7)	8,445	
6	Accumulated				
7	Depreciation	849,153	(3)	36,768	885,921
8					
9	Net Utility Plant				
10	in Service	$ 2,285,519			$ 2,461,571
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purp	681,339	(4a)	-	647,272
15			(5a)	(34,067)	
16	Contributions in Aid of				
17	Construction - Net (Ratemakin	400,566	(4b)	(442)	434,191
18	Purposes Only)		(5b)	34,067	
19	Customer Meter Deposits	11,066			11,066
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-			-
28					
29	Total	$ 1,192,548			$ 1,369,042
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Orcom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Havasu Water
RCND Common Plant Allocation
at December 31, 2002

Exhibit
Schedule B-4
Page 2
Witness: Bourassa
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Line No.	Account No.	Description	Trended Amount	Accumulated Depreciation	Allocation Factor	Allocated Trended Amount	Allocated Accumulated Depreciation
1							
2		**Mohave Common Plant**					
3	389.00	Land and Land Rights	$ 877	$ -	0.07639	$ 67	$ -
4	390.00	Structures and Improvements	374,988	180,040	0.07639	28,647	13,754
5	391.00	Office Funiture and Equipment	157,149	12,655	0.07639	12,005	967
6	391.10	Computer Equipment	380,060	(111,855)	0.07639	29,034	(8,545)
7	392.00	Transportation Equipment	656,940	359,836	0.07639	50,186	27,489
8	393.00	Stores Equipment	5,152	3,410	0.07639	394	260
9	394.00	Tools, Shop and Garage	156,665	106,783	0.07639	11,968	8,158
10	395.00	Laboratory Equipment	12,298	8,966	0.07639	940	685
11	396.00	Power Operated Equipment	104,798	66,017	0.07639	8,006	5,043
12	397.00	Communication Equipment	123,604	19,564	0.07639	9,443	1,495
13	398.00	Miscellaneous Equipment	21,035	14,583	0.07639	1,607	1,114
14							
15							
16							
17							
18							
19		TOTALCOMMON PLANT	$ 1,993,567	$ 659,997		$ 152,297	$ 50,420
20							
21							
22		SUPPORTING SCHEDULES					
23		B-2, Page 4					
24							
25							
26							
27							
28							
29							
30							
31							
32							

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa
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Adjustments to Revenues and Expenses

Line No.		1 Remove Citizens Corp. Allocations	2 Remove T.Y. Salaries & Wages	3 Service Company Charges	4 Projected Salaries & Wages	5 Depreciation Expense	6 Property Taxes	Subtotal
1								
2								
3	Revenues							-
4								
5	Expenses	(64,494)	(67,795)	75,244	127,053	(26,665)	11,294	54,637
6								
7	Operating							
8	Income	64,494	67,795	(75,244)	(127,053)	26,665	(11,294)	(54,637)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							
14	Expense							
15								
16	Net Income	64,494	67,795	(75,244)	(127,053)	26,665	(11,294)	(54,637)

Adjustments to Revenues and Expenses

Line No.		7 Interest Exp, Synch. W/ Rate Base	8 Rate Case Expense	9 INTENTIONALLY LEFT BLANK	10 Projected Additional Expenses	11 Revenue Annualization	12 Corporate Office Lease	Subtotal
17								
18								
19								
20								
21								
22								
23	Revenues					(2,878)		(2,878)
24								
25	Expenses		2,910	-	70,882		1,837	130,265
26								
27	Operating							
28	Income	-	(2,910)	-	(70,882)	(2,878)	(1,837)	(133,143)
29								
30	Interest							
31	Expense	31,025						31,025
32	Other							
33	Income /							
34	Expense							
35								
36	Net Income	31,025	(2,910)	-	(70,882)	(2,878)	(1,837)	(102,118)

Adjustments to Revenues and Expenses

Line No.		13 Local Water Testing Expense	14 Remove Other Revenues/Expenses	15 INTENTIONALLY LEFT BLANK	16 Power Costs Adjustment	17	18	Total
37								
38								
39								
40								
41								
42								
43	Revenues							(2,878)
44								
45	Expenses	-		-	(982)			129,283
46								
47	Operating							
48	Income	-	-	-	982	-	-	(132,161)
49								
50	Interest							
51	Expense							31,025
52	Other							
53	Income /		(10,719)					(10,719)
54	Expense							
55								
56	Net Income	-	(10,719)	-	982	-	-	(111,855)

Arizona American - Havasu Water
Test Year Ended December 31, 2001
Adjustments to Revenues and Expenses
Adjustment Number 6

Exhibit
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Line No.		
1	Adjust Property Taxes to Reflect Proposed Revenues:	
2		
3	Revenues in year ended 12/31/01	$ 443,802
4	Adjusted Revenues in year ended 12/31/01	440,924
5	Proposed Revenues	637,908
6	Average of three year's of revenue	$507,545
7	Average of three year's of revenue, times 2	$1,015,089
8	Add:	
9	Construction Work in Progess at 10%	
10	Deduct:	
11	Book Value of Transportation Equipment	45,234
12	Book Value of Transportation Equipment (proforma)	0
13	Total Book Value of Transportation Equipment	$ 45,234
14		
15	Full Cash Value	$ 969,855
16	Assessment Ratio	25%
17	Assessed Value	242,464
18	Property Tax Rate	11.83%
19		
20	Property Tax	28,682
21	Tax on Parcels	0
22		
23	Total Property Tax at Proposed Rates	$ 28,682
24	Property Taxes in the test year	17,388
25	Change in Property Taxes	$ 11,294
26		
27		
28	Adjustment to Revenues and/or Expenses	$ 11,294
29		
30		

Arizona American - Havasu Water
Test Year Ended December 31, 2001
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 11

Exhibit
Schedule C-2
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Witness: Bourassa
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Line No.			
1	Revenue Annualization		
2			
3			
4	Revenue Annualization	$	(2,878)
5			
6			
7			
8	Total Revenue from Annualization	$	(2,878)
9			
10			
11	Adjustment to Revenue and/or Expense	$	(2,878)
12			
13	SUPPORTING SCHEDULES		
14	H1		
15			
16			
17			
18			

Arizona American
Schedule E-1 To Schedule B2, page 1, Plant Reconciliation

	Mohave	Havasu	Aqua Fria (**)	Anthem Water	Anthem Sewer (*)	Sun City Water (*)	Sun City Sewer	SC West Water	SC West Sewer
Plant Balance E-1	$ 22,821,782	$ 1,989,979	$ 53,321,381	$ 4,195,817	$ 23,347,399	$ 39,364,286	$ 17,887,373	$ 29,950,787	$ 39,775,541
Less Plant Adjustments (B-2, p2)									
AFUDC	-	-	217,801	-	-	450,822	93,075	431,998	242,717
Plant	-	-	-	-	-	148,497	96,727	-	-
Less General Plant B-2, p5	1,330,518	153,858	601,473	300,860	705,317	4,572,145	125,064	580,556	2,180,953
Plus Common Plant Alloc B-2, p2	1,351,379	116,468	1,273,919	320,243	249,219	2,174,303	2,071,343	1,526,371	1,458,580
Calculated Plant B-2, p1	$ 22,842,643	$ 1,952,589	$ 53,776,026	$ 4,215,200	$ 22,891,301	$ 36,367,125	$ 19,643,850	$ 30,464,604	$ 38,810,451
Plant B-2, p1	22,842,642	1,952,588	53,776,026	4,215,200	22,891,302	36,367,124	19,643,850	30,464,605	38,810,451
Diff	1	1	-	-	(1)	1	-	(1)	-

(*) Corrected E-5
(**) Corrected B-2, p2

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS AGUA FRIA WATER DISTRICT, ITS ANTHEM WATER DISTRICT AND ITS ANTHEM/AGUA FRIA WASTEWATER DISTRICT.	DOCKET NO. WS-01303A-02-0870

SUPPLEMENT TO DIRECT TESTIMONY OF

THOMAS J. BOURASSA, CPA

EXHIBIT
A-19
Admitted

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JSHAPIRO/1373736

I. INTRODUCTION

Q. WHAT IS THE PURPOSE OF THIS SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. The purpose of this supplemental testimony is to respond to Staff's List of Items Causing the Filing to be Insufficient dated December 23, 2002 ("Staff Insufficiency Finding"). In addition, the Company is concurrently filing supplements to the direct testimony of David P. Stephenson and Ronald L. Kozoman in response to the Staff Insufficiency Finding.

Q. HOW WILL YOUR SUPPLEMENTAL TESTIMONY BE ORGANIZED?

A. In this testimony, I address Staff's expressed concerns over the application for the Agua Fria water, Anthem water and Anthem/Agua Fria wastewater districts. Specifically, Staff claims to have found six reasons that each of the filings for these districts is insufficient. I address several of those findings. My responses are identified consistent with the numbering in the Staff Insufficiency Finding. Those items in the Staff Insufficiency Finding not covered in my supplemental testimony are addressed by either Mr. Stephenson or Mr. Kozoman.

Q. HAVE YOU MADE ANY CHANGES AS A RESULT OF STAFF'S FINDINGS?

A. Yes. Revised Schedules B-2, B-3, E-5, and A-4 are attached hereto at Tab A. I wish to point out, however, that none of the changes affect the plant in service, rate base, and/or the revenue requirement in this case.

II. CAUSE OF INSUFFICIENCY: AGUA FRIA WATER NO. 1, ANTHEM WATER, NO. 1 AND ANTHEM/AGUA FRIA WASTEWATER NO. 1

Q. MR. BOURASSA, STAFF CLAIMS THAT THE PLANT IN SERVICE ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No. I do not agree. However, Schedule B-2, page 2, for Agua Fria water district showed an incorrect common plant allocation, which may have caused some confusion. The correct common plant allocation was shown on the supporting schedules, Schedule B-2, pages 3 and 4. Further, the correct plant balances did appear on Schedule B-2, page 1.

For both the Anthem water district and Anthem/Agua Fria wastewater districts the correct common plant allocation is reflected on Schedule B-2, page 2.

Q. WOULD YOU PLEASE EXPLAIN HOW THE PLANT AMOUNT ON THE SCHEDULE E-1 TIES TO THE SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Plant in service at 12/31/2001 (E-1) **less**
2. Plant adjustments (AFUDC for Agua Fria only. There is none for Anthem water or Anthem/Agua Fria wastewater) from prior rate case (B-2, page 2) **less**
3. General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant **plus**
4. Common plant allocation (as shown on B-2, page 2) **equals**
5. Plant in service (as shown on B-2, page 1 and 2).

Q. AND THIS IS ILLUSTRATED ON THE B-2 SCHEDULES?

A. Yes. Schedule B-2, page 2, illustrates both the common plant allocation. For the Agua Fria water, the plant adjustments from the last rate proceeding dated May 7, 1997 (test year ending March 1995) were also shown. There is no specific general plant on this schedule. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. Also, Schedule B-2, page 2, reflects adjustments from the

Agua Fria water district's prior rate case.

Schedule B-2, page 5 shows the general plant balance prior to the common plant allocation. This schedule also reflects the prior rate case plant adjustments for Agua Fria water. Adding in the plant adjustments to the plant balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Schedule B-2, pages 6a through 6c show the plant additions and balances by year since the last rate case. This schedule also shows the prior rate case plant adjustments (Agua Fria water only) as well as the general plant before the common plant allocation. Again, the total of the column labeled "2001 Plant Balance" on Schedule B-2, page 6c plus the plant adjustments equals the amount on Schedule E-1.

Q. WHAT IS THE BASIS FOR THE COMMON PLANT ALLOCATION ADJUSTMENT?

A. The common plant allocation adjustment was made to equitably allocate plant that is shared with other districts. For example, office furniture and equipment, software, communications equipment, buildings are all shared. All of the general plant for the Maricopa districts was pooled and reallocated based on year-end customer counts. The handling of the general plant in the instant case is consistent with treatment approved in the prior rate case for the Agua Fria water district, where the amounts on the E-1 and B-2 Schedules were not the same.

Q. WHY DID THE COMPANY MAKE THE AFUDC ADJUSTMENT FOR AGUA FRIA WATER?

A. To reflect the prior Commission decision disallowing the AFUDC amount included in plant.

Q. DID YOU DISCUSS THIS MATTER WITH STAFF RESPRESENTATIVES BEFORE THE STAFF INSUFFICIENCY FINDING WAS ISSUED?

A. Yes. I discussed concerns raised over both the B-2 and E-1 schedules with Staff on two separate occasions. Unfortunately, it appears my explanations were not considered in Staff's review.

III. CAUSE OF INSUFFICIENCY: AGUA FRIA WATER NO. 2, ANTHEM WATER NO, 2 AND ANTHEM/AGUA FRIA WASTEWATER NO. 2

Q. MR. BOURASSA, STAFF NEXT CLAIMS THAT THE ACCUMULATED DEPRECIATION ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1. DO YOU AGREE?

A. No, for the same reasons explained above for the plant balances.

Q. PLEASE EXPLAIN.

A. The accumulated depreciation amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Accumulated depreciation at 12/31/2001 (E-1) **less**
2. Accumulated depreciation plant adjustments[1] from the prior rate case (B-2, page 2) **less**
3. Accumulated depreciation on General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant accumulated depreciation **plus**
4. Common plant accumulated depreciation allocation (as shown on B-2, page 2) **equals**
5. Accumulated depreciation (as shown on B-2, page 1 and 2).

Q. HOW IS THIS ILLUSTRATED ON THE B-2 SCHEDULES?

A. Schedule B-2, page 2, illustrates both the common plant allocation accumulated depreciation as well as the plant adjustments accumulated depreciation. As I

[1] AFUDC was removed for the Agua Fria water district only. There was none for Anthem water and Anthem/Agua Fria wastewater.

stated above, Agua Fria water's Schedule B-2, page 2, has an incorrect common plant allocation. Again, the correct common plant allocation was shown on the supporting schedules, Schedule B-2, page 3 and 4. Further, the correct accumulated depreciation balance did appear on Schedule B-2, page 1.

For both the Anthem water district and Anthem/Agua Fria wastewater district the correct common plant allocation and accumulated depreciation balance is reflected on Schedule B-2, page 2.

Q. PLEASE CONTINUE.

A. There is no specific general plant accumulated depreciation on the Schedule B-2, page 2. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. Also on Schedule B-2, page 2 are found the adjustments from the prior rate case (Agua Fria water district only).

Schedule B-2, page 5 shows the general plant accumulated depreciation balance prior to the common plant allocation. This schedule also reflects the prior case plant adjustments (Agua Fria water district only). Adding in the plant adjustments to the plant balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

Q. HAVE YOU PROVIDED A SCHEDULE RECONCILING THE PLANT BALANCE ON E-1 TO THE PLANT BALANCE ON B-2, PAGE 1?

A. Yes. I have prepared a supplementary plant reconciliation schedule attached hereto at Tab A. This schedule follows the formula outlined above.

Q. AND YOU EXPLAINED THIS TO STAFF'S AUDITORS?

A. Yes. I met with Staff representatives on two separate occasions and specifically explained how plant was allocated. While the accumulated depreciation balance issue was not specifically addressed, my explanations on the plant balances should

have allowed Staff to verify the accumulated depreciation balances, since they follow exactly the explanations given for the plant balances.

IV. CAUSE OF INSUFFICIENCY: AGUA FRIA WATER NO. 3, ANTHEM WATER NO. 3 AND ANTHEM/AGUA FRIA WASTEWATER NO. 3

Q. STAFF ALSO CONTENDS THAT THE INTENDED ADJUSTMENTS TO ADVANCES IN AID OF CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION ON LINES 13-17 OF SCHEDULE B-2, PAGE 1 AND SCHEDULE B-3, PAGE 1 ARE NOT CLEARLY SHOWN. IS THIS TRUE?

A. No, it is not true. As described in my direct testimony, Adjustments 4 and 5 are clearly labeled on the specific B Schedules Staff identifies. Each Schedule contains a footnote referencing the nature of the adjustments. Nevertheless, to assist Staff in reviewing the filing, attached at Tab A are revised B-2, page 1 and B-3, page 1 Schedules, with relabeled adjustments 4a, 4b, 5a, and 5b, as well as relabeled footnote references.

V. CAUSE OF INSUFFICIENCY: AGUA FRIA WATER NO. 5, ANTHEM WATER NO. 5 AND ANTHEM/AGUA FRIA WASTEWATER NO. 5

Q. STAFF ALSO CONTENDS THAT THE PLANT BALANCE ON SCHEDULE E-5, PAGE 1 DO NOT TIE TO THE TOTAL PLANT ON SCHEDULE B-2 PAGES 1 AND 2. DO YOU HAVE ANY COMMENT?

