ORIGINAL NEW APPLICATION

0000133927

BEFORE THE ARIZONA CORPORATION COMMISSION

GARY PIERCE
Chairman

BRENDA BURNS
Commissioner

SANDRA D. KENNEDY
Commissioner

PAUL NEWMAN
Commissioner

BOB STUMP
Commissioner

Arizona Corporation Commission
DOCKETED
DEC 30 2011
DOCKETED BY

RECEIVED
2011 DEC 30 P 1: 18
AZ CORP COMMISSION
DOCKET CONTROL

W-02126A-11-0480

IN THE MATTER OF THE APPLICATION OF AVRA WATER CO-OP, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PROPERTY AND FOR AN INCREASE IN ITS WATER RATES AND CHARGES FOR UTILITY SERVICES.

W-02126A-11-

APPLICATION

Avra Water Co-op, Inc. ("Avra" or the "Company"), by and through the undersigned counsel, hereby submits a rate increase application and in support of said application states as follows:

1. Avra is a corporation duly organized and existing under the laws of the State of Arizona. Its principal place of business is 11821 Picture Rock Road, Tucson, Arizona 85743.

2. Avra is a public service corporation primarily engaged in the business of providing water utility service

3. The Company is presently providing service under the rates and charges authorized by the Commission in Decision No. 69681, dated June 28, 2007.

4. The Company hereby requests the Commission grant an increase in its water

rates. The specific proposal is contained in the schedules attached hereto as Exhibit A which are incorporated herein for all purposes.

5. The supporting schedules are attached as **Exhibit A** and are substantially in the form required by the Commission's Rules and Regulations for rate applications as set forth in AAC R-14-2-103.

6. The supporting testimony of the Company's rates consultant, Thomas J. Bourassa, is attached hereto as **Exhibit B** and is incorporated herein by this reference for all purposes.

7. The proposed Tariff for water service for the requested increase is attached to Exhibit B as Exhibit TJB-DT-1 and incorporated herein by this reference for all purposes. The specific terms and conditions of that Tariff are hereby requested to be approved by the Commission. The Tariff will then be submitted at the conclusion of this matter as a Compliance Filing containing the Commission's mandated changes in Terms and Conditions and the Commission-approved Rates and Charges.

8. The Company requests that the Commission issue a Procedural Order setting forth the timetable for processing this Application and also notify the Company of the form of notice it must provide to its customers.

WHEREFORE, the Company respectfully requests that the Commission process this Rate Application as expeditiously as practicable, and thereafter issue an order granting the requested relief and such other relief as the Commission may deem appropriate.

RESPECTFULLY SUBMITTED this 30th day of December, 2011.

MUNGER CHADWICK, P.L.C.

By: _____

Robert J. Metli
2398 East Camelback Road, Suite 240
Phoenix, Arizona 85016
Attorney for Avra Water Co-op, Inc.

ORIGINAL and 13 copies of the
foregoing hand-delivered for filing
this 30th day of December, 2011 to:

Docket Control
ARIZONA CORPORATION COMMISSION
1200 West Washington
Phoenix, Arizona 85007

Gina Ball

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF AVRA WATER CO-OP, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PROPERTY AND FOR AN INCREASE IN ITS WATER RATES AND CHARGES FOR UTILITY SERVICES.	W-02126A-11-

SUPPORTING EXHIBITS OF

THOMAS J. BOURASSA

ON BEHALF OF AVRA WATER CO-OP

EXHIBIT A

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	6,560,562
2			
3	Adjusted Operating Income		122,568
4			
5	Current Operating Margin		7.60%
6			
7	Required Operating Income	$	305,982
8			
9	Required Operating Margin		17.00%
10			
11	Operating Income Deficiency	$	183,413
12			
13	Gross Revenue Conversion Factor		1.0214
14			
15	Increase in Gross Revenue		
16	Requirement	$	187,331
17			
18	Adjusted Test Year Revenues	$	1,612,561
19	Increase in Gross Revenue Revenue Requirement	$	187,331
20	Proposed Revenue Requirement	$	1,799,891
21	% Increase		11.62%
22			
23	Current Return on Fair Value Rate Base		1.87%
24	Proposed Return on Fair Value Rate Base		4.66%
25			
26			

27	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
28	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
29	**(Residential Commercial, Irrigation)**					
30	5/8x3/4 Inch		$ 1,423,672	$ 1,589,109	$ 165,437	11.62%
31	5/8x3/4 Inch	Multi-dwelling 2 units	110,405	126,650	16,245	14.71%
32	5/8x3/4 Inch	Multi-dwelling 3 units	5,953	6,679	726	12.19%
33	3/4 Inch		18,913	20,293	1,380	7.30%
34	3/4 Inch	Multi-dwelling 7 units	4,624	5,715	1,091	23.59%
35	1 Inch		23,548	26,776	3,228	13.71%
36	1 1/2 Inch		4,070	4,245	174	4.28%
37	2 Inch Meter		9,396	9,895	499	5.31%
38	4 Inch		6,830	7,178	349	5.10%
39	6 Inch		-	-	-	0.00%
40	Construction/Standpipe		436	436	-	0.00%
41						
42	Revenue Annualization		$ (33,984)	$ (38,280)	(4,296)	12.64%
43						
44	**Subtotal**		$ 1,573,865	$ 1,758,697	$ 184,832	11.74%
45						
46	Other Water Revenues		$ 40,778	$ 40,778	-	0.00%
47	Reconciling Amount		(2,082)	417	2,499	-120.03%
48	Reounding		-	(1)	(1)	0.00%
49	**Total of Water Revenues**		$ 1,612,561	$ 1,799,891	$ 187,330	11.62%
50						
51						

52 SUPPORTING SCHEDULES:
53 B-1
54 C-1
55 C-3
56 H-1

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 8/31/2009	Prior Years Ended 8/31/2010	Test Year Actual 8/31/2011	Test Year Adjusted 8/31/2011	Projected Year Present Rates 8/31/2012	Projected Year Proposed Rates 8/31/2012
1	Gross Revenues	$ 1,673,398	$ 1,617,700	$ 1,646,545	$ 1,612,561	$ 1,612,561	$ 1,799,891
2							
3	Revenue Deductions and	1,487,383	1,481,154	1,396,713	1,489,993	1,489,993	1,493,910
4	Operating Expenses						
5							
6	Operating Income	$ 186,015	$ 136,546	$ 249,832	$ 122,568	$ 122,568	$ 305,982
7							
8	Other Income and	1,734	1,105	527,431	455	455	455
9	Deductions						
10							
11	Interest Expense	(194,905)	(193,479)	(191,284)	(155,000)	(155,000)	(155,000)
12							
13	Net Income	$ (7,157)	$ (55,828)	$ 585,979	$ (31,976)	$ (31,976)	$ 151,437
14							
15	Earned Per Average						
16	Common Share	N/A	N/A	N/A	N/A	N/A	N/A
17							
18	Dividends Per						
19	Common Share	N/A	N/A	N/A	N/A	N/A	N/A
20							
21	Payout Ratio	N/A	N/A	N/A	N/A	N/A	N/A
22							
23	Return on Average						
24	Invested Capital	-0.06%	-0.49%	4.98%	-0.28%	-0.28%	1.32%
25							
26	Return on Year End						
27	Capital	-0.06%	-0.48%	4.91%	-0.28%	-0.28%	1.33%
28							
29	Return on Average						
30	Member Equity	-0.27%	-2.14%	20.32%	-1.24%	-1.01%	4.66%
31							
32	Return on Year End						
33	Member Equity	-0.27%	-2.16%	18.45%	-1.25%	-1.02%	4.55%
34							
35	Times Bond Interest Earned						
36	Before Income Taxes	0.95	0.71	1.31	0.79	0.79	1.98
37							
38	Times Total Interest and						
39	Preferred Dividends Earned						
40	After Income Taxes	0.95	0.71	4.01	5.01	5.01	1.98
41							
42							
43	SUPPORTING SCHEDULES						
44	C-1						
45	E-2						
46	F-1						

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 8/31/2008	8/31/2009	8/31/2010	Test Year 8/31/2011	Projected Year 8/31/2012
1						
2						
3	Short-Term Debt	-	-	-	-	-
3						
4	Long-Term Debt	4,653,685	4,653,685	4,521,229	4,384,685	4,248,316
5						
6	Total Debt	$ 4,653,685	$ 4,653,685	$ 4,521,229	$ 4,384,685	$ 4,248,316
7						
8						
9	Member Equity	2,617,728	2,617,728	2,590,607	3,176,587	3,328,024
10						
11						
12	Total Capital & Debt	$ 7,271,412	$ 7,271,412	$ 7,111,837	$ 7,561,272	$ 7,576,340
13						
14						
15	Capitalization Ratios:					
16						
17	Long-Term Debt	64.00%	64.00%	63.57%	57.99%	56.07%
18						
19	Total Debt	64.00%	64.00%	63.57%	57.99%	56.07%
20						
21	Member Equity	36.00%	36.00%	36.43%	42.01%	43.93%
22						
23						
24	Total Capital	100.00%	100.00%	100.00%	100.00%	100.00%
25						
26						
27	Weighted Cost of					
28	Senior Capital	2.61%	2.61%	2.59%	2.36%	2.30%
29						
30						
31						
32						
33						
34						
35	SUPPORTING SCHEDULES:					
36	E-1					
37	D-1					

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
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				
2				
3				
4	Prior Year Ended 08/31/2009	238,552	163,128	15,323,737
5				
6	Prior Year Ended 08/31/2010	863,515	957,446	16,304,038
7				
8	Test Year Ended 08/31/2011	231,082	(385,031)	15,919,007
9				
10	Projected Year Ended 08/31/2011	93,000	93,000	16,012,007
11				
12				
13				
14				
15	SUPPORTING SCHEDULES:			
16	B-2			
17	E-5			
18	F-3			
19				
20				
21				
22				
23				
24				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 8/31/2009	Prior Year Ended 8/31/2010	Test Year Ended 8/31/2011	Projected Year Present Rates 8/31/2012	Projected Year Proposed Rates 8/31/2012
5	Cash Flows from Operating Activities					
6	Net Income	$ (7,157)	$ (55,828)	$ 585,979	$ (31,976)	$ 151,437
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	402,973	408,114	328,322	323,081	323,081
10	Deprec. Adjustments	-	-	(517,864)		
11	Other - Adjustments	(18,602)	18,988	(2,188)		
12	Changes in Certain Assets and Liabilities:	-	-	-		
13	Accounts Receivable	(14,012)	(8,201)	(65,897)		
14	Grants Receivable	-	-	23,276		
15	Materials and Supplies Inventory	(4,095)	(26,030)	28,249		
16	Prepaid Expenses	4,204	(8,460)	9,758		
17	Accounts Payable	6,924	18,668	(22,014)		
18	Taxes Payable	1,044	(1,109)	653		
19	Other assets and liabilities	(75,241)	13,601	(4,391)		
20						
21	Net Cash Flow provided by Operating Activities	$ 296,038	$ 359,743	$ 363,883	$ 291,104	$ 474,518
22	Cash Flow From Investing Activities:					
23	Capital Expenditures	(238,552)	(863,515)	(230,417)	(93,000)	(93,000)
24	Prepaid land lease	(1,700)	-	-		
25	Deferred CAP Charges	(133,005)	(130,581)	(130,581)	(130,581)	(130,581)
26	Net Cash Flows from Investing Activities	$ (373,257)	$ (994,096)	$ (360,998)	$ (223,581)	$ (223,581)
27	Cash Flow From Financing Activities					
28	Change in Restricted Cash	-	-	-		
29	Proceeds from Long-Term Debt	-	-	-		
30	Repayments of Long-Term Debt	(148,882)	(132,455)	(136,544)	(136,544)	(136,544)
31	Net receipt of contributions in aid of construction	125,719	756,789	102,747	7,695	4,615
32	Net receipts of advances in aid of construction	4,615	7,695	(2,410)	(2,410)	(2,410)
33	Net Proceeds from Customer Security Deposits	594	13,471	17,986	17,986	17,986
34						
35						
36	Net Cash Flows Provided by Financing Activities	$ (17,954)	$ 645,500	$ (18,221)	$ (113,273)	$ (116,353)
37	Increase(decrease) in Cash and Cash Equivalents	(95,173)	11,147	(15,336)	(45,750)	134,584
38	Cash and Cash Equivalents at Beginning of Year	471,456	376,283	387,430	372,093	372,093
39	Cash and Cash Equivalents at End of Year	$ 376,283	$ 387,430	$ 372,093	$ 326,344	$ 506,677
40	SUPPORTING SCHEDULES:					
41	E-3					
42	F-2					

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 15,919,009	$ 15,919,009
3	Less: Accumulated Depreciation	5,134,382	5,134,382
4			
5	Net Utility Plant in Service	$ 10,784,627	$ 10,784,627
6			
7	Less:		
8	Advances in Aid of		
9	Construction	301,520	301,520
10	Contributions in Aid of		
11	Construction - Net of amortization	3,816,759	3,816,759
12	Service Line and Meter Charges	55,702	55,702
13	Customer Security Deposits	50,084	50,084
14			
15			
16			
17	Plus:		
18	Working capital	-	-
19			
20	Total Rate Base	$ 6,560,562	$ 6,560,562
21			
22			
23			
24	SUPPORTING SCHEDULES:		
25	B-2		
26	B-3		
27	B-5		
28	E-1		
29			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments Amount	Adjusted at end of Test Year
1	Gross Utility			
2	Plant In Service	$ 15,919,009	-	$ 15,919,009
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	5,134,381	0	5,134,382
7				
8				
9	Net Utility Plant			
10	in Service	$ 10,784,628		$ 10,784,627
11				
12	**Less:**			
13	Advances In Aid of			
14	Construction	301,520	-	301,520
15				
16	Contributions In Aid of			
17	Construction - Net	3,816,759	0	3,816,759
18				
19	Service Line and Meter Installation Chgs	55,702		55,702
20	Customer Security Deposits	50,084	-	50,084
21				-
22				-
23				
24	**Plus:**			
25	Working capital	-	-	-
26				-
27				
28	Total	$ 6,560,563		$ 6,560,562
29				
30				
31				
32	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
33	B-2, pages 2			B-1
34	E-1			
35				
36				
37				
38				
39				
40				
41				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 Intentionally Left Blank	Adjusted at end of Test Year
1	Gross Utility						
2	Plant in Service	$ 15,919,009	-				$ 15,919,009
3							
4	**Less:**						
5	Accumulated						
6	Depreciation	5,134,381		0			5,134,382
7							
8							
9	Net Utility Plant						
10	in Service	$ 10,784,628	$ -	$ (0)	$ -	$ -	$ 10,784,627
11							
12	**Less:**						
13	Advances in Aid of						
14	Construction	301,520					301,520
15							
16	Contributions in Aid of						
17	Construction (CIAC)	5,196,262			0		5,196,263
18							
19	Accumulated Amort of CIAC	(1,379,503)			(0)		(1,379,503)
20							
21	Meter and Service Line Charges	55,702					55,702
22	Customer Security Deposits	50,084					50,084
23							
24							
25	**Plus:**						
26	Allowance for Working Capital	-					-
27							
28	Total	$ 6,560,563	$ -	$ (0)	$ (0)	$ -	$ 6,560,562
29							
30							
31							
32	SUPPORTING SCHEDULES:						
33	B-2, pages 3-5						
34	E-1						
35							
36							
37							
38							
39							
40							
41							

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Line No.				Adjustments A	B	C	D	
1	Plant-in-Service							
2								
3	Acct.		Actual Orginal	Adjustments to Reconcile To Prior	Intentionally Left	Intentionally Left	Intentionally Left	Adjusted Original
4	No.	Description	Cost	Rate Case	Blank	Blank	Blank	Cost
5	301	Organization Cost	8,685	-				8,685
6	302	Franchise Cost	-	-				-
7	303	Land and Land Rights	198,608	-				198,608
8	304	Structures and Improvements	402,511	-				402,511
9	305	Collecting and Impounding Res.	242,095	-				242,095
10	306	Lake River and Other Intakes	-	-				-
11	307	Wells and Springs	3,340,637	-				3,340,637
12	308	Infiltration Galleries and Tunnels	-	-				-
13	309	Supply Mains	-	-				-
14	310	Power Generation Equipment	-	-				-
15	311	Electric Pumping Equipment	968,217	-				968,217
16	320	Water Treatment Equipment	-	-				-
17	320.1	Water Treatment Plant	-	-				-
18	320.2	Chemical Solution Feeders	97,660	-				97,660
19	330	Dist. Reservoirs & Standpipe	-	-				-
20	330.1	Storage tanks	1,922,659	-				1,922,659
21	330.2	Pressure Tanks	-	-				-
22	331	Trans. and Dist. Mains	6,992,548	-				6,992,548
23	333	Services	512,676	-				512,676
24	334	Meters	509,219	-				509,219
25	335	Hydrants	29,829	-				29,829
26	336	Backflow Prevention Devices	-	-				-
27	339	Other Plant and Misc. Equip.	109,280	-				109,280
28	340	Office Furniture and Fixtures	223,224	-				223,224
29	340.1	Computers and Software	-	-				-
30	341	Transportation Equipment	193,777	-				193,777
31	342	Stores Equipment	-	-				-
32	343	Tools and Work Equipment	122,220	-				122,220
33	344	Laboratory Equipment	-	-				-
34	345	Power Operated Equipment	-	-				-
35	346	Communications Equipment	45,166	-				45,166
36	347	Miscellaneous Equipment	-	-				-
37	348	Other Tangible Plant	-	-				-
38			-					-
39		TOTALS	$ 15,919,009	$ -	$ -	$ -	$ -	$ 15,919,009
40								
41	Plant-in-Service per Books							$ 15,919,009
42								
43	Increase (decrease) in Plant-in-Service							$ -
44								
45	Adjustment to Plant-in-Service							$ -
46								
47	SUPPORTING SCHEDULES							
48	B-2, pages 3.1-3.5							

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Account No.	Description	Deprec. Rate Before 06/28/2007	Deprec. Rate After 06/28/2007	Decision 69681 8/31/2005	Accum. Depr.	2006 Plant Additions	2006 Plant Adjustments	2006 Adjusted Plant Additions	2006 Plant Retirements	2006 Plant Balance	2006 Depr.[1]	2006 A/D Balance
301	Organization Cost	0.00%	0.00%	8,685	-	-	-	-	-	8,685	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	113,026	-	52,061	-	52,061	-	165,087	-	-
304	Structures and Improvements	3.33%	3.33%	208,917	100,352	24,080	-	24,080	-	232,997	7,358	107,710
305	Collecting and Impounding Res.	2.50%	2.50%	36,949	1,047	40,814	-	40,814	-	77,763	1,273	2,320
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	1,418,783	410,216	116,317	-	116,317	(444,330)	1,090,770	41,784	7,670
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	417,795	312,816	2,700	-	2,700	(50,668)	369,827	30,753	292,901
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	9,335	9,774	-	-	-	-	9,335	-	9,774
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	1,110,699	457,929	49,512	-	49,512	-	1,160,211	25,207	483,136
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	3,117,186	1,454,916	125,190	-	125,190	-	3,242,376	63,596	1,518,512
333	Services	3.33%	3.33%	471,158	270,700	6,033	-	6,033	-	477,191	15,790	286,490
334	Meters	8.33%	8.33%	266,742	156,943	66,204	-	66,204	-	332,946	24,977	181,920
335	Hydrants	2.00%	2.00%	27,244	2,492	-	-	-	-	27,244	545	3,037
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	-	-	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	6.67%	6.67%	151,120	92,471	15,894	-	15,894	-	167,014	10,610	103,081
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	113,217	142,402	-	-	-	-	113,217	(23,318)	119,084
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	108,281	51,897	1,211	-	1,211	-	109,492	5,444	57,341
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	41,656	3,856	3,510	-	3,510	-	45,166	2,258	6,114
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-	-	-
RND	Rounding			-	1	-		-	-	-	(2)	(1)
	TOTAL WATER PLANT			7,620,793	3,467,812	503,626	-	503,526	(494,998)	7,629,321	206,275	3,179,089

[1] Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 4b
Witness: Bourassa

Account No.	Description	Deprec. Rate Before 06/28/2007	Deprec. Rate After 06/28/2007	2007 Plant Additions	2007 Plant Adjustments	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Depr.[1]	2007 A/D Balance
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	17,510	-	17,510	-	182,597	-	-
304	Structures and Improvements	3.33%	3.33%	120,168	-	120,168	-	353,165	9,760	117,469
305	Collecting and Impounding Res.	2.50%	2.50%	-	-	-	-	77,763	1,726	4,047
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	217,712	-	217,712	-	1,308,482	39,948	47,618
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	39,901	-	39,901	-	409,728	19,273	312,174
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	78,078	-	78,078	-	87,413	7,808	17,582
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	19,116	-	19,116	-	1,179,328	25,969	509,105
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	2,903,413	-	2,903,413	-	6,145,789	93,882	1,612,393
333	Services	3.33%	3.33%	7,311	-	7,311	-	484,501	16,012	302,502
334	Meters	8.33%	8.33%	59,585	-	59,585	-	392,531	30,023	211,943
335	Hydrants	2.00%	2.00%	200	-	200	-	27,444	547	3,584
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	6.67%	6.67%	10,533	-	10,533	-	177,547	11,491	114,572
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	11,413	7,972	19,384	-	132,601	(3,929)	115,155
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	1,266	-	1,266	-	110,758	5,506	62,848
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	8,548
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	(1)
	TOTAL WATER PLANT			3,486,204	7,972	3,494,176	-	11,123,497	260,449	3,439,538

[1] Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Account No.	Description	Deprec. Rate Before 06/28/2007	Deprec. Rate After 06/28/2007	2008 Plant Additions	2008 Plant Adjustments	2008 Adjusted Plant Additions	2008 Plant Retirements	2008 Plant Balance	2008 Depr.[1]	2008 A/D Balance
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	15,900	-	15,900	-	198,497	-	-
304	Structures and Improvements	3.33%	3.33%	13,075	-	13,075	-	366,239	11,978	129,448
305	Collecting and Impounding Res.	2.50%	2.50%	28,464	-	28,464	-	106,227	2,042	6,089
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	1,835,416	146,891	1,982,307	-	3,290,789	76,578	124,195
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	849,773	(334,325)	515,448	-	925,176	53,983	366,157
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	3,862	-	3,862	-	91,275	16,002	33,584
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	620,665	102,554	723,218	-	1,902,546	34,209	543,314
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	75,072	84,881	159,952	(95,651)	6,210,091	123,559	1,640,301
333	Services	3.33%	3.33%	8,672	-	8,672	-	493,173	16,278	318,780
334	Meters	8.33%	8.33%	27,600	-	27,600	-	420,131	19,236	231,179
335	Hydrants	2.00%	2.00%	1,787	-	1,787	-	29,231	567	4,151
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	25,873	-	25,873	-	25,873	863	863
340	Office Furniture and Fixtures	6.67%	6.67%	8,099	-	8,099	-	185,645	12,112	126,684
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	23,899	-	23,899	-	156,500	6,267	121,422
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	1,351	-	1,351	-	112,109	5,572	68,419
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	10,982
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	(1)
	TOTAL WATER PLANT			3,539,507	0	3,539,507	(95,651)	14,567,353	381,679	3,725,566