A. I agree that at first glance the numbers are not the same. However, as I explained above, and as explained to Staff during my informal discussions before the Staff Insufficiency Finding was issued, the plant balance has been adjusted. In the instant case, adjustments were made for the common plant allocation.

For Agua Fria water, some confusion may have been caused by the incorrect common plant allocation shown on Schedule B-2, page 2.

For Anthem/Agua Fria wastewater, Staff has correctly pointed out that Schedule E-5 does not tie. I have prepared a revised Schedule E-5 (Tab A) that

reflects the same amount as Schedule E-1.

Q. HOW DOES THE PLANT AMOUNT ON SCHEDULE E-5 TIE TO THE PLANT AMOUNT ON SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service balance as of December 31, 2001 shown on E-5 is same as shown on Schedule E-1 for Agua Fria water and Anthem water. The explanation for the amount on Schedule E-5 follows exactly as described above for the amount on Schedule E-1.

The plant in service balance as of December 31, 2001 shown on E-5 for Anthem/Agua Fria wastewater has been revised to show the same plant amount on the Schedule E-1. The explanation for the amount on the revised Schedule E-5 follows exactly as described above for the amount on Schedule E-1.

Q. WHY HAVE YOU REVISED SCHEDULE A-4?

A. Although Staff did not cite any cause for insufficiency regarding Schedule A-4 for Agua Fria water, footnote (a) referring to unadjusted amounts was incorrect. The gross utility plant in service are the adjusted amounts as shown on Schedule B-2, page 6a-6c.

Schedules A-4 for Anthem water and Anthem/Agua Fria wastewater have also been revised to reflect the amounts as shown on the Schedule B-2, page 6a-6b.

Q. HAVE YOU MADE ANY OTHER CHANGES?

A. Yes. I have prepared a revised Schedule B-4, page 1 (Tab A), for the Agua Fria water district to reflect the correct RCN common plant allocation as shown on the supporting schedule B-4, page 2. I have also prepared a revised Schedule B-4, page 3 (attached at Tab A), to show the trended accumulated depreciation balance on the AFUDC adjustment in the footnote calculation.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes. I want to reiterate that none of the changes made to the Company's filing in

response to Staff's Insufficiency Finding impact the plant in service, rate base, and/or the revenue requirement requested by Arizona-American in this docket.

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
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Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service (a)
1				
2	Prior Year Ended 12/31/1998	-		27,979,943
3				
4	Prior Year Ended 12/31/1999	9,285,971	5,464,793	33,444,735
5				
6	Prior Year Ended 12/31/2000	14,118,940	11,799,171	45,243,907
7				
8	Test Year Ended 12/31/2001	6,027,629	7,859,673	53,103,580
9				
10	Projected Year Ended 12/31/2002	10,303,148	10,303,148	63,406,728
11				
12	(a) Adjusted (See B-2, page 6a-c)			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
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Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 53,776,026	(1)	640,368	$ 50,919,882
3			(2)	559,081	
4	**Less:**		(6)	-	
5			(8)	73,137	
6	Accumulated		(9)	(4,128,730)	
7	Depreciation	4,473,146	(3)	717,750	4,993,699
8			(9)	(197,198)	
9	Net Utility Plant				
10	in Service	$ 49,302,880			$ 45,926,183
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	33,028,561	(4a)	(4,359,345)	27,385,370
15			(5a)	(1,283,846)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	690,358	(4b)	(766)	1,973,438
18	Purposes Only)		(5b)	1,283,846	
19	Customer Meter Deposits	17,289			17,289
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	13,305,699	13,305,699
28					
29	Total	$ 15,566,672			$ 29,855,785
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40	(9) Post Close Plant Adjustments				
41					
42	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
43	B-2				B-1
44	E-1				

Arizona American - Agua Fria Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 61,778,883	(1)	640,368	$ 58,322,512
3			(2)	559,081	
4	**Less:**		(6)	-	
5			(7)	73,137	
6	Accumulated		(8)	(4,728,957)	
7	Depreciation	5,166,781	(3)	717,750	5,658,666
8			(8)	(225,866)	
9	Net Utility Plant				
10	in Service	$ 56,612,101			$ 52,663,846
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	37,830,187	(4a)	(4,993,098)	31,366,601
15			(5a)	(1,470,489)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	790,721	(4b)	(877)	2,260,332
18	Purposes Only)		(5b)	1,470,489	
19	Customer Meter Deposits	17,289			17,289
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-			-
28					
29	Total	$ 17,973,904			$ 19,019,624
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38					
39	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
40	B-4				B-1
41					
42					

Arizona American - Agua Fria
Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-2
Page 2
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,229	$ -
3	302.00	Franchises	78,887	-
4	303.00	Miscellaneous Intangibles	115,264	-
5		**Subtotal Intangible**	$ 195,380	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 217,682	$ -
9	311.00	Structures and Improvements	1,144,167	43,705
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,438,215	284,050
13		**Subtotal Source of Supply**	$ 4,800,065	$ 327,755
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 47,681	$ -
17	321.00	Structures and Improvements	1,246,735	43,850
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	14,495,886	1,663,002
20	326.00	Diesel Pumping Equipment	25,799	18,816
21	328.10	Gas Engine Pumping Equipment	697	292
22		**Subtotal Pumping**	$ 15,816,798	$ 1,725,960
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	39,917	-
27	332.00	Water Treatment Equipment	377,497	44,052
28		**Subtotal Water Treatment**	$ 417,414	$ 44,052
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 225	$ -
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	2,861,570	(3,199)
34	343.00	Transmission and Distribution	21,390,029	1,577,034
35	344.00	Fire Mains	-	-
36	345.00	Services	2,694,166	258,328
37	346.00	Meters	1,744,305	126,715
38	348.00	Hydrants	2,799,956	213,717
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 31,490,251	$ 2,172,595
41				
42		**ALLOCATED COMMON PLANT**	$ 1,273,919	$ 255,243
43				
44				
45				
46		ADEUC adjustment 6/95 - Agua Fria	(217,801)	(52,460)
47		TOTAL WATER PLANT	$ 53,776,026	$ 4,473,146
48				
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 3			
52	B-2, Page 5			
53				
54				
55				
56				
57				
58				
59				
60				

Arizona American - Agua Fria
RCND Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-4
Page 1
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 3,247	$ -
3	302.00	Franchises	137,066	-
4	303.00	Miscellaneous Intangibles	127,581	-
5		**Subtotal Intangible**	$ 267,894	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 278,216	$ -
9	311.00	Structures and Improvements	1,251,140	47,791
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,823,335	315,867
13		**Subtotal Source of Supply**	$ 5,352,691	$ 363,659
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 55,756	$ -
17	321.00	Structures and Improvements	1,373,902	48,322
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	16,152,870	1,853,095
20	326.00	Diesel Pumping Equipment	39,034	28,468
21	328.10	Gas Engine Pumping Equipment	913	383
22		**Subtotal Pumping**	$ 17,622,475	$ 1,930,269
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	51,378	-
27	332.00	Water Treatment Equipment	425,278	49,627
28		**Subtotal Water Treatment**	$ 476,656	$ 49,627
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	387	-
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	3,117,675	(3,486)
34	343.00	Transmission and Distribution	25,274,148	1,863,400
35	344.00	Fire Mains	-	-
36	345.00	Services	3,164,188	303,396
37	346.00	Meters	1,946,770	141,423
38	348.00	Hydrants	3,229,305	246,488
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 36,732,473	$ 2,551,222
41				
42		**ALLOCATED COMMON PLANT**	$ 1,589,383	$ 335,276
43				
44				
45				
46		ADFUC adjustment 3/95 - Agua Fria	(262,690)	(63,271)
47		TOTAL WATER PLANT	$ 61,778,883	$ 5,166,781
48				
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 2			
52	B-4, Page 3			
53				
54				
55				
56				
57				
58				
59				
60				

Arizona American - Agua Fria
RCND Plant Summary
at December 31, 2002

Exhibit
Schedule B-4
Page 3
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 3,247	$ -
3	302.00	Franchises	137,066	-
4	303.00	Miscellaneous Intangibles	127,581	-
5		**Subtotal Intangible**	$ 267,894	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 278,216	$ -
9	311.00	Structures and Improvements	1,251,140	47,791
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lakes, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	3,823,335	315,867
13		**Subtotal Source of Supply**	$ 5,352,691	$ 363,659
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 55,756	$ -
17	321.00	Structures and Improvements	1,373,902	48,322
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	16,152,870	1,853,095
20	326.00	Diesel Pumping Equipment	39,034	28,468
21	328.10	Gas Engine Pumping Equipment	913	383
22		**Subtotal Pumping**	$ 17,622,475	$ 1,930,269
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ -	$ -
26	331.00	Structures and Improvements	51,378	-
27	332.00	Water Treatment Equipment	425,278	49,627
28		**Subtotal Water Treatment**	$ 476,656	$ 49,627
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 387	$ -
32	341.00	Structures and Improvements	-	-
33	342.00	Distribution, Reservoirs, & ST	3,117,675	(3,486)
34	343.00	Transmission and Distribution	25,274,148	1,863,400
35	344.00	Fire Mains	-	-
36	345.00	Services	3,164,188	303,396
37	346.00	Meters	1,946,770	141,423
38	348.00	Hydrants	3,229,305	246,488
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 36,732,473	$ 2,551,222
41				
42		**General**		
43	389.00	Land and Land Rights	$ -	$ -
44	390.00	Structures and Improvements	112,646	9,153
45	391.00	Office Funiture and Equipment	97,546	13,258
46	391.10	Computer Equipment	66,019	5,648
47	392.00	Transportation Equipment	313,808	216,633
48	393.00	Stores Equipment	-	-
49	394.00	Tools, Shop and Garage	4,299	869
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	5,299	5,390
53	398.00	Miscellaneous Equipment	73,031	25,582
54		**Subtotal General**	$ 672,648	$ 276,532
55				
56				
57				
58		AFUDC adjustment 3/95	(262,690)	(63,271)
59		TOTAL WATER PLANT	$ 60,862,148	$ 5,108,038
60				
61				
62	*** AFUDC Accumulated Depreciation**			
63		AFUDC Adjustment	$ 217,801	
64		Years	6.75	
65		Composite Rate	2.24%	
66		Total		$ 32,932
67		Plus A/D @ 3/95 per Staff		19,528
68		Total A/D at 12/2001		$ 52,460
69		Trended Cost (Trend Factor from 1995)	1.2061	$ 63,271
70	**Plant**			
71		Trended Cost (Trend Factor from 1995)	1.2061	$ 262,690
72				
73	SUPPORTING SCHEDULES			
74	B-4, Page 4+			
75				
76				
77				

Arizona American - Anthem Water
Test Year Ending December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service (a)
1				
2				-
3				
4	Prior Year Ended 12/31/1999	9,358,477	32,815,433	32,815,433
5				
6	Prior Year Ended 12/31/2000	9,875,853	(3,187,534)	29,627,899
7				
8	Test Year Ended 12/31/2001	5,946,629	11,567,919	41,195,817
9				
10	Projected Year Ended 12/31/2002	9,917,159	9,917,159	51,112,976
11				
12	(a) Unadjusted			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				
21				
22				
23				
24				
25				
26				
27				

Arizona American - Anthem Water
Test Year Ending December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 41,215,200	(1)	-	$ 41,428,652
3			(2)	182,500	
4	**Less:**		(6)	-	
5			(8)	30,952	
6	Accumulated				
7	Depreciation	1,651,294	(3)	436,625	2,087,920
8					
9	Net Utility Plant				
10	in Service	$ 39,563,906			$ 39,340,732
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	24,209,071	(4a)	5,959,996	29,093,642
15			(5a)	(1,075,425)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	-	(4b)	-	1,075,425
18	Purposes Only)		(5b)	1,075,425	
19	Customer Meter Deposits	3,296			3,296
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	11,045,860	11,045,860
28					
29	Total	$ 15,351,539			$ 20,214,229
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1
43	E-1				
44					
45					

Arizona American - Anthem Water
Test Year Ending December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 44,205,297	(1)	-	$ 44,418,748
3			(2)	182,500	
4	**Less:**		(6)	-	
5			(7)	30,952	
6	Accumulated				
7	Depreciation	1,795,212	(3)	436,625	2,231,837
8					
9	Net Utility Plant				
10	in Service	$ 42,410,085			$ 42,186,911
11					
12	**Less:**				
13	*Advances in Aid of*				
14	Construction (Ratemaking Purposes Only)	25,956,351	(4a)	6,390,156	31,193,464
15			(5a)	(1,153,043)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	-	(4b)	-	1,153,043
18	Purposes Only)		(5b)	1,153,043	
19	Customer Meter Deposits	3,296			3,296
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27					
28					
29	Total	$ 16,450,438			$ 9,837,108
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing (Trended)				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Orcom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service (a)
1				
2	Prior Year Ended 12/31/1998	-		-
3				
4	Prior Year Ended 12/31/1999	3,307,782	9,862,958	9,862,958
5				
6	Prior Year Ended 12/31/2000	5,216,327	781,468	10,644,426
7				
8	Test Year Ended 12/31/2001	9,795,399	12,702,974	23,347,400
9				
10	Projected Year Ended 12/31/2002	9,714,220	9,714,220	33,061,619
11				
12	(a) Unadjusted			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 22,891,302	(1)	88,103	$ 23,053,411
3			(2)	43,054	
4	**Less:**		(6)	-	
5			(8)	30,952	
6	Accumulated				
7	Depreciation	789,221	(3)	-	789,221
8					
9	Net Utility Plant				
10	in Service	$ 22,102,081			$ 22,264,190
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	5,181,331	(4a)	14,335,963	19,045,098
15			(5a)	(472,196)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	-	(4b)	-	472,196
18	Purposes Only)		(5b)	472,196	
19	Customer Meter Deposits	-			-
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Deferred Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	6,134,972	6,134,972
28					
29	Total	$ 16,920,750			$ 8,881,868
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40					
41	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
42	B-2				B-1
43	E-1				
44					
45					

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 23,944,809	(1)	88,103	$ 24,106,918
3			(2)	43,054	
4	**Less:**		(6)	-	
5			(7)	30,952	
6	Accumulated				
7	Depreciation	843,970	(3)	-	843,970
8					
9	Net Utility Plant				
10	in Service	$ 23,100,839			$ 23,262,948
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	5,418,110	(4a)	14,991,096	19,937,010
15			(5a)	(472,196)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	-	(4b)	-	472,196
18	Purposes Only)		(5b)	472,196	
19	Customer Meter Deposits	-			-
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Deferred Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-			-
28					
29	Total	$ 17,682,728			$ 2,853,742
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to Amount at Closing (Trended)				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Orcom Costs				
39					
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Anthem/Agua Fria Wastewater
Test Year Ended December 31, 2001
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa
REVISED

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/00	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/01
1		**Intangible**			
2	301.00	Organization	$ -	$ -	$ -
3	302.00	Franchises	361,699	(113,020)	248,678
4	303.00	Miscellaneous Intangibles	-	-	-
5		**Subtotal Intangible**	$ 361,699	$ (113,020)	$ 248,678
6					
7		**Treatment & Discharge**			
8	310.00	Land and Land Rights	$ -	$ 336,560	$ 336,560
9	311.00	Structures and Improvements	-	-	-
10	312.00	Preliminary Treatment	-	800,483	800,483
11	313.00	Primary Treatment Equipment	-	-	-
12	314.00	Secondary Treatment Equipment	423,421	1,620,486	2,043,907
13	315,00	Tertiary Equipment	3,852,851	3,048,851	6,901,702
14	316.00	Disinfection Equipment	33,565	838,651	872,216
15	317.00	Effluent Lift Station E	-	808,883	808,883
16	318.00	Outfall Line	-	-	-
17	319.00	Sludge, Treatment & Distribution	142,373	1,666,144	1,808,517
18	321.00	Influent Lift Station	-	-	-
19	322.00	General Treatment Equipment	53,108	30,000	83,108
20		**Subtotal Treatment & Discharge**	$ 4,505,318	$ 9,150,058	$ 13,655,376
21					
22		**Collection and Influent**			
23	340.00	Land and Land Rights	$ -	$ -	$ -
24	341.00	Structures and Improvements	-	-	-
25	342.00	Collection System Lift	104,107	35,941	140,048
26	343.00	Collection Mains	3,209,091	2,641,084	5,850,175
27	344.00	Force Mains	-	1,918	1,918
28	345.00	Discharge Services	764,797	406,140	1,170,937
29	348.00	Manholes	1,006,296	568,655	1,574,950
30		**Subtotal Collection and Influent**	$ 5,084,292	$ 3,653,736	$ 8,738,028
31					
32		**General**			
33	389.00	Land and Land Rights	$ -	$ -	$ -
34	390.00	Structures and Improvements	627,475	10,000	637,475
35	391.00	Office Funiture and Equipment	31,682	-	31,682
36	391.10	Computer Equipment	-	-	-
37	392.00	Transportation Equipment	-	-	-
38	393.00	Stores Equipment	-	-	-
39	394.00	Tools, Shop and Garage	-	-	-
40	395.00	Laboratory Equipment	33,960	2,200	36,160
41	396.00	Power Operated Equipment	-	-	-
42	397.00	Communication Equipment	-	-	-
43	398.00	Miscellaneous Equipment	-	-	-
44		**Subtotal General**	$ 693,117	$ 12,200	$ 705,317
45					
46					
47					
48		TOTAL WASTEWATER PLANT	$ 10,644,426	$ 12,702,974	$ 23,347,400
49					
50	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
51				A-4	
52				E-1	
53					
54					
55					

Arizona American
Schedule E-1 To Schedule B2, page 1, Plant Reconciliation

	Mohave	Havasu	Aqua Fria (**)	Anthem Water	Anthem Sewer (*)	Sun City Water (*)	Sun City Sewer	SC West Water	SC West Sewer
Plant Balance E-1	$ 22,821,782	$ 1,989,979	$ 53,321,381	$ 4,195,817	$ 23,347,399	$ 39,364,286	$ 17,887,373	$ 29,950,787	$ 39,775,541
Less Plant Adjustments (B-2, p2)									
AFUDC	-	-	217,801	-	-	450,822	93,075	431,998	242,717
Plant	-	-	-	-	-	148,497	96,727	-	-
Less General Plant B-2, p5	1,330,518	153,858	601,473	300,860	705,317	4,572,145	125,064	580,556	2,180,953
Plus Common Plant Alloc B-2, p2	1,351,379	116,468	1,273,919	320,243	249,219	2,174,303	2,071,343	1,526,371	1,458,580
Calculated Plant B-2, p1	$ 22,842,643	$ 1,952,589	$ 53,776,026	$ 4,215,200	$ 22,891,301	$ 36,367,125	$ 19,643,850	$ 30,464,604	$ 38,810,451
Plant B-2, p1	22,842,642	1,952,588	53,776,026	4,215,200	22,891,302	36,367,124	19,643,850	30,464,605	38,810,451
Diff	1	1	-	-	(1)	1	-	(1)	-

(*) Corrected E-5
(**) Corrected B-2, p2

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Attorneys for Arizona-American
Water Company, Inc.

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS TUBAC WATER DISTRICT.	DOCKET NO. W-01303A-02-0908

SUPPLEMENT TO DIRECT TESTIMONY OF

THOMAS J. BOURASSA, CPA

EXHIBIT
A-20
Admitted

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JSHAPIRO/1381592

I. INTRODUCTION

Q. WHAT IS THE PURPOSE OF THIS SUPPLEMENT TO YOUR DIRECT TESTIMONY?

A. The purpose of this supplemental testimony is to respond to Staff's List of Items Causing the Filing to be Insufficient dated January 13, 2003 ("Staff Insufficiency Finding"). In addition, the Company is concurrently filing supplements to the direct testimony of David P. Stephenson and Ronald L. Kozoman in response to the Staff Insufficiency Finding.

Q. HOW WILL YOUR SUPPLEMENTAL TESTIMONY BE ORGANIZED?

A. In this testimony, I address Staff's expressed concerns over the application for the Tubac water district. Specifically, Staff claims to have found 7 reasons that the filing for the Tubac water district is insufficient and I address several of those causes. My responses are identified consistent with the numbering in the Staff Insufficiency Finding. Those items in the Staff Sufficiency Finding not covered in my supplemental testimony are addressed by either Mr. Stephenson or Mr. Kozoman.

Q. HAVE YOU MADE ANY CHANGES AS A RESULT OF STAFF'S CONCLUSIONS REGARDING THE TUBAC WATER DISTRICT?

A. Yes and revised B-2 schedules, Schedule E-5, Schedule A-1, and Schedule A-4 are attached hereto at Tab A. I wish to point out, however, that none of the changes materially affect the plant in service, rate base, and/or the revenue requirement in this case. For example, the revenue requirement changed by less then $4 and is primarily due to very slight difference in the ratio of original cost to RCND which was used to trend up costs on the Schedule B-3.

II. CAUSE OF INSUFFICIENCY: TUBAC WATER DISTRICT NO. 1

Q. MR. BOURASSA, STAFF CLAIMS THAT THE PLANT IN SERVICE ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1 FOR THE TUBAC WATER DISTRICT. DO YOU AGREE?

A. Yes. I have revised the schedules to include a prior rate case plant adjustment which was included in the plant balance at 12/31/2002 but did not appear on the schedules. The revised schedules show this adjustment.

Q. WOULD YOU PLEASE EXPLAIN HOW THE PLANT AMOUNT ON THE SCHEDULE E-1 TIES TO THE SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The plant in service amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Plant in service at 12/31/2001 (E-1) **less**
2. Plant adjustments* from prior rate case (B-2, page 2) **less**
3. General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant **plus**
4. Common plant allocation (as shown on B-2, page 2) **equals**
5. Plant in service (as shown on B-2, page 1 and 2)

* AFUDC and Plant for Wells & Springs and Land

This reconciliation is now shown on Schedule B-2, page 2.

Q. IS THIS NOW SHOWN IN THE B-2 SCHEDULES?

A. Yes. Again the original filing did not show a plant adjustment of a prior rate case of $1,674, but was included in the plant balance at 12/31/2001. This adjustment was left off of schedule B-2, page 6c and instead was a reconciling item. The Schedule B-2, page 2, illustrates the common plant allocation. There is no specific general plant on this schedule. Instead, the general plant has been replaced by

allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. The plant adjustments from the last rate proceeding dated May 7, 1997 (test year ending March 1995) was a reconciling item on B-2, page 6c, but is now included on all the appropriate B schedules.

Schedule B-2, page 5 shows the general plant balance prior to the common plant allocation. This schedule now reflects the prior rate case plant adjustment. Adding back in the common plant adjustment and the prior rate case adjustment to the plant balance on Schedule B-2, page 5, results in a match with the balance shown on Schedule E-1.

Schedule B-2, pages 6a through 6c show the plant additions and balances by year since the last rate case. This schedule now shows the prior rate case plant adjustments as well as the general plant before the common plant allocation. Again, if you take the total of the column labeled '2001 Plant Balance' on Schedule B-2, page 6c and add back the plant adjustments, you will match the amount on Schedule E-1.

Q. WHAT IS THE BASIS FOR THE COMMON PLANT ALLOCATION ADJUSTMENT?

A. The common plant allocation adjustment was made to equitably allocate plant that is shared with other districts. For example, office furniture and equipment, software, communications equipment, buildings are all shared. All of the general plant for the Maricopa districts was pooled and reallocated based on year-end customer counts. The handling of the general plant in the instant case is consistent with treatment afforded by the Commission in the prior rate case for these districts, where the amounts on the E-1 and B-2 Schedules were not the same.

Q. WHY DID THE COMPANY MAKE THE AFUDC ADJUSTMENT?

A. To reflect the prior Commission decision disallowing the AFUDC amount

included in plant.

Q. WHY DID ARIZONA-AMERICAN MAKE THE DISALLOWED PLANT ADJUSTMENT?

A. To reflect the prior Commission decision disallowing the amount included in plant.

III. <u>CAUSE OF INSUFFICIENCY: TUBAC WATER DISTRICT NO. 2</u>

Q. MR. BOURASSA, STAFF NEXT CLAIMS THAT THE ACCUMULATED DEPRECIATION ON SCHEDULE B-2, PAGE 1 AND PAGE 2 DO NOT TIE TO THE SCHEDULES B-2, PAGE 5 AND E-1, PAGE 1 FOR THE SUN TUBAC WATER DISTRICT. DO YOU AGREE?

A. Yes, for the same reasons explained above for the plant balances.

Q. PLEASE EXPLAIN.

A. The accumulated depreciation amount shown on E-1 has been adjusted to reflect the amount shown on the B-2, page 1 and page 2 as follows:

1. Accumulated depreciation at 12/31/2001 (E-1) **less**
2. Accumulated depreciation plant adjustments* from the prior rate case (B-2, page 2) **less**
3. Accumulated depreciation on General Plant (as shown B-2, page 5) pooled to Maricopa Common Plant accumulated depreciation **plus**
4. Common plant accumulated depreciation allocation (as shown on B-2, page 2) **equals**
5. Accumulated depreciation (as shown on B-2, page 1 and 2)

* AFUDC and Plant for Wells & Springs and land.

Q. HOW IS THIS SHOWN IN THE B-2 SCHEDULES?

A. Again the original filing did not show a plant adjustment of a prior rate case of $1,674, but was included in the plant balance at 12/31/2002. This adjustment was left off of schedule B-2, page 6c and instead was a reconciling item. Schedule B-

2, page 2, now illustrates both the common plant allocation accumulated depreciation as well as the plant adjustments accumulated depreciation. There is no specific general plant accumulated depreciation on this schedule. Instead, the general plant has been replaced by allocated common plant. The support for the common plant allocation appears on Schedules B-2, page 3 and page 4. On Schedule B-2, page 2, you will now also find adjustments from the prior rate case.

Schedule B-2, page 5 shows the general plant accumulated depreciation balance prior to the common plant allocation. This schedule now also reflects the prior case plant accumulated depreciation adjustments. Adding back in the plant accumulated depreciation adjustments to the accumulated depreciation balance on Schedule B-2, page 5 results in a match with the balance shown on Schedule E-1.

IV. CAUSE OF INSUFFICIENCY: TUBAC WATER DISTRICT NO. 3

Q. STAFF CONTENDS THAT INTENDED ADJUSTMENTS TO ADVANCES IN AID OF CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION ON LINES 13-17 OF SCHEDULE B-2, PAGE 1 AND SCHEDULE B-3, PAGE 1 ARE NOT CLEARLY SHOWN. IS THIS TRUE?

A. No it is not true. As described in my direct testimony, Adjustments 4 and 5 are clearly labeled on the specific B schedules Staff identifies and each contains a footnote referencing the nature of the adjustments. Nevertheless, seeking to further Staff's understanding of the filing, attached (Tab A) are new B-2, page 1 and B-3, page 1 schedules with relabeled adjustments 4a, 4b, 5a, and 5b, as well as relabeled footnote references.

V. CAUSE OF INSUFFICIENCY: TUBAC WATER DISTRICT NO. 5

Q. STAFF ALSO CONTENDS THAT THE PLANT BALANCE ON SCHEDULE E-5, PAGE 1 DOES NOT TIE TO THE TOTAL PLANT ON SCHEDULE B-2 PAGES 1 AND 2. DO YOU HAVE ANY COMMENT?

A. Yes. Again, an adjustment from the prior rate case was included on this schedule did not appear on this schedule and has been revised.

Q. HOW DOES THE PLANT AMOUNT ON SCHEDULE E-5 TIE TO THE PLANT AMOUNT ON SCHEDULE B-2, PAGE 1 AND PAGE 2?

A. The explanation for the amount on Schedule E-5 follows exactly as described above for the amount on Schedule E-1.

Q. WHY HAVE YOU REVISED SCHEDULE A-4?

A. Although Staff did not cite any cause for insufficiency regarding Schedule A-4 for Tubac water district. The gross utility plant in service are the adjusted amounts as shown on Schedule B-2, page 6a-6c.

Q. WHY HAVE YOU REVISED SCHEDULE A-1?

A. As I mentioned above there is slight difference in rate base and revenue requirement. I have revised schedule A-1 to show the revised values. The rate base changed by approximately $115 and the revenue requirement by approximately $4.

Q. HAVE YOU MADE ANY OTHER CHANGES NOT RESULTING FROM A CITED CAUSE FOR DEFICIENCY?

A. Yes. I have revised Schedule B-4, page 1 and page 3 to reflect the plant adjustment from a prior rate case.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes. Again, though, I want to reiterate that none of the changes made to the Company's filing in response to Staff's Insufficiency Finding materially impact the plant in service, rate base, and/or the revenue requirement requested by Arizona-American in this docket.

Arizona American - Tubac Water
Test Year Ended December 31, 2001
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page
Witness: Bourassa
REVISED

Line No.		
1	Fair Value Rate base	$ 1,903,647
2		
3	Adjusted Operating Income	14,577
4		
5	Current Rate of Return	0.77%
6		
7	Required Operating Income	$ 147,492
8		
9	Required Rate of Return on Fair Value Rate Base	7.75%
10		
11	Operating Income Deficiency	$ 132,915
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	$ 216,471
17		

	Customer Classification		Present Rates	Proposed Rates	Dollar Increase	Percent Increase
20	5/8 Inch	Residential	$ 192,378	$ 357,880	$ 165,501	86.03%
21	1 Inch	Residential	11,339	21,097	9,757	86.05%
22	1.5 Inch	Residential	1,501	2,791	1,290	85.98%
23	2 Inch	Residential	1,671	3,109	1,438	86.05%
24	3 Inch	Residential	1,255	2,336	1,081	86.19%
25			-	-	-	0.00%
26	5/8 Inch	Commercial	20,444	38,039	17,595	86.06%
27	1 Inch	Commercial	6,953	12,933	5,980	86.01%
28	1.5 Inch	Commercial	2,753	5,120	2,367	86.00%
29	2 Inch	Commercial	9,544	17,740	8,196	85.88%
30	3 Inch	Commercial	807	1,502	695	86.09%
31	Miscellaneous Revenues		2,691	2,691	-	0.00%
32						
33	Subtotal of Water Revenues		$ 251,336	$ 465,238	$ 213,902	85.11%
34						
35						
36	Revenue Annualization					
37	5/8 Inch	Residential	$ 738	$ 1,373	$ 635	86.11%
38	1 Inch	Residential	370	689	319	86.14%
39	5/8 Inch	Commercial	350	651	301	86.15%
40	1 Inch	Commercial	218	405	187	86.06%
41	3 Inch	Commercial	801	1,491	690	86.11%
42	Total Revenue Annualization		2,476	4,608	2,132	86.12%
43	Total Water Revenues with		-	-	-	
44	Revenue Annualization		$ 253,812	$ 469,847	$ 216,034	85.12%
45						

46 SUPPORTING SCHEDULES:
47 B-1
48 C-1
49 C-3
50 H-1
51
52

Arizona American - Tubac Water
Test Year Ended December 31, 2001
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa
REVISED

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				(a)
2	Prior Year Ended 12/31/1998	-		1,959,038
3				
4	Prior Year Ended 12/31/1999	24,567	13,330	1,972,368
5				
6	Prior Year Ended 12/31/2000	48,714	(47,919)	1,924,449
7				
8	Test Year Ended 12/31/2001	68,996	65,157	1,989,607
9				
10	Projected Year Ended 12/31/2002	467,313	467,313	2,456,920
11				
12	(a) Adjusted (See B-2, page 6a-c)			
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				
21				
22				
23				
24				
25				
26				
27				

Arizona American - Tubac Water
Test Year Ended December 31, 2001
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa
REVISED

Line No.		Original Cost Rate base	RCND Rate base	Fair Value Rate base (RCND Only)
1				
2	Gross Utility Plant in Service	$ 1,967,167	$ 3,429,947	$ 3,429,947
3	Less: Accumulated Depreciation	569,484	978,646	978,646
4				
5	Net Utility Plant in Service	$ 1,397,683	$ 2,451,301	$ 2,451,301
6				
7	Less:			
8	Advances in Aid of			
9	Construction	170,081	296,553	296,553
10	Contributions in Aid of			
11	Construction - Net of amortization	143,675	250,511	250,511
12	Customer Meter Deposits	590	590	590
13	Deferred Income Taxes & Credits	-	-	-
14	Investment tax Credits	-	-	-
15	Plus:			
16	Unamortized Finance			
17	Charges	-	-	-
18	Deferred Tax Assets	-	-	-
19	Allowance for Working Capital	-	-	-
20	Citizens Acquisition Adjustment	531,184	-	-
21				
22	Total Rate Base	$ 1,614,521	$ 1,903,647	$ 1,903,647
23				
24				
25				
26	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
27	B-2		A-1	
28	B-3			
29	B-5			
30	E-1			
31				

Arizona American - Tubac Water
Test Year Ended December 31, 2001
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa
REVISED