[1] Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Account No.	Description	Deprec. Rate Before 06/28/2007	Deprec. Rate After 06/28/2007	2009 Plant Additions	2009 Plant Adjustments	2009 Adjusted Plant Additions	2009 Plant Retirements	2009 Plant Balance	2009 Depr.[1]	2009 Salavage	2009 A/D Balance
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	-	-	-	-	198,497	-	-	-
304	Structures and Improvements	3.33%	3.33%	16,610	-	16,610	-	382,850	12,472	-	141,920
305	Collecting and Impounding Res.	2.50%	2.50%	2,244	-	2,244	-	108,470	2,383	-	8,472
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	8,467	-	8,467	-	3,299,256	109,724	-	233,920
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	9,346	-	9,346	(1,225)	933,297	86,408	3,000	454,339
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	-	-	-	-	91,275	16,388	-	49,972
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	8,162	-	8,162	-	1,910,708	42,327	-	585,641
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	1,062	-	1,062	-	6,211,152	124,212	-	1,764,514
333	Services	3.33%	3.33%	4,737	-	4,737	-	497,910	16,502	-	335,282
334	Meters	8.33%	8.33%	16,065	-	16,065	-	436,196	21,056	-	252,234
335	Hydrants	2.00%	2.00%	-	-	-	-	29,231	585	-	4,735
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	83,407	-	83,407	-	109,280	4,507	-	5,370
340	Office Furniture and Fixtures	6.67%	6.67%	11,809	-	11,809	-	197,455	8,974	-	135,659
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	1,297	-	1,297	(1,387)	156,410	8,786	-	128,822
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	2,533	-	2,533	-	114,642	5,669	-	74,088
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	-	13,416
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	-	(1)
	TOTAL WATER PLANT			165,739	-	165,739	(2,612)	14,730,481	462,427	3,000	4,188,381

[1] Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.4
Witness: Bourassa

Account No.	Description	Deprec. Rate Before 06/28/2007	Deprec. Rate After 06/28/2007	2010 Plant Additions	2010 Plant Adjustments	2010 Adjusted Plant Additions	2010 Plant Retirements	2010 Plant Balance	2010 Deprec.[1]	2010 A/D Balance
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	111	-	111	-	198,608	-	-
304	Structures and Improvements	3.33%	3.33%	-	-	-	-	382,850	12,749	154,669
305	Collecting and Impounding Res.	2.50%	2.50%	130,261	-	130,261	-	238,731	3,854	12,326
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	4,449	-	4,449	-	3,303,705	109,939	343,859
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	15,247	-	15,247	-	948,544	83,038	537,377
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	1,091	-	1,091	-	92,366	16,497	66,469
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	11,728	-	11,728	-	1,922,436	42,548	628,189
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	739,417	-	739,417	(22,854)	6,927,716	131,389	1,873,048
333	Services	3.33%	3.33%	3,419	-	3,419	-	501,330	16,637	351,919
334	Meters	8.33%	8.33%	47,954	-	47,954	-	484,150	23,721	275,955
335	Hydrants	2.00%	2.00%	-	-	-	-	29,231	585	5,320
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	-	-	-	-	109,280	7,289	12,659
340	Office Furniture and Fixtures	6.67%	6.67%	23,227	-	23,227	-	220,682	6,607	142,265
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	-	-	-	-	156,410	8,916	137,738
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	3,397	-	3,397	-	118,038	5,817	79,905
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	15,850
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	(1)
	TOTAL WATER PLANT			980,300	-	980,300	(22,854)	15,687,927	472,020	4,637,547

[1] Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.5
Witness: Bourassa

Account No.	Description	Deprec. Rate Before 06/28/2007	Deprec. Rate After 06/28/2007	2011 Plant Additions	2011 Plant Adjustments	2011 Adjusted Plant Additions	2011 Plant Retirements	2011 Plant Balance	2011 Depr.[1]	2011 Salvage	2011 A/D Balance
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	-	-	-	-	198,608	-	-	-
304	Structures and Improvements	3.33%	3.33%	19,661	-	19,661	-	402,511	13,076	-	167,745
305	Collecting and Impounding Res.	2.50%	2.50%	3,364	-	3,364	-	242,095	5,337	-	17,663
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	36,932	-	36,932	-	3,340,637	110,628	-	454,487
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	19,673	-	19,673	-	968,217	80,206	-	617,584
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	5,294	-	5,294	-	97,660	17,136	-	83,604
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	223	-	223	-	1,922,659	42,681	-	670,869
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	64,832	-	64,832	-	6,992,548	139,203	-	2,012,251
333	Services	3.33%	3.33%	11,346	-	11,346	-	512,676	16,883	-	368,802
334	Meters	8.33%	8.33%	25,069	-	25,069	-	509,219	26,763	-	302,717
335	Hydrants	2.00%	2.00%	598	-	598	-	29,829	591	-	5,910
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	-	-	-	-	109,280	7,289	-	19,948
340	Office Furniture and Fixtures	6.67%	6.67%	2,542	-	2,542	-	223,224	7,466	-	149,732
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	38,663	-	38,663	(1,297)	193,777	12,653	9,890	158,984
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	4,182	-	4,182	-	122,220	5,896	-	85,801
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	-	18,283
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	-	(1)
	TOTAL WATER PLANT			232,379	-	232,379	(1,297)	15,919,009	488,240	9,890	5,134,380

[1] Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Reconciliation to Prior Rate Case

Exhibit
Schedule B-2
Page 3.7

Line No.	Account No.	Description	Balance Per Company Per 2005 TY Before Adj.	Staff Rate Case Adjustments	Intentionally Left Blank	Intentionally Left Blank	Per Decision 69681 Prior Case Adjusted Plant
1							
2							
3							
4							
5							
6	301	Organization Cost	8,685				8,685
7	302	Franchise Cost					-
8	303	Land and Land Rights	206,695	(93,669)			113,026
9	304	Structures and Improvements	208,917				208,917
10	305	Collecting and Impounding Res.	362,191	(325,242)			36,949
11	306	Lake River and Other Intakes					-
12	307	Wells and Springs	2,855,026	(1,436,243)			1,418,783
13	308	Infiltration Galleries and Tunnels					-
14	309	Supply Mains					-
15	310	Power Generation Equipment					-
16	311	Electric Pumping Equipment	724,276	(306,481)			417,795
17	320	Water Treatment Equipment					-
18	320.1	Water Treatment Plants					-
19	320.2	Chemical Solution Feeders	9,335				9,335
20	330	Distribution Reservoirs & Standpipe					-
21	330.1	Storage tanks	1,110,699				1,110,699
22	330.2	Pressure Tanks					-
23	331	Transmission and Distribution Mains	6,407,186	(3,290,000)			3,117,186
24	333	Services	471,158				471,158
25	334	Meters	266,742				266,742
26	335	Hydrants	27,244				27,244
27	336	Backflow Prevention Devices					-
28	339	Other Plant and Miscellaneous Equipment					-
29	340	Office Furniture and Fixtures	151,120				151,120
30	340.1	Computers and Software					-
31	341	Transportation Equipment	113,217				113,217
32	342	Stores Equipment					-
33	343	Tools and Work Equipment	108,281				108,281
34	344	Laboratory Equipment					-
35	345	Power Operated Equipment					-
36	346	Communications Equipment	41,656				41,656
37	347	Miscellaneous Equipment					-
38	348	Other Tangible Plant					-
39		Rounding		-			-
40		TOTAL	13,072,428	(5,451,635)	-	-	7,620,793
41							
42							
43							

Avra Water Co-Op
A/D Reconciliation to Prior Rate Case

Exhibit
Schedule B-2
Page 3.8

Line No.	Account No.	Description	Balance Per Company Per 2005 Filing Before Adj.	Staff Adjustment	Intentionally Left Blank	Per Decision 69681 Prior Case Adjusted A/D	Intentionally Left Blank	Initial Balance
5	301	Organization Cost				-		-
6	302	Franchise Cost				-		-
7	303	Land and Land Rights				-		-
8	304	Structures and Improvements	100,352			100,352		100,352
9	305	Collecting and Impounding Res.	1,047			1,047		1,047
10	306	Lake River and Other Intakes				-		-
11	307	Wells and Springs	4,441	405,775		410,216		410,216
12	308	Infiltration Galleries and Tunnels				-		-
13	309	Supply Mains				-		-
14	310	Power Generation Equipment				-		-
15	311	Electric Pumping Equipment	312,816			312,816		312,816
16	320	Water Treatment Equipment				-		-
17	320.1	Water Treatment Plants				-		-
18	320.2	Checmical Solution Feeders	9,774			9,774		9,774
19	330	Distribution Reservoirs & Standpipe				-		-
20	330.1	Storage tanks	457,929			457,929		457,929
21	330.2	Pressure Tanks				-		-
22	331	Transmission and Distribution Mains	1,454,916			1,454,916		1,454,916
23	333	Services	270,700			270,700		270,700
24	334	Meters	156,943			156,943		156,943
25	335	Hydrants	2,492			2,492		2,492
26	336	Backflow Prevention Devices				-		-
27	339	Other Plant and Misc. Equip.				-		-
28	340	Office Furniture and Fixtures	92,471			92,471		92,471
29	340.1	Computers and Software				-		-
30	341	Transportation Equipment	142,402			142,402		142,402
31	342	Stores Equipment				-		-
32	343	Tools and Work Equipment	51,897			51,897		51,897
33	344	Laboratory Equipment				-		-
34	345	Power Operated Equipment				-		-
35	346	Communications Equipment	3,856			3,856		3,856
36	347	Miscellaneous Equipment				-		-
37	348	Other Tangible Plant				-		
38		Rounding	1			1		1
39								
40		TOTAL	3,062,037	405,775	-	3,467,812	-	3,467,812
41								
42								

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Line No.	Plant-in-Service			A	B	C	D	
1				Difference				
2			Per Books	to	Intentionally	Intentionally	Intentionally	Adjusted
3	Acct.		Accum.	Computed	Left	Left	Left	Accum.
4	No.	Description	Depr.	Balance	Blank	Blank	Blank	Depr.
5	301	Organization Cost	-	-				-
6	302	Franchise Cost	-	-				-
7	303	Land and Land Rights	-	-				-
8	304	Structures and Improvements	167,745	-				167,745
9	305	Collecting and Impounding Res.	17,663	-				17,663
10	306	Lake River and Other Intakes	-	-				-
11	307	Wells and Springs	454,487	-				454,487
12	308	Infiltration Galleries and Tunnels	-	-				-
13	309	Supply Mains	-	-				-
14	310	Power Generation Equipment	-	-				-
15	311	Electric Pumping Equipment	617,584	-				617,584
16	320	Water Treatment Equipment	-	-				-
17	320.1	Water Treatment Plant	-	-				-
18	320.2	Chemical Solution Feeders	83,604	-				83,604
19	330	Dist. Reservoirs & Standpipe	-	-				-
20	330.1	Storage tanks	670,869	-				670,869
21	330.2	Pressure Tanks	-	-				-
22	331	Trans. and Dist. Mains	2,012,251	-				2,012,251
23	333	Services	368,802	-				368,802
24	334	Meters	302,717	-				302,717
25	335	Hydrants	5,910	-				5,910
26	336	Backflow Prevention Devices	-	-				-
27	339	Other Plant and Misc. Equip.	19,948	-				19,948
28	340	Office Furniture and Fixtures	149,732	-				149,732
29	340.1	Computers and Software	-	-				-
30	341	Transportation Equipment	158,984	-				158,984
31	342	Stores Equipment	-	-				-
32	343	Tools and Work Equipment	85,801	-				85,801
33	344	Laboratory Equipment	-	-				-
34	345	Power Operated Equipment	-	-				-
35	346	Communications Equipment	18,283	-				18,283
36	347	Miscellaneous Equipment	-	-				-
37	348	Other Tangible Plant	-	-				-
38		Rounding	-	(1)				(1)
39		TOTALS	$ 5,134,381	$ (1)	$ -	$ -	$ -	$ 5,134,380
40								
41	Accumulated Depreciation per Books							$ 5,134,380
42								
43	Increase (decrease) in Accumulated Depreciation							$ 0
44								
45	Adjustment to Accumulated Depreciation							$ 0
46								
47	SUPPORTING SCHEDULES							
48	B-2, pages 3.1 to 3.5							
49								

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

Line No.		Gross CIAC	A.A.
1	CIAC and Accumulated Amortization		
2			
3			
4			
5	Computed balance at 08/31/2011	$ 5,196,263	$ (1,379,503)
6			
7	Book balance at 08/31/2011	$ 5,196,262	$ (1,379,503)
8			
9	Increase (decrease)	$ 0	$ 0
10			
11			
12	Adjustment to CIAC	$ 0	$ (0)
13	Label	3a	3b
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES		
20	B-2, page 5.1 to 5.3		
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Balance at 8/31/2005	2006 Activity	Balance at 8/31/2006	2007 Activity	Balance at 0831/2007
1						
2						
3						
4	CIAC	$ 1,686,943	$ 152,016	$ 1,838,959	$ 1,141,760	$ 2,980,719
5						
6						
7	Amortization					
8	Accum Amort.	$ (743,613)	$ (48,776)	$ (792,389)	$ (57,412)	$ (849,801)
9						
10	Net CIAC	$ 943,330		$ 1,046,570		$ 2,130,918
11						
12	Composite Amortization Rate		2.7667%		2.3824%	
13						
14						

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Schedule B-2
Page 5.2
Witness: Bourassa

Line No.		2008 Activity	Balance at 8/31/2009	2009 Activity	Balance at 8/31/2010
1					
2					
3					
4	CIAC	$ 1,112,188	$ 4,092,907	$ 172,332	$ 4,265,240
5					
6					
7	Amortization				
8	Accum Amort.	$ (94,005)	$ (943,806)	$ (133,062)	$ (1,076,867)
9					
10	Net CIAC				$ 3,188,372
11					
12	Composite Amortization Rate	2.6579%		3.1840%	
13					
14					

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Schedule B-2
Page 5.3
Witness: Bourassa

Line No.		2010 Activity	Balance at 8/31/2010	2011 Activity	Balance at 8/31/2011
1					
2					
3					
4	CIAC	$ 830,867	$ 5,096,107	$ 100,156	$ 5,196,263
5					
6					
7	Amortization				
8	Accum Amort.	$ (142,718)	$ (1,219,586)	$ (159,918)	$ (1,379,503)
9					
10	Net CIAC		$ 3,876,521		$ 3,816,759
11					
12	Composite Amortization Rate	3.0491%		3.1075%	
13					
14					

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
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)	$	116,923
3	Pumping Power (1/24 of Pumping Power)		5,333
4	Purchased Water (1/24 of Purchased Water)		-
5	Materials and Supplies		34,650
6	Prepayments		4,906
7			
8			
9	Total Working Capital Allowance	$	161,811
10			
11			
12	Working Capital Requested	$	-
13			
14			
15	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
16	E-1	B-1	
17			
18			
19			
20			
21			
22			
23			
24			
25			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 1,605,767	$ (33,984)	$ 1,571,783	$ 187,331	$ 1,759,114
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	40,778	-	40,778		40,778
5		$ 1,646,545	$ (33,984)	$ 1,612,561	$ 187,331	$ 1,799,891
6	**Operating Expenses**					
7	Salaries and Wages	$ 373,627	35,585	$ 409,212		$ 409,212
8	Employee Pensions $ Benefits	113,450	10,805	124,256		124,256
9	Purchased Water	-	-	-		-
10	Purchased Power	131,396	(3,412)	127,984		127,984
11	Fuel for Power Production	-	-	-		-
12	Chemicals	1,132	-	1,132		1,132
13	Materials and Supplies	10,360	-	10,360		10,360
14	Office Supplies and Expense	7,540	-	7,540		7,540
15	Contractual Services - Engineering	12,699	-	12,699		12,699
16	Contractual Services - Accounting	51,694	-	51,694		51,694
17	Contractual Services - Legal	4,812	-	4,812		4,812
18	Contractual Services - Testing	11,062	-	11,062		11,062
19	Contractual Services - Other	67,405	-	67,405		67,405
20	Rents	10,726	-	10,726		10,726
21	Transportation Expenses	47,354	26,157	73,511		73,511
22	Insurance - Vehicle	6,161	-	6,161		6,161
23	Insurance - General Liability	11,800	-	11,800		11,800
24	Insurance - Workers Comp.	6,317	-	6,317		6,317
25	Insurance - Other	16,829	-	16,829		16,829
26	Advertising Expense	1,297	-	1,297		1,297
27	Water Resource Conservation	634	-	634		634
28	Reg. Comm. Exp. - Rate Case	-	20,000	20,000		20,000
29	Bade Debt Expense	6,221	-	6,221		6,221
30	Miscellaneous Expense	47,903	(2,210)	45,693		45,693
31	Depreciation Expense	328,322	(5,241)	323,081		323,081
32	Taxes Other Than Income	35,273	751	36,024		36,024
33	Property Taxes	92,700	10,844	103,545	3,917	107,462
34	Income Tax	-	-	-		-
35						
36	**Total Operating Expenses**	$ 1,396,713	$ 93,279	$ 1,489,993	$ 3,917	$ 1,493,910
37	**Operating Income**	$ 249,832	$ (127,264)	$ 122,668	$ 183,413	$ 305,982
38	**Other Income (Expense)**					
39	Interest Income	455	-	455		455
40	Other Income	517,864	(517,864)	-		-
41	Interest Expense	(191,284)	36,285	(155,000)		(155,000)
42	Other Expense	9,112	(9,112)	-		-
43		-	-	-		-
44	**Total Other Income (Expense)**	$ 336,147	$ (490,691)	$ (154,544)	$ -	$ (154,544)
45	**Net Profit (Loss)**	$ 585,979	$ (617,955)	$ (31,976)	$ 183,413	$ 151,437
46						
47	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
48	C-1, page 2.1 and 2.2				A-1	
49	E-2					
50						

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Income Statement

Exhibit
Schedule C-1
Page 2
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Book Results	1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Purchased Power	6 ACC Assessment	7 Vehicle Lease Expense	8 Wages & Salaries	9 Employee Benefits	10 Other	11 Interest Synch.	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**															
2	Metered Water Revenues	$ 1,605,767				$ (33,984)								$ 1,571,783	$ 187,331	$ 1,759,114
3	Unmetered Water Revenues	-												-		-
4	Other Water Revenues	40,778												40,778		40,778
5		$ 1,646,545	$ -	$ -	$ -	$ (33,984)	$ -	$ -	$ -	$ -	$ -		$ -	$ 1,612,561	$ 187,331	$ 1,799,891
6	**Operating Expenses**															
7	Salaries and Wages	$ 373,627								35,585				$ 409,212		$ 409,212
8	Employee Pensions $ Benefits	113,450									10,805			124,256		124,256
9	Purchased Water	-												-		-
10	Purchased Power	131,396					(3,412)							127,984		127,984
11	Fuel for Power Production	-												-		-
12	Chemicals	1,132												1,132		1,132
13	Materials and Supplies	10,360												10,360		10,360
14	Office Supplies and Expense	7,540												7,540		7,540
15	Contract Serv. - Engineering	12,699												12,699		12,699
16	Contract Serv. - Accounting	51,694												51,694		51,694
17	Contractual Serv. - Legal	4,812												4,812		4,812
18	Contractual Serv. - Testing	11,062												11,062		11,062
19	Contractual Serv. - Other	67,405												67,405		67,405
20	Rents	10,726												10,726		10,726
21	Transportation Expenses	47,354							26,157					73,511		73,511
22	Insurance - Vehicle	6,161												6,161		6,161
23	Insurance - General Liability	11,800												11,800		11,800
24	Insurance - Workers Comp.	6,317												6,317		6,317
25	Insurance - Other	16,829												16,829		16,829
26	Advertising Expense	1,297												1,297		1,297
27	Water Resource Conservation	634												634		634
28	Reg. Comm. Exp. - Rate Case	-			20,000									20,000		20,000
29	Bade Debt Expense	6,221												6,221		6,221
30	Miscellaneous Expense	47,903						(2,210)						45,693		45,693
31	Depreciation Expense	328,322	(5,241)											323,081		323,081
32	Taxes Other Than Income	35,273								751				36,024		36,024
33	Property Taxes	92,700		10,844										103,545	3,917	107,462
34	Income Tax	-												-		-
35																
36	**Total Operating Expenses**	$ 1,396,713	$ (5,241)	$ 10,844	$ 20,000	$ -	$ (3,412)	$ (2,210)	$ 26,157	$ 36,336	$ 10,805	$ -	$ -	$ 1,489,993	$ 3,917	$ 1,493,910
37	**Operating Income**	$ 249,832	$ 5,241	$ (10,844)	$ (20,000)	$ (33,984)	$ 3,412	$ 2,210	$ (26,157)	$ (36,336)	$ (10,805)	$ -	$ -	$ 122,568	$ 183,413	$ 305,982
38	**Other Income (Expense)**															
39	Interest Income	455												455		455
40	Adj. for Change in Depr. Metho	517,864										(517,864)		-		-
41	Interest Expense	(191,284)											36,285	(155,000)		(155,000)
42	Gain (loss)	9,112										(9,112)		-		-
43	Other Expense	-												-		-
44																
45	**Total Other Income (Expense)**	$ 336,147	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (526,976)	$ 36,285	$ (154,544)	$ -	$ (154,544)
46	**Net Profit (Loss)**	$ 585,979	$ 5,241	$ (10,844)	$ (20,000)	$ (33,984)	$ 3,412	$ 2,210	$ (26,157)	$ (36,336)	$ (10,805)	$ (526,976)	$ 36,285	$ (31,976)	$ 183,413	$ 151,437
47																
48	SUPPORTING SCHEDULES:															
49	C-2															
50	E-2															
51																

RECAP SCHEDULES:
C-1, page 1

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1		Depreciation	Property	Rate Case	Revenue	Purchased	ACC	
2		Expense	Taxes	Expense	Annualization	Power	Assessment	
3	Revenues				(33,984)			(33,984)
4								
5	Expenses	(5,241)	10,844	20,000		(3,412)	(2,210)	19,981
6								
7	Operating							
8	Income	5,241	(10,844)	(20,000)	(33,984)	3,412	2,210	(53,965)
9								
10	Interest							
11	Expense							-
12	Other							
13	Income /							-
14	Expense							
15								
16	Net Income	5,241	(10,844)	(20,000)	(33,984)	3,412	2,210	(53,965)
17								
18								
19		Adjustments to Revenues and Expenses						
20		7	8	9	10	11	12	Subtotal
21		Transportation	Salaries &	Employee				
22		Expense	Wages	Benefits	Other	Interest Exp		
23	Revenues							(33,984)
24								
25	Expenses	26,157	36,336	10,805	-	-	-	93,279
26								
27	Operating							
28	Income	(26,157)	(36,336)	(10,805)	-	-	-	(127,264)
29								
30	Interest							
31	Expense					36,285		36,285
32	Other							
33	Income /				(526,976)			(526,976)
34	Expense							
35								
36	Net Income	(26,157)	(36,336)	(10,805)	(526,976)	36,285	-	(617,955)
37								
38								

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line No.

1 Depreciation Expense

2

3	Acct.		Adjusted Original	Fully Depr	Adjusted Original	Proposed	Depreciation
4	No.	Description	Cost	Plant	Cost	Rates	Expense
5	301	Organization Cost	8,685		8,685	0.00%	-
6	302	Franchise Cost	-		-	0.00%	-
7	303	Land and Land Rights	198,608		198,608	0.00%	-
8	304	Structures and Improvements	402,511	-	402,511	3.33%	13,404
9	305	Collecting and Impounding Res.	242,095	-	242,095	2.50%	6,052
10	306	Lake River and Other Intakes	-	-	-	2.50%	-
11	307	Wells and Springs	3,340,637	-	3,340,637	3.33%	111,243
12	308	Infiltration Galleries and Tunnels	-	-	-	6.67%	-
13	309	Supply Mains	-	-	-	2.00%	-
14	310	Power Generation Equipment	-	-	-	5.00%	-
15	311	Electric Pumping Equipment	968,217	(321,390)	646,827	12.50%	80,853
16	320	Water Treatment Equipment	-	-	-	3.33%	-
17	320.1	Water Treatment Plant	-	-	-	3.33%	-
18	320.2	Chemical Solution Feeders	97,660	(9,335)	88,325	20.00%	17,665
19	330	Dist. Reservoirs & Standpipe	-	-	-	2.22%	-
20	330.1	Storage tanks	1,922,659	-	1,922,659	2.22%	42,683
21	330.2	Pressure Tanks	-	-	-	5.00%	-
22	331	Trans. and Dist. Mains	6,992,548	-	6,992,548	2.00%	139,851
23	333	Services	512,676	-	512,676	3.33%	17,072
24	334	Meters	509,219	(175,404)	333,815	8.33%	27,807
25	335	Hydrants	29,829	-	29,829	2.00%	597
26	336	Backflow Prevention Devices	-	-	-	6.67%	-
27	339	Other Plant and Misc. Equip.	109,280	-	109,280	6.67%	7,289
28	340	Office Furniture and Fixtures	223,224	(110,014)	113,210	6.67%	7,551
29	340.1	Computers and Software	-	-	-	20.00%	-
30	341	Transportation Equipment	193,777	(111,830)	81,946	20.00%	16,389
31	342	Stores Equipment	-	-	-	4.00%	-
32	343	Tools and Work Equipment	122,220	(66,184)	56,036	5.00%	2,802
33	344	Laboratory Equipment	-	-	-	10.00%	-
34	345	Power Operated Equipment	-	-	-	5.00%	-
35	346	Communications Equipment	45,166	-	45,166	10.00%	4,517
36	347	Miscellaneous Equipment	-	-	-	10.00%	-
37	348	Other Tangible Plant	-	-	-	10.00%	-
38							
39		TOTALS	$ 15,919,009	$ (794,157)	$ 15,124,853		$ 495,775
40							
41							
42	Less: Amortization of Contributions		$ 5,196,263		$ 5,196,263	3.3234%	$ (172,694)
43							
44							
45							
46	Total Depreciation Expense						$ 323,081
47							
48	Adjusted Test Year Depreciation Expense						328,322
49							
50	Increase (decrease) in Depreciation Expense						(5,241)
51							
52	Adjustment to Revenues and/or Expenses						$ (5,241)
53							
54	SUPPORTING SCHEDULE						
55	B-2, page 3						
56							

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year As Adjusted	Test Year at Proposed Rates
1	Company Adjusted Test Year Revenues - 2007	$ 1,612,561	$ 1,612,561
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	3,225,122	3,225,122
4	Company Recommended Revenue	1,612,561	1,799,891
5	Subtotal (Line 4 + Line 5)	4,837,682	5,025,013
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	1,612,561	1,675,004
8	Department of Revenue Mutiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	3,225,122	3,350,009
10	Plus: 10% of CWIP	-	-
11	Less: Net Book Value of Licensed Vehicles	-	-
12	Full Cash Value (Line 9 + Line 10 - Line 11)	3,225,122	3,350,009
13	Assessment Ratio	20.0%	20.0%
14	Assessment Value (Line 12 * Line 13)	645,024	670,002
15	Composite Property Tax Rate - Obtained from ADOR	15.6832%	15.6832%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 101,161	$ 105,078
17	Tax on Parcels	2,384	2,384
18	Total Property Taxes (Line 16 + Line 17)	$ 103,545	
19	Test Year Property Taxes	$ 92,700	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	$ 10,844	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 107,462
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 103,545
24	Increase in Property Tax Due to Increase in Revenue Requirement		$ 3,917
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 3,917
27	Increase in Revenue Requirement		$ 187,331
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		2.09109%
29			
30	REFERENCES:		
31	Line 15: Composite Tax Rate obtained from Arizona Department of Revenue		
32	Line 19: Company Schedule C-1, Line 23		
33			
34			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Rate Case Expense		
2			
3	Estimated Rate Case Expense	$	80,000
4			
5	Estimated Amortization Period in Years		4
6			
7	Annual Rate Case Expense	$	20,000
8			
9	Test Year Rate Case Expense	$	-
10			
11	Increase(decrease) Rate Case Expense	$	20,000
12			
13	Adjustment to Revenue and/or Expense	$	20,000
14			
15			
16			
17			
18			
19			
20			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Line No.			
1	Revenue Annualization		
2			
3			
4	Revenue Annualization	$	(33,984)
5			
6			
7			
8	Total Revenue from Annualization	$	(33,984)
9			
10			
11	Adjustment to Revenue and/or Expense	$	(33,984)
12			
13	SUPPORTING SCHEDULES		
14	C-2 pages 5.1 to 5.11		
15	H-1		
16			
17			
18			
19			
20			

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers: 5/8x3/4 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule
Page 5.1
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	2,362	2,362	2,362	2,362	2,362	2,362	2,362
2	Actual Customers	2,357	2,350	2,361	2,342	2,349	2,352	2,364
3	Increase in Number of Customers/Bills	5	12	1	20	13	10	(2)
4	Average Revenue / Present Rates	$ 50.92	$ 49.34	$ 47.04	$ 44.83	$ 42.67	$ 44.96	$ 43.38
5	Revenue Annualization / Present Rates	$ 255	$ 592	$ 47	$ 897	$ 555	$ 450	$ (87)
6								
7	Increase in Number of Customers	5	12	1	20	13	10	(2)
8	Average Revenue / Proposed Rates	$ 55.38	$ 53.28	$ 50.23	$ 47.09	$ 44.63	$ 47.29	$ 45.44
9	Revenue Annualization / Proposed Rates	$ 277	$ 639	$ 50	$ 942	$ 580	$ 473	$ (91)
10	Additional Gallons to be Produced	50,865	113,995	8,522	150,333	84,957	75,785	(13,718)
11								
12								
13								
14		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug		Total Year
15	Year End Number of Customers	2,362	2,362	2,362	2,362	2,362		
16	Actual Customers	2,356	2,357	2,913	2,352	2,362		
17	Increase in Number of Customers/Bills	6	5	(551)	10	-		(471)
18	Average Revenue / Present Rates	$ 46.55	$ 50.19	$ 57.59	$ 54.09	$ 51.38		
19	Revenue Annualization / Present Rates	$ 279	$ 251	$ (31,731)	$ 541	$ -		$ (27,952)
20								
21	Increase in Number of Customers	6	5	(551)	10	-		
22	Average Revenue / Proposed Rates	$ 49.54	$ 54.41	$ 64.23	$ 59.58	$ 55.99		
23	Revenue Annualization / Proposed Rates	$ 279	$ 251	$ (31,731)	$ 541	$ -		$ (31,356)
24	Additional Gallons to be Produced	49,799	49,316	(7,168,563)	115,207	-		(6,483,502)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers: 5/8x3/4 Inch Meter (Muti-Dwelling 2 units)
Test Year Ended August 31, 2011

Exhibit
Schedule
Page 5.2
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	115	115	115	115	115	115	115
2	Actual Customers	109	117	116	116	115	116	114
3	Increase in Number of Customers/Bills	6	(2)	(1)	(1)	-	(1)	1
4	Average Revenue / Present Rates	$ 82.26	$ 79.32	$ 74.20	$ 70.01	$ 64.47	$ 68.66	$ 64.97
5	Revenue Annualization / Present Rates	$ 494	$ (159)	$ (74)	$ (70)	$ -	$ (69)	$ 65
6								
7	Increase in Number of Customers	6	(2)	(1)	(1)	-	(1)	1
8	Average Revenue / Proposed Rates	$ 93.68	$ 89.22	$ 81.65	$ 76.09	$ 68.73	$ 74.30	$ 69.40
9	Revenue Annualization / Proposed Rates	$ 562	$ (178)	$ (82)	$ (76)	$ -	$ (74)	$ 69
10	Additional Gallons to be Produced	104,590	(32,480)	(14,061)	(12,276)	-	(11,703)	10,132
11								
12								
13		Month of	Month of	Month of	Month of	Month of		Total
14		Apr	May	Jun	Jul	Aug		Year
15	Year End Number of Customers	115	115	115	115	115		
16	Actual Customers	114	115	161	115	115		
17	Increase in Number of Customers/Bills	1	-	(46)	-	-		(43)
18	Average Revenue / Present Rates	$ 71.37	$ 78.56	$ 90.17	$ 86.78	$ 84.81		
19	Revenue Annualization / Present Rates	$ 71	$ -	$ (4,148)	$ -	$ -		$ (3,890)
20								
21	Increase in Number of Customers	1	-	(46)	-	-		
22	Average Revenue / Proposed Rates	$ 77.89	$ 88.00	$ 105.51	$ 100.43	$ 97.48		
23	Revenue Annualization / Proposed Rates	$ 71	$ -	$ (4,148)	$ -	$ -		$ (4,555)
24	Additional Gallons to be Produced	12,856	-	(947,365)	-	-		(890,307)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers: 5/8x3/4 Inch Meter (Muti-Dwelling 3 units)
Test Year Ended August 31, 2011

Exhibit
Schedule
Page 5.3
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	5	5	5	5	5	5	5
2	Actual Customers	5	5	5	5	5	5	5
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 95.58	$ 100.08	$ 98.58	$ 95.08	$ 91.73	$ 95.08	$ 91.26
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 106.59	$ 113.32	$ 111.07	$ 105.84	$ 100.60	$ 105.84	$ 99.85
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	-	-	-	-	-
11								

Line No.		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
12							
13							
14							
15	Year End Number of Customers	5	5	5	5	5	
16	Actual Customers	5	5	7	5	5	
17	Increase in Number of Customers/Bills	-	-	(2)	-	-	(2)
18	Average Revenue / Present Rates	$ 95.08	$ 91.26	$ 99.80	$ 98.58	$ 94.58	
19	Revenue Annualization / Present Rates	$ -	$ -	$ (200)	$ -	$ -	$ (200)
20							
21	Increase in Number of Customers	-	-	(2)	-	-	
22	Average Revenue / Proposed Rates	$ 105.84	$ 99.85	$ 112.89	$ 111.07	$ 105.09	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ (200)	$ -	$ -	$ (226)
24	Additional Gallons to be Produced	-	-	(37,572)	-	-	(37,572)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers:
Test Year Ended August 31, 2011

3/4 Inch Meter

Exhibit
Schedule
Page 5.4
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	25	25	25	25	25	25	25
2	Actual Customers	26	26	25	25	25	25	25
3	Increase in Number of Customers/Bills	(1)	(1)	-	-	-	-	-
4	Average Revenue / Present Rates	$ 56.87	$ 55.09	$ 58.94	$ 56.39	$ 54.81	$ 56.04	$ 54.59
5	Revenue Annualization / Present Rates	$ (57)	$ (55)	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	(1)	(1)	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 58.84	$ 56.82	$ 61.19	$ 58.29	$ 56.49	$ 57.89	$ 56.24
9	Revenue Annualization / Proposed Rates	$ (59)	$ (57)	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	(6,558)	(5,750)	-	-	-	-	-
11								
12								
13								
14		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug		Total Year
15	Year End Number of Customers	25	25	25	25	25		
16	Actual Customers	25	25	38	25	25		
17	Increase in Number of Customers/Bills	-	-	(13)	-	-		(15)
18	Average Revenue / Present Rates	$ 58.59	$ 58.63	$ 68.27	$ 68.94	$ 63.68		
19	Revenue Annualization / Present Rates	$ -	$ -	$ (888)	$ -	$ -		$ (999)
20								
21	Increase in Number of Customers	-	-	(13)	-	-		
22	Average Revenue / Proposed Rates	$ 60.79	$ 60.84	$ 73.78	$ 74.67	$ 67.68		
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ (888)	$ -	$ -		$ (1,075)
24	Additional Gallons to be Produced	-	-	(149,951)	-	-		(162,260)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers: 3/4 Inch Meter (Multi-Dwelling 7 Units)
Test Year Ended August 31, 2011

Exhibit
Schedule
Page 5.5
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	1	1	1	1	1	1	1
2	Actual Customers	1	1	1	1	1	1	1
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 394.76	$ 374.76	$ 354.76	$ 364.76	$ 297.26	$ 352.26	$ 292.26
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 498.02	$ 468.10	$ 438.18	$ 453.14	$ 352.16	$ 434.44	$ 344.68
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	-	-	-	-	-
11								

12		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
13							
14							
15	Year End Number of Customers	1	1	1	1	1	
16	Actual Customers	1	1	2	1	1	
17	Increase in Number of Customers/Bills	-	-	(1)	-	-	(1)
18	Average Revenue / Present Rates	$ 319.76	$ 352.26	$ 381.01	$ 379.76	$ 379.76	
19	Revenue Annualization / Present Rates	$ -	$ -	$ (381)	$ -	$ -	$ (381)
20							
21	Increase in Number of Customers	-	-	(1)	-	-	
22	Average Revenue / Proposed Rates	$ 385.82	$ 434.44	$ 477.45	$ 475.58	$ 475.58	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ (381)	$ -	$ -	$ (477)
24	Additional Gallons to be Produced	-	-	(86,001)	-	-	(86,001)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers: 1 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule
Page 5.6
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	20	20	20	20	20	20	20
2	Actual Customers	17	17	18	18	18	18	19
3	Increase in Number of Customers/Bills	3	3	2	2	2	2	1
4	Average Revenue / Present Rates	$ 99.46	$ 101.21	$ 100.19	$ 93.10	$ 86.74	$ 91.88	$ 88.97
5	Revenue Annualization / Present Rates	$ 298	$ 304	$ 200	$ 186	$ 173	$ 184	$ 89
6								
7	Increase in Number of Customers	3	3	2	2	2	2	1
8	Average Revenue / Proposed Rates	$ 111.47	$ 113.95	$ 112.50	$ 102.45	$ 93.44	$ 100.72	$ 96.59
9	Revenue Annualization / Proposed Rates	$ 334	$ 342	$ 225	$ 205	$ 187	$ 201	$ 97
10	Additional Gallons to be Produced	39,178	41,560	26,779	20,334	14,557	19,223	8,290
11								
12								
13								
14		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug		Total Year
15	Year End Number of Customers	20	20	20	20	20		
16	Actual Customers	19	20	31	20	20		
17	Increase in Number of Customers/Bills	1	-	(11)	-	-		5
18	Average Revenue / Present Rates	$ 102.17	$ 101.06	$ 109.43	$ 104.67	$ 104.06		
19	Revenue Annualization / Present Rates	$ 102	$ -	$ (1,204)	$ -	$ -		$ 333
20								
21	Increase in Number of Customers	1	-	(11)	-	-		
22	Average Revenue / Proposed Rates	$ 115.31	$ 113.74	$ 125.61	$ 118.86	$ 118.00		
23	Revenue Annualization / Proposed Rates	$ 102	$ -	$ (1,204)	$ -	$ -		$ 325
24	Additional Gallons to be Produced	14,290	-	(193,499)	-	-		(9,288)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers:
Test Year Ended August 31, 2011

1 1/2 Inch Meter

Exhibit
Schedule
Page 5.7
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	2	2	2	2	2	2	2
2	Actual Customers	2	2	2	2	2	2	2
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 172.01	$ 163.79	$ 157.91	$ 163.79	$ 161.44	$ 164.96	$ 160.26
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 182.02	$ 171.10	$ 163.30	$ 171.10	$ 167.98	$ 172.66	$ 166.42
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	-	-	-	-	-
11								

12		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
13							
14							
15	Year End Number of Customers	2	2	2	2	2	
16	Actual Customers	2	2	3	2	2	
17	Increase in Number of Customers/Bills	-	-	(1)	-	-	(1)
18	Average Revenue / Present Rates	$ 160.26	$ 162.61	$ 160.65	$ 159.67	$ 167.31	
19	Revenue Annualization / Present Rates	$ -	$ -	$ (161)	$ -	$ -	$ (161)
20							
21	Increase in Number of Customers	-	-	(1)	-	-	
22	Average Revenue / Proposed Rates	$ 166.42	$ 169.54	$ 166.94	$ 165.64	$ 175.78	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ (161)	$ -	$ -	$ (167)
24	Additional Gallons to be Produced	-	-	(8,167)	-	-	(8,167)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers:
Test Year Ended August 31, 2011

2 Inch Meter

Exhibit
Schedule
Page 5.8
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	3	3	3	3	3	3	3
2	Actual Customers	3	3	3	3	3	3	3
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 252.01	$ 253.84	$ 252.37	$ 250.91	$ 253.11	$ 255.31	$ 249.81
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 262.74	$ 265.34	$ 263.26	$ 261.18	$ 264.30	$ 267.42	$ 259.62
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	-	-	-	-	-
11								
12								
13								
14								

Line No.		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
15	Year End Number of Customers	3	3	3	3	3	
16	Actual Customers	3	3	3	3	3	
17	Increase in Number of Customers/Bills	-	-	-	-	-	-
18	Average Revenue / Present Rates	$ 248.71	$ 264.84	$ 282.48	$ 304.42	$ 261.91	
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -
20							
21	Increase in Number of Customers	-	-	-	-	-	
22	Average Revenue / Proposed Rates	$ 258.06	$ 280.94	$ 304.86	$ 333.98	$ 276.78	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -
24	Additional Gallons to be Produced	-	-	-	-	-	-

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers: 4 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule
Page 5.9
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	1	1	1	1	1	1	1
2	Actual Customers	1	1	1	1	1	1	1
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 569.94	$ 542.52	$ 535.47	$ 544.94	$ 502.57	$ 552.44	$ 530.77
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 610.25	$ 575.93	$ 566.57	$ 579.05	$ 522.89	$ 588.41	$ 560.33
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	-	-	-	-	-
11								

12		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
15	Year End Number of Customers	1	1	1	1	1	
16	Actual Customers	1	1	2	1	1	
17	Increase in Number of Customers/Bills	-	-	(1)	-	-	(1)
18	Average Revenue / Present Rates	$ 519.02	$ 579.94	$ 487.89	$ 458.19	$ 516.67	
19	Revenue Annualization / Present Rates	$ -	$ -	$ (488)	$ -	$ -	$ (488)
20							
21	Increase in Number of Customers	-	-	(1)	-	-	
22	Average Revenue / Proposed Rates	$ 544.73	$ 622.73	$ 502.61	$ 460.49	$ 541.61	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ (488)	$ -	$ -	$ (503)
24	Additional Gallons to be Produced	-	-	(16,001)	-	-	(16,001)

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers:
Test Year Ended August 31, 2011

6 Inch Meter

Exhibit
Schedule
Page 5.10
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	-	-	-	-	-	-	-
2	Actual Customers	-	-	-	-	-	-	-
3	Increase in Number of Customers/Bills	-	-	-	-	-	-	-
4	Average Revenue / Present Rates	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6								
7	Increase in Number of Customers	-	-	-	-	-	-	-
8	Average Revenue / Proposed Rates	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Additional Gallons to be Produced	-	-	-	-	-	-	-
11								

Line No.		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
12							
13							
14							
15	Year End Number of Customers	-	-	-	-	-	
16	Actual Customers	-	-	-	-	-	
17	Increase in Number of Customers/Bills	-	-	-	-	-	-
18	Average Revenue / Present Rates	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	
19	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ -	$ -	$ -
20							
21	Increase in Number of Customers	-	-	-	-	-	
22	Average Revenue / Proposed Rates	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	$ 1,414.65	
23	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ -	$ -	$ -
24	Additional Gallons to be Produced	-	-	-	-	-	-

Avra Water Co-Op, Inc.
Revenue Annualization to Year End Customers:
Test Year Ended August 31, 2011

Construction Water

Exhibit
Schedule C-2
Page 5.11
Witness: Bourassa

Line No.		Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar
1	Year End Number of Customers	1	1	1	1	1	1	1
2	Actual Customers	-	1	1	2	2	2	2
3	Increase in Number of Customers/Bills	1	-	-	(1)	(1)	(1)	(1)
4	Average Revenue / Present Rates	$ -	$ 6.00	$ 2.00	$ 2.00	$ 10.00	$ 16.00	$ 16.00
5	Revenue Annualization / Present Rates	$ -	$ -	$ -	$ (2)	$ (10)	$ (16)	$ (16)
6								
7	Increase in Number of Customers	1	-	-	(1)	(1)	(1)	(1)
8	Average Revenue / Proposed Rates	$ -	$ 6.00	$ 2.00	$ 2.00	$ 10.00	$ 16.00	$ 16.00
9	Revenue Annualization / Proposed Rates	$ -	$ -	$ -	$ (2)	$ (10)	$ (16)	$ (16)
10	Additional Gallons to be Produced	-	-	-	(501)	(2,501)	(4,001)	(4,001)
11								

12		Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
13							
14							
15	Year End Number of Customers	1	1	1	1	1	
16	Actual Customers	3	3	3	2	1	
17	Increase in Number of Customers/Bills	(2)	(2)	(2)	(1)	-	(10)
18	Average Revenue / Present Rates	$ 42.00	$ 31.34	$ 22.00	$ 12.00	$ 30.00	
19	Revenue Annualization / Present Rates	$ (84)	$ (63)	$ (44)	$ (12)	$ -	$ (247)
20							
21	Increase in Number of Customers	(2)	(2)	(2)	(1)	-	
22	Average Revenue / Proposed Rates	$ 42.00	$ 31.34	$ 22.00	$ 12.00	$ 30.00	
23	Revenue Annualization / Proposed Rates	$ (84)	$ (63)	$ (44)	$ (12)	$ -	$ (247)
24	Additional Gallons to be Produced	(21,001)	(15,668)	(11,001)	(3,001)	-	(61,672)

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Line No.			
1	Purchase Power Annualization		
2			
3	Test Year Purchased Power Costs	$	131,396
4			
5	Test Year Gallons Sold (In 1,000's)		296,005
6			
7	Cost per 1,000 Gallons	$	0.44
8			
9	Gallons from Revenue Annualization	$	(7,755)
10			
11	Adjustment to Purchased Power Expense	$	(3,412)
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Line No.			
1	Remove ACC Assessment		
2			
3			
4	ACC Assessment recorded to Misc. Expense	$	(2,210)
5			
6			
7			
8	Total	$	(2,210)
9			
10			
11	Adjustment to Revenue and/or Expense	$	(2,210)
12			
13			
14			
15			
16			
17			
18			
19			
20			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Line No.							
1	Annualize Transportation Equipment Lease Costs						
2							
3		No.		Cost per		Annualized	
4	Annualized Cost	Months		Month		Cost	
5	2011 Ford Explorer	12	$	661.35	$	7,936	
6	2011 Chevy Silverado	12	$	544.57	$	6,535	
7	2011 Ford F-550	12	$	1,100.15	$	13,202	
8	2011 Case 580SN	12	$	1,098.12	$	13,177	
9	Total Annualized Cost						$ 40,850
10							
11	Test Year Recorded Costs						
12	2011 Ford Explorer				$	3,295	
13	2011 Chevy Silverado				$	2,731	
14	2011 Ford F-550				$	-	
15	2011 Case 580SN				$	8,667	
16	Total Annualized Cost						$ 14,693
17							
18	Increase (Decrease) in Transportation Costs						$ 26,157
19							
20							
21	Adjustment to Revenue and/or Expense						$ 26,157
22							