Line No.		Actual at End of Test Year	Proforma Adjustments Label	Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 1,981,996	(1)	(1)	$ 1,967,167
3			(2)	44,500	
4	**Less:**		(6)	-	
5			(8)	5,617	
6	Accumulated		(9)	(64,945)	
7	Depreciation	551,532	(3)	27,282	569,484
8			(9)	(9,330)	
9	Net Utility Plant				
10	in Service	$ 1,430,464			$ 1,397,683
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	$ 179,091	(4a)	(58)	$ 170,081
15			(5a)	(8,952)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	134,973	(4b)	(250)	143,675
18	Purposes Only)		(5b)	8,952	
19	Customer Meter Deposits	590			590
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27	Citizens Acquisition Adjustment	-	(7)	531,184	531,184
28					
29	Total	$ 1,115,810			$ 1,614,521
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to amount at Closing.				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Acquisition Adjustment Premium				
39	(8) Orcom Costs				
40	(9) Well not in service				
41					
42	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
43	B-2				B-1
44	E-1				

Arizona American - Tubac Water
Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-2
Page 2
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 567	$ -
3	302.00	Franchises	2,030	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 2,597	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 20,414	$ -
9	311.00	Structures and Improvements	19,992	4,183
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	180,979	76,797
13		**Subtotal Source of Supply**	$ 221,385	$ 80,980
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 50	$ -
17	321.00	Structures and Improvements	14,608	7,906
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	241,749	102,255
20	326.00	Diesel Pumping Equipment	879	88
21	328.10	Gas Engine Pumping Equipment	42,995	10,466
22		**Subtotal Pumping**	$ 300,281	$ 120,714
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 50	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	505	104
28		**Subtotal Water Treatment**	$ 555	$ 104
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 539	$ -
32	341.00	Structures and Improvements	156	70
33	342.00	Distribution, Reservoirs, & ST	142,420	28,084
34	343.00	Transmission and Distribution	884,097	236,291
35	344.00	Fire Mains	-	-
36	345.00	Services	272,942	55,162
37	346.00	Meters	87,950	21,151
38	348.00	Hydrants	24,189	1,366
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 1,412,294	$ 342,124
41				
42		**ALLOCATED COMMON PLANT**	$ 48,394	$ 9,696
43				
44				
45		Plant 3/95	(1,674)	(1,674)
46		ADFUDC adjustment 3/95	(1,835)	(413)
47		TOTAL WATER PLANT	$ 1,981,996	$ 551,532
48				
49				
50	SUPPORTING SCHEDULES			
51	B-2, Page 3			
52	B-2, Page 5			
53				
54	*** Plant Reconcillation**			
55	Plant Balance E-1		$ 1,993,115	
56	Less Plant Adjustments			
57	AFUDC (B2,p2)		1,835	
58	Plant (B2, p2)		1,674	
59	Less General Plant B-2, p5		56,004	
60	Plus Common Plant Alloc B-2, p2		48,394	
61	Calculated Plant B-2, p1		$ 1,981,996	
62	Plant B-2, p1		1,981,996	
63	Difference		-	

Arizona American - Tubac Water
Plant Summary
at December 31, 2001

Exhibit
Schedule B-2
Page 5
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Original Cost	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 567	$ -
3	302.00	Franchises	2,030	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 2,597	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 20,414	$ -
9	311.00	Structures and Improvements	19,992	4,183
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	180,979	76,797
13		**Subtotal Source of Supply**	$ 221,385	$ 80,980
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 50	$ -
17	321.00	Structures and Improvements	14,608	7,906
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	241,749	102,255
20	326.00	Diesel Pumping Equipment	879	88
21	328.10	Gas Engine Pumping Equipment	42,995	10,466
22		**Subtotal Pumping**	$ 300,281	$ 120,714
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 50	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	505	104
28		**Subtotal Water Treatment**	$ 555	$ 104
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 539	$ -
32	341.00	Structures and Improvements	156	70
33	342.00	Distribution, Reservoirs, & ST	142,420	28,084
34	343.00	Transmission and Distribution	884,097	236,291
35	344.00	Fire Mains	-	-
36	345.00	Services	272,942	55,162
37	346.00	Meters	87,950	21,151
38	348.00	Hydrants	24,189	1,366
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 1,412,294	$ 342,124
41				
42		**General**		
43	389.00	Land and Land Rights	$ 2,755	$ -
44	390.00	Structures and Improvements	498	78
45	391.00	Office Funiture and Equipment	11,451	2,029
46	391.10	Computer Equipment	9,435	6,583
47	392.00	Transportation Equipment	17,166	13,302
48	393.00	Stores Equipment	3,418	1,044
49	394.00	Tools, Shop and Garage	8,161	1,162
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	2,462	822
53	398.00	Miscellaneous Equipment	659	134
54		**Subtotal General**	$ 56,004	$ 25,156
55				
56				
57		Plant 3/95	(1,674)	(1,674)
58		ADFUC adjustment 3/95	(1,835)	(413)
59		TOTAL WATER PLANT	$ 1,989,607	$ 566,992
60				
61				
62		* AFUDC Accumulated Depreciation		
63		AFUDC Adjustment	$ 1,835	
64		Years	6.75	
65		Composite Rate	2.42%	
66		Total		300
67		Plus A/D @ 3/95 per Staff		113
68		Total A/D at 12/2001		$ 413
69				
70		Plant	$ 1,674	
71		Total Plant Cost @ 12/31/2001	$ 1,674	
72		Total A/D @ 12/31/2001	$ 1,674	
73		Ratio	1.000000	
74		A/D @ 12/31/2001	$ 1,674	
75				
76				
77				
78		SUPPORTING SCHEDULES		
79		B-2, Page 6a-6c		
80				
81				
82				
83				

Arizona American - Tubac Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
Page 6a
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Staff Plant At 3/31/95	1995 Net Plant Additions	1995 Plant Balance	1996 Net Plant Additions	1996 Plant Balance
1							
2		**Intangible**					
3	301.00	Organization	567	-	567	-	567
4	302.00	Franchises	2,033	-	2,033	-	2,033
5	303.00	Miscellaneous Intangibles	-	-	-	-	-
6		**Subtotal Intangible**	2,600	-	2,600	-	2,600
7							
8		**Source of Supply**					
9	310.00	Land and Land Rights	11,317	-	11,317	9,424	20,741
10	311.00	Structures and Improvements	5,181	-	5,181	-	5,181
11	312.00	Collecting and Impounding Res.	-	-	-	-	-
12	313.00	Lakes, Rivers, Other Intakes	-	-	-	-	-
13	314.00	Wells and Springs	121,061	-	121,061	57,856	178,917
14		**Subtotal Source of Supply**	137,559	-	137,559	67,280	204,839
15							
16		**Pumping**					
17	320.00	Land and Land Rights	50	-	50	-	50
18	321.00	Structures and Improvements	13,792	-	13,792	-	13,792
19	323.00	Other Power Production	-	-	-	-	-
20	325.00	Electric Pumping Equipment	145,545	12,056	157,601	605	158,206
21	326.00	Diesel Pumping Equipment	-	-	-	-	-
22	328.10	Gas Engine Pumping Equipment	24,004	4,354	28,358	-	28,358
23		**Subtotal Pumping**	183,391	16,409	199,800	605	200,405
24							
25		**Water Treatment**					
26	330.00	Land and Land Rights	50	-	50	-	50
27	331.00	Structures and Improvements	-	-	-	-	-
28	332.00	Water Treatment Equipment	-	-	-	-	-
29		**Subtotal Water Treatment**	50	-	50	-	50
30							
31		**Transmission and Distribution**					
32	340.00	Land and Land Rights	539	-	539	-	539
33	341.00	Structures and Improvements	156	-	156	-	156
34	342.00	Distribution, Reservoirs, & ST	143,216	235	143,451	-	143,451
35	343.00	Transmission and Distribution	583,090	75,535	658,625	41,623	700,249
36	344.00	Fire Mains	-	-	-	-	-
37	345.00	Services	119,954	30,184	150,138	18,379	168,517
38	346.00	Meters	78,739	1,323	80,062	1,850	81,913
39	348.00	Hydrants	14,639	396	15,035	2,625	17,660
40	349.00	Other Transmission & Distribution	-	-	-	-	-
41		**Subtotal Transmission and Distribution**	940,333	107,674	1,048,007	64,478	1,112,485
42							
43		**General**					
44	389.00	Land and Land Rights	2,755	-	2,755	-	2,755
45	390.00	Structures and Improvements	-	-	-	498	498
46	391.00	Office Funiture and Equipment	1,616	1,543	3,159	6,151	9,310
47	391.10	Computer Equipment	-	-	-	-	-
48	392.00	Transportation Equipment	21,462	-	21,462	-	21,462
49	393.00	Stores Equipment	3,431	0	3,431	-	3,431
50	394.00	Tools, Shop and Garage	7,378	-	7,378	265	7,643
51	395.00	Laboratory Equipment	-	-	-	-	-
52	396.00	Power Operated Equipment	-	-	-	-	-
53	397.00	Communication Equipment	1,426	450	1,876	400	2,276
54	398.00	Miscellaneous Equipment	-	-	-	-	-
55		**Subtotal General**	38,068	1,993	40,061	7,314	47,375
56							
57							
58		Plant 3/95	(1,674)		(1,674)		(1,674)
59		ADEQ adjustment 9/95	(1,835)		(1,835)		(1,835)
60		TOTAL WATER PLANT	1,298,492	126,076	1,424,568	139,676	1,564,244

Arizona American - Tubac Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
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Witness: Bourassa
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Line No.	Account No.	Description	1997 Net Plant Additions	1997 Plant Balance	1998 Net Plant Additions	1998 Plant Balance	1999 Net Plant Additions	1999 Plant Balance
1	Account							
2	No.	Description						
3		**Intangible**						
4	301.00	Organization	-	567	-	567	-	567
5	302.00	Franchises	(8)	2,025	5	2,030	-	2,030
6	303.00	Miscellaneous Intangibles	-	-	-	-	-	-
7		**Subtotal Intangible**	(8)	2,592	5	2,597	-	2,597
8								
9		**Source of Supply**						
10	310.00	Land and Land Rights	-	20,741	(327)	20,414	-	20,414
11	311.00	Structures and Improvements	14,886	20,067	(75)	19,992	-	19,992
12	312.00	Collecting and Impounding Res.	-	-	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-	-	-
14	314.00	Wells and Springs	3,175	182,092	(537)	181,555	-	181,555
15		**Subtotal Source of Supply**	18,061	222,899	(939)	221,960	-	221,960
16								
17		**Pumping**						
18	320.00	Land and Land Rights	-	50	-	50	-	50
19	321.00	Structures and Improvements	816	14,608	-	14,608	-	14,608
20	323.00	Other Power Production	-	-	-	-	-	-
21	325.00	Electric Pumping Equipment	66,733	224,939	17,156	242,095	2,546	244,642
22	326.00	Diesel Pumping Equipment	-	-	-	-	879	879
23	328.10	Gas Engine Pumping Equipment	5,432	33,790	9,205	42,995	-	42,995
24		**Subtotal Pumping**	72,982	273,387	26,361	299,748	3,425	303,174
25								
26		**Water Treatment**						
27	330.00	Land and Land Rights	-	50	-	50	-	50
28	331.00	Structures and Improvements	-	-	-	-	-	-
29	332.00	Water Treatment Equipment	505	505	-	505	-	505
30		**Subtotal Water Treatment**	505	555	-	555	-	555
31								
32		**Transmission and Distribution**						
33	340.00	Land and Land Rights	-	539	-	539	-	539
34	341.00	Structures and Improvements	-	156	-	156	-	156
35	342.00	Distribution, Reservoirs, & ST	(1,382)	142,069	(20,502)	121,567	-	121,567
36	343.00	Transmission and Distribution	143,869	844,118	52,701	896,819	1,356	898,175
37	344.00	Fire Mains	-	-	-	-	-	-
38	345.00	Services	19,281	187,798	15,661	203,459	5,780	209,239
39	346.00	Meters	3,816	85,728	1,629	87,357	-	87,357
40	348.00	Hydrants	(463)	17,197	6,992	24,189	-	24,189
41	349.00	Other Transmission & Distribution	-	-	-	-	-	-
42		***Subtotal Transmission and Distribution***	165,121	1,277,606	56,480	1,334,086	7,136	1,341,222
43								
44		**General**						
45	389.00	Land and Land Rights	-	2,755	-	2,755	-	2,755
46	390.00	Structures and Improvements	-	498	-	498	-	498
47	391.00	Office Funiture and Equipment	(641)	8,669	2,783	11,451	-	11,451
48	391.10	Computer Equipment	4,484	4,484	3,655	8,139	2,770	10,909
49	392.00	Transportation Equipment	26,518	47,980	17,044	65,024	-	65,024
50	393.00	Stores Equipment	(34)	3,397	21	3,418	-	3,418
51	394.00	Tools, Shop and Garage	433	8,076	1,119	9,195	-	9,195
52	395.00	Laboratory Equipment	-	-	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-	-	-
54	397.00	Communication Equipment	175	2,451	10	2,461	-	2,461
55	398.00	Miscellaneous Equipment	659	659	-	659	-	659
56		**Subtotal General**	31,594	78,968	24,632	103,600	2,770	106,369
57								
58								
59		Plant 3/95		(1,674)		(1,674)		(1,674)
60		ADEUC adjustment 3/95	-	(1,835)		(1,835)		(1,835)
61		TOTAL WATER PLANT	288,254	1,852,498	106,539	1,959,038	13,330	1,972,368

Arizona American - Tubac Water
Plant Additions and Retirements
Source: Plant In Service Summary

Exhibit
Schedule B-2
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Line No.	Account No.	Description	2000 Net Plant Additions	2000 Plant Balance	2001 Net Plant Additions	2001 Plant Balance
1	Account					
2	No.	Description				
3		**Intangible**				
4	301.00	Organization	-	567	-	567
5	302.00	Franchises	-	2,030	-	2,030
6	303.00	Miscellaneous Intangibles	-	-	-	-
7		**Subtotal Intangible**	-	2,597	-	2,597
8						
9		**Source of Supply**				
10	310.00	Land and Land Rights	-	20,414	-	20,414
11	311.00	Structures and Improvements	-	19,992	-	19,992
12	312.00	Collecting and Impounding Res.	-	-	-	-
13	313.00	Lakes, Rivers, Other Intakes	-	-	-	-
14	314.00	Wells and Springs	(576)	180,979	(0)	180,979
15		**Subtotal Source of Supply**	(576)	221,385	(0)	221,385
16						
17		**Pumping**				
18	320.00	Land and Land Rights	-	50	-	50
19	321.00	Structures and Improvements	-	14,608	-	14,608
20	323.00	Other Power Production	-	-	-	-
21	325.00	Electric Pumping Equipment	(3,516)	241,125	624	241,749
22	326.00	Diesel Pumping Equipment	-	879	-	879
23	328.10	Gas Engine Pumping Equipment	-	42,995	-	42,995
24		**Subtotal Pumping**	(3,516)	299,657	624	300,281
25						
26		**Water Treatment**				
27	330.00	Land and Land Rights	-	50	-	50
28	331.00	Structures and Improvements	-	-	-	-
29	332.00	Water Treatment Equipment	-	505	-	505
30		**Subtotal Water Treatment**	-	555	-	555
31						
32		**Transmission and Distribution**				
33	340.00	Land and Land Rights	-	539	-	539
34	341.00	Structures and Improvements	-	156	-	156
35	342.00	Distribution, Reservoirs, & ST	-	121,567	20,853	142,420
36	343.00	Transmission and Distribution	4,862	903,036	(18,939)	884,097
37	344.00	Fire Mains	-	-	-	-
38	345.00	Services	3,110	212,349	60,593	272,942
39	346.00	Meters	(1,432)	85,925	2,025	87,950
40	348.00	Hydrants	-	24,189	-	24,189
41	349.00	Other Transmission & Distribution	-	-	-	-
42		**Subtotal Transmission and Distribution**	6,540	1,347,762	64,532	1,412,294
43						
44		**General**				
45	389.00	Land and Land Rights	-	2,755	-	2,755
46	390.00	Structures and Improvements	-	498	-	498
47	391.00	Office Funiture and Equipment	-	11,451	-	11,451
48	391.10	Computer Equipment	(1,474)	9,435	-	9,435
49	392.00	Transportation Equipment	(47,858)	17,166	-	17,166
50	393.00	Stores Equipment	-	3,418	-	3,418
51	394.00	Tools, Shop and Garage	(1,034)	8,161	-	8,161
52	395.00	Laboratory Equipment	-	-	-	-
53	396.00	Power Operated Equipment	-	-	-	-
54	397.00	Communication Equipment	-	2,461	1	2,462
55	398.00	Miscellaneous Equipment	-	659	-	659
56		**Subtotal General**	(50,366)	56,003	1	56,004
57						
58						
59		Plant 3/95		(1,674)		(1,674)
60		ADFUC adjustment 3/95		(1,835)		(1,835)
61		TOTAL WATER PLANT	(47,919)	1,924,449	65,157	1,989,607