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Line No. 1

2 F.Y. 2012 Proforma Salaries & Wages

Line	Empl. No.	Position	Status	Pay Type	F.Y 2012 Pay Rate	Req. Hrs	OT Hours	Regular Pay	OT Pay	Bonus	Standby Wages	Total Wages
6	1	Operator	Full Time	HRLY	$ 22.25	2,040	80	$ 45,390	$ 2,670	$ 500	$ 2,000	$ 50,560
7	2	Operator	Full Time	HRLY	$ 19.00	2,040	80	$ 38,760	$ 2,280	$ 250	$ 2,000	$ 43,290
8	3	Office/Accounting	Full Time	HRLY	$ 18.66	2,040		$ 38,066	$ -	$ 1,450		$ 39,516
9	4	Admin Assist	Full Time	SALARY	$ 22.91	2,040		$ 46,736	$ -	$ -		$ 46,736
10	5	Manager	Full Time	HRLY	$ 82,433.09	N/A		$ 82,433	$ -	$ 6,500		$ 88,933
11	6	Operator	Full Time	HRLY	$ 23.61	2,040	80	$ 48,164	$ 2,833	$ 500	$ 2,000	$ 53,498
12	7	Accounting	Part Time	HRLY	$ 22.00	720		$ 15,840	$ -			$ 15,840
13	8	Operator	Full Time	HRLY	$ 19.39	2,040	80	$ 39,556	$ 2,327	$ 500		$ 42,382
14	9	Operator	Full Time	HRLY	$ 18.00	2,040	80	$ 36,720	$ 2,160	$ 500		$ 39,380
16		Totals						$ 391,666	$ 12,270	$ 10,200	$ 6,000	$ 420,136

18	Capitalized Wages	2.60% $ (10,924)
19	Adjusted Proforma Salaries and Wages	$ 409,212
20	Test Year Wages & Salaries	$ 373,627
21	Increase (Decrease)	$ 35,585
22		Adjustment 8a

23 F.Y. 2012 Proforma Payroll Taxes

Line	Empl. No.	Position	Total Wages	6.20% Soc. Sec.	1.45% Medicare	2.40% State Unempl	0.08% Fed. Unemploy	Total PR Taxes
27	1	Operator	$ 50,560	$ 3,135	$ 733	$ 168	$ 6	$ 4,041
28	2	Operator	$ 43,290	$ 2,684	$ 628	$ 168	$ 6	$ 3,485
29	3	Office/Accounting	$ 39,516	$ 2,450	$ 573	$ 168	$ 6	$ 3,197
30	4	Admin Assist	$ 46,736	$ 2,898	$ 678	$ 168	$ 6	$ 3,749
31	5	Manager	$ 88,933	$ 5,514	$ 1,290	$ 168	$ 6	$ 6,977
32	6	Operator	$ 53,498	$ 3,317	$ 776	$ 168	$ 6	$ 4,266
33	7	Accounting	$ 15,840	$ 982	$ 230	$ 168	$ 6	$ 1,385
34	8	Operator	$ 42,382	$ 2,628	$ 615	$ 168	$ 6	$ 3,416
35	9	Operator	$ 39,380	$ 2,442	$ 571	$ 168	$ 6	$ 3,186
37		Totals	$ 420,136	$ 26,048	$ 6,092	$ 1,512	$ 50	$ 33,703

39	Capitalized PR Taxes	2.60% $ (876)
40	Adjusted Proforma Payroll Taxes	$ 32,827
41	Test Year PR Taxes	$ 32,076
42	Increase (Decrease)	$ 751
43		Adjustment 8b

44

Avra Water Co-Op, Inc.
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Line No.			
1	Annualized Employee Benefits		
2			
3	Test Year Salaries and Wages	$	373,627
4	Test Year Employee Benefits	$	113,450
5			
6	Percent of Benefits to Wages		30.36%
7			
8	Adjusted Test Year Salaries and Wages	$	409,212
9	Percent of Benefits to Wages		30.36%
10			
11	Annualized Employee Benefit Cost	$	124,256
12			
13	Test Year Employee Benefit Expense	$	113,450
14			
15	Increase (Decrease) in Employee Benefits	$	10,805
16			
17			
18	Adjustment to Revenue and/or Expense	$	10,805
19			
20			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Line No.			
1	Remove Non-recurring Other Revenues and Expenses		
2			
3			
4	Remove Test Year Adjustment fpor Change in Accounting Method	$	(517,864)
5			
6	Remove Test Year Gain (Loss) on Sale of Equipment		(9,112)
7			
8	Total	$	(526,976)
9			
10			
11	Adjustment to Other Revenue and/or Expense	$	(526,976)
12			
13			
14			
15			
16			
17			
18			
19			
20			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.			
1	Interest Synchronization		
2			
3			
4	Fair Value Rate Base	$ 6,560,562	
5	Weighted Cost of Debt	2.36%	
6	Interest Expense		$ 155,000
7			
8	Test Year Interest Expense		$ 191,284
9			
10	Increase (decrease) in Interest Expense		(36,285)
11			
12			
13			
14	Adjustment to Revenue and/or Expense		$ 36,285
15			
16			
17	Weighted Cost of Debt Computation		

18						Weighted
19		Amount	Percent	Cost		Cost
20	Debt	$ 4,384,685	57.99%		4.07%	2.36%
21	Equity	$ 3,176,586	42.01%	N/A		
22	Total	$ 7,561,271	100.00%			2.36%

23
24
25
26
27
28
29
30

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustment to Revenues and/or Expenses
Adjustment Number 15

Exhibit
Schedule C-2
Page 16
Witness: Bourassa

Line No.	Income Tax Computation		Test Year Adjusted Results	Adjusted with Rate Increase
1				
2				
3				
4				
5				
6				
7				
8				
9	Taxable Income		$ (32,431)	$ 150,983
10				
11				
12				
13	Income Before Taxes		$ (32,431)	$ 150,983
14				
15	Arizona Income Before Taxes		$ (32,431)	$ 150,983
16				
17	Less Arizona Income Tax		$ (2,260)	$ 10,520
18	Rate =	6.97%		
19	Arizona Taxable Income		$ (30,172)	$ 140,463
20				
21	Arizona Income Taxes		$ (2,260)	$ 10,520
22				
23	Federal Income Before Taxes		$ (32,431)	$ 150,983
24				
25	Less Arizona Income Taxes		$ (2,260)	$ 10,520
26				
27	Federal Taxable Income		$ (30,172)	$ 140,463
28				
29	FEDERAL INCOME TAXES:			
30	15% BRACKET		$ 4,526	$ 7,500
31	25% BRACKET		$ -	$ 6,250
32	34% BRACKET		$ -	$ 8,500
33	39% BRACKET		$ -	$ 15,780
34	34% BRACKET		$ -	$ -
35				
36	Federal Income Taxes		$ 4,526	$ 38,030
37				
38				
39	Total Income Tax		$ 2,266	$ 48,551
40				
41				
42				
43	Income Tax		$ 2,266	$ 48,551
44	Test Year Income tax Expense		-	2,266
45	Adjustment to Income Tax Expense		$ 2,266	$ 46,285

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	0.00%
2		
3	Property Taxes	2.09%
4		
5		
6	Total Tax Percentage	2.09%
7		
8	Operating Income % = 100% - Tax Percentage	97.91%
9		
10		
11		
12		
13	1 = Gross Revenue Conversion Factor	
14	Operating Income %	1.0214
15		
16	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
17		A-1
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011

Exhibit
Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

LINE NO.	DESCRIPTION	(A)	(B)	(C)
	Calculation of Gross Revenue Conversion Factor:			
1	Revenue	100.0000%		
2	Uncollecible Factor (Line 11)	0.0000%		
3	Revenues (L1 - L2)	100.0000%		
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	2.0911%		
5	Subtotal (L3 - L4)	97.9089%		
6	**Revenue Conversion Factor (L1 / L5)**	1.021358		
	Calculation of Uncollectible Factor:			
7	Unity	100.0000%		
8	Combined Federal and State Tax Rate (Line 17)	0.0000%		
9	One Minus Combined Income Tax Rate (L7 - L8)	100.0000%		
10	Uncollectible Rate	0.0000%		
11	Uncollectible Factor (L9 * L10)		0.0000%	
	Calculation of Effective Tax Rate:			
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%		
13	Arizona State Income Tax Rate			
14	Federal Taxable Income (L12 - L13)	100.0000%		
15	Applicable Federal Income Tax Rate (Line 44)			
16	Effective Federal Income Tax Rate (L14 x L15)	0.0000%		
17	Combined Federal and State Income Tax Rate (L13 +L16)		0.0000%	
	Calculation of Effective Property Tax Factor			
18	Unity	100.0000%		
19	Combined Federal and State Income Tax Rate (L17)	0.0000%		
20	One Minus Combined Income Tax Rate (L18-L19)	100.0000%		
21	Property Tax Factor (GTM-14, L24)	2.0911%		
22	Effective Property Tax Factor (L20*L21)		2.0911%	
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			2.0911%
24	Required Operating Income (Schedule GWB-1, Line 5)	$ 305,982		
25	AdjustedTest Year Operating Income (Loss) (Schedule GWB-10, Line 42)	$ 122,568		
26	Required Increase in Operating Income (L24 - L25)		$ 183,413	
27	Income Taxes on Recommended Revenue (Col. (F), L52)	$ -		
28	Income Taxes on Test Year Revenue (Col. (C), L52)	$ -		
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ -	
30	Recommended Revenue Requirement (Schedule GWB-1, Line 10)	$ 1,799,891		
31	Uncollectible Rate (Line 10)	0.0000%		
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ -		
33	Adjusted Test Year Uncollectible Expense	$ -		
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ -	
35	Property Tax with Recommended Revenue (GTM-15, 20)	$ 107,462		
36	Property Tax on Test Year Revenue (GTM-15, Col A, L16)	$ 103,545		
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 3,917	
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 187,331	

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Bourassa

Line No.	Item of Capital	End of Test Year Dollar Amount	Percent of Total	(e) Cost Rate	Weighted Cost	End of Projected Year Dollar Amount	Percent of Total	(e) Cost Rate	Weighted Cost
1	Long-Term Debt	4,384,685	57.99%	4.07%	2.36%	4,248,316	56.07%	4.09%	2.30%
2									
3	Stockholder's Equity (1) (2)	3,176,586	42.01%	7.00%	2.94%	3,328,023	43.93%	7.00%	3.07%
4									
5	Totals	7,561,271	100.00%		5.30%	7,576,339	100.00%		5.37%
6									
7									
8	**(1) Increase Equity for Plant adjustment 1, B-2, page 1**	$	-						
9	**(2) Increase Equity for A/D adjustment 2, B-2, page 4**	$	(0)						
10									
11	SUPPORTING SCHEDULES:								
12	D-1								
13	D-3								
14	D-4								
15	E-1								
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

RECAP SCHEDULES:
A-3

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	End of Test Year Annual Interest	End of Test Year Interest Rate	End of Test Year Weighted Cost	End of Projected Year Amount Outstanding	End of Projected Year Annual Interest	End of Projected Year Interest Rate	End of Projected Year Weighted Cost
1	WIFA	57,839	2,169	3.750%	0.05%	51,863	1,945	3.750%	0.05%
2	WIFA	1,098,919	33,253	3.026%	0.76%	1,007,199	30,478	3.026%	0.72%
3	Rural Development	1,598,548	71,935	4.500%	1.64%	1,579,113	71,060	4.500%	1.67%
4	Rural Development	1,629,379	71,285	4.375%	1.63%	1,610,141	70,444	4.375%	1.66%
5		-	-	0.000%	0.00%	-	-	0.000%	0.00%
6		-	-	0.000%	0.00%	-	-	0.000%	0.00%
7		-	-	0.000%	0.00%	-	-	0.000%	0.00%
8		-	-	0.000%	0.00%	-	-	0.000%	0.00%
9		-	-	0.000%	0.00%	-	-	0.000%	0.00%
10		-	-	0.000%	0.00%	-	-	0.000%	0.00%
11									
12									
13	Totals	$ 4,384,685	$ 178,642		4.07%	$ 4,248,316	$ 173,926		4.09%
14									
15	Supporting Schdules:								
16	E-2								
17									
18									
19									
20									
21									

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.		End of Test Year			End of Projected Year		
1							
2							
3	Description	Shares		Dividend	Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
5							
6							
7	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
22	E-1			D-1			
23							
24							

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.		
1		
2	The Company is proposing an operating margin of	17.00% .
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	E-1	D-1
19	D-4.1 to D-4.16	
20		

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 8/31/2011	Year Ended 8/31/2010	Year Ended 8/31/2009
1	**ASSETS**			
2	Plant In Service	$ 15,919,007	$ 16,304,038	$ 15,323,737
3				
4	Non-Utility Plant	-	-	-
5	Construction Work in Progress	-	-	89,618
6	Less: Accumulated Depreciation	(5,134,380)	(5,788,563)	(5,212,259)
7	Net Plant	$ 10,784,627	$ 10,515,475	$ 10,201,096
8				
9	CURRENT ASSETS			
10	Cash and Equivalents	$ 372,093	$ 387,430	$ 376,283
11	Accounts Receivable, Net	194,884	169,995	191,649
12	Grants Receivable	1,900	23,276	-
13	Materials and Supplies	34,650	62,899	36,869
14	Prepayments	4,906	14,664	6,204
15	Other Current Assets	-	-	-
16	Total Current Assets	$ 608,433	$ 658,264	$ 611,005
17				
18	Deferred Debits	$ 545,298	$ 415,420	$ 299,740
19				
20	Other Investments & Special Funds	$ -	$ -	$ -
21				
22	TOTAL ASSETS	$ 11,938,358	$ 11,589,158	$ 11,111,841
23				
24				
25	**LIABILITIES AND STOCKHOLDERS' EQUITY**			
26				
27	Membership Equity	$ 3,176,587	$ 2,590,607	$ 2,617,728
28				
29	Long-Term Debt	$ 4,242,465	$ 4,383,969	$ 4,504,918
30				
31	CURRENT LIABILITIES			
32	Accounts Payable	$ 36,437	$ 58,450	$ 12,615
33	Current Portion of Long-Term Debt	142,220	137,260	148,767
34	Payables to Associated Companies	-	-	-
35	Security Deposits	50,084	42,441	43,617
36	Customer Meter Deposits, Current	8,730	-	-
37	Accrued Taxes	66,720	87,981	85,994
38	Accrued Interest	-	-	-
39	Other Current Liabilities	49,864	32,341	40,108
40	Total Current Liabilities	$ 354,055	$ 358,473	$ 331,100
41	DEFERRED CREDITS			
42	Customer Meter Deposits, less current	$ 46,972	$ 59,007	$ 59,672
43	Advances In Aid of Construction	301,520	365,902	429,902
44	Accumulated Deferred Income Taxes	-	-	-
45	Contributions In Aid of Construction	5,196,262	5,096,106	4,265,238
46	Accumulated Amortization	(1,379,503)	(1,264,907)	(1,096,717)
47	Total Deferred Credits	$ 4,165,252	$ 4,256,108	$ 3,658,095
48				
49	Total Liabilities & Common Equity	$ 11,938,358	$ 11,589,158	$ 11,111,841
50				
51				
52				
53	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
54	E-5		A-3	

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 8/31/2011	Prior Year Ended 8/31/2010	Prior Year Ended 8/31/2009
1	**Revenues**			
2	Metered Water Revenues	$ 1,605,767	$ 1,570,280	$ 1,626,180
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	40,778	47,420	47,218
5	**Total Revenues**	$ 1,646,545	$ 1,617,700	$ 1,673,398
6	**Operating Expenses**			
7	Salaries and Wages	$ 373,627	$ 386,539	$ 386,381
8	Employee Pensions & Benefits	113,450	99,657	72,068
9	Purchased Water	-	-	-
10	Purchased Power	131,396	132,469	134,824
11	Fuel for Power Production	-	1,217	1,556
12	Chemicals	1,132	1,609	1,620
13	Materials and Supplies	10,360	7,301	11,172
14	Office Supplies and Expense	7,540	6,088	9,563
15	Contractual Services - Engineering	12,699	19,572	10,230
16	Contractual Services - Accounting	51,694	43,865	28,266
17	Contractual Services - Legal	4,812	25,954	45,401
18	Contractual Services - Testing	11,062	9,975	13,736
19	Contractual Services - Other	67,405	60,750	69,880
20	Rents	10,726	10,999	10,655
21	Transportation Expenses	47,354	25,531	43,104
22	Insurance - Vehicle	6,161	5,556	5,275
23	Insurance - General Liability	11,800	11,079	7,558
24	Insurance - Workers Comp.	6,317	6,686	7,653
25	Insurance - Other	16,829	15,071	17,580
26	Advertising Expense	1,297	1,191	960
27	Water Resource Conservation	634	-	-
28	Regulatory Comm. Exp. - Rate Case	-	14,198	16,986
29	Bad Debt Expense	6,221	4,087	-
30	Miscellaneous Expense	47,903	49,924	54,284
31	Depreciation Expense	328,322	408,114	402,973
32	Taxes Other Than Income	35,273	34,067	35,400
33	Property Taxes	92,700	99,655	100,258
34	Income Tax	-	-	-
35				
36	**Total Operating Expenses**	$ 1,396,713	$ 1,481,154	$ 1,487,383
37	**Operating Income**	$ 249,832	$ 136,546	$ 186,015
38	**Other Income (Expense)**			
39	Interest Income	455	1,105	1,734
40	Other Income (Accounting Change)	517,864	-	-
41	Interest Expense	(191,284)	(193,479)	(194,905)
42	Gain (loss)	9,112		
43	Other Expense	-	-	-
44				
45	**Total Other Income (Expense)**	$ 336,147	$ (192,374)	$ (193,172)
46	**Net Profit (Loss)**	$ 585,979	$ (55,828)	$ (7,157)
47				
48				
49				
50	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
51			A-2	
52				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 8/31/2011	Prior Year Ended 8/31/2010	Prior Year Ended 8/31/2009
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 585,979	$ (55,828)	$ (7,157)
5	Adjustments to reconcile net Income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	328,322	408,114	402,973
8	Deprec. Adjustments	(517,864)	-	-
9	Other - Adjustments	(2,188)	18,988	(18,602)
10	Changes in Certain Assets and Liabilities:			
11	Accounts Receivable	(65,697)	(8,201)	(14,012)
12	Grants Receivable	23,276	-	-
13	Materials and Supplies Inventory	28,249	(26,030)	(4,095)
14	Prepaid Expenses	9,758	(8,460)	4,204
15	Accounts Payable	(22,014)	18,668	6,924
16	Taxes Payable	653	(1,109)	1,044
17	Other assets and liabilities	(4,391)	13,601	(75,241)
18				
19	Net Cash Flow provided by Operating Activities	$ 363,883	$ 359,743	$ 296,038
20	Cash Flow From Investing Activities:			
21	Capital Expenditures	(230,417)	(863,515)	(238,552)
22	Prepaid land lease			(1,700)
23	Deferred CAP Charges	(130,581)	(130,581)	(133,005)
24	Net Cash Flows from Investing Activities	$ (360,998)	$ (994,096)	$ (373,257)
25	Cash Flow From Financing Activities			
26	Change in Restricted Cash			
27	Proceeds from Long-Term Debt			
28	Repayments of Long-Term Debt	(136,544)	(132,455)	(148,882)
29	Net receipt of contributions in aid of construction	102,747	756,789	125,719
30	Net receipts of advances in aid of construction	(2,410)	7,695	4,615
31	Net Proceeds from Customer Security Deposits	17,986	13,471	594
32				
33				
34	Net Cash Flows Provided by Financing Activities	$ (18,221)	$ 645,500	$ (17,954)
35	Increase(decrease) in Cash and Cash Equivalents	(15,336)	11,147	(95,173)
36	Cash and Cash Equivalents at Beginning of Year	387,430	376,283	471,456
37	Cash and Cash Equivalents at End of Year	$ 372,093	$ 387,430	$ 376,283
38				
39				
40	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
41			A-5	
42				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Membership Equity	Additional Paid-In-Capital	Accumulated Excess of Revenues Over Expenses	Total
1					
2					
3					
4	Balance, December 31, 2008	$ -		$ 2,653,594	$ 2,653,594
5	Addnl Paid In Capital Adjustment				-
6	Distributions				-
7	Prior Period Adjustments			(28,709)	(28,709)
8	Net Income			(7,157)	(7,157)
9					
10	Balance, December 31, 2009	$ -	$ -	$ 2,617,728	$ 2,617,728
11	Addnl Paid In Capital				-
12	Distributions				-
13	Prior Period Adjustments			28,707	28,707
14	Net Income			(55,828)	(55,828)
15					
16	Balance, December 31, 2010	$ -	$ -	$ 2,590,607	$ 2,590,607
17	Addnl Paid In Capital				-
18	Distributions				-
19	Prior Period Adjustments				-
20	Net Income			585,979	585,979
21					
22	Balance, December 31, 2011	$ -	$ -	$ 3,176,586	$ 3,176,586
23					
24					
25					
26					
27					
28					
29	SUPPORTING SCHEDULES:			RECAP SCHEDULES:	
30				E-1	

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Detail of Plant In Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 8/31/2010	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 8/31/2011
1					
2	301	Organization Cost	$ 8,685	$ -	$ 8,685
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	198,608	-	198,608
5	304	Structures and Improvements	382,850	19,661	402,511
6	305	Collecting and Impounding Res.	238,731	3,364	242,095
7	306	Lake River and Other Intakes	-	-	-
8	307	Wells and Springs	3,748,034	(407,398)	3,340,637
9	308	Infiltration Galleries and Tunnels	-	-	-
10	309	Supply Mains	-	-	-
11	310	Power Generation Equipment	-	-	-
12	311	Electric Pumping Equipment	1,000,436	(32,220)	968,217
13	320	Water Treatment Equipment	-	-	-
14	320	Water Treatment Equipment	-		-
15	320.1	Water Treatment Plant	92,366		97,660
16	320.2	Chemical Solution Feeders	-	-	-
17	330	Dist. Reservoirs & Standpipe	1,922,436		1,922,659
18	330.1	Storage tanks	-		-
19	330.2	Pressure Tanks	7,046,221	(53,673)	6,992,548
20	333	Services	501,330	11,346	512,676
21	334	Meters	484,150	25,069	509,219
22	335	Hydrants	29,231	598	29,829
23	336	Backflow Prevention Devices	-	-	-
24	339	Other Plant and Miscellaneous Equipment	109,280	-	109,280
25	340	Office Furniture and Fixtures	220,682	2,542	223,224
26	341	Transportation Equipment	-	-	-
27	342	Stores Equipment	157,796	35,980	193,777
28	343	Tools and Work Equipment	-	-	-
29	344	Laboratory Equipment	118,038	4,182	122,220
30	345	Power Operated Equipment	-	-	-
31	346	Communications Equipment	-	-	-
32	347	Miscellaneous Equipment	45,166	-	45,166
33	348	Other Tangible Plant	-	-	-
34		Plant Held for Future Use		-	-
35		Rounding			
36		TOTAL WATER PLANT	$ 16,304,040	$ (390,548)	$ 15,919,009
37					
38	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
39				A-4	
40				E-1	
41					