Arizona American - Tubac Water
Plant Additions and Retirements
Source: Asset Transactions, AWW UPIS Report, Asset Balance Report
2001 Reconciliation to AWW UPIS Report at Closing
PROFORMA ADJUSTMENTS

Exhibit
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Line No.	Account No.	Description	Balance Per AWW UPIS at Closing	Adjusted Balance Per ACC Report	Additional Plant at Closing	AWW UPIS Accumulated Depreciation	Adjusted ACC Report Accumulated Depreciation	Accumulated Depreciation
1								
2								
3								
4		**Intangible**						
5	301.00	Organization	567	567	-		-	-
6	302.00	Franchises	2,030	2,030	-		-	-
7	303.00	Miscellaneous Intangibles		-	-		-	-
8		**Subtotal Intangible**	2,597	2,597	-	-	-	-
9								
10		**Source of Supply**						
11	310.00	Land and Land Rights	20,414	20,414	-		-	-
12	311.00	Structures and Improvements	19,992	19,992	-	4,423	4,183	240
13	312.00	Collecting and Impounding Res.			-		-	-
14	313.00	Lakes, Rivers, Other Intakes			-		-	-
15	314.00	Wells and Springs	180,979	180,979	-	79,583	76,797	2,786
16		**Subtotal Source of Supply**	221,385	221,385	-	84,006	80,980	3,026
17								
18		**Pumping**						
19	320.00	Land and Land Rights	50	50	-	-	-	-
20	321.00	Structures and Improvements	14,608	14,608	-	8,048	7,906	142
21	323.00	Other Power Production		-	-		-	-
22	325.00	Electric Pumping Equipment	241,749	241,749	-	107,377	102,255	5,123
23	326.00	Diesel Pumping Equipment	879	879	-	88	88	-
24	328.10	Gas Engine Pumping Equipment	42,995	42,995	-	11,377	10,466	911
25		**Subtotal Pumping**	300,281	300,281	-	126,890	120,714	6,175
26								
27		**Water Treatment**						
28	330.00	Land and Land Rights	50	50	-		-	-
29	331.00	Structures and Improvements		-	-		-	-
30	332.00	Water Treatment Equipment	505	505	-	114	104	10
31		**Subtotal Water Treatment**	555	555	-	114	104	10
32								
33		**Transmission and Distribution**						
34	340.00	Land and Land Rights	539	539	-		-	-
35	341.00	*Structures and Improvements*	156	156	-	71	70	1
36	342.00	Distribution, Reservoirs, & ST	142,420	142,420	-	29,237	28,084	1,153
37	343.00	Transmission and Distribution	884,097	884,097	-	244,995	236,291	8,704
38	344.00	Fire Mains	-	-	-		-	-
39	345.00	Services	272,942	272,942	-	58,504	55,162	3,342
40	346.00	Meters	87,950	87,950	-	22,214	21,151	1,063
41	348.00	Hydrants	24,189	24,189	-	1,604	1,366	238
42	349.00	Other Transmission & Distribution	-	-	-		-	-
43		**Subtotal Transmission and Distribution**	1,412,294	1,412,294	-	356,626	342,124	14,502
44								
45		**General**						
46	389.00	Land and Land Rights	2,755	2,755	-		-	-
47	390.00	Structures and Improvements	498	498	-	85	78	7
48	391.00	Office Funiture and Equipment	11,451	11,451	-	2,216	2,029	188
49	391.10	Computer Equipment	9,435	9,435	-	7,526	6,583	943
50	392.00	Transportation Equipment	17,166	17,166	-	15,447	13,302	2,145
51	393.00	Stores Equipment	3,418	3,418	-	1,112	1,044	68
52	394.00	Tools, Shop and Garage	8,161	8,161	-	1,302	1,162	139
53	395.00	Laboratory Equipment	-	-	-		-	-
54	396.00	Power Operated Equipment	-	-	-		-	-
55	397.00	Communication Equipment	2,461	2,462	(1)	885	822	62
56	398.00	Miscellaneous Equipment	659	659	-	151	134	16
57		**Subtotal General**	56,003	56,004	(1)	28,725	25,156	3,569
58								
59								
60								
61								
62		TOTAL WATER PLANT*	1,993,115	1,993,116	(1)	596,360	569,078	27,282
63								

64	***Reconciliation**		**Plant**	**A/D**
65	Balance Per E-1 at 12/21/2001		$ 1,993,115	$ 569,078
66	Balance per schedule		1,993,116	569,078
67	Difference		$ (1)	$ (0)
68	314.00	Decision 60172 Wells and Springs		
69	320.00	Decision 60172 Land		
70	*Reconciled difference*		$ (1)	$ (0)
71				

Arizona American - Tubac Water
Test Year Ended December 31, 2001
RCND Rate Base Proforma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa
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Line No.		Actual at End of Test Year	Proforma Adjustments Label	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility				
2	Plant in Service	$ 3,458,672	(1)	(1)	$ 3,429,947
3			(2)	44,500	
4	**Less:**		(6)	-	
5			(7)	2,762	
6	Accumulated		(8)	(75,986)	
7	Depreciation	962,280	(3)	27,282	978,646
8			(8)	(10,916)	
9	Net Utility Plant				
10	in Service	$ 2,496,392			$ 2,451,301
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction (Ratemaking Purposes Only)	$ 312,263	(4a)	(101)	$ 296,553
15			(5a)	(15,608)	
16	Contributions in Aid of				
17	Construction - Net (Ratemaking	235,339	(4b)	(436)	250,511
18	Purposes Only)		(5b)	15,608	
19	Customer Meter Deposits	590			590
20	Deferred Income Taxes	-			-
21	Investment Tax Credits	-			-
22	**Plus:**				
23	Unamortized Finance				
24	Charges	-			-
25	Deferred Tax Assets	-			-
26	Working capital	-			-
27					
28	Total	$ 1,948,201			$ 1,903,647
29					
30					
31					
32	(1) Additional Plant at Closing				
33	(2) Plant to be completed by 12/31/2002.				
34	(3) Additional Accumulated Depreciation at Closing				
35	(4) Increase (decrease) AIAC (4a) and CIAC (4b) to amount at Closing (Trended)				
36	(5) Adjust AIAC (5a) and CIAC (5b) for Ratemaking Purposes				
37	(6) Intentionally Left Blank				
38	(7) Orcom Costs				
39	(8) Well not in service				
40	SUPPORTING SCHEDULES:				RECAP SCHEDULES:
41	B-4				B-1
42					

Arizona American - Tubac Water
RCND Plant Summary with Common Plant Allocation
at December 31, 2001

Exhibit
Schedule B-4
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Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,688	$ -
3	302.00	Franchises	4,842	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 6,529	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 29,470	$ -
9	311.00	Structures and Improvements	29,900	6,257
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	289,950	123,038
13		**Subtotal Source of Supply**	$ 349,320	$ 129,295
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 150	$ -
17	321.00	Structures and Improvements	59,034	31,950
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	353,602	149,566
20	326.00	Diesel Pumping Equipment	970	97
21	328.10	Gas Engine Pumping Equipment	52,349	12,743
22		**Subtotal Pumping**	$ 466,106	$ 194,356
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 150	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	579	119
28		**Subtotal Water Treatment**	$ 729	$ 119
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 1,348	$ -
32	341.00	Structures and Improvements	793	355
33	342.00	Distribution, Reservoirs, & ST	222,668	43,907
34	343.00	Transmission and Distribution	1,764,096	471,488
35	344.00	Fire Mains	-	-
36	345.00	Services	433,766	87,666
37	346.00	Meters	129,451	31,132
38	348.00	Hydrants	36,009	2,033
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 2,588,131	$ 636,580
41				
42		**ALLOCATED COMMON PLANT**	$ 60,378	$ 12,737
43				
44				
45		Plant 3/95	(10,308)	(10,308)
46		ADFUC adjustment 3/95 *	(2,213)	(498)
47		TOTAL WATER PLANT	$ 3,458,672	$ 962,280
48				
49				
50	SUPPORTING SCHEDULES			
51	B-4, Page 2			
52	B-4, Page 3			
53				
54				
55				
56				

Arizona American - Tubac Water
RCND Plant Summary
at December 31, 2001

Exhibit
Schedule B-4
Page 3
Witness: Bourassa
REVISED

Line No.	Account No.	Description	Trended Reproduction Cost New	Accumulated Depreciation
1		**Intangible**		
2	301.00	Organization	$ 1,688	$ -
3	302.00	Franchises	4,842	-
4	303.00	Miscellaneous Intangibles	-	-
5		**Subtotal Intangible**	$ 6,529	$ -
6				
7		**Source of Supply**		
8	310.00	Land and Land Rights	$ 29,470	$ -
9	311.00	Structures and Improvements	29,900	6,257
10	312.00	Collecting and Impounding Res.	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-
12	314.00	Wells and Springs	289,950	123,038
13		**Subtotal Source of Supply**	$ 349,320	$ 129,295
14				
15		**Pumping**		
16	320.00	Land and Land Rights	$ 150	$ -
17	321.00	Structures and Improvements	59,034	31,950
18	323.00	Other Power Production	-	-
19	325.00	Electric Pumping Equipment	353,602	149,566
20	326.00	Diesel Pumping Equipment	970	97
21	328.10	Gas Engine Pumping Equipment	52,349	12,743
22		**Subtotal Pumping**	$ 466,106	$ 194,356
23				
24		**Water Treatment**		
25	330.00	Land and Land Rights	$ 150	$ -
26	331.00	Structures and Improvements	-	-
27	332.00	Water Treatment Equipment	579	119
28		**Subtotal Water Treatment**	$ 729	$ 119
29				
30		**Transmission and Distribution**		
31	340.00	Land and Land Rights	$ 1,348	$ -
32	341.00	Structures and Improvements	793	355
33	342.00	Distribution, Reservoirs, & ST	222,668	43,907
34	343.00	Transmission and Distribution	1,764,096	471,488
35	344.00	Fire Mains	-	-
36	345.00	Services	433,766	87,666
37	346.00	Meters	129,451	31,132
38	348.00	Hydrants	36,009	2,033
39	349.00	Other Transmission & Distribution	-	-
40		**Subtotal Transmission and Distribution**	$ 2,588,131	$ 636,580
41				
42		**General**		
43	389.00	Land and Land Rights	$ 3,748	$ -
44	390.00	Structures and Improvements	594	93
45	391.00	Office Funiture and Equipment	13,226	2,343
46	391.10	Computer Equipment	10,852	7,572
47	392.00	Transportation Equipment	19,318	14,970
48	393.00	Stores Equipment	4,300	1,314
49	394.00	Tools, Shop and Garage	10,195	1,452
50	395.00	Laboratory Equipment	-	-
51	396.00	Power Operated Equipment	-	-
52	397.00	Communication Equipment	3,011	1,006
53	398.00	Miscellaneous Equipment	756	154
54		**Subtotal General**	$ 66,000	$ 28,904
55				
56				
57		[illegible]	(10,308)	(10,308)
58		AFUDC adjustment [illegible]	(2,213)	(498)
59		TOTAL WATER PLANT	$ 3,464,294	$ 978,448
60				
61				
62	* AFUDC Accumulated Depreciation			
63		AFUDC Adjustment	$ 1,835	
64		Years	6.75	
65		Composite Rate	2.42%	
66		Total		300
67		Plus A/D @ 3/95 per Staff		113
68		Total A/D at 12/2001		$ 413
69		Trended Cost (Trend Factor from 1995)	1.2061	$ 498
70	* AFUDC Plant			
71		Trended Cost (Trend Factor from 1995)	1.2061	$ 2,213
72	* Plant			
73		Total Original Cost @ 12/31/2001	$ 1,674	
74		Total Trended Cost @ 12/31/2001	$ 10,308	
75		Ratio	6.15760	
76		Trended Plant Adjustment @ 12/31/2001	$ 10,308	
77		Trended A/D @ 12/31/2001	$ 10,308	
78				
79				
80				
81	SUPPORTING SCHEDULES			
82	B-4, Page 4+			
83				
84				
85				

Arizona American - Tubac Water
Test Year Ended December 31, 2001
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa
REVISED

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/00	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 12/31/01
1		**Intangible**			
2	301.00	Organization	$ 567	$ -	$ 567
3	302.00	Franchises	2,030	-	2,030
4	303.00	Miscellaneous Intangibles	-	-	-
5		**Subtotal Intangible**	$ 2,597	$ -	$ 2,597
6					
7		**Source of Supply**			
8	310.00	Land and Land Rights	$ 20,414	$ -	$ 20,414
9	311.00	Structures and Improvements	19,992	-	19,992
10	312.00	Collecting and Impounding Res.	-	-	-
11	313.00	Lales, Rivers, Other Intakes	-	-	-
12	314.00	Wells and Springs	180,979	(0)	180,979
13		**Subtotal Source of Supply**	$ 221,385	$ (0)	$ 221,385
14					
15		**Pumping**			
16	320.00	Land and Land Rights	$ 50	$ -	$ 50
17	321.00	Structures and Improvements	14,608	-	14,608
18	323.00	Other Power Production	-	-	-
19	325.00	Electric Pumping Equipment	241,125	624	241,749
20	326.00	Diesel Pumping Equipment	879	-	879
21	328.10	Gas Engine Pumping Equipment	42,995	-	42,995
22		**Subtotal Pumping**	$ 299,657	$ 624	$ 300,281
23					
24		**Water Treatment**			
25	330.00	Land and Land Rights	$ 50	$ -	$ 50
26	331.00	Structures and Improvements	-	-	-
27	332.00	Water Treatment Equipment	505	-	505
28		**Subtotal Water Treatment**	$ 555	$ -	$ 555
29					
30		**Transmission and Distribution**			
31	340.00	Land and Land Rights	$ 539	$ -	$ 539
32	341.00	Structures and Improvements	156	-	156
33	342.00	Distribution, Reservoirs, & ST	121,636	20,784	142,420
34	343.00	Transmission and Distribution	903,036	(18,939)	884,097
35	344.00	Fire Mains	-	-	-
36	345.00	Services	212,280	60,662	272,942
37	346.00	Meters	86,527	1,423	87,950
38	348.00	Hydrants	24,189	-	24,189
39	349.00	Other Transmission & Distribution	-	-	-
40		**Subtotal Transmission and Distribution**	$ 1,348,364	$ 63,930	$ 1,412,294
41					
42		**General**			
43	389.00	Land and Land Rights	$ 2,755	$ -	$ 2,755
44	390.00	Structures and Improvements	498	-	498
45	391.00	Office Funiture and Equipment	11,451	-	11,451
46	391.10	Computer Equipment	9,435	-	9,435
47	392.00	Transportation Equipment	17,166	-	17,166
48	393.00	Stores Equipment	3,418	-	3,418
49	394.00	Tools, Shop and Garage	8,161	-	8,161
50	395.00	Laboratory Equipment	-	-	-
51	396.00	Power Operated Equipment	-	-	-
52	397.00	Communication Equipment	2,461	1	2,461
53	398.00	Miscellaneous Equipment	659	-	659
54		**Subtotal General**	$ 56,003	$ 1	$ 56,003
55					
56					
57					
58					
59		TOTAL WATER PLANT	$ 1,928,561	$ 64,555	$ 1,993,115
60					
61	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
62				A-4	
63				E-1	
64					

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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS SUN CITY WEST WATER AND WASTEWATER DISTRICTS.	**DOCKET NO. WS-01303A-02-0867**
IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS SUN CITY WATER AND WASTEWATER DISTRICTS.	**DOCKET NO. WS-01303A-02-0868**
IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS MOHAVE WATER AND HAVASU WATER DISTRICTS.	**DOCKET NO. W-01303A-02-0869**

EXHIBIT
A-21
Admitted

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS ANTHEM WATER, AGUA FRIA WATER AND ANTHEM/AGUA FRIA WASTEWATER DISTRICTS.	**DOCKET NO. WS-01303A-02-0870**
IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS TUBAC WATER DISTRICT.	**DOCKET NO. W-01303A-02-0908**

REBUTTAL TESTIMONY OF

THOMAS BOURASSA

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND ADDRESS?