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bouras

Line No.		Test Year Ended 8/31/2011	Prior Year Ended 8/31/2010	Prior Year Ended 8/31/2009
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	296,005	283,795	326,325
6				
7				
8				
9	Water Revenues from Customers:	$ 1,605,767	$ 1,570,280	$ 1,626,180
10				
11				
12				
13				
14	Year End Number of Customers	2,536	2,533	2,572
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	117	112	127
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 633.19	$ 619.93	$ 632.26
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.4439	$ 0.4668	$ 0.4132
25	Purchased Water Cost per 1,000 Gallons	$ -	$ -	$ -

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 8/31/2011	Prior Year Ended 8/31/2010	Prior Year Ended 8/31/2009
1	Description			
2				
3	Federal Income Taxes	$ -	$ -	$ -
4	State Income Taxes	-	-	-
5	Payroll Taxes	32,076	32,576	30,755
6	Property Taxes	92,700	99,655	100,258
7				
8	Totals	$ 124,777	$ 132,231	$ 131,013
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

Line No.	
1	
2	Please See Attached Independent Audit Report
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	

AVRA WATER CO-OP, INC.
(A Cooperative Water Utility Corporation)
Audited Financial Statements

For the Years Ended
August 31, 2011 and 2010

Avra Water Co-op, Inc.
(A Cooperative Water Utility Corporation)
Audited Financial Statements
August 31, 2011 and 2010

Table of Contents

	Page
Independent Auditors' Report	1
Balance Sheets	2 - 3
Statements of Revenue and Expenses and Accumulated Excess of Revenue Over Expenses	4
Statements of Cash Flows	5 - 6
Notes to Financial Statements	7 - 15

ULLMANN
& COMPANY P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To The Board of Directors and
Members of Avra Water Co-op, Inc.
Tucson, Arizona

We have audited the accompanying balance sheet of Avra Water Co-op, Inc. as of August 31, 2011, and the related statements of revenue and expenses and accumulated excess of revenue over expenses and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Avra Water Co-op, Inc. as of August 31, 2010 were audited by another auditor whose report dated April 14, 2011 expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Avra Water Co-op, Inc. as of August 31, 2011, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Ullmann & Company

ULLMANN & COMPANY, P.C.
Certified Public Accountants

November 17, 2011

4647 North 32nd Street • Suite 220 • Phoenix, Arizona 85018
Telephone: (602) 224-0166 • FAX: (602) 224-6062 • e-mail: CPA@ULLMANNCPA.com • www.ULLMANNCPA.com

Avra Water Co-op, Inc.
(A Cooperative Water Utility Corporation)
Balance Sheets
August 31, 2011 and 2010

Assets

	2011	2010
Utility Plant		
Plant in Service	$ 15,919,007	$ 16,304,038
Less: Accumulated Depreciation	5,134,380	5,788,564
Net Utility Plant	$ 10,784,627	$ 10,515,474
Current Assets		
Cash and Cash Equivalents	$ 372,093	$ 387,430
Grants Receivable from Federal Government	1,900	23,276
Accounts Receivable (Net of Allowance For Doubtful Accounts of $3,000 for 2011 and 2010)	194,884	169,995
Material and Supplies Inventory (Stated at Lower of Cost or Market)	34,650	62,899
Current Portion of Deferred Charges	704	700
Prepaid Expenses	4,906	14,664
Total Current Assets	$ 609,137	$ 658,964
Other Assets		
Deferred Charges (Net of Current Portion)	$ 544,594	$ 414,720
Total Assets	$ 11,938,358	$ 11,589,158

The accompanying notes are an integral part of these financial statements.

Avra Water Co-op, Inc.
(A Cooperative Water Utility Corporation)
Balance Sheets
August 31, 2011 and 2010

Capital and Liabilities

	2011	2010
Capitalization		
Equity		
Accumulated Excess of Revenue Over Expenses	$ 3,176,588	$ 2,590,609
Contributions In Aid of Construction	$ 3,816,759	$ 3,831,198
Long-Term Debt (Net of Current Portion)	$ 4,242,465	$ 4,383,969
Total Capitalization	$ 11,235,812	$ 10,805,776
Current Liabilities		
Current Maturity of Long-Term Debt	$ 142,220	$ 137,260
Accounts Payable	36,436	58,450
Customer Security Deposits	50,084	42,441
Current Portion of Customer Meter Advances	8,730	11,000
Current Portion of Customer Advances in Aid of Construction	2,410	2,800
Accrued Property Taxes	66,720	66,067
Other Accrued Liabilities	49,864	54,255
Total Current Liabilities	$ 356,464	$ 372,273
Deferred Credits and Other Liabilities		
Customer Meter Advances (Net of Current Portion)	$ 46,972	$ 48,007
Customer Advances in Aid of Construction (Net of Current Portion)	299,110	363,102
Total Deferred Credits and Other Liabilities	$ 346,082	$ 411,109
Total Equity and Liabilities	$ 11,938,358	$ 11,589,158

The accompanying notes are an integral part of these financial statements.

Avra Water Co-op, Inc.
(A Cooperative Water Utility Corporation)
Statements of Revenue and Expenses and
Accumulated Excess of Revenue Over Expenses
For the Years Ended August 31, 2011 and 2010

	2011	2010
Operating Revenue	$ 1,646,545	$ 1,617,700
Operating Expenses		
Salaries and Wages	$ 373,627	$ 386,539
Purchased Power	131,396	133,686
Depreciation and Amortization	328,322	408,114
Property Taxes	92,700	99,655
Legal and Accounting	56,506	69,818
Payroll Taxes	32,076	30,755
Repairs and Maintenance	34,372	26,404
Rent	561	870
Insurance	34,790	31,706
Engineering	12,699	19,572
Transportation	47,354	25,531
Employee Benefits	113,450	99,657
Office Supplies and Postage	34,748	36,260
Workers' Compensation Insurance	6,317	6,686
Provision for Doubtful Accounts	6,221	4,087
Advertising	1,297	1,191
Amortization of Rate Case Expense	-	14,198
Other	90,277	86,425
Total Operating Expenses	$ 1,396,713	$ 1,481,154
Excess of Operating Revenue Over Operating Expenses	$ 249,832	$ 136,546
Other Revenue (Expenses)		
Interest on Debt	$ (191,141)	$ (193,336)
Adjustment for Change in Depreciation Method	517,864	-
Amortization of Financing Fees	(143)	(143)
Gain on Sale of Utility Plant	9,112	-
Interest Income	455	1,105
Total Other Revenue (Expenses)	$ 336,147	$ (192,374)
Excess (Deficit) of Revenue Over Expenses	$ 585,979	$ (55,828)
Accumulated Excess of Revenue Over Expenses - Beginning	2,590,609	2,646,437
Accumulated Excess of Revenue Over Expenses - Ending	$ 3,176,588	$ 2,590,609

The accompanying notes are an integral part of these financial statements.

Avra Water Co-op, Inc.
(A Cooperative Water Utility Corporation)
Statements of Cash Flows
For the Years Ended August 31, 2011 and 2010

	2011	2010
Cash Flows from Operating Activities		
Cash Received from Customers	$ 1,610,145	$ 1,628,233
Cash Paid for Expenses	(1,055,576)	(1,076,259)
Interest Received	455	1,105
Interest Paid	(191,141)	(193,336)
Net Cash Provided by Operating Activities	$ 363,883	$ 359,743
Cash Flows from Investing Activities		
Utility Plant Expenditures	$ (230,417)	$ (863,515)
Deferred CAP Charges	(130,581)	(130,581)
Net Cash Used in Investing Activities	$ (360,998)	$ (994,096)
Cash Flows from Financing Activities		
Proceeds - Contributions in Aid of Construction	$ 97,322	$ 756,789
Proceeds - Customer Meter Advances	5,425	10,456
Proceeds - Customer Security Deposits	25,540	19,867
Refunds of Customer Security Deposits	(7,555)	(6,396)
Refunds of Customer Advances in Aid of Construction	(2,410)	(2,761)
Principal Payment of Debt	(136,544)	(132,455)
Net Cash (Used in) Provided by Financing Activities	$ (18,222)	$ 645,500
Net Change in Cash and Cash Equivalents	$ (15,337)	$ 11,147
Cash and Cash Equivalents at Beginning of Year	387,430	376,283
Cash and Cash Equivalents at End of Year	$ 372,093	$ 387,430

The accompanying notes are an integral part of these financial statements.

Avra Water Co-op, Inc.
(A Cooperative Water Utility Corporation)
Statements of Cash Flows
For the Years Ended August 31, 2011 and 2010

	2011	2010
Reconciliation of Excess (Deficit) of Revenue Over Expenses to Net Cash Provided by Operating Activities		
Excess (Deficit) of Revenue Over Expenses	$ 585,979	$ (55,828)
Adjustments to Reconcile Excess (Deficit) of Revenue Over Expenses to Net Cash Provided by Operating Activities		
Depreciation and Amortization	$ 328,322	$ 408,114
Adjustment for Change in Depreciation Method	$ (517,864)	$ -
Provision for Doubtful Accounts	6,221	4,087
Amortization of Deferred Charges	703	14,901
Gain on Sale of Utility Plant	(9,112)	-
(Increase) Decrease in:		
Grants Receivable	23,276	-
Accounts Receivable	(65,897)	(8,201)
Materials and Supplies Inventory	28,249	(26,030)
Prepaid Expenses	9,758	(8,460)
Increase (Decrease) in:		
Accounts Payable	(22,014)	18,668
Accrued Property Taxes	653	(1,109)
Other Liabilities	(4,391)	13,601
Total Adjustments	$ (222,096)	$ 415,571
Net Cash Provided by Operating Activities	$ 363,883	$ 359,743

The accompanying notes are an integral part of these financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

These financial statements include the accounts of Avra Water Co-op, Inc. (Co-op), an Arizona nonprofit corporation, which provides water to customers all located in an unincorporated area known as Avra Valley, Arizona.

On January 3, 1979, the Co-op purchased the assets, Certificate of Convenience and Necessity, and the franchise of Acorn Water Company. Acorn Water Company was serving the unincorporated area known as Avra Valley, which is located in Pima County, Arizona. Concurrent with the purchase, the Co-op entered into a construction project to improve and expand the existing system.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Accounting

The accounting records of the Co-op are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners.

Utility Plant

Property, plant and equipment comprising the utility plant is recorded at cost. Periodically, the Arizona Corporation Commission may review the basis of the plant and equipment and establish a new cost basis for user rate making purposes. The Co-op will adjust the cost basis of its assets to comply with the Arizona Corporation Commission at such time. Renewals and betterments are charged to plant accounts and costs of depreciable property retired and renewal costs less salvage are removed from utility plant accounts in accordance with standard accounting practices prescribed for water utilities. Repairs and maintenance are charged to operations as incurred.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Depreciation

Depreciation charges are determined on rates allowed by the Arizona Corporation Commission and were calculated on the straight-line basis at rates that range from two to twenty percent pursuant to an order by the Arizona Corporation Commission.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Co-op considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Utility Customer Accounts Receivable

Regulated utility customer accounts receivable represent amounts billed customers on a cycle basis. Credit is extended based on the guidelines of the applicable regulators and generally, collateral is not required.

Allowance for Uncollectible Accounts

Allowances for uncollectible accounts are maintained for estimated probable losses resulting from the Co-op's inability to collect receivables from customers. Accounts that are outstanding longer than the payment terms are considered past due, and the allowance for doubtful accounts is computed based on an analysis of collectibility of accounts receivable at the balance sheet date. For both 2011 and 2010, there was an allowance of $3,000.

Intangible Assets

Intangible assets subject to amortization include deferred rate case expenses, deferred financing fees and prepaid land leases. Deferred rate case expenses are being amortized on a straight-line basis over three years. Deferred financing fees are being amortized on a straight-line basis over forty years, which is the life of the related loan. The prepaid land leases are being amortized on a straight-line basis over periods ranging between ten and fifty years. See Note 3.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Customer Meter Deposits

The Co-op is refunding meter advances to customers in equal installments, without interest, over a ten-year period. The refund is received in the form of a credit to the customers on their November water bill.

Revenue Recognition

Revenues are recorded as services are rendered and include an estimate for amounts unbilled at the end of the year for water used subsequent to the last billing cycle. Nondiscretionary governmental sales taxes collected are reported on a net basis (excluded from revenues).

Contributions In Aid of Construction

Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation.

Income Taxes

The Co-op is a non-profit corporation and exempt from Federal and Arizona income taxes on income related to its exempt purpose pursuant to Internal Revenue Code Section 501(c)(12). The Organization files an informational return in the U.S. federal jurisdiction and also in Arizona. Tax returns for all years after 2006 are subject to future examinations by tax authorities.

Advertising

The Co-op follows the policy of charging the costs of advertising to expense as incurred. Advertising costs were $1,297 in 2011 and $1,191 in 2010.

Materials and Supplies Inventory

Materials and supplies inventory is stated at lower of cost or market. For purposes of computing cost, the FIFO method is used. Market value is computed using replacement cost.

NOTE 2 UTILITY PLANT

The major components of utility plant in service at August 31, 2011 and 2010 were as follows:

	2011	2010
Land	$ 198,607	$ 198,607
Intangibles	8,685	8,685
Water Utility Plant	15,172,495	15,600,231
Furniture and Fixtures	223,223	220,681
Tools	122,220	118,038
Vehicles	193,777	157,796
	$15,919,007	$ 16,304,038

Depreciation expense for the years ended August 31, 2011 and 2010 were as follows:

	2011	2010
Depreciation	$ 488,240	$ 576,305
Amortization of Contributions in Aid of Construction (CIAC)	(159,918)	(168,191)
Net Depreciation	$ 328,322	$ 408,114

NOTE 3 DEFERRED CHARGES

Deferred charges at August 31, 2011 and 2010 consist of:

	Amortization Period (Years)	2011	2010
Land Lease	10 – 50	$ 12,775	$ 12,775
Finance Fees	40	5,725	5,725
Rate Case Expense	3	0	50,958
CAP Charges (See Note 10)	TBD	529,598	399,016
Less: Accumulated Amortization		(2,800)	(53,054)
		$ 545,298	$ 415,420
Less: Current Portion		(704)	(700)
		$ 544,594	$ 414,720

NOTE 3 DEFERRED CHARGES – CONTINUED

Amortization of Deferred Charges:

Prepaid Land Lease	$ 560	$ 560
Deferred Finance Fees	143	143
Deferred Rate Case Expense	0	14,198
	$ 703	$ 14,901

NOTE 4 ADVANCES IN AID OF CONSTRUCTION

Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds equal to 10 percent to 20 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed-upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction. Three contracts expired during 2011 and three contracts expired during 2010. The remaining balances of these contracts in the amounts of $46,257 and $45,218 were transferred to contributions in aid of construction in 2011 and 2010, respectively.

The account also includes a water service and development agreement with the Marana Unified School District. The agreement allows for a credit of 100% of the water service revenue to the advance in aid of construction until the entire contract balance is satisfied. The original contract is equal to the amount of the cost of construction of $254,632. The balance of the contract at August 31 is $42,691 in 2011 and $58,406 in 2010. Water sales credited pursuant to the contract were $15,715 in 2011 and $16,021 in 2010.

NOTE 5 FINANCIAL INSTRUMENTS

Financial instruments which potentially subject the Co-op to credit risk consist primarily of trade accounts receivables and cash deposits in bank accounts. The Co-op bills its customers for water usage based on meter readings. Security deposits are collected from new customers and existing customers who have been delinquent in payments two or more times in a twelve-month period, and are held until the customer establishes a good payment history for a twelve-month period. Due to the large number of small accounts, concentrations of credit risk with respect to trade accounts receivables is limited. The Co-op, in the normal course of business, maintains bank balances in excess of FDIC insurance limits.

NOTE 6 LONG-TERM DEBT

Long-term debt consists of the following:

	2011	2010
3.75% note payable to The Water Infrastructure Finance Authority of Arizona due in monthly installments of $724 (including principal and interest). The final payment on the note is due September 1, 2019. The note is secured by the utility plant of the Co-op.	$ 57,839	$ 63,932
3.206% note payable to The Water Infrastructure Finance Authority of Arizona due in monthly installments of $11,200 (including principal and interest). The final payment on the note is due September 1, 2021. The note is secured by the utility plant of the Co-op.	1,098,919	1,191,437
4.5% note payable to The United States of America/Rural Housing Service due in monthly installments of $7,579 (including principal and interest). The final payment on the existing note is due July 10, 2046. The note is secured by the utility plant of the Co-op.	1,598,548	1,617,103
4.375% note payable to The United States of America/Rural Housing Service. Payments consist of monthly installments of $7,594 (including principal and interest). The final payment on the existing note is due July 20, 2046. The note is secured by the utility plant of the Co-op.	1,629,379	1,648,757
	$ 4,384,685	$ 4,521,229
Less Current Portion	(142,220)	(137,260)
Long-Term Portion	$ 4,242,465	$4,383,969

NOTE 6 LONG-TERM DEBT - CONTINUED

Long-term debt maturities at August 31 are as follows:

2012	$ 142,220
2013	147,388
2014	152,748
2015	158,308
2016	164,075
Thereafter	3,619,946
	$ 4,384,685

The covenants of the notes payable to The Water Infrastructure Finance Authority of Arizona require the Co-op to retain all existing capital and accumulated surplus in the business and retain all revenue over and above that needed to pay operating, maintenance, debt service and reserve requirements; or use same to reduce obligations due creditors; or invest same for capital expenditures related directly to the Co-op's ability to provide services to users. Also, restrictions are placed on the Co-op related to creating, incurring, assuming, or allowing to exist any indebtedness or liability for borrowed money, for deferred purchase price of property or services, or capital leases. These restrictions do not include trade accounts payable incurred in the ordinary course of business.

NOTE 7 RETIREMENT PLAN CONTRIBUTIONS

The Co-op has adopted a SIMPLE Individual Retirement Account under Section 408 (p) of the Internal Revenue Code for its employees. Employees are allowed to make salary reduction contributions up to $14,000 for both calendar years 2011 and 2010. The Co-op must either make a matching contribution to each eligible employee's SIMPLE IRA up to 3 percent of the employee's compensation for the calendar year or make nonelective contributions equal to 2 percent of compensation for the calendar year (up to a maximum of $245,000 compensation for both 2011 and 2010). The Co-op contributed $3,828 in 2011 and $4,092 in 2010.

NOTE 8 OPERATING LEASES

The Co-op has operating leases for vehicles and office equipment with lease terms ranging from three to five years. Vehicle and office leases charged to earnings were $39,646 in 2011 and $23,782 in 2010. Minimum lease payments under operating lease agreements expiring subsequent to August 31, 2011 are as follows:

2012	$ 66,042
2013	54,051
2014	43,520
2015	34,707
2016	12,182
	$ 210,502

NOTE 9 SUPPLEMENTAL CASH FLOW INFORMATION

The Co-op engaged in the following investing and financing noncash transactions:

	2011	2010
Meter deposit refunds applied to accounts receivable	$ 8,730	$ 11,121
Security deposit refunds applied to accounts receivable	0	14,647
Expired Advance in Aid of Construction contracts transferred to Contributions in Aid of Construction	46,257	45,218
Amounts due from customers applied to construction contract repayments	15,715	16,021
Grants receivable from federal government applied to Contributions in Aid of Construction	1,900	23,276
Accounts payable applied to water utility plant	0	27,168
	$ 72,602	$ 137,451

NOTE 10 PURCHASE COMMITMENT

The Co-op entered into a Municipal and Industrial (M&I) Subcontract agreement (Subcontract) and a Payment Agreement of Past M&I Water Service Capital Charges (Agreement) with Central Arizona Project (CAP) for the delivery of 808 acre-feet of water per year for 100 years. The Subcontract may be renewed and requires the Co-op to make payments for current M&I Water Service Capital Charges of approximately $12,000 per year for the 100-year term commencing with the fiscal year ended August 31, 2008.

NOTE 10 PURCHASE COMMITMENT – CONTINUED

Additionally, the Subcontract requires the Co-op to pay an amount not yet determined for operation, maintenance, and replacement costs once water is taken. However, the Subcontract does not become effective and water will not be delivered until the Agreement has been satisfied. The Co-op may also relinquish their right to receive the water. The Agreement requires the Co-op to pay past M&I water service capital charges over a 5-year period commencing December 2007.

The purchase commitment under the agreement is as follows:

Year ending August 31:	
2012	$ 130,500
2013	12,000
2014	12,000
2015	12,000
2016	12,000
Thereafter	1,104,000
	$ 1,282,500

The Co-op paid for past and current M&I Water Service Capital Charges totaling $130,581 in both 2011 and 2010.

NOTE 11 CHANGE IN DEPRECIATION METHOD

The Co-op elected to change the method used to calculate depreciation for the year ended August 31, 2011 to a method that is more preferable for rate making purposes. Generally accepted accounting principles require a change in depreciation method to be accounted for as a change in estimate which is adjusted through current year operations. As such, an adjustment in the amount of $517,864 was made as an increase in excess of revenue over expenses.

NOTE 12 SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through November 17, 2011, the date on which the financial statements were available to be issued. There were no subsequent events that required adjustment to the financial statements or additional disclosures.

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
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 8/31/2012	At Proposed Rates Year Ended 8/31/2012
1	**Revenues**			
2	Metered Water Revenues	$ 1,605,767	$ 1,571,783	$ 1,759,114
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	40,778	40,778	40,778
5		$ 1,646,545	$ 1,612,561	$ 1,799,891
6	**Operating Expenses**			
7	Salaries and Wages	$ 373,627	$ 409,212	$ 409,212
8	Employee Pensions $ Benefits	113,450	124,256	124,256
9	Purchased Water	-	-	-
10	Purchased Power	131,396	127,984	127,984
11	Fuel for Power Production	-	-	-
12	Chemicals	1,132	1,132	1,132
13	Materials and Supplies	10,360	10,360	10,360
14	Office Supplies and Expense	7,540	7,540	7,540
15	Contractual Services - Engineering	12,699	12,699	12,699
16	Contractual Services - Accounting	51,694	51,694	51,694
17	Contractual Services - Legal	4,812	4,812	4,812
18	Contractual Services - Testing	11,062	11,062	11,062
19	Contractual Services - Other	67,405	67,405	67,405
20	Rents	10,726	10,726	10,726
21	Transportation Expenses	47,354	73,511	73,511
22	Insurance - Vehicle	6,161	6,161	6,161
23	Insurance - General Liability	11,800	11,800	11,800
24	Insurance - Workers Comp.	6,317	6,317	6,317
25	Insurance - Other	16,829	16,829	16,829
26	Advertising Expense	1,297	1,297	1,297
27	Water Resource Conservation	634	634	634
28	Reg. Comm. Exp. - Rate Case	-	20,000	20,000
29	Bade Debt Expense	6,221	6,221	6,221
30	Miscellaneous Expense	47,903	45,693	45,693
31	Depreciation Expense	328,322	323,081	323,081
32	Taxes Other Than Income	35,273	36,024	36,024
33	Property Taxes	92,700	103,545	107,462
34	Income Tax	-	-	-
35				
36	**Total Operating Expenses**	$ 1,396,713	$ 1,489,993	$ 1,493,910
37	**Operating Income**	$ 249,832	$ 122,568	$ 305,982
38	**Other Income (Expense)**			
39	Interest Income	455	455	455
40	Other Income	517,864	-	-
41	Interest Expense	(191,284)	(155,000)	(155,000)
42	Other Expense	9,112	-	-
43	Gain/Loss Sale of Fixed Assets	-	-	-
44	**Total Other Income (Expense)**	$ 336,147	$ (154,544)	$ (154,544)
45	**Net Profit (Loss)**	$ 585,979	$ (31,976)	$ 151,437
46				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 8/31/2011	At Present Rates Year Ended 8/31/2012	At Proposed Rates Year Ended 8/31/2012
5	Cash Flows from Operating Activities			
6	Net Income	$ 585,979	$ (31,976)	$ 151,437
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	328,322	323,081	323,081
10	Deprec. Adjustments	(517,864)		
11	Other - Adjustments	(2,188)		
12	Changes in Certain Assets and Liabilities:			
13	Accounts Receivable	(65,897)		
14	Grants Receivable	23,276		
15	Materials and Supplies Inventory	28,249		
16	Prepaid Expenses	9,758		
17	Accounts Payable	(22,014)		
18	Taxes Payable	653		
19	Other assets and liabilities	(4,391)		
20				
21	Net Cash Flow provided by Operating Activities	$ 363,883	$ 291,104	$ 474,518
22	Cash Flow From Investing Activities:			
23	Capital Expenditures	(230,417)	(93,000)	(93,000)
24	Prepaid land lease	-		
25	Deferred CAP Charges	(130,581)	(130,581)	(130,581)
26	Net Cash Flows from Investing Activities	$ (360,998)	$ (223,581)	$ (223,581)
27	Cash Flow From Financing Activities			
28	Change in Restricted Cash			
29	Proceeds from Long-Term Debt			
30	Repayments of Long-Term Debt	(136,544)	(136,544)	(136,544)
31	Net receipt of contributions in aid of construction	102,747	7,695	4,615
32	Net receipts of advances in aid of construction	(2,410)	(2,410)	(2,410)
33	Net Proceeds from Customer Security Deposits	17,986	17,986	17,986
34				
35				
36	Net Cash Flows Provided by Financing Activities	$ (18,221)	$ (113,273)	$ (116,353)
37	Increase(decrease) in Cash and Cash Equivalents	(15,336)	(45,750)	134,584
38	Cash and Cash Equivalents at Beginning of Year	387,430	372,093	372,093
39	Cash and Cash Equivalents at End of Year	$ 372,093	$ 326,344	$ 506,677
40				
41				

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	2011	2012	2013	2014
1						
2	Account					
3	Number	Plant Asset:	2011	2012	2013	2014
4	301	Organization Cost	$ -	$ -	$ -	$ -
5	302	Franchise Cost	-	-	-	-
6	303	Land and Land Rights	-	-	-	-
7	304	Structures and Improvements	19,661	-	-	-
8	305	Collecting and Impounding Res.	3,364			
9	306	Lake River and Other Intakes	-	-	-	-
10	307	Wells and Springs	36,932	-	-	-
11	308	Infiltration Galleries and Tunnels	-			
12	309	Supply Mains	-			
13	310	Power Generation Equipment	-	-	-	-
14	311	Electric Pumping Equipment	19,673	93,000	42,000	-
15	320	Water Treatment Equipment	-	-	-	-
16	320.1	Water Treatment Plant	-			
17	320.2	Chemical Solution Feeders	5,294			
18	330	Dist. Reservoirs & Standpipe	-	-	-	310,000
19	330.1	Storage tanks	223			
20	330.2	Pressure Tanks	-			
21	331	Trans. and Dist. Mains	64,832	-	426,000	534,900
22	333	Services	11,346	-	-	-
23	334	Meters	25,069	-	-	-
24	335	Hydrants	598	-	-	-
25	336	Backflow Prevention Devices	-			
26	339	Other Plant and Misc. Equip.	-	-	-	-
27	340	Office Furniture and Fixtures	2,542	-	-	-
28	340.1	Computers and Software	-			
29	341	Transportation Equipment	38,663	-	-	-
30	342	Stores Equipment	-			
31	343	Tools and Work Equipment	4,182	-	-	-
32	344	Laboratory Equipment	-	-	-	-
33	345	Power Operated Equipment	-	-	-	-
34	346	Communications Equipment	-	-	-	-
35	347	Miscellaneous Equipment	-			
36	348	Other Tangible Plant	-	-	-	-
37						
38	Total		$ 232,379	$ 93,000	$ 468,000	$ 844,900
39						
40						
41						

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
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	
9	
10	
11	
12	
13	
14	
15	

Avra Water Co-Op, Inc.
Revenue Summary
Test Year Ended August 31, 2011

Exhibit
Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Classification	Total Revenues at Present Rates	Total Revenues at Proposed Rates	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues	Additional Bills	Additional Gallons
1	5/8x3/4 Inch		$ 1,423,672	$ 1,589,109	$ 165,437	11.62%	88.29%	88.29%		
2	5/8x3/4 Inch	Multi-dwelling 2 units	110,405	126,650	16,245	14.71%	6.85%	7.04%		
3	5/8x3/4 Inch	Multi-dwelling 3 units	5,953	6,679	726	12.19%	0.37%	0.37%		
4	3/4 Inch		18,913	20,293	1,380	7.30%	1.17%	1.13%		
5	3/4 Inch	Multi-dwelling 7 units	4,624	5,715	1,091	23.59%	0.29%	0.32%		
6	1 Inch		23,548	26,776	3,228	13.71%	1.46%	1.49%		
7	1 1/2 Inch		4,070	4,245	174	4.28%	0.25%	0.24%		
8	2 Inch Meter		9,396	9,895	499	5.31%	0.58%	0.55%		
9	4 Inch		6,830	7,178	349	5.10%	0.42%	0.40%		
10	6 Inch		-	-	-	0.00%	0.00%	0.00%		
11										
12										
13	Construction/Standpipe		436	436	-	0.00%	0.03%	0.02%		
14										
15	**Subtotals of Revenues**		$ 1,607,849	$ 1,796,977	$ 189,128	11.76%	99.71%	99.84%		
16	**Revenue Annualizations:**									
17	5/8x3/4 Inch		$ (27,952)	$ (31,356)	$ (3,404)	12.18%	-1.73%	-1.74%	(471)	(6,483,502)
18	5/8x3/4 Inch	Multi-dwelling 2 units	(3,890)	(4,555)	(665)	17.10%	-0.24%	-0.25%	(43)	(890,307)
19	5/8x3/4 Inch	Multi-dwelling 3 units	(200)	(226)	(26)	13.12%	-0.01%	-0.01%	(2)	(37,572)
20	3/4 Inch		(999)	(1,075)	(75)	7.53%	-0.06%	-0.06%	(16)	(162,260)
21	3/4 Inch	Multi-dwelling 7 units	(381)	(477)	(96)	25.31%	-0.02%	-0.03%	(1)	(86,001)
22	1 Inch		333	325	(9)	-2.56%	0.02%	0.02%	5	(9,288)
23	1 1/2 Inch		(161)	(167)	(6)	3.91%	-0.01%	-0.01%	(1)	(8,167)
24	2 Inch Meter		-	-	-	0.00%	0.00%	0.00%	-	-
25	4 Inch		(488)	(503)	(15)	3.02%	-0.03%	-0.03%	(1)	(16,001)
26										
27										
28										
29	Construction/Standpipe		(247)	(247)	-	0.00%	-0.02%	-0.01%	(10)	(61,672)
30										
31	**Subtotal Revenue Annualization**		(33,984)	(38,280)	(4,296)	12.64%	-2.11%	-2.37%	(539)	(7,754,770)
32										
33	**Total Revenues w/ Annualization**		$ 1,573,865	$ 1,758,697	$ 184,832	11.74%	97.60%	97.71%		
34	**Misc Revenues**		40,778	40,778	-	0.00%	2.53%	2.27%		
35	**Reconciling Amount**		(2,082)	417	2,499	-120.03%	-0.13%	0.02%		
36	**Total Revenues**		$ 1,612,561	$ 1,799,892	$ 187,331	11.62%	100.00%	100.00%		
37										
38										
39	**Reconciliation to GL Revenues**									
40	Metered Revenues Per GL		$ 1,605,767							
41	Adjustments									
42	Adjusted Metered Revenues		$ 1,605,767							
43										
44	Bill Count Rev. before Annualization		1,607,849							
45	Difference		$ (2,082)							
46	% Difference		-0.13%							
47	Tolerance (+/- 0.5%)		$ 8,029							
48	Acceptable		Yes							

Avra Water Co-Op, Inc.
Analysis of Revenue by Detailed Class
Test Year Ended August 31, 2011

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.	Customer Classification and/or Meter Size		Average Number of Customers at 8/31/2011	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount	Percent of Customers
1	5/8x3/4 Inch		2,401	9,221	$ 48.68	$ 52.41	$ 3.73	7.65%	93.07%
2	5/8x3/4 Inch	Multi-dwelling 2 units	119	15,076	76.59	84.87	8.28	10.81%	4.60%
3	5/8x3/4 Inch	Multi-dwelling 3 units	5	17,130	95.65	106.69	11.04	11.54%	0.20%
4	3/4 Inch		26	7,746	59.48	61.96	2.48	4.16%	1.02%
5	3/4 Inch	Multi-dwelling 7 units	1	75,885	355.72	439.62	83.90	23.59%	0.04%
6	1 Inch		20	12,966	99.26	111.19	11.93	12.02%	0.76%
7	1 1/2 Inch		2	9,080	162.80	169.79	6.99	4.29%	0.08%
8	2 Inch Meter		3	15,556	260.56	274.87	14.31	5.49%	0.12%
9	4 Inch		1	31,885	524.62	552.17	27.55	5.25%	0.04%
10	6 Inch		-	-	1,414.65	1,414.65	-	0.00%	0.00%
11									
12									
13	Construction/Standpipe		2	4,955	$ 19.82	$ 19.82	-	0.00%	0.07%
14									
15									
16									
17									
18	Totals		2,580						100.00%
19									
20	Actual Year End Number								
21	of Customers:		2,535						
22									
23									
24									
25									

Avra Water Co-Op, Inc.
Analysis of Revenue by Detailed Class
Test Year Ended August 31, 2011

Exhibit
Schedule H-2
Page 2
Witness: Bourassa

Line No.	Customer Classification and/or Meter Size		Average Number of Customers at 8/31/2011	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount	Percent of Customers
1	5/8x3/4 Inch		2,401	5,500	$ 40.39	$ 42.04	$ 1.65	4.09%	93.07%
2	5/8x3/4 Inch	Multi-dwelling 2 units	119	10,500	65.84	70.55	4.71	7.15%	4.60%
3	5/8x3/4 Inch	Multi-dwelling 3 units	5	15,500	91.73	100.60	8.87	9.67%	0.20%
4	3/4 Inch		26	5,500	54.54	56.19	1.65	3.03%	1.02%
5	3/4 Inch	Multi-dwelling 7 units	1	79,500	364.76	453.14	88.38	24.23%	0.04%
6	1 Inch		20	7,500	87.23	94.13	6.90	7.91%	0.76%
7	1 1/2 Inch		2	5,500	154.39	158.62	4.23	2.74%	0.08%
8	2 Inch Meter		3	16,500	262.64	277.82	15.18	5.78%	0.12%
9	4 Inch		1	34,500	530.77	560.33	29.57	5.57%	0.04%
10	6 Inch		-	-	1,414.65	1,414.65	-	0.00%	0.00%
11									
12									
13	Construction/Standpipe		2	4,000	$ 16.00	$ 16.00	$ -	0.00%	0.07%
14									
15									
16									
17	Totals		2,580						100.00%
18									
19	Actual Year End Number								
20	of Customers:		2,535						
21									
22									
23									
24									

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8 Inch	$ 28.29	$ 28.29	$ -	0.00%
2	3/4 Inch	42.44	42.44	-	0.00%
3	1 Inch	70.73	70.73	-	0.00%
4	1 1/2 Inch	141.46	141.46	-	0.00%
5	2 Inch	226.34	226.34	-	0.00%
6	3 Inch	452.69	452.69	-	0.00%
7	4 Inch	707.32	707.32	-	0.00%
8	6 Inch	1,414.65	1,414.65	-	0.00%
9					
10					
11	Gallons In Minimum (All Classes)	-	-		
12					
13			(Per 1,000 gallons)		
14	**Commodity Rates**		**Present**	**Proposed**	
15	**(All Classes).**	**Block**	**Rate**	**Rate**	
16					
17	5/8 Inch	1 gallon to 8,500 gallons	$ 2.20		
18		8,501 gallons to 16,500 gallons	$ 2.35		
19		over 16,500 gallons	$ 2.50		
20					
21	5/8 Inch	1 gallon to 7,500 gallons		$ 2.500	
22		7,501 gallons to 15,000 gallons		$ 3.120	
23		over 15,000 gallons		$ 3.740	
24					
25	3/4 Inch Meter	1 gallon to 8,500 gallons	$ 2.20		
26		8,501 gallons to 16,500 gallons	$ 2.35		
27		over 16,500 gallons	$ 2.50		
28					
29	3/4 Inch Meter	1 gallon to 7,500 gallons		$ 2.500	
30		7,501 gallons to 15,000 gallons		$ 3.120	
31		over 15,000 gallons		$ 3.740	
32					
33	NT = No Tariff				
34					

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Present and Proposed Rates

Exhibit
Schedule H-3
Page 2

Line No.				(Per 1,000 gallons) Present Rate		Proposed Rate
1						
2	**Commodity Rates**					
3	**(All Classes)**	**Block**				
4	1 Inch Meter	1 gallon to 20,000 gallons	$	2.20		
5		20,001 gallons to 40,000 gallons	$	2.35		
6		over 40,000 gallons	$	2.50		
7						
8	1 Inch Meter	1 gallon to 22,500 gallons			$	3.120
9		over 22,500 gallons			$	3.740
10						
11	1.5 Inch Meter	1 gallon to 20,000 gallons	$	2.20		
12		20,001 gallons to 40,000 gallons	$	2.35		
13		over 40,000 gallons	$	2.50		
14						
15	1.5 Inch Meter	1 gallon to 45,000 gallons			$	3.120
16		over 45,000 gallons			$	3.740
17						
18	2 Inch Meter	1 gallon to 20,000 gallons	$	2.20		
19		20,001 gallons to 40,000 gallons	$	2.35		
20		over 40,000 gallons	$	2.50		
21						
22	2 Inch Meter	1 gallon to 72,000 gallons			$	3.120
23		over 72,000 gallons			$	3.740
24						
25	3 Inch Meter	1 gallon to 20,000 gallons	$	2.20		
26		20,001 gallons to 40,000 gallons	$	2.35		
27		over 40,000 gallons	$	2.50		
28						
29	3 Inch Meter	1 gallon to 144000 gallons			$	3.120
30		over 144,000 gallons			$	3.740
31						
32	4 Inch Meter	1 gallon to 20,000 gallons	$	2.20		
33		20,001 gallons to 40,000 gallons	$	2.35		
34		over 40,000 gallons	$	2.50		

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Present and Proposed Rates

Exhibit
Schedule H-3
Page 3

Line No.			(Per 1,000 gallons) Present Rate	Proposed Rate
1				
2	**Commodity Rates**			
3	**(All Classes)**	**Block**		
4	4 Inch Meter	1 gallon to 450,000 gallons		$ 3.120
5		over 450,000 gallons		$ 3.740
6				
7	6 Inch Meter	1 gallon to 20,000 gallons	$ 2.20	
8		20,001 gallons to 40,000 gallons	$ 2.35	
9		over 40,000 gallons	$ 2.50	
10				
11	6 Inch Meter	1 gallon to 720,000 gallons		$ 3.120
12		over 720,000 gallons		$ 3.740
13				
14				
15	Construction/Standpipe	All gallons	$ 4.00	$ 4.000
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

Avra Water Co-Op, Inc.
Present and Proposed Rates
Test Year Ended August 31, 2011

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Line No.	Meter and Service Line Charges	Total Present Charge	Total Proposed Charge
5	5/8 x 3/4 Inch	$ 410.00	$ 410.00
6	3/4 Inch	455.00	455.00
7	1 Inch	520.00	520.00
8	1 1/2 Inch	740.00	740.00
9	2 Inch Turbo	1,235.00	1,235.00
10	2 Inch, Compound	1,800.00	1,800.00
11	3 Inch Turbo	1,705.00	1,705.00
12	3 Inch, compound	2,340.00	2,340.00
13	4 Inch Turbo	2,700.00	2,700.00
14	4 Inch, compound	3,405.00	3,405.00
15	6 Inch Turbo	5,035.00	5,035.00
16	6 Inch, compound	6,510.00	6,510.00
17			
18	Other Charges:		
19			
20	Establishment	$ 25.00	$ 25.00
21	Establishment (After Hours)	$ 50.00	$ 50.00
22	Reconnection (Delinquent)	$ 50.00	$ 50.00
23	Reconnection (After hours)	$ 75.00	$ 75.00
24	Meter Test (calibration or leak detection)	$ 50.00	$ 50.00
25	Water Test - Remove & Test Meter (Customer Request)	$ 35.00	$ 35.00
26	Meter Test (if correct)	$ -	$ -
27	Deposit Requirement	(a)	(a)
28	Deposit Interest	6.00%	6.00%
29	Re-establishment (Within 12 months)	(b)	(b)
30	NSF Check	$ 25.00	$ 25.00
31	Deferred Payment, per month	1.50%	1.50%
32	Meter Re-read (if correct)	$ -	$ -
33	Late Charge	(c)	(c)
34	Hourly Charge for after hours service	Cost	Cost
35	Water line crosssing paved road	(d)	(d)
36	Charges for emergency service not caused by Company	Cost	Cost
37	Line Extension Agreement	Cost	Cost
38	Sprinkler rate	(e)	(e)
39	Master Metering	(f)	(f)
40	Meter installation tampering (cutting lock or angle meter stops)	Cost	Cost
41			
42			

43 (a) Per Rule R14-2-403.B.
44 (b) Per Rule R14-2-403.D. Monthly minimim times the number of months off system.
45 (c) Creater of $5.00 or 1.5% of unpaid balance.
46 (d) Customer expense to be done by contractor with no responsibility to the Co-Op.
47 (e) 1% of monthly minimum for a comparable meter connection, but no less than $7.00 per month.
48 (f) Multiple dwelling on one meter. All dwellings, beyond direct connection which cross property lines, will
49 be charged 100% of monthly minimum, and/or are required to have their own meter. If meter services more
50 than one dwelling on property, second and each addtional connection each pay 50% of monthly minimum
51 for the size meter. Responsibility for payment remains with the master meter customer.

Avra Water Co-Op, Inc.
Present and Proposed Rates
Test Year Ended August 31, 2011

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Line No.

1
2 **Offsite Facitlities Hook-up Fee**
3
4

Line No.	Meter Size	Present	Proposed
5			
6			
7	5/8 x 3/4 Inch	$ 1,875	$ 1,875
8	3/4 Inch	$ 2,250	$ 2,250
9	1 Inch	$ 3,750	$ 3,750
10	1.5 Inch	$ 7,500	$ 7,500
11	2 Inch	$ 12,000	$ 12,000
12	3 Inch	$ 22,500	$ 22,500
13	4 Inch	$ 37,500	$ 37,500
14	6 Inch	$ 75,000	$ 75,000

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 5/8x3/4 Inch Meter
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 28.29	$ 28.29	$ -	0.00%
1,000	30.49	30.79	0.30	0.98%
2,000	32.69	33.29	0.60	1.84%
3,000	34.89	35.79	0.90	2.58%
4,000	37.09	38.29	1.20	3.24%
5,000	39.29	40.79	1.50	3.82%
6,000	41.49	43.29	1.80	4.34%
7,000	43.69	45.79	2.10	4.81%
8,000	45.89	48.60	2.71	5.91%
9,000	48.17	51.72	3.55	7.38%
10,000	50.52	54.84	4.33	8.56%
12,000	55.22	61.08	5.86	10.62%
14,000	59.92	67.32	7.40	12.36%
16,000	64.62	74.18	9.57	14.80%
18,000	69.54	81.66	12.12	17.43%
20,000	74.54	89.14	14.60	19.59%
25,000	87.04	107.84	20.80	23.90%
30,000	99.54	126.54	27.00	27.12%
35,000	112.04	145.24	33.20	29.63%
40,000	124.54	163.94	39.40	31.64%
45,000	137.04	182.64	45.60	33.27%
50,000	149.54	201.34	51.80	34.64%
60,000	174.54	238.74	64.20	36.78%
70,000	199.54	276.14	76.60	38.39%
80,000	224.54	313.54	89.00	39.64%
90,000	249.54	350.94	101.40	40.63%
100,000	274.54	388.34	113.80	41.45%
Average Usage				
9,221	$ 48.68	$ 52.41	$ 3.73	7.65%
Median Usage				
5,500	$ 40.39	$ 42.04	$ 1.65	4.09%

Present Rates:

Monthly Minimum:		$	28.29
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	8,500	$	2.20
Over	16,500	$	2.35
Over	16,500	$	2.50

Proposed Rates:

Monthly Minimum:		$	28.29
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,500	$	2.50
Up to	15,000	$	3.12
Over	15,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 5/8x3/4 Inch Meter (Muti-Dwelling 2 units)
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 42.44	$ 42.44	$ -	0.00%
1,000	44.64	44.94	0.30	0.67%
2,000	46.84	47.44	0.60	1.28%
3,000	49.04	49.94	0.90	1.84%
4,000	51.24	52.44	1.20	2.34%
5,000	53.44	54.94	1.50	2.81%
6,000	55.64	57.44	1.80	3.24%
7,000	57.84	59.94	2.10	3.63%
8,000	60.04	62.75	2.71	4.51%
9,000	62.31	65.87	3.56	5.71%
10,000	64.66	68.99	4.33	6.69%
12,000	69.36	75.23	5.86	8.46%
14,000	74.06	81.47	7.41	10.00%
16,000	78.76	88.33	9.57	12.14%
18,000	83.69	95.81	12.12	14.48%
20,000	88.69	103.29	14.60	16.46%
25,000	101.19	121.99	20.80	20.56%
30,000	113.69	140.69	27.00	23.75%
35,000	126.19	159.39	33.20	26.31%
40,000	138.69	178.09	39.40	28.41%
45,000	151.19	196.79	45.60	30.16%
50,000	163.69	215.49	51.80	31.65%
60,000	188.69	252.89	64.20	34.02%
70,000	213.69	290.29	76.60	35.85%
80,000	238.69	327.69	89.00	37.29%
90,000	263.69	365.09	101.40	38.45%
100,000	288.69	402.49	113.80	39.42%
Average Usage				
15,145	$ 76.75	$ 85.13	$ 8.38	10.91%
Median Usage				
10,500	$ 65.84	$ 70.55	$ 4.71	7.15%

Present Rates:

Monthly Minimum:		$	42.44
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	8,500	$	2.20
Over	16,500	$	2.35
Over	16,500	$	2.50

Proposed Rates:

Monthly Minimum:		$	42.44
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,500	$	2.50
Up to	15,000	$	3.12
Over	15,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 5/8x3/4 Inch Meter (Muti-Dwelling 3 units)
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 56.58	$ 56.58	$ -	0.00%
1,000	58.78	59.08	0.30	0.51%
2,000	60.98	61.58	0.60	0.98%
3,000	63.18	64.08	0.90	1.42%
4,000	65.38	66.58	1.20	1.84%
5,000	67.58	69.08	1.50	2.22%
6,000	69.78	71.58	1.80	2.58%
7,000	71.98	74.08	2.10	2.92%
8,000	74.18	76.89	2.71	3.65%
9,000	76.46	80.01	3.55	4.65%
10,000	78.81	83.13	4.32	5.49%
12,000	83.51	89.37	5.87	7.02%
14,000	88.21	95.61	7.41	8.40%
16,000	92.91	102.47	9.57	10.30%
18,000	97.83	109.95	12.12	12.39%
20,000	102.83	117.43	14.60	14.20%
25,000	115.33	136.13	20.80	18.04%
30,000	127.83	154.83	27.00	21.12%
35,000	140.33	173.53	33.20	23.66%
40,000	152.83	192.23	39.40	25.78%
45,000	165.33	210.93	45.60	27.58%
50,000	177.83	229.63	51.80	29.13%
60,000	202.83	267.03	64.20	31.65%
70,000	227.83	304.43	76.60	33.62%
80,000	252.83	341.83	89.00	35.20%
90,000	277.83	379.23	101.40	36.50%
100,000	302.83	416.63	113.80	37.58%
Average Usage				
17,130	$ 95.65	$ 106.69	$ 11.04	11.54%
Median Usage				
15,500	$ 91.73	$ 100.60	$ 8.87	9.67%

Present Rates:

Monthly Minimum:		$	56.58
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	8,500	$	2.20
Over	16,500	$	2.35
Over	16,500	$	2.50

Proposed Rates:

Monthly Minimum:		$	56.58
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,500	$	2.50
Up to	15,000	$	3.12
Over	15,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 3/4 Inch Meter
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 42.44	$ 42.44	$ -	0.00%
1,000	44.64	44.94	0.30	0.67%
2,000	46.84	47.44	0.60	1.28%
3,000	49.04	49.94	0.90	1.84%
4,000	51.24	52.44	1.20	2.34%
5,000	53.44	54.94	1.50	2.81%
6,000	55.64	57.44	1.80	3.24%
7,000	57.84	59.94	2.10	3.63%
8,000	60.04	62.75	2.71	4.51%
9,000	62.32	65.87	3.56	5.70%
10,000	64.67	68.99	4.33	6.69%
12,000	69.37	75.23	5.86	8.46%
14,000	74.07	81.47	7.41	10.00%
16,000	78.77	88.33	9.57	12.14%
18,000	83.69	95.81	12.12	14.48%
20,000	88.69	103.29	14.60	16.46%
25,000	101.19	121.99	20.80	20.56%
30,000	113.69	140.69	27.00	23.75%
35,000	126.19	159.39	33.20	26.31%
40,000	138.69	178.09	39.40	28.41%
45,000	151.19	196.79	45.60	30.16%
50,000	163.69	215.49	51.80	31.65%
60,000	188.69	252.89	64.20	34.02%
70,000	213.69	290.29	76.60	35.85%
80,000	238.69	327.69	89.00	37.29%
90,000	263.69	365.09	101.40	38.45%
100,000	288.69	402.49	113.80	39.42%
Average Usage				
7,746	$ 59.48	$ 61.96	$ 2.48	4.16%
Median Usage				
5,500	$ 54.54	$ 56.19	$ 1.65	3.03%

Present Rates:

Monthly Minimum:		$	42.44
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	8,500	$	2.20
Up to	16,500	$	2.35
Over	16,500	$	2.50

Proposed Rates:

Monthly Minimum:		$	42.44
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,500	$	2.50
Up to	15,000	$	3.12
Over	15,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 3/4 Inch Meter (Multi-Dwelling 7 Units)
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 169.76	$ 169.76	$ -	0.00%
1,000	171.96	172.26	0.30	0.17%
2,000	174.16	174.76	0.60	0.34%
3,000	176.36	177.26	0.90	0.51%
4,000	178.56	179.76	1.20	0.67%
5,000	180.76	182.26	1.50	0.83%
6,000	182.96	184.76	1.80	0.98%
7,000	185.16	187.26	2.10	1.13%
8,000	187.36	190.07	2.71	1.45%
9,000	189.64	193.19	3.56	1.87%
10,000	191.99	196.31	4.32	2.25%
12,000	196.69	202.55	5.86	2.98%
14,000	201.39	208.79	7.41	3.68%
16,000	206.09	215.65	9.57	4.64%
18,000	211.01	223.13	12.12	5.74%
20,000	216.01	230.61	14.60	6.76%
25,000	228.51	249.31	20.80	9.10%
30,000	241.01	268.01	27.00	11.20%
35,000	253.51	286.71	33.20	13.10%
40,000	266.01	305.41	39.40	14.81%
45,000	278.51	324.11	45.60	16.37%
50,000	291.01	342.81	51.80	17.80%
60,000	316.01	380.21	64.20	20.32%
70,000	341.01	417.61	76.60	22.46%
80,000	366.01	455.01	89.00	24.32%
90,000	391.01	492.41	101.40	25.93%
100,000	416.01	529.81	113.80	27.36%
Average Usage				
75,885	$ 355.72	$ 439.62	$ 83.90	23.59%
Median Usage				
79,500	$ 364.76	$ 453.14	$ 88.38	24.23%

Present Rates:

Monthly Minimum:		$	169.76
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	8,500	$	2.20
Up to	16,500	$	2.35
Over	16,500	$	2.50

Proposed Rates:

Monthly Minimum:		$	169.76
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,500	$	2.50
Up to	15,000	$	3.12
Over	15,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 1 Inch Meter
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 70.73	$ 70.73	$ -	0.00%
1,000	72.93	73.85	0.92	1.26%
2,000	75.13	76.97	1.84	2.45%
3,000	77.33	80.09	2.76	3.57%
4,000	79.53	83.21	3.68	4.63%
5,000	81.73	86.33	4.60	5.63%
6,000	83.93	89.45	5.52	6.58%
7,000	86.13	92.57	6.44	7.48%
8,000	88.33	95.69	7.36	8.33%
9,000	90.53	98.81	8.28	9.15%
10,000	92.73	101.93	9.20	9.92%
12,000	97.13	108.17	11.04	11.37%
14,000	101.53	114.41	12.88	12.69%
16,000	105.93	120.65	14.72	13.90%
18,000	110.33	126.89	16.56	15.01%
20,000	114.73	133.91	19.18	16.71%
25,000	126.48	152.61	26.13	20.66%
30,000	138.23	171.31	33.08	23.93%
35,000	149.98	190.01	40.03	26.69%
40,000	161.73	208.71	46.98	29.05%
45,000	174.23	227.41	53.18	30.52%
50,000	186.73	246.11	59.38	31.80%
60,000	211.73	283.51	71.78	33.90%
70,000	236.73	320.91	84.18	35.56%
80,000	261.73	358.31	96.58	36.90%
90,000	286.73	395.71	108.98	38.01%
100,000	311.73	433.11	121.38	38.94%
Average Usage				
12,966	$ 99.26	$ 111.19	$ 11.93	12.02%
Median Usage				
7,500	$ 87.23	$ 94.13	$ 6.90	7.91%

Present Rates:

Monthly Minimum:		$	70.73
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.20
Up to	40,000	$	2.35
Over	40,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	70.73
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	18,750	$	3.12
Over	18,750	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 1 1/2 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule H-4
Page 7
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 141.46	$ 141.46	$ -	0.00%
1,000	143.81	144.58	0.77	0.54%
2,000	146.16	147.70	1.54	1.05%
3,000	148.51	150.82	2.31	1.56%
4,000	150.86	153.94	3.08	2.04%
5,000	153.21	157.06	3.85	2.51%
6,000	155.56	160.18	4.62	2.97%
7,000	157.91	163.30	5.39	3.41%
8,000	160.26	166.42	6.16	3.84%
9,000	162.61	169.54	6.93	4.26%
10,000	164.96	172.66	7.70	4.67%
12,000	169.66	178.90	9.24	5.45%
14,000	174.36	185.14	10.78	6.18%
16,000	179.06	191.38	12.32	6.88%
18,000	183.76	197.62	13.86	7.54%
20,000	188.46	203.86	15.40	8.17%
25,000	200.96	219.46	18.50	9.21%
30,000	213.46	235.06	21.60	10.12%
35,000	225.96	250.66	24.70	10.93%
40,000	238.46	267.81	29.35	12.31%
45,000	274.01	286.51	12.50	4.56%
50,000	309.56	305.21	(4.35)	-1.41%
60,000	380.66	342.61	(38.05)	-10.00%
70,000	451.76	380.01	(71.75)	-15.88%
80,000	522.86	417.41	(105.45)	-20.17%
90,000	593.96	454.81	(139.15)	-23.43%
100,000	665.06	492.21	(172.85)	-25.99%
Average Usage				
9,080	$ 162.80	$ 169.79	$ 6.99	4.29%
Median Usage				
5,500	$ 154.39	$ 158.62	$ 4.23	2.74%

Present Rates:

Monthly Minimum:		$	141.46
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.35
Up to	40,000	$	2.50
Over	40,000		

Proposed Rates:

Monthly Minimum:		$	141.46
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	37,500	$	3.12
Over	37,500	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 2 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule H-4
Page 8
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 226.34	$ 226.34	$ -	0.00%
1,000	228.54	229.46	0.92	0.40%
2,000	230.74	232.58	1.84	0.80%
3,000	232.94	235.70	2.76	1.18%
4,000	235.14	238.82	3.68	1.57%
5,000	237.34	241.94	4.60	1.94%
6,000	239.54	245.06	5.52	2.30%
7,000	241.74	248.18	6.44	2.66%
8,000	243.94	251.30	7.36	3.02%
9,000	246.14	254.42	8.28	3.36%
10,000	248.34	257.54	9.20	3.70%
12,000	252.74	263.78	11.04	4.37%
14,000	257.14	270.02	12.88	5.01%
16,000	261.54	276.26	14.72	5.63%
18,000	265.94	282.50	16.56	6.23%
20,000	270.34	288.74	18.40	6.81%
25,000	282.09	304.34	22.25	7.89%
30,000	293.84	319.94	26.10	8.88%
35,000	305.59	335.54	29.95	9.80%
40,000	317.34	351.14	33.80	10.65%
45,000	329.84	366.74	36.90	11.19%
50,000	342.34	382.34	40.00	11.68%
60,000	367.34	413.54	46.20	12.58%
70,000	392.34	450.94	58.60	14.94%
80,000	417.34	488.34	71.00	17.01%
90,000	442.34	525.74	83.40	18.85%
100,000	467.34	563.14	95.80	20.50%
Average Usage				
15,556	$ 260.56	$ 274.87	$ 14.31	5.49%
Median Usage				
16,500	$ 262.64	$ 277.82	$ 15.18	5.78%

Present Rates:

Monthly Minimum:		$	226.34
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.20
Up to	40,000	$	2.35
Over	40,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	226.34
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	3.12
Over	60,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 4 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 452.69	$ 452.69	$ -	0.00%
1,000	454.89	455.81	0.92	0.20%
2,000	457.09	458.93	1.84	0.40%
3,000	459.29	462.05	2.76	0.60%
4,000	461.49	465.17	3.68	0.80%
5,000	463.69	468.29	4.60	0.99%
6,000	465.89	471.41	5.52	1.18%
7,000	468.09	474.53	6.44	1.38%
8,000	470.29	477.65	7.36	1.56%
9,000	472.49	480.77	8.28	1.75%
10,000	474.69	483.89	9.20	1.94%
12,000	479.09	490.13	11.04	2.30%
14,000	483.49	496.37	12.88	2.66%
16,000	487.89	502.61	14.72	3.02%
18,000	492.29	508.85	16.56	3.36%
20,000	496.69	515.09	18.40	3.70%
25,000	508.44	530.69	22.25	4.38%
30,000	520.19	546.29	26.10	5.02%
35,000	531.94	561.89	29.95	5.63%
40,000	543.69	577.49	33.80	6.22%
45,000	556.19	593.09	36.90	6.63%
50,000	568.69	608.69	40.00	7.03%
60,000	593.69	639.89	46.20	7.78%
70,000	618.69	671.09	52.40	8.47%
80,000	643.69	702.29	58.60	9.10%
90,000	668.69	733.49	64.80	9.69%
100,000	693.69	764.69	71.00	10.24%
Average Usage				
31,885	$ 524.62	$ 552.17	$ 27.55	5.25%
Median Usage				
34,500	$ 530.77	$ 560.33	$ 29.57	5.57%

Present Rates:

Monthly Minimum:		$	452.69
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.20
Up to	40,000	$	2.35
Over	40,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	452.69
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	187,500	$	3.12
Over	187,500	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 6 Inch Meter
Test Year Ended August 31, 2011

Exhibit
Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 1,414.65	$1,414.65	$ -	0.00%
1,000	1,416.85	1,417.77	$ 0.92	0.06%
2,000	1,419.05	1,420.89	$ 1.84	0.13%
3,000	1,421.25	1,424.01	$ 2.76	0.19%
4,000	1,423.45	1,427.13	$ 3.68	0.26%
5,000	1,425.65	1,430.25	$ 4.60	0.32%
6,000	1,427.85	1,433.37	$ 5.52	0.39%
7,000	1,430.05	1,436.49	$ 6.44	0.45%
8,000	1,432.25	1,439.61	$ 7.36	0.51%
9,000	1,434.45	1,442.73	$ 8.28	0.58%
10,000	1,436.65	1,445.85	$ 9.20	0.64%
12,000	1,441.05	1,452.09	$ 11.04	0.77%
14,000	1,445.45	1,458.33	$ 12.88	0.89%
16,000	1,449.85	1,464.57	$ 14.72	1.02%
18,000	1,454.25	1,470.81	$ 16.56	1.14%
20,000	1,458.65	1,477.05	$ 18.40	1.26%
25,000	1,470.40	1,492.65	$ 22.25	1.51%
30,000	1,482.15	1,508.25	$ 26.10	1.76%
35,000	1,493.90	1,523.85	$ 29.95	2.00%
40,000	1,505.65	1,539.45	$ 33.80	2.24%
45,000	1,518.15	1,555.05	$ 36.90	2.43%
50,000	1,530.65	1,570.65	$ 40.00	2.61%
60,000	1,555.65	1,601.85	$ 46.20	2.97%
70,000	1,580.65	1,633.05	$ 52.40	3.32%
80,000	1,605.65	1,664.25	$ 58.60	3.65%
90,000	1,630.65	1,695.45	$ 64.80	3.97%
100,000	1,655.65	1,726.65	$ 71.00	4.29%
Average Usage				
-	$ 1,414.65	$1,414.65	$ -	0.00%
Median Usage				
-	$ 1,414.65	$1,414.65	$ -	0.00%

Present Rates:

Monthly Minimum:		$	1,414.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.20
Up to	40,000	$	2.35
Over	40,000	$	2.50

Proposed Rates:

Monthly Minimum:		$	1,414.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	375,000	$	3.12
Over	375,000	$	3.74

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification Construction Water
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ -	$ -	0.00%
1,000	4.00	4.00	-	0.00%
2,000	8.00	8.00	-	0.00%
3,000	12.00	12.00	-	0.00%
4,000	16.00	16.00	-	0.00%
5,000	20.00	20.00	-	0.00%
6,000	24.00	24.00	-	0.00%
7,000	28.00	28.00	-	0.00%
8,000	32.00	32.00	-	0.00%
9,000	36.00	36.00	-	0.00%
10,000	40.00	40.00	-	0.00%
12,000	48.00	48.00	-	0.00%
14,000	56.00	56.00	-	0.00%
16,000	64.00	64.00	-	0.00%
18,000	72.00	72.00	-	0.00%
20,000	80.00	80.00	-	0.00%
25,000	100.00	100.00	-	0.00%
30,000	120.00	120.00	-	0.00%
35,000	140.00	140.00	-	0.00%
40,000	160.00	160.00	-	0.00%
45,000	180.00	180.00	-	0.00%
50,000	200.00	200.00	-	0.00%
60,000	240.00	240.00	-	0.00%
70,000	280.00	280.00	-	0.00%
80,000	320.00	320.00	-	0.00%
90,000	360.00	360.00	-	0.00%
100,000	400.00	400.00	-	0.00%
Average Usage				
4,955	$ 19.82	$ 19.82	$ -	0.00%
Median Usage				
4,000	$ 16.00	$ 16.00	$ -	0.00%

Present Rates:

Monthly Minimum:	$	-
Gallons in Minimum		-
Charge Per 1,000 Gallons		
All Gallons	$	4.00

Proposed Rates:

Monthly Minimum:	$	-
Gallons in Minimum		-
Charge Per 1,000 Gallons		
All Gallons	$	4.00

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 5/8x3/4 Inch Meter

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
0	0	78	72	70	61	70	68	69	61	68	80	78	79	854	854	-
1	1,000	118	119	118	129	141	118	134	115	97	126	111	120	1,446	2,300	724
1,001	2,000	129	149	170	169	222	160	195	167	139	148	119	134	1,901	4,201	3,576
2,001	3,000	168	176	194	221	277	219	288	226	177	182	154	174	2,456	6,657	9,717
3,001	4,000	198	213	256	244	312	301	311	221	198	186	166	189	2,795	9,452	19,501
4,001	5,000	186	225	233	289	288	264	252	255	221	173	187	220	2,793	12,245	32,071
5,001	6,000	170	181	215	226	225	215	234	203	182	194	167	169	2,381	14,626	45,168
6,001	7,000	158	175	165	180	186	178	159	161	164	153	152	141	1,972	16,598	57,987
7,001	8,000	152	118	116	112	129	159	116	138	128	156	139	143	1,606	18,204	70,033
8,001	9,000	112	109	110	121	80	97	84	110	113	121	114	122	1,293	19,497	81,024
9,001	10,000	91	92	79	98	70	84	80	97	99	121	88	82	1,081	20,578	91,294
10,001	11,000	78	78	81	73	66	69	71	84	99	114	67	78	958	21,536	101,353
11,001	12,000	75	74	66	54	34	64	54	53	85	97	68	72	796	22,332	110,508
12,001	13,000	71	54	66	46	30	44	35	67	61	103	62	52	691	23,023	119,146
13,001	14,000	49	45	40	49	27	28	31	42	54	84	68	68	585	23,608	127,043
14,001	15,000	42	51	48	36	21	31	30	40	39	58	44	41	481	24,089	134,018
15,001	16,000	37	36	39	22	16	36	27	36	52	55	53	39	448	24,537	140,962
16,001	17,000	51	46	33	12	19	21	23	34	27	56	35	45	402	24,939	147,596
17,001	18,000	40	35	26	25	12	24	19	30	31	47	31	36	356	25,295	153,826
18,001	19,000	32	31	24	13	11	19	19	25	22	42	52	29	319	25,614	159,727
19,001	20,000	35	28	23	21	8	14	13	20	25	46	41	30	304	25,918	165,656
20,001	21,000	27	16	19	12	10	7	17	21	29	44	23	23	248	26,166	170,740
21,001	22,000	10	17	9	13	11	7	15	14	21	39	32	28	216	26,382	175,384
22,001	23,000	17	15	15	9	8	13	7	12	23	34	22	26	201	26,583	179,906
23,001	24,000	19	15	9	10	6	15	13	13	18	37	27	18	200	26,783	184,606
24,001	25,000	19	14	14	12	8	12	3	9	14	31	22	14	172	26,955	188,821
25,001	26,000	25	10	13	8	5	8	6	7	13	33	20	15	163	27,118	192,977
26,001	27,000	16	10	11	5	8	8	8	7	16	18	14	8	129	27,247	196,396
27,001	28,000	9	9	4	2	3	8	3	4	12	20	13	10	97	27,344	199,063
28,001	29,000	7	9	3	13	4	2	5	12	8	21	16	7	107	27,451	202,113
29,001	30,000	8	6	4	7	-	4	5	7	11	12	13	18	95	27,546	204,915
30,001	31,000	8	8	3	2	2	6	3	8	12	14	7	10	83	27,629	207,447
31,001	32,000	8	6	5	7	3	4	3	7	9	21	9	6	88	27,717	210,219
32,001	33,000	7	10	3	3	3	4	2	7	8	18	7	11	83	27,800	212,916
33,001	34,000	3	9	4	2	2	4	5	4	3	7	9	7	59	27,859	214,893
34,001	35,000	7	5	4	4	2	-	1	-	9	17	12	7	68	27,927	217,239
35,001	36,000	8	4	6	2	3	2	1	2	6	17	7	3	61	27,988	219,405
36,001	37,000	12	10	7	1	1	1	1	2	7	10	4	3	59	28,047	221,558
37,001	38,000	5	2	9	2	4	2	2	5	4	8	6	1	50	28,097	223,433
38,001	39,000	7	5	4	4	4	2	1	3	4	12	5	7	58	28,155	225,666
39,001	40,000	8	5	2	6	1	2	2	2	-	14	1	8	51	28,206	227,681
40,001	41,000	2	4	2	1	1	-	3	4	2	4	4	3	30	28,236	228,896
41,001	42,000	5	4	4	1	2	1	1	2	4	12	3	4	43	28,279	230,680
42,001	43,000	3	1	1	-	1	2	-	-	2	12	6	3	31	28,310	231,998
43,001	44,000	-	4	1	1	1	2	-	-	1	9	5	8	32	28,342	233,390
44,001	45,000	2	3	1	-	1	1	2	2	1	4	5	-	22	28,364	234,369
45,001	46,000	6	2	-	-	-	1	-	1	-	6	1	-	17	28,381	235,142
46,001	47,000	3	6	2	2	1	1	1	-	2	6	3	5	32	28,413	236,630
47,001	48,000	4	3	2	-	-	-	-	-	6	5	3	3	26	28,439	237,865
48,001	49,000	2	4	1	1	-	1	1	4	3	4	4	1	26	28,465	239,126