A. Thomas Bourassa, 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. ARE YOU THE SAME THOMAS BOURASSA WHO FILED DIRECT TESTIMONY IN THIS MATTER?

A. Yes.

Q. WHAT IS THE PURPOSE OF THIS TESTIMONY?

A. I will provide rebuttal testimony on the general topics of rate base, revenues and expenses in response to the recommendations by Staff and RUCO concerning Arizona-American's rate filing. As applicable, I will use the same abbreviations and conventions as in my direct testimony. I also am testifying in support of Rebuttal Schedules A-1, B-1, B-2, B-3, B-4, B-5, C-1 and C-2.

Q. HOW WILL YOUR TESTIMONY BE ORGANIZED?

A. I will provide a summary of the issues in the instant case, then describe Arizona-American's rebuttal positions, and, finally, I will offer rebuttal to the other parties in the case. If I do not respond to a specific proposal or adjustment proposed by Staff or RUCO, it does not mean that Arizona-American accepts the particular proposal or adjustment. Arizona-American's various Rebuttal Schedules set forth its position with regard to adjustments or proposals by other parties.

II. SUMMARY

Q. WHAT IS THE REVENUE INCREASE THAT ARIZONA-AMERICAN IS PROPOSING IN ITS REBUTTAL PRESENTATION AND HOW DOES IT COMPARE TO ARIZONA-AMERICAN'S RATE INCREASE PROPOSAL IN ITS DIRECT FILING?

A. Bourassa Rebuttal Exhibit 1, attached hereto, summarizes Arizona-American's

requested direct and rebuttal revenue increases by district.

Q. AM I CORRECT IN ASSUMING THAT ARIZONA-AMERICAN'S REBUTTAL INCREASE IS LOWER THAN ARIZONA-AMERICAN'S DIRECT FILING DUE TO ADOPTING ADJUSTMENTS PROPOSED BY OTHER PARTIES TO THE CASE?

A. Yes, to some extent that is true. Arizona-American has accepted a number of Staff's and RUCO's adjustments to revenues and expenses, which adjustments impact Arizona-American's operating income, and to plant-in-service, which impact Arizona-American's proposed fair value rate base ("FVRB"). In addition, Arizona-American proposes some of its own adjustments to revenues, expenses, and FVRB in response to positions taken by the other parties.

The revenue requirement is also lower because Arizona-American made revisions to the proposed rate of return on FVRB. The rate of return is discussed in Mr. Stephenson's rebuttal testimony. Arizona-American now proposes a 7.52% return on FVRB.

Q. CAN YOU SUMMARIZE THE POSITIONS OF THE PARTIES WITH RESPECT TO REVENUES AND EXPENSES?

A. Yes. Bourassa Rebuttal Exhibit 2, attached hereto, provides a synopsis of the revenue and expense adjustments proposed by Arizona-American in its direct filing and the positions of Staff and RUCO with respect to these adjustments. Arizona-American rebuttal position is also shown. Various aspects of these positions will be discussed in detail later in this testimony.

Q. HOW DOES ARIZONA-AMERICAN'S REBUTTAL REVENUE INCREASE COMPARE TO STAFF AND RUCO?

A. Bourassa Rebuttal Exhibit 1 also summarizes the revenue increases recommended by Arizona-American, Staff, and RUCO.

Q. WHAT IS THE FAIR VALUE RATE BASE ARIZONA-AMERICAN IS PROPOSING IN THIS REBUTTAL TESTIMONY AND HOW DOES IT COMPARE TO ARIZONA-AMERICAN'S DIRECT FILING?

A. Bourassa Rebuttal Exhibit 3, attached hereto, summarizes Arizona-American's direct and rebuttal FVRB by district.

Q. WHY IS ARIZONA-AMERICAN'S REBUTTAL FAIR VALUE RATE BASE LOWER THAN ITS DIRECT FILING FAIR VALUE RATE BASE?

A. Arizona-American has agreed to a number of Staff adjustments to plant-in-service. In addition, Arizona-American has proposed its own adjustments in response to the Staff and RUCO testimony. Some of Arizona-American's adjustments to its FVRB are based on Staff's criticisms of the cost indexes used in Arizona-American's RCND study offered in the direct filing. These will be discussed later in this testimony. Arizona-American continues to propose that the RCND rate base be used as the FVRB, instead of the position advocated by Staff, RUCO and the Town of Youngtown that the original cost rate base ("OCRB") be used as the exclusive measure of Arizona-American's FVRB.

Q. HOW DOES ARIZONA-AMERICAN'S REBUTTAL FAIR VALUE RATE BASE COMPARE TO STAFF AND RUCO?

A. Bourassa Rebuttal Exhibit 3 also summarizes the differences between the proposed FVRB proposed by Arizona-American, Staff, and RUCO. Both Staff and RUCO propose that OCRB, excluding any acquisition adjustment, be used as the sole determinant of the FVRB for each district. Both Staff and RUCO cite different reasons for proposing the exclusive use of original cost as Arizona-American's FVRB. Again, Arizona-American proposes that RCND be used as its FVRB because RCND provides a much better estimate of the current value of Arizona-American's utility plant and property used to furnish service in each

district. This issue will be discussed later in my testimony.

Q. CAN YOU SUMMARIZE THE POSITIONS OF THE PARTIES WITH RESPECT TO THE FAIR VALUE RATE BASE?

A. Yes. Bourassa Rebuttal Exhibit 4, attached hereto, provides a synopsis of the FVRB and adjustments proposed by Arizona-American in its direct filing and the positions of Staff and RUCO with respect to these adjustments. Arizona-American's rebuttal position is also shown. All of these issues will be discussed in detail later in my testimony.

III. RATE BASE

Q. WOULD YOU PLEASE DISCUSS ARIZONA-AMERICAN'S PROPOSED ORIGINAL COST RATE BASE, AND WHAT ADJUSTMENTS YOU HAVE ACCEPTED FROM STAFF AND/OR RUCO?

A. Arizona-American's rebuttal OCRB and adjustments are shown on Rebuttal Schedule B-2 for each district. Arizona-American has accepted Staff's plant-in-service adjustments for plant not used and useful and for unidentified plant. These adjustments are shown in Rebuttal Schedule B-2, pages 2a and 3a, adjustments 1 and 2, for each district. However, Arizona-American does not agree with Staff's recommended accumulated depreciation adjustment related to these adjustments to plant-in-service.

Q. WHY ARE THE AMOUNTS OF YOUR ADJUSTMENTS ON REBUTTAL SCHEDULE B-2, PAGE 2a and 3a, DIFFERENT THAN STAFF'S ADJUSTMENTS 1 AND 2 ON STAFF SCHEDULES DWC4?

A. Staff did not properly adjust the common allocated plant for each district on schedules DWC-4. Arizona-American has corrected these errors.

Q. CAN YOU EXPLAIN WHY STAFF DID NOT CORRECTLY ADJUST THE COMMON ALLOCATED PLANT?

A. Yes. In Arizona-American's direct filing, general plant recorded by district was pooled to common plant and allocated to each district based on year-end customer counts. Thus, adjustments to general plant made to a specific district must be treated in the same fashion to be consistent with the direct filing. The corrected allocated common plant adjustments are shown on Rebuttal Schedule B-2, pages 6a and 7a, for each district.

Q. YOU MENTIONED ABOVE THAT ARIZONA-AMERICAN DOES NOT AGREE WITH THE STAFF ADJUSTMENT TO ACCUMULATED DEPRECIATION FOR ADJUSTMENT 1. CAN YOU PLEASE EXPLAIN THE BASIS FOR THIS DISAGREEMENT?

A. Yes, Arizona-American's proposed adjustments distinguish between plant that should be retired and abandonments. Staff has two types of adjustments, one for plant "not used and useful" and one for "unidentified" plant. For each type of plant, Staff only removed the accumulated depreciation on the books as of December 31, 2001. Arizona-American disagrees with this treatment.

The plant not used and useful is plant that should be retired. For retired plant, accumulated depreciation equivalent to the full original cost of the plant should be removed. Staff did not do this.

Unidentified plant that was given rate base treatment in prior rate cases and is now being removed from rate base should also be considered retired. Again, accumulated depreciation in an amount equivalent to the full original cost of the plant should be removed. Staff did not do this.

Unidentified plant that was never afforded prior rate base treatment should be considered an abandonment. For this type of plant, accumulated depreciation through December 31, 2001 should be removed. Staff did do this correctly.

Q. PLEASE CONTINUE DESCRIBING THE RATE BASE ADJUSTMENTS.

A. Arizona-American agrees with Staff's proposed adjustment to plant-in-service identified as adjustments 3 and 4 and shown on schedules DWC-4 for misposted plant and previous Commission decisions that were not recorded by Arizona-American. These adjustments to plant-in-service are shown on Rebuttal Schedule B-2, pages 2a and 3a.

Arizona-American also accepts Staff's adjustments to post test year plant that reflect actual 2002 costs, shown in Rebuttal Schedule B-2, page 2a, adjustment 5, for each district. In its direct filing, Arizona-American used estimates of the plant to be completed because the rate case was filed before year-end. This adjustment is appropriate because the actual costs are now known.

Q. WHEN WERE THE 2002 PROFORMA PLANT AMOUNTS KNOWN AND MEASURABLE?

A. Since Arizona-American's filing was accepted by Staff in January 2003.

Q. DID STAFF REVIEW, AUDIT, OR OTHERWISE VERIFY THE AMOUNTS?

A. Yes, Staff did verify the amounts, as generally discussed in the direct testimonies of Staff witnesses Carlson, Hammon, Chelus, Hains, and Scott.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION.

A. Arizona-American will accept Staff's adjustment to eliminate the AFUDC adjustment proposed in Arizona-American's direct filing. Rebuttal Schedule B-2, page 2a, adjustment 6 reflects this adjustment. The reversal of the direct filing AFUDC adjustment is supported by evidence, discovered during the Staff audit, that this adjustment had already been recorded by Citizens to plant-in-service.

Q. DID YOU ACCEPT RUCO'S PROPOSED ADJUSTMENT TO

ACCUMULATED DEPRECIATION?

A. No, RUCO's recomputed accumulated depreciation is overstated for two primary reasons. First, RUCO employed a half-year convention where as Arizona-American employs a half-month convention. Second, RUCO ignored the effects of the historical plant adjustment accumulated depreciation component when historical plant adjustments (not retirements) were made.

Q. DID STAFF ACCEPT ARIZONA-AMERICAN'S ACCUMULATED DEPRECIATION BALANCES, EXCLUSIVE OF STAFF'S PROPOSED ADJUSTMENTS TO ACCUMULATED DEPRECIATION FOR PLANT NOT USED AND USEFUL AND UNIDENTIFIED PLANT?

A. Yes.

Q. WHAT IS THE PRIMARY REMAINING DIFFERENCE BETWEEN ARIZONA-AMERICAN'S PROPOSED ORIGINAL COST RATE BASE AND STAFF?

A. The acquisition adjustment.

Q. IS ARIZONA-AMERICAN ASKING FOR A RETURN <u>ON</u> THE ACQUISITION ADJUSTMENT?

A. Arizona-American is <u>not</u> asking for a return on the acquisition adjustment. Arizona-American is proposing that an RCND rate base be used as FVRB, not OCRB. Arizona-American's FVRB does <u>not</u> include the acquisition adjustment.

Q. IS ARIZONA-AMERICAN REQUESTING A RETURN <u>OF</u> THE ACQUISITION ADJUSTMENT?

A. In the direct filing, Arizona-American included amortization of the acquisition adjustment in depreciation expense. The amortization component was not a significant amount because a 40-year mortgage-style amortization was used, and in any event, the amortization component from depreciation expense has been

removed in the rebuttal filing. This adjustment is discussed by Mr. Stephenson in his rebuttal testimony.

Q. WOULD YOU PLEASE DISCUSS YOUR PROPOSED RCND RATE BASE, AND WHAT ADJUSTMENTS YOU HAVE ACCEPTED FROM STAFF AND/OR RUCO?

A. Arizona-American's rebuttal trended RCND rate base and adjustments are shown on Rebuttal Schedules B-3, page 2 and 3.

Arizona-American accepted Staff's original cost adjustments (with corrections as noted previously). The adjustments made to the RCND rate base were made based on the trended values.

Arizona-American also made adjustments to RCND rate base due to changes to its RCND plant base. The changes are a result of revisions to the cost indexes used in trending original costs and are based on Staff's recommended cost indexes. Rebuttal Schedule B-3, adjustment 9, and Rebuttal Schedule B-3, pages 6a, 6b, 7a, and 7b, adjustments 4-11 for Maricopa common plant, and adjustments 2 and 3 for Mohave common plant, reflect the adjustments to the RCND plant base for each district.

Q. DID STAFF OR RUCO RECOMMEND ADJUSTMENTS TO ARIZONA-AMERICAN'S RCND RATE BASE?

A. No, Staff and RUCO have elected not accept Arizona-American's RCND rate base and, as a result, did not propose any adjustments to the RCND rate bases for the 10 separate water and wastewater districts.

Q. WHY DID RUCO CHOOSE TO REJECT ARIZONA-AMERICAN'S RCND RATE BASE?

A. RUCO simply claims that using RCND as Arizona-American's "fair value" rate base ("FVRB") unjustifiably inflates the rate base. In effect, RUCO argues that a

utility's "fair value" rate base must always equal its OCLD rate base. Testimony of Marylee Diaz Cortez ("Diaz Cortez DT") at 13.

Q. IS THIS A VALID CRITICISM?

A. It is my understanding that Arizona law requires the Commission to make a finding of the "fair value" of Arizona-American's property, i.e., its FVRB, and to use that finding as the basis for setting rates. In *Simms*, for example, the Arizona Supreme Court recognized that fair value "allows the increase or decrease in cost of construction to influence the rates, whereas [OCRB] makes no such allowance." *Simms*, 80 Ariz. 145, 151, 294 P.2d 378, 382 (1956). The goal of finding and using the "fair value" of the utility's property is to ensure that the rates are set on the basis of the current value of the utility's plant and property, or, as the Arizona Supreme Court said in *Simms*, "the value of the properties at the time of inquiry." *Simms*, 80 Ariz. at 151, 294 P.2d at 382. Therefore, it is appropriate to use the RCND rate base as the FVRB, because it reflects the current value of the plant, as opposed to its historic or book cost.

In this particular case, Arizona-American's proposed FVRB is supported by the purchase price recently paid by Arizona-American for the water and wastewater systems and related assets owned by Citizens Communications in Arizona. The fact that these systems were recently the subject of an arms-length purchase/sale, involving independent and sophisticated parties, gives further support to Arizona-American's use of RCND rate base as its FVRB.

Q. ARE YOU SUGGESTING THAT THE COMMISSION USE THE PURCHASE PRICE PAID BY ARIZONA-AMERICAN AS THE FAIR VALUE RATE BASE?

A. No, I am not. However, the fact that two independent and sophisticated utility firms were able to reach an agreement on a purchase price that was substantially

greater than the original or book cost of the utility plant and assets is evidence that the use of an OCRB to set rates in this proceeding would violate the "fair value" standard embodied in the Arizona Constitution.

Q. WHY DID STAFF CHOOSE TO REJECT ARIZONA-AMERICAN'S RCND RATE BASE?

A. Staff claims Arizona-American's RCN study is "irreparably flawed" and chose not to propose any adjustments to Arizona-American's RCND rate base. E.g., Direct Testimony of Marlin Scott, Jr. ("Scott DT") at 7, l. 21.

Q. HAVE YOU REVIEWED THE RCND RATE BASES AND RCN STUDIES USED IN THE PRIOR ARIZONA-AMERICAN RATE CASES?

A. Yes. I have reviewed RCN studies submitted in the most recent Citizens Communications water and wastewater rate proceeding, which involved the Sun City, Sun City West, Agua Fria and Tubac districts purchased by Arizona-American. Rates were approved in that proceeding in Decision No. 60172 (May 7, 1997). In addition, I reviewed the RCN study submitted in Paradise Valley Water Company's 1996 rate proceeding. Rates were approved in that proceeding in Decision No. 60220 (May 29, 1997). Paradise Valley Water Company's name was changed several years later to Arizona-American Water Company.

Q. WERE THE RCND RATE BASES AND RCN STUDIES ACCEPTED IN THOSE CASES?

A. Yes, they were.

Q. HOW WERE THE RCN STUDIES PREPARED IN THESE CASES?

A. The plant-in-service base (asset listing) was summarized by asset class and vintage year. That is, for each asset class and vintage year the total original cost was obtained. A cost trend factor, based on a generally accepted cost index, was then applied to each asset class and vintage year to derive the trended value.

Q. WHAT WAS THE SOURCE OF THE COST INDEXES?

A. Handy-Whitman Bulletin 155, Plateau Region, for plant and the Consumer Price Index ("CPI") for certain non-construction plant items such as computers and transportation equipment.

Q. HOW WAS ACCUMULATED DEPRECIATION TRENDED?

A. Accumulated depreciation was trended by asset class by multiplying original cost accumulated depreciation by the ratio of the trended plant in service value to original cost plant in service value.

Q. HAVE YOU PROVIDED COPIES OF THE PRIOR CASE RCN STUDIES?

A. Yes. These studies are attached hereto as Bourassa Rebuttal Exhibit 5 and Bourassa Rebuttal Exhibit 6, respectively, for the prior Citizens and Paradise Valley rate cases.

Q. HOW WERE THE RCND RATE BASES PREPARED IN THOSE CASES?

A. The RCND rate base was prepared by starting with the trended plant in service base, and then deducting (1) trended accumulated depreciation, (2) trended advances-in-aid of construction and (3) trended contributions-in-aid of construction.

Q. HOW WERE ADVANCES AND CONTRIBUTIONS TRENDED?

A. By multiplying the actual amounts of the advances and contributions by the ratio of the trended plant in service value to original cost plant in service value.

Q. WAS CONTRIBUTED PLANT REMOVED FROM THE PLANT-IN-SERVICE BASE BEFORE TRENDING?

A. No. Contributions-in-aid of construction were deducted from rate base in the RCND rate base calculation, not from the RCN plant-in-service base.

Q. DID YOU PREPARE THE RCN STUDY IN THE DIRECT FILING

CONSISTENT WITH THE STUDIES USED IN THE PRIOR CITIZENS AND PARADISE VALLEY WATER RATE CASES?

A. Yes, I did.

Q. ARE THERE DIFFERENCES BETWEEN THE RCN STUDIES IN THE PRIOR RATE CASES AND YOUR STUDY?

A. Yes, there are some minor differences. The plant-in-service base (asset listing) served as the data source of my study. I did not summarize the plant-in-service base by asset class and vintage year. Instead, I used the asset listing directly and applied a cost trend factor, based on a cost index, using the vintage month and year of each asset item to derive the trended value. I did not consider the account or asset class, only the original cost and vintage year, so there was no need to summarize the data by asset class and vintage year.

Q. WHAT WAS THE SOURCE OF YOUR COST INDEXES?

A. Handy Whitman Public Utilities, Semiannual Indexes Used in Deriving Estimates of the Value of Construction Put in Place in Constant Dollars (1996=100). I employed a national Handy-Whitman public utility index for trending plant rather than an account-specific, regional Handy-Whitman index as in Bulletin 155.

Q. WHY DID YOU USE THE MORE GENERAL INDEXES PUBLISHED BY HANDY WHITMAN?

A. Handy-Whitman Bulletin 155 does not specify an index for all water plant accounts and none for the wastewater accounts. The more general index eliminates the need to use proxies for accounts not listed in Handy Whitman Bulletin 155.

Q. WHAT DO YOU MEAN BY "PROXIES"?

A. By "proxies" I mean an index that must be chosen when an account-specific

index in not available. For example, there is no specific account index for any of the wastewater plant accounts. So, a water account index must be selected that covers plant that is similar in nature to the wastewater plant being trended.

Q. IS THERE WATER PLANT SIMILAR IN NATURE TO WASTEWATER PLANT?

A. Yes, however, in some cases, it is a matter of opinion as to which index is most similar. If cost indexes were prepared for wastewater plant accounts, some differences may exist, depending on the author's judgment.

Q. WHY DIDN'T YOU USE INDEXES FOR WATER PLANT ACCOUNTS LISTED IN HANDY WHITMAN BULLETIN 155 AND USE THE MORE GENERAL INDEX FOR PLANT ACCOUNTS NOT LISTED?

A. My goal was to be consistent and eliminate areas of dispute.

Q. WHAT REASONS DID STAFF OFFER AS THE BASIS FOR ELECTING TO REJECT THE RCND STUDY?

A. The following reasons were given:

1. Retirements and abandonments were not removed before trending the plant base.
2. Contributed plant was not removed from the plant base before trending.
3. Incomplete plant descriptions and quantities for some plant items.
4. The RCN study was no more than an asset listing.
5. Capitalized overhead was applied in a haphazard fashion.
6. Land, franchises, and organizational costs were trended.
7. Inappropriate cost indexes were employed in trending the plant base.

E.g., Scott DT at 5-7.

Q. IS THE FACT THAT RETIREMENTS AND ABANDONMENTS WERE NOT REMOVED FROM THE RCND PLANT BASE A VALID REASON

FOR REJECTING THE STUDY?

A. No. As with the original cost plant base retirements, when Staff identifies plant that should have been retired, the plant base is adjusted. In the case of a trended RCND plant base, the trended value is removed. In the previous Citizen's rate proceeding identified above, this is exactly what Staff did. In the instant case, retirements were identified during Staff's audit of plant and adjustments were made to the original cost plant base. The trended values could just as easily be removed from the trended RCND plant base.

Q. AREN'T RETIREMENTS RATE BASE NEUTRAL?

A. Yes, the total value of retirements is removed from plant-in-service base and from accumulated depreciation. Therefore, the rate base doesn't change.

Q. ARE ASSET DESCRIPTIONS AND QUANTITIES USED IN A TRENDED RCND PLANT BASE DETERMINATION?

A. No. Only the original cost, vintage year and, depending on the index source employed, the plant account or category needed to apply the index. In the previous Citizen's rate proceeding, for example, the trended RCN study plant base schedule included just the total original cost by plant account and vintage year. No specific plant description, make, manufacturer, or quantity was included in the study. Bourassa Rebuttal Exhibit 5, as mentioned previously, is a copy of that RCN study. This RCN study was accepted by Staff. Bourassa Rebuttal Exhibit 7 is a copy of the Staff report from that prior docket.

Q. IS THE FACT THAT CONTRIBUTED PLANT WAS NOT REMOVED FROM THE PLANT BASE BEFORE TRENDING A VALID REASON?

A. No, contributions-in-aid of construction are <u>not</u> typically removed before trending the plant base. Contributions are trended and then deducted from the rate base, not from the plant base. This is true for both original cost rate base <u>and</u>

trended RCND rate base. The reason is that contributions are funds contributed by a third party to the utility. That is, contributions are a financing source. The plant itself (i.e., a main) does not change, regardless of how it is financed. The approach I used in this case is exactly how it was done in the prior rate cases. In any case, the net effect on the RCND rate base is the same: contributions are deducted.

Q. WAS THE RCN STUDY NO MORE THAN AN "ASSET LISTING" AS STAFF CONTENDS?

A. No, it is an asset listing that includes the plant account, original cost, acquisition date, trend factor, and trended value. However, the "asset list" is the basis of a trended RCN study. In the previous rate cases mentioned above, a similar "asset list" would have been the basis for the summary schedules (see Bourassa Rebuttal Exhibits 5 and 6) accepted by Staff. The difference between the last rate proceeding and the instant case is in the amount of detail provided.

Q. WAS CAPITALIZED OVERHEAD APPLIED IN A "HAPHAZARD FASHION"?

A. No. Staff cited one or two isolated examples of allegedly "haphazard application" of overheads. Staff has not shown this to be a pervasive problem. Further, while there may exist some human error in the application of any project management system, the general methodology and protocol employed by Arizona-American is widely accepted. Arizona-American has used widely accepted project management systems over the years both before and since Arizona-American's last rate proceeding.

Q. HOW CAN SEEMINGLY HIGH OVERHEADS RESULT IN CONNECTION WITH SPECIFIC PROJECTS?

A. It depends on the circumstances. When capitalized overhead is spread to open

projects, the amount each project receives depends the total amount of overhead, how many projects are open, and the relative dollar amounts of those projects.

For example, for a given amount of total overhead, if many projects are open during the period, then the overhead gets spread over many projects and the overhead amounts appear very low. If only a few projects are open, then the same overhead gets spread over a few projects and may appear high. In both cases, the overhead amount is the same.

As another example, for a given amount of total overhead, if the total cost of the open projects is high, then the overhead amounts may appear low. If the total cost of the open projects is low, then the overhead amounts, on a percentage basis, may appear very high. Again, however, the total overhead amount is the same.

In both examples, the question is not the reasonableness of the total overhead that applied, nor should there be a question in the amounts each project receives. If overheads are too high, they are also too high with respect to the OCLD rate base. There has been no testimony offered or adjustments proposed by Staff that calls into question the total overheads historically applied to plant. Further, while the project management system employed since the last rate proceeding has changed, the methodology and protocol for applying capitalized overheads to assets has been consistent.

Q. STAFF ALSO CRITICIZES ARIZONA-AMERICAN'S TREATMENT OF LAND, FRANCHISES, AND ORGANIZATIONAL COSTS. DID YOU TREND THESE IN THE RCN STUDY?

A. Yes, I did so because, just like other plant costs, the costs of land, organization, and franchises generally increase in value. As a general rule, it costs more to purchase land today than 20 years ago. Similarly, it costs more today to organize

a business and to obtain the required franchises and approvals necessary to operate. The alternative to trending is to obtain appraisals. In my opinion, the trended values of land, franchises and organizational costs in this case are understated in this case.

Q. DID YOU USE INAPPROPRIATE COST INDEXES IN TRENDING THE PLANT BASE, AS STAFF MAINTAINS?

A. Not in my opinion. As mentioned, I employed national Handy-Whitman public utility indexes for trending plant rather than the account-specific, regional Handy-Whitman indexes preferred by Staff. This is a matter of disagreement over whether one index is "better" than the other. Both sets of indexes are published by the same engineering valuation service and are widely used throughout the country. I did trend computer and office equipment using the same national public utility cost indexes rather than using the CPI indexes. I agree with Staff that the CPI is more appropriate for trending those particular plant items.

In any case, none of the cost indexes I have employed makes the study "irreparably flawed," as Staff claims. Staff could have proposed adjustments to the RCN study based on computations of value using their "preferred" cost indexes, if they chose to do so.

Q. DID STAFF HAVE THE TIME TO DO THIS?

A. Yes, I provided Excel files of the RCN study to Staff. All that needed to be done was to drop in alternative cost indexes to compute alternative trended values to determine proposed adjustments. This would have taken only a few days to complete. I prepared a revised RCN study for all 10 districts involved in the instant case in two days. This is simply not a legitimate basis for rejecting the entire RCN study. By analogy, Staff did not reject Arizona-American's OCLD

rate base because Staff disagreed with some of Arizona-American's adjustments to it. Staff instead proposed its own adjustments to the rate base. Staff could have done the same thing with respect to Arizona-American's RCND rate base. It chose not to do so but that does not make the study irreparably flawed.

Q. WHY DIDN'T STAFF DO ITS OWN RCN STUDY, CORRECTING THE "ERRORS" IT IDENTIFIED?

A. It appears that Staff did prepare its own RCN study for each district. I found RCN studies located in the work papers of Mr. Hammond, Mr. Chelus, Mr. Scott, and Ms. Hains. Copies of those studies are attached as Bourassa Rebuttal Exhibit 8. Each appears to be a modified version of my original Excel files.

Q. CAN YOU SUMMARIZE THE RESULTS FOUND IN STAFF'S WORK PAPERS? HOW DO THEY COMPARE TO THE COMPANY'S RCN VALUES IN THE DIRECT FILING AND REBUTTAL FILING?

A. Bourassa Rebuttal Exhibit 9 shows Staff's results by district. I must point out that Staff's trended RCN values exclude the trended values of plant not used and useful and unidentified as proposed in Staff's adjustment 1 and 2 on DWC-4. I have adjusted the Company's RCN values to reflect these adjustments for an "apples-to-apples" comparison. The studies also contain a few computation errors. I have corrected those errors.

The Company's direct and rebuttal RCN values are shown in the exhibit. It shows that Staff's RCN value compared to the Company's rebuttal filing RCN value is lower by $29,831,271 or approximately 7.3%. It also shows Staff's RCN value compared to the Company's rebuttal filing RCN value is lower by $1,194,070 or approximately 0.3%.

Q. BASED ON YOUR REVIEW OF STAFF'S WORKPAPERS, GENERALLY, HOW DID THEY APPLY THE HANDY WHITMAN

ACCOUNT SPECIFIC INDEXES?

A. It appears in some cases Staff considered the asset description in addition to the asset class in choosing an index. That is, they did not apply the same account indexes within an asset class or category. For example, Ms. Hains uses the Handy Whitman account indexes for electric pumping equipment, small treatment equipment, steel reservoirs, and even the CPI for plant within the electric pumping equipment account category in her Sun City water district RCN study. See Bourassa Rebuttal Exhibit 8. As I have shown previously, the RCN studies previously accepted by Staff applied the same account indexes across the entire plant class. Staff has added an unnecessary element of complexity, not to mention more subjectivity, to their analysis.

Typically, the same account indexes are applied to the entire asset class. Staff used the asset descriptions to select alternative ("proxy") indexes outside of the asset class even when a specific Handy Whitman index was available. The asset descriptions were not intended to be used in such a fashion.

Q. SINCE STAFF TOOK THE TIME TO CHECK YOUR RCN STUDIES AND DEVELOP THEIR OWN RCN STUDIES, WHY DIDN'T STAFF USE THESE STUDIES IN THEIR RECOMMENDATIONS?

A. I do not know. The studies aren't mentioned in Staff's testimony. However, based on their work papers, Staff was able to prepare RCN studies and could have proposed adjustments to Arizona-American's RCND rate base, just as they did for Arizona-American's OCLD rate base.

Q. PLEASE DISCUSS THE CHANGES YOU MADE TO ARIZONA-AMERICAN'S RCN STUDY IN THE REBUTTAL FILING.

A. I made changes to the study based on my interpretation of Staff's vague responses to Company data requests 3.3 and 3.4, attached hereto as Bourassa

Rebuttal Exhibit 10. Cost indexes were changed to match the "category as closely as possible to the Handy Whitman Index, Bulletin 155." Plant removed from original cost rate base in Staff adjustments 1 and 2 was first removed before computing the revised trended values. Adjustments to RCN values were determined then by taking the difference between the revised RCN value and the RCN value in the direct filing. Rebuttal Schedule B-4, adjustment 7 shows the determined adjustments to the RCN plant base.

RCND accumulated depreciation was determined by trending, on an account basis, using a ratio of the RCN plant to the original cost plant for each account. In addition, original cost advances, contributions and customer deposits were trended using a ratio of the total RCN plant base value to the original cost plant base value.

Arizona-American's adjusted RCND rate base determination is shown on Rebuttal Schedule B-3. Hopefully, Arizona-American and Staff are now in agreement.

IV. INCOME STATEMENT

Q. WOULD YOU PLEASE DISCUSS ARIZONA-AMERICAN'S PROPOSED ADJUSTMENTS TO REVENUES AND EXPENSES AND WHAT ADJUSTMENTS, IF ANY, YOU HAVE ACCEPTED FROM STAFF AND/OR RUCO?

A. Yes. Company Rebuttal Schedule C-1 shows the rebuttal adjusted test year revenues and expenses. Adjustments are shown on Rebuttal Schedule C-2.

In summary, Arizona-American disagrees with Staff on the use of Citizens' salaries and wages and corporate overhead expenses. Arizona-American agrees with RUCO that the 2002 actual Arizona-American salaries and wages and corporate overhead expenses should be used as the base for the

adjustment. However, Arizona-American disagrees with the 2002 amounts RUCO has used. As explained below, the evidence provided by RUCO does not support RUCO's amounts.

With respect to property taxes, Arizona-American agrees with Staff on the use of two years of adjusted revenue and one year of proposed revenue in the property tax calculation. Arizona-American's computed amount differs from Staff because the proposed revenue component is different.

While Staff and RUCO have accepted the new depreciation rates proposed in Arizona-American's filing, depreciation expense differs because the original cost plant bases are different. Arizona-American has accepted the original cost plant adjustments proposed by Staff. However, Staff made an error in allocating the common plant adjustments. RUCO's plant base differs because RUCO made no adjustments to the original cost plant base, in contrast to Staff and Arizona-American. For example, RUCO does not include any post test year plant.[s1]

Arizona-American has removed the amortization of the original cost acquisition adjustment from depreciation expense, and is in agreement with both Staff and RUCO on that issue, as Mr. Stephenson explains in his rebuttal testimony.

Income tax calculations produce differing results between the parties for two reasons. First, the net taxable incomes are different due to differing proposed revenues, expenses and rate bases as between Arizona-American, Staff and RUCO. Second, RUCO employs district-specific income tax rates in its calculations rather than company-wide income tax rates.

RUCO has proposed no adjustments to purchased water expense. Staff has adjusted purchased water expense downward to match its calculation for both

the Agua Fria water district and Anthem water district. Staff claims a mismatch will result if the actual 2002 quantity of water ordered is used as opposed to the 2001 quantity of water ordered. This is not true for Agua Fria water, as I will explain below. For the Anthem water, the annualized 2001 gallons should be used in order to insure a matching of revenues and expense. I will also explain this below.

All parties agree to interest synchronization with Arizona-American's FVRB. However, interest expense is different due to differing FVRBs and weighted costs of debt.

Q. WHY DOES ARIZONA-AMERICAN DISAGREE WITH STAFF ON THE USE OF CITIZENS' TEST YEAR SALARIES AND WAGES AND CITIZENS' CORPORATE OVERHEAD EXPENSES?

A. Arizona-American's salaries and wages and corporate overhead expenses, not the Citizen's salaries and wages and corporate overhead expenses, reflect the level of the expenses on a going-forward basis. Moreover, Citizen's expenses were not "normal" as I will discuss later in my testimony.

Q. DOES USE OF ARIZONA-AMERICAN AMOUNTS CREATE A MISMATCH BETWEEN REVENUES AND EXPENSES?

A. No. Using the Citizen's amounts for these expenses creates a mismatch between revenues and expenses. The Commission's regulations governing rate applications define the term "pro forma adjustments" as "adjustments to actual test year results and balances to obtain a more normal or more realistic relationship between revenues, expenses and rate base." A.A.C. R14-2-103(A)(3)(i). Staff is well aware that Arizona-American acquired all of the utility plant and assets of Citizens in January 2002, and took over operations at that time. Using Citizens' unadjusted salaries and wages expense and Citizens'

overheads notwithstanding this change in ownership, which is obviously a known and measurable change, is not sound ratemaking.

Q. DID ARIZONA-AMERICAN USE ESTIMATES IN THE PREPARATION OF THE ARIZONA-AMERICAN SALARIES AND WAGES AND CORPORATE OVERHEADS?

A. In the direct filing, yes. However, the 2002 actual amounts are now known and measurable. In fact, the 2002 actual amounts have been known and measurable since Arizona-American's filing was accepted by Staff in January 2003. Staff could have verified Arizona-American's proposed adjustments. Staff reviewed, audited, or otherwise verified the 2002 pro-forma plant adjustments and deemed those adjustments known and measurable. Staff's position with respect to expenses is inconsistent with its position with respect to plant.

Q. ARE THERE OTHER EXAMPLES OF INCONSISTENCIES IN STAFF'S POSITION WITH RESPECT TO PROPER MATCHING OF REVENUES AND EXPENSES?

A. Yes. For Anthem water and Agua Fria/Anthem wastewater, Staff accepted Arizona-American's adjustment to revenues to include 2004 payments made by Del Webb. Staff went more than two years outside the test year to include those payments as revenue, and appears unconcerned over a mismatch in this instance.

Q. DID STAFF REVIEW, AUDIT OR OTHERWISE VERIFY ARIZONA-AMERICAN'S 2002 ACTUAL WAGES AND SALARIES AND CORPORATE OVERHEAD EXPENSES?

A. I do not know.

Q. WERE THE 2002 ACTUAL WAGES AND SALARIES AND CORPORATE OVERHEAD DATA REQUESTED BY STAFF?

A. No. Staff did request this data for 2002 plant, but only RUCO requested data for

salaries and wages and corporate overhead expenses.

Q. ARE THERE ANY OTHER REASONS WHY THE ARIZONA-AMERICAN AMOUNTS FOR THESE EXPENSES SHOULD BE USED?

A. Yes, 2001 was not a "normal" year for Citizens. Instead, Citizens' 2001 salaries and wages and corporate overhead expenses were abnormally low or understated because, by 2001, Citizens had trimmed its overheads and was selling its water and wastewater operations to Arizona-American. As a result, Citizens no longer needed a full regulatory staff and office since it was not planning to file rate cases for these operations. Further, other support staff and departments were eliminated. For example, during the test-year and into 2002, only one person ran the fixed asset accounting area where a larger staff had once been employed. Also, the corporate project management and accounting staff were largely eliminated. This is why Arizona-American ran into difficulties retrieving data from Citizens needed to respond to Staff and RUCO data requests.

Q. ARE CITIZENS' REDUCTIONS TO CORPORATE OVERHEADS REFLECTED IN THE HISTORICAL OPERATING EXPENSES?

A. Yes. I have prepared a comparison of Citizens' 1999, 2000 and 2001 corporate overhead expenses in Bourassa Rebuttal Exhibit 11, attached hereto. This exhibit shows that the 1999 and 2000 amounts for these expenses were <u>two to three times</u> Citizens' 2001 amount. Clearly, the test-year amount was <u>not</u> normal and should <u>not</u> be used to set rates on a going-forward basis. A pro forma adjustment is necessary to normalize expenses on a going-forward basis consistent with the Commission's rules.

Q. WHAT ELSE DOES YOUR ANALYSIS SHOW?

A. It shows that the proposed Arizona-American overheads in the Company's direct filing are some $1,350,000 <u>less</u> than the historical average of Citizens' 1999 and

2000 overhead. Id. at page 1. This represents a significant cost savings to the ratepayers.

Q. HOW DO THE EXPENSES COMPARE TO THE 2002 ACTUALS?

A. The exhibit shows that the 2002 actual overhead expenses some $2,512,000 less than Citizens' historical average expense. Again, this represents a significant cost savings to ratepayers. It also shows why a pro forma adjustment is needed. Without such an adjustment, an abnormally low expense level will be used to set rates in this case.

Q. HAVE YOUR PERFORMED A SIMILAR ANALYSIS FOR SALARIES AND WAGES?

A. Yes, and it shows that the 1999 and 2000 amounts for these expenses were one and a half times Citizens' 2001 amount. It also shows that the proposed Arizona-American salaries and wages in the Company's direct filing are some $660,000 less than the historical average of Citizens' 1999 and 2000 overhead. Id. at page 2. This represents a significant cost savings to the ratepayers.

Q. HOW DO THE EXPENSES COMPARE TO THE 2002 ACTUALS?

A. The exhibit shows that the 2002 actual salaries and wages are some $1,550,000 less than Citizens' historical average expense. Id. Again, this represents a significant cost savings to ratepayers. It also shows why a pro forma adjustment is needed. Without such an adjustment, an abnormally low expense level will be used to set rates in this case.

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A. The exhibit shows that the 2002 actual salaries and wages are some $1,550,000 less than Citizens' historical average expense. Id. Again, this represents a significant cost savings to ratepayers. It also shows why a pro forma adjustment is needed. Without such an adjustment, an abnormally low expense level will be used to set rates in this case.

Q. DO YOU AGREE WITH RUCO THAT THE 2002 ACTUAL SALARIES AND WAGES SHOULD BE USED?

A. Yes, however, I disagree with RUCO's amount.

Q. WHY DO YOU DISAGREE WITH RUCO'S ADJUSTMENT AMOUNT FOR 2002 ACTUAL SALARIES AND WAGES?

A. RUCO's amounts are incorrect for two reasons. First, RUCO incorrectly compiled the actual expense amounts from the data provided. I used the same data provided to RUCO in compiling the 2002 actual amounts and obtain much different results. I can only conclude RUCO made an error. Second, RUCO employed a 27% across-the-board capitalization rate. I used the actual amounts capitalized. RUCO's capitalized amounts are estimates, while my amounts are actual amounts.

Q. DO YOU AGREE WITH RUCO ON THE USE OF 2002 ACTUAL CORPORATE OVERHEADS?

A. Yes, again the actual 2002 amount should be used. However, I again disagree with RUCO's amount.

Q. WHY DO YOU DISAGREE WITH RUCO'S ADJUSTMENT AMOUNT FOR 2002 ACTUAL SERVICE COMPANY CHARGES AND OTHER

OVERHEAD AMOUNTS?

A. RUCO's total service company charges are different than my compilation of the same data provided to RUCO. Further, RUCO did not allocate their proposed adjustment properly to all Arizona districts, including the Paradise Valley water district and the Mohave wastewater district, neither of which is involved in this case. In other words, RUCO determined the level of overhead expenses, reduced Arizona-American's proposed amount by the difference and then spread the difference to the districts in this case, without regard to the amount that should have been spread to the Paradise Valley water district and the Mohave wastewater district. As a result, RUCO's amount for each district in this case is overstated.

Q. DOES THE USE OF THE ACTUAL 2002 QUANTITY OF WATER ORDERED IN THE PURCHASED WATER EXPENSE COMPUTATION CREATE A MISMATCH BETWEEN TEST YEAR REVENUES AND EXPENSE?

A. Yes, for the Anthem water district, all water delivered is purchased and is therefore dependant upon the number of customers. However, revenue has been annualized based on year-end customers in 2001. Purchased water must also be normalized to reflect the revenue annualization. Both Staff and RUCO have accepted Arizona-American's proposed revenue annualization. The amount purchased in 2001 would not be sufficient to serve the year-end customers for an entire year.

Q. HAVE YOU ADJUSTED PURCHASED WATER COSTS FOR ANTHEM WATER?

A. Yes. Since the water ordered for 2002 also includes amounts for 2002 customer growth, I calculated purchased water costs using the 2002 cost per acre foot and

the annualized 2001 gallons ordered (in acre feet). This is different than Staff's proposed purchased water which uses the 2001 actual ordered amount.

For the Agua Fria water district I did not make such an adjustment, however. Purchased water in that district is made pursuant to a CAP water use implementation plan and is not affected by the number of customers. All water delivered to customers is groundwater pumped from wells. This amount of pumped groundwater, of course, varies with customer count, but is not a component of purchased water. CAP water is delivered to the Maricopa Water District Groundwater Savings Facility and generates Annual Storage Credits. The Annual Storage Credits are recovered annually through groundwater wells permitted as recovery wells, making the groundwater extracted from those wells legally CAP water. The amount of CAP water stored and recovered is not dependant upon customer count. Rather it is being phased in on a set schedule which increases in quantity by 1,100 acre-feet per year. This phase-in of CAP water was reviewed by the Commission in Decision 63334 with the planned phase in being documented as a Finding of Fact in the Order. In summary – Arizona-American is phasing in the use of CAP water in accordance with a Commission reviewed plan of use. The phase in is on a set schedule and is not related to customer counts.

Q. THEN YOU <u>DID NOT</u> ADJUST AGUA FRIA'S PURCHASED WATER COST AND <u>DID NOT</u> ACCEPT STAFF'S ADJUSTMENT?

A. Correct.

Q. DID STAFF OR RUCO ADJUST ARIZONA-AMERICAN'S PROPOSED RATE CASE EXPENSE?

A. Staff did not. RUCO claims Arizona-American's proposed rate case expense is "exorbitant." Diaz-Cortez DT at 25. I strongly disagree. RUCO uses the

allowed rate case expense in the last Citizens' rate case in its argument that Arizona-American's proposed rate case expense is too high. However, only 6 districts were involved in Citizens' last rate case. None of the Mohave County districts were involved, and Anthem did not exist. In contrast, there are 10 districts in the current case. If you use RUCO's recommended rate case expense, adjusted for inflation, compute the cost per district (based on 6 districts) and multiply the amount by 10, the computed amount is very nearly equal to Arizona-American's proposed rate case expense. Mr. Stephenson addresses the issue of rate case expense in more detail in his testimony.

Q. HAS ARIZONA-AMERICAN REVISED ITS PROPOSED RATE CASE EXPENSE?

A. No. I believe Arizona-American has shown the proposed rate case expense is reasonable given the size and complexity of this case.

V. <u>OTHER ISSUES – TOLLESON TREATMENT AGREEMENT</u>

Q. HAVE YOU REVIEWED THE TESTIMONY OF STAFF AND RUCO CONCERNING RECOVERY OF THE INCREASED CAPITAL AND CONTINGENCY RESERVE COSTS UNDER THIRD AMENDMENT TO THE TOLLESON WASTEWATER AGREEMENT?

A. Yes, both Staff and RUCO recommend that the Commission defer rate recovery for the increased costs being incurred by Arizona-American until a future rate case. Staff has suggested that it is premature to recommend treatment of the capital and reserve costs until the Commission to renders a decision in the accounting order case. Direct Testimony of Darron W. Carlson at 25. Staff further asserts that surcharges are "administratively inefficient." <u>Id.</u> RUCO argues that the amounts being paid are not currently known and measurable and

that Arizona-American's costs cannot be recovered under an adjustment mechanism. Diaz-Cortez DT at 29-30.

Q. IS IT NECESSARY FOR THE COMMISSION TO DEFER A DECISION ON RECOVERY OF THESE COSTS UNTIL A DECISION ON THE ACCOUNTING TREATMENT IS RENDERED?

A. No, the Commission has approved the accounting order collectively recommended by Staff, RUCO, Youngtown and Arizona-American. Decision No. 66387 (October 6, 2003). Not that it ever mattered. The accounting treatment and cost recovery in rates are mutually exclusive issues. The accounting order merely allows Arizona-American to defer the costs for consideration of rate recovery, costs Arizona-American is incurring between the date of the accounting order and issuance of an order in this proceeding. But, the accounting order does not provide for cost recovery and has no impact on the ultimate cost recovery sought in this case.

Q. DO YOU AGREE WITH STAFF AND RUCO THAT RATE RECOVERY SHOULD BE DEFERRED UNTIL A FUTURE RATE CASE WHEN THE COSTS ARE MORE KNOWN AND MEASURABLE?

A. Absolutely not, the costs are now reasonably known and measurable for the ratemaking treatment sought by Arizona-American in this case. The increase in the contingencies and reserve cost, Rate Component Three, from $1,500 a month with a $90,000 aggregate to $20,000 per month with an aggregate of $200,000 is certainly a known and measurable amount. Neither Staff nor RUCO have offered any evidence to the contrary. In fact, as Mr. Schneider testifies on rebuttal, Arizona-American is already paying the increased monthly amount.

Regarding Rate Component Four, the costs to be incurred by Arizona-American for major capital improvements to the Tolleson plant, it is not disputed

that Arizona-American is presently obligated to fund an estimated $10 million of improvements before 2008, a known obligation. As for the amount not being precisely measurable, the surcharge mechanism Arizona-American has proposed will insure recovery of only actual costs, not estimates. This is precisely the reason why a surcharge is appropriate.

Q. WHAT ABOUT STAFF'S CLAIM THAT SURCHARGES ARE ADMINISTRATIVELY INEFFICIENT?

A. I cannot explain it and Staff didn't even try. But that really isn't the issue. Is there more work for Staff with a surcharge than without? Of course. How much work? Given that the Commission will more than likely require Arizona-American to submit detailed reports to support any surcharge, the vast majority of the work will be done by Arizona-American. Therefore, the question isn't whether a surcharge is inefficient, the question is whether the burden on Staff and the Commission outweighs the burden on Arizona-American if recovery is postponed.

No party to this case has challenged the prudency and benefit to ratepayers of the costs that would be subject to the proposed surcharge. Arizona-American has agreed to spend millions of additional dollars during the time the rates approved in this proceeding will be in effect to ensure continued safe and reliable wastewater service to Sun City. No one disputes that the alternative, siting, designing and building a new wastewater treatment plant, would be far more costly. Staff and RUCO do not even allege harm to ratepayers if the ratemaking treatment of the increased Tolleson costs is addressed in this proceeding. Nor can any party legitimately dispute that delaying recovery of millions of dollars of necessary and reasonable costs is prejudicial to Arizona-

American. Such harm certainly outweighs the unspecified but clearly minor inconvenience to Staff.

Q. IS IT LAWFUL FOR THE COMMISSION TO APPROVE THE REQUESTED TOLLESON SURCHARGE?

A. RUCO seems to suggest otherwise, although Ms. Diaz-Cortez did not offer any authority for RUCO's position and I understand the Commission previously has approved surcharges related to costs incurred under the Tolleson Agreement. Still, I will leave the legal argument to the lawyers. However, there are several factors that support approval of the surcharge.

First, the Commission has broad discretion in setting rates as long as it does so in the context of a rate case, like this one where fair value findings are being made. In addition, Arizona-American is seeking to recover operating expenses via the surcharge, not a return on new plant. Furthermore, the expenses are narrowly defined, fixed by contract and outside the control of Arizona-American. They are also substantial and unless the Commission approves the surcharge, Arizona-American will have to file repeated rate cases to recover these increased costs, something the Commission prohibited Arizona-American from doing.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

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