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 5/8x3/4 Inch Meter

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
49,001	50,000	1	3	2	1	1	1	-	1	1	8	3	-	22	28,487	240,215
50,001	51,000	-	2	4	2	-	1	-	-	1	1	3	3	17	28,504	241,074
51,001	52,000	1	2	2	-	-	2	-	-	1	2	4	5	19	28,523	242,052
52,001	53,000	3	3	-	-	-	-	-	-	2	5	1	2	16	28,539	242,892
53,001	54,000	1	1	1	-	-	-	-	1	1	2	3	2	12	28,551	243,534
54,001	55,000	1	3	2	-	-	-	-	-	1	3	2	1	13	28,564	244,243
55,001	56,000	1	1	-	-	-	-	-	-	-	3	3	2	10	28,574	244,798
56,001	57,000	1	-	1	-	1	-	-	-	1	3	3	1	11	28,585	245,419
57,001	58,000	1	1	2	-	-	1	-	-	1	3	1	2	12	28,597	246,109
58,001	59,000	2	-	1	-	-	-	-	-	1	1	-	2	7	28,604	246,519
59,001	60,000	-	-	1	-	-	-	-	1	-	2	1	1	6	28,610	246,876
60,001	61,000	1	1	1	-	-	1	-	-	1	6	1	1	13	28,623	247,662
61,001	62,000	-	-	-	-	-	2	2	-	3	2	1	-	10	28,633	248,277
62,001	63,000	-	1	-	-	-	-	1	-	-	2	1	-	5	28,638	248,590
63,001	64,000	1	-	1	-	-	-	-	-	-	1	2	2	7	28,645	249,034
64,001	65,000	-	-	-	-	-	-	-	1	1	1	-	1	4	28,649	249,292
65,001	66,000	4	-	-	-	-	-	-	-	-	-	-	-	4	28,653	249,554
66,001	67,000	1	-	-	1	-	-	-	-	-	3	1	-	6	28,659	249,953
67,001	68,000	-	1	1	-	-	-	-	-	-	-	1	1	4	28,663	250,223
68,001	69,000	1	1	-	-	-	1	-	1	1	2	3	1	11	28,674	250,977
69,001	70,000	1	-	-	-	-	-	-	-	-	1	-	-	2	28,676	251,116
70,001	71,000	-	1	1	-	-	-	-	-	1	1	-	1	5	28,681	251,468
71,001	72,000	1	-	-	-	-	-	-	-	-	-	1	1	3	28,684	251,683
72,001	73,000	-	1	-	-	-	-	-	-	2	1	1	-	5	28,689	252,045
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,689	252,045
74,001	75,000	1	-	-	-	1	1	1	-	-	1	-	1	6	28,695	252,492
75,001	76,000	-	-	-	-	-	-	-	-	1	1	1	-	3	28,698	252,719
76,001	77,000	-	--	1	-	-	1	-	-	-	-	2	2	6	28,704	253,178
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	1	1	28,705	253,255
78,001	79,000	-	-	2	-	-	2	-	-	-	-	1	-	5	28,710	253,648
79,001	80,000	-	-	-	-	-	-	-	1	-	2	1	-	4	28,714	253,966
80,001	81,000	1	-	1	1	-	-	1	-	1	-	-	-	5	28,719	254,368
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,719	254,368
82,001	83,000	-	-	-	-	-	1	-	-	-	1	-	-	2	28,721	254,533
83,001	84,000	-	-	-	1	-	-	-	-	-	-	-	-	1	28,722	254,617
84,001	85,000	-	-	-	-	-	-	-	1	1	-	1	-	3	28,725	254,870
85,001	86,000	1	1	1	-	-	2	-	-	-	1	-	-	6	28,731	255,383
86,001	87,000	-	1	-	1	1	-	1	-	-	3	-	1	8	28,739	256,075
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,739	256,075
88,001	89,000	-	-	1	-	-	-	-	-	-	-	1	-	2	28,741	256,252
89,001	90,000	1	-	-	-	-	-	-	-	-	1	-	-	2	28,743	256,431
90,001	91,000	1	-	-	-	-	-	-	-	-	1	-	2	4	28,747	256,793
91,001	92,000	-	-	-	-	-	-	-	-	-	2	-	-	2	28,749	256,976
92,001	93,000	-	-	-	-	-	-	-	-	-	3	-	-	3	28,752	257,254
93,001	94,000	-	1	-	-	1	-	-	-	-	-	-	-	2	28,754	257,441
94,001	95,000	-	-	-	-	-	-	-	1	-	-	-	-	1	28,755	257,535
95,001	96,000	-	-	-	-	-	-	-	-	-	2	-	-	2	28,757	257,726
96,001	97,000	1	-	-	1	-	-	-	-	-	-	1	-	3	28,760	258,016
97,001	98,000	-	-	-	1	-	-	-	1	-	1	-	-	3	28,763	258,308
98,001	99,000	-	-	-	-	1	-	-	-	-	-	1	1	3	28,766	258,604

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 5/8x3/4 Inch Meter

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
99,001	100,000	-	-	-	-	-	-	-	-	2	1	-	-	3	28,769	258,902
106,600	106,600	1	-	-	-	-	-	-	-	-	-	-	-	1	28,770	259,009
115,300	115,300	1	-	-	-	-	-	-	-	-	-	-	-	1	28,771	259,124
113,700	113,700	-	1	-	-	-	-	-	-	-	-	-	-	1	28,772	
145,100	145,100	-	1	-	-	-	-	-	-	-	-	-	-	1	28,773	
109,700	109,700	-	-	1	-	-	-	-	-	-	-	-	-	1	28,774	
102,700	102,700	-	-	-	1	-	-	-	-	-	-	-	-	1	28,775	
178,600	178,600	-	-	-	1	-	-	-	-	-	-	-	-	1	28,776	
139,800	139,800	-	-	-	-	1	-	-	-	-	-	-	-	1	28,777	
185,100	185,100	-	-	-	-	1	-	-	-	-	-	-	-	1	28,778	
100,400	100,400	-	-	-	-	1	-	-	-	-	-	-	-	1	28,779	
293,100	293,100	-	-	-	-	1	-	-	-	-	-	-	-	1	28,780	
114,200	114,200	-	-	-	-	-	1	-	-	-	-	-	-	1	28,781	
131,900	131,900	-	-	-	-	-	1	-	-	-	-	-	-	1	28,782	
120,000	120,000	-	-	-	-	-	1	-	-	-	-	-	-	1	28,783	
182,800	182,800	-	-	-	-	-	-	1	-	-	-	-	-	1	28,784	
105,800	105,800	-	-	-	-	-	-	1	-	-	-	-	-	1	28,785	
128,500	128,500	-	-	-	-	-	-	1	-	-	-	-	-	1	28,786	
107,700	107,700	-	-	-	-	-	-	-	1	-	-	-	-	1	28,787	
218,900	218,900	-	-	-	-	-	-	-	1	-	-	-	-	1	28,788	
278,800	278,800	-	-	-	-	-	-	-	1	-	-	-	-	1	28,789	
218,500	218,500	-	-	-	-	-	-	-	-	1	-	-	-	1	28,790	
111,200	111,200	-	-	-	-	-	-	-	-	1	-	-	-	1	28,791	
127,200	127,200	-	-	-	-	-	-	-	-	1	-	-	-	1	28,792	
138,200	138,200	-	-	-	-	-	-	-	-	1	-	-	-	1	28,793	
133,900	133,900	-	-	-	-	-	-	-	-	-	1	-	-	1	28,794	
104,600	104,600	-	-	-	-	-	-	-	-	-	1	-	-	1	28,795	
160,100	160,100	-	-	-	-	-	-	-	-	-	1	-	-	1	28,796	
103,500	103,500	-	-	-	-	-	-	-	-	-	1	-	-	1	28,797	
103,800	103,800	-	-	-	-	-	-	-	-	-	1	-	-	1	28,798	
198,500	198,500	-	-	-	-	-	-	-	-	-	1	-	-	1	28,799	
100,800	100,800	-	-	-	-	-	-	-	-	-	1	-	-	1	28,800	
120,900	120,900	-	-	-	-	-	-	-	-	-	1	-	-	1	28,801	
165,900	165,900	-	-	-	-	-	-	-	-	-	1	-	-	1	28,802	
111,400	111,400	-	-	-	-	-	-	-	-	-	-	1	-	1	28,803	
115,600	115,600	-	-	-	-	-	-	-	-	-	-	1	-	1	28,804	
103,300	103,300	-	-	-	-	-	-	-	-	-	-	1	-	1	28,805	
144,300	144,300	-	-	-	-	-	-	-	-	-	-	1	-	1	28,806	
113,300	113,300	-	-	-	-	-	-	-	-	-	-	1	-	1	28,807	
271,000	271,000	-	-	-	-	-	-	-	-	-	-	1	-	1	28,808	
136,900	136,900	-	-	-	-	-	-	-	-	-	-	1	-	1	28,809	
253,700	253,700	-	-	-	-	-	-	-	-	-	-	1	-	1	28,810	
105,600	105,600	-	-	-	-	-	-	-	-	-	-	-	1	1	28,811	
101,900	101,900	-	-	-	-	-	-	-	-	-	-	-	1	1	28,812	
212,200	212,200	-	-	-	-	-	-	-	-	-	-	-	1	1	28,813	
252,600	252,600	-	-	-	-	-	-	-	-	-	-	-	1	1	28,814	
114,900	114,900	-	-	-	-	-	-	-	-	-	-	-	1	1	28,815	
	-													-	28,815	
	-													-	28,815	
	-													-	28,815	

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 5/8x3/4 Inch Meter

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
	-													-	28,815	
	-													-	28,815	
	-													-	28,815	
	-													-	28,815	
	-													-	28,815	
	-													-	28,815	
	-													-	28,815	
Totals		2,357	2,350	2,361	2,342	2,349	2,352	2,364	2,356	2,357	2,913	2,352	2,362	28,815		

Average Usage	9,221
Median Usage	5,500
Average # Customers	2,401
Change in Number of Customers	5

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification5/8x3/4 Inch Meter (Muti-Dwelling 2 units)

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
0	0	1	1	2	2	2	3	2	1	3	2	1	1	21	21	-
1	1,000	1	2	3	4	5	1	5	2	2	1	-	-	26	47	13
1,001	2,000	2	4	2	2	3	3	5	3	4	6	5	9	48	95	85
2,001	3,000	7	7	7	5	10	5	6	7	3	9	7	6	79	174	283
3,001	4,000	4	5	6	10	8	6	9	7	8	8	6	5	82	256	570
4,001	5,000	7	3	5	7	13	7	7	12	7	10	5	8	91	347	979
5,001	6,000	6	12	11	14	9	11	11	7	10	5	6	9	111	458	1,590
6,001	7,000	5	6	4	7	9	6	7	5	5	7	4	6	71	529	2,051
7,001	8,000	7	5	5	4	5	10	5	6	4	5	4	2	62	591	2,516
8,001	9,000	5	3	4	7	4	8	5	3	-	5	4	4	52	643	2,958
9,001	10,000	2	6	9	4	5	4	4	5	4	5	4	2	54	697	3,471
10,001	11,000	4	4	4	4	7	3	3	5	5	4	4	2	49	746	3,986
11,001	12,000	6	5	7	5	4	6	5	4	2	5	4	1	54	800	4,607
12,001	13,000	1	4	3	5	2	5	7	4	7	1	2	1	42	842	5,132
13,001	14,000	3	2	2	2	2	2	2	2	3	7	1	4	32	874	5,564
14,001	15,000	1	2	4	4	3	3	5	4	3	3	5	4	41	915	6,158
15,001	16,000	4	3	1	-	4	2	4	2	2	6	5	3	36	951	6,716
16,001	17,000	3	2	3	1	1	3	2	6	2	2	2	5	32	983	7,244
17,001	18,000	2	2	2	6	5	4	4	2	2	2	1	2	34	1,017	7,839
18,001	19,000	-	2	1	2	1	-	-	1	6	5	3	1	22	1,039	8,247
19,001	20,000	3	1	5	2	1	2	2	2	1	5	4	3	31	1,070	8,851
20,001	21,000	3	2	1	3	2	1	4	2	1	1	-	2	22	1,092	9,302
21,001	22,000	2	3	2	2	1	2	-	4	1	4	1	4	26	1,118	9,861
22,001	23,000	2	2	2	1	-	4	-	2	4	3	3	1	24	1,142	10,401
23,001	24,000	1	1	2	1	-	3	4	1	-	6	2	2	23	1,165	10,942
24,001	25,000	2	4	1	2	2	3	-	2	2	-	1	1	20	1,185	11,432
25,001	26,000	1	1	1	2	1	2	1	-	3	2	2	1	17	1,202	11,865
26,001	27,000	1	3	4	-	1	2	1	2	-	4	1	2	21	1,223	12,422
27,001	28,000	-	2	1	-	-	-	-	2	1	4	3	2	15	1,238	12,834
28,001	29,000	1	1	1	1	-	-	1	1	1	2	2	1	12	1,250	13,176
29,001	30,000	-	1	1	-	-	-	-	-	4	1	2	-	9	1,259	13,442
30,001	31,000	1	1	1	-	-	1	2	-	-	1	-	-	7	1,266	13,655
31,001	32,000	2	-	-	-	1	-	-	-	2	2	1	3	11	1,277	14,002
32,001	33,000	-	-	-	1	-	1	-	1	1	3	1	-	8	1,285	14,262
33,001	34,000	1	1	1	-	-	-	-	-	1	-	3	2	9	1,294	14,563
34,001	35,000	2	1	-	1	-	1	-	-	1	-	1	1	8	1,302	14,839
35,001	36,000	1	1	1	-	-	-	-	1	-	-	-	1	5	1,307	15,017
36,001	37,000	-	-	-	1	-	-	-	-	1	-	-	1	3	1,310	15,126
37,001	38,000	1	-	-	-	1	-	-	1	-	-	1	-	4	1,314	15,276
38,001	39,000	-	2	-	-	1	-	-	1	-	1	1	2	8	1,322	15,584
39,001	40,000	4	1	-	-	-	-	-	-	1	-	-	-	6	1,328	15,821
40,001	41,000	2	1	1	1	-	1	-	-	1	1	1	-	9	1,337	16,186
41,001	42,000	-	1	-	-	-	-	-	-	-	1	1	1	4	1,341	16,352
42,001	43,000	1	-	-	-	-	-	-	1	-	-	1	-	3	1,344	16,479
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,344	16,479
44,001	45,000	1	2	1	-	-	1	-	-	-	3	-	1	9	1,353	16,880
45,001	46,000	-	-	-	-	-	-	1	-	-	-	1	1	3	1,356	17,016
46,001	47,000	1	-	1	-	-	-	-	-	-	2	-	-	4	1,360	17,202
47,001	48,000	1	1	-	-	-	-	-	-	1	2	-	1	6	1,366	17,487
48,001	49,000	1	-	-	-	-	-	-	1	-	1	-	-	3	1,369	17,633

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification5/8x3/4 Inch Meter (Muti-Dwelling 2 units)

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
49,001	50,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,370	17,682
50,001	51,000	-	-	1	-	-	-	-	1	-	-	-	-	2	1,372	17,783
51,001	52,000	-	-	-	-	1	-	-	-	1	1	-	-	3	1,375	17,938
52,001	53,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,376	17,990
53,001	54,000	-	-	-	-	1	-	-	-	-	-	1	-	2	1,378	18,097
54,001	55,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,379	18,152
55,001	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,380	18,207
56,001	57,000	-	-	1	-	-	-	-	-	-	1	-	-	2	1,382	18,320
57,001	58,000	-	1	-	-	-	-	-	-	1	-	-	1	3	1,385	18,493
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,385	18,493
59,001	60,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,387	18,612
60,001	61,000	-	-	-	-	-	-	-	-	1	2	-	-	3	1,390	18,793
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,390	18,793
62,001	63,000	-	-	-	1	-	-	-	-	-	1	-	-	2	1,392	18,918
63,001	64,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,393	18,982
64,001	65,000	-	-	-	-	-	-	-	-	1	3	2	-	6	1,399	19,369
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,399	19,369
66,001	67,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,400	19,435
67,001	68,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,401	19,503
68,001	69,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,403	19,640
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,404	19,709
70,001	71,000	-	1	1	-	-	-	-	-	-	-	1	-	3	1,407	19,921
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,407	19,921
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,407	19,921
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,407	19,921
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,407	19,921
75,001	76,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,408	19,996
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,408	19,996
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,408	19,996
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,408	19,996
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,408	19,996
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,408	19,996
81,001	82,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,409	20,078
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,409	20,078
83,001	84,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,411	20,245
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,411	20,245
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,411	20,245
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,411	20,245
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,411	20,245
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,413	20,422
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413	20,422
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413	20,422
91,001	92,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,414	20,513
92,001	93,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,415	20,606
93,001	94,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,416	20,699
94,001	95,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,417	20,794
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,417	20,794
96,001	97,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,418	20,890
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,418	20,890
98,001	99,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,419	20,989

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification5/8x3/4 Inch Meter (Muti-Dwelling 2 units)

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,419	20,989
108,700	108,700	-	-	-	-	-	-	-	-	-	1	-	-	1	1,420	21,097
121,600	121,600	-	-	-	-	-	-	-	-	-	-	1	-	1	1,421	21,219
121,400	121,400	-	-	-	-	-	-	-	-	-	-	-	1	1	1,422	21,340
113,200	113,200	-	-	-	-	-	-	-	-	-	-	-	1	1	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
	-													-	1,423	21,454
Totals		109	117	116	116	115	116	114	114	115	161	115	115	1,423		

Average Usage	15,076
Median Usage	10,500
Average # Customers	119
Change in Number of Customers	6

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification5/8x3/4 Inch Meter (Muti-Dwelling 3 units)

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	6
6,001	7,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2	12
7,001	8,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3	20
8,001	9,000	1	1	-	-	-	-	-	-	-	-	-	-	2	5	37
9,001	10,000	-	-	-	-	2	1	1	-	-	-	-	-	4	9	75
10,001	11,000	-	-	-	1	-	-	-	-	-	-	-	-	1	10	85
11,001	12,000	-	-	-	2	-	-	-	-	2	1	-	-	5	15	143
12,001	13,000	-	-	-	-	-	1	-	1	-	1	-	-	3	18	180
13,001	14,000	-	-	1	-	1	-	-	1	-	1	-	1	5	23	248
14,001	15,000	1	1	1	-	-	1	-	-	1	-	1	-	6	29	335
15,001	16,000	-	-	-	-	-	-	1	-	-	-	1	1	3	32	381
16,001	17,000	-	-	-	-	-	-	1	-	1	-	-	1	3	35	431
17,001	18,000	1	-	-	-	-	-	-	-	-	-	1	1	3	38	483
18,001	19,000	1	1	1	1	-	-	-	-	-	-	-	-	4	42	557
19,001	20,000	-	-	-	-	-	-	-	-	-	1	-	-	1	43	577
20,001	21,000	-	-	-	-	-	-	-	-	-	1	-	1	2	45	618
21,001	22,000	-	-	-	-	-	1	-	-	-	-	1	-	2	47	661
22,001	23,000	-	1	-	-	2	-	-	-	1	1	1	-	6	53	796
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	796
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	796
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	796
26,001	27,000	1	-	-	-	-	1	-	2	-	-	-	-	4	57	902
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	57	902
28,001	29,000	-	-	-	-	-	-	1	-	-	-	-	-	1	58	930
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	930
30,001	31,000	-	1	-	-	-	-	-	-	-	-	-	-	1	59	961
31,001	32,000	-	-	-	-	-	-	-	-	-	1	-	-	1	60	992
32,001	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	61	1,025
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	61	1,025
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	61	1,025
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	61	1,025
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	61	1,025
37,001	38,000	-	-	1	-	-	-	-	-	-	-	-	-	1	62	1,062
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification5/8x3/4 Inch Meter (Muti-Dwelling 3 units)

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification5/8x3/4 Inch Meter (Muti-Dwelling 3 units)

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	1,062
	-													-	62	1,062
	-													-	62	1,062
	-													-	62	
	-													-	62	
	-													-	62	
	-													-	62	
Totals		5	5	5	5	5	5	5	5	5	7	5	5	62		

Average Usage	17,130
Median Usage	15,500
Average # Customers	5
Change in Number of Customers	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 3/4 Inch Meter

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
0	0	1	1	-	-	-	-	1	-	1	1	-	-	5	5	-
1	1,000	2	3	3	3	3	5	4	3	4	3	3	3	39	44	20
1,001	2,000	5	4	5	3	5	3	2	2	2	5	3	2	41	85	81
2,001	3,000	-	1	-	2	1	-	1	2	1	3	1	3	15	100	119
3,001	4,000	1	-	-	-	-	1	3	1	3	2	2	1	14	114	168
4,001	5,000	3	2	2	1	3	2	1	3	2	3	1	1	24	138	276
5,001	6,000	2	1	2	4	2	1	2	1	-	3	2	2	22	160	397
6,001	7,000	-	6	-	3	2	1	4	3	1	1	2	2	25	185	559
7,001	8,000	4	4	3	1	4	3	2	2	1	1	-	1	26	211	754
8,001	9,000	-	-	1	2	2	2	1	-	1	1	1	1	12	223	856
9,001	10,000	5	1	2	1	-	4	-	4	1	2	-	1	21	244	1,056
10,001	11,000	-	1	-	3	2	1	1	-	2	2	2	-	14	258	1,203
11,001	12,000	-	-	1	-	-	1	-	-	-	2	1	1	6	264	1,272
12,001	13,000	-	-	3	-	-	-	1	1	-	1	-	-	6	270	1,347
13,001	14,000	-	-	-	-	-	-	-	-	-	1	-	-	1	271	1,360
14,001	15,000	1	-	-	1	-	-	1	-	1	-	2	3	9	280	1,491
15,001	16,000	-	-	-	-	-	-	-	1	1	-	-	1	3	283	1,537
16,001	17,000	-	1	-	-	-	-	-	-	1	1	1	-	4	287	1,603
17,001	18,000	1	-	-	-	-	-	1	-	-	1	-	1	4	291	1,673
18,001	19,000	-	-	-	-	-	-	-	-	1	-	-	-	1	292	1,692
19,001	20,000	-	1	2	-	-	-	-	-	2	-	-	1	6	298	1,809
20,001	21,000	-	-	1	-	-	-	-	-	-	-	-	-	1	299	1,829
21,001	22,000	-	-	-	1	-	-	-	-	-	-	-	-	1	300	1,851
22,001	23,000	-	-	-	-	-	-	-	1	-	-	-	-	1	301	1,873
23,001	24,000	-	-	-	-	1	1	-	-	-	-	1	-	3	304	1,944
24,001	25,000	1	-	-	-	-	-	-	-	-	1	1	-	3	307	2,017
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	307	2,017
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	307	2,017
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	307	2,017
28,001	29,000	-	-	-	-	-	-	-	1	-	-	-	-	1	308	2,046
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	308	2,046
30,001	31,000	-	-	-	-	-	-	-	-	-	1	-	-	1	309	2,076
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	309	2,076
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	309	2,076
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	309	2,076
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	309	2,076
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	309	2,076
36,001	37,000	-	-	-	-	-	-	-	-	-	2	-	-	2	311	2,149
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 3/4 Inch Meter

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311	2,149
53,001	54,000	-	-	-	-	-	-	-	-	-	-	1	-	1	312	2,203
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	312	2,203
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	1	1	313	2,265
63,001	64,000	-	-	-	-	-	-	-	-	-	-	1	-	1	314	2,329
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 3/4 Inch Meter

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	2,329
111,300	111,300	-	-	-	-	-	-	-	-	-	1	-	-	1	315	2,440
	-													-	315	2,440
	-													-	315	2,440
	-													-	315	
	-													-	315	
	-													-	315	
Totals		26	26	25	25	25	25	25	25	25	38	25	25	315		

Average Usage	7,746
Median Usage	5,500
Average # Customers	26
Change in Number of Customers	(1)

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 3/4 Inch Meter (Multi-Dwelling 7 Units)

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 3/4 Inch Meter (Multi-Dwelling 7 Units)

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1	51
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	51
52,001	53,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2	103
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	103
61,001	62,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3	165
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	165
74,001	75,000	-	-	-	-	-	1	-	-	1	-	-	-	2	5	314
75,001	76,000	-	-	1	-	-	-	-	-	-	-	-	-	1	6	389
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	389
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	389
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	389
79,001	80,000	-	-	-	1	-	-	-	-	-	1	-	-	2	8	548
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	548
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	548
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	548
83,001	84,000	-	1	-	-	-	-	-	-	-	-	-	-	1	9	632
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	632
85,001	86,000	-	-	-	-	-	-	-	-	-	-	1	1	2	11	803
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	803
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	803
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	803
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	803
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	803
91,001	92,000	1	-	-	-	-	-	-	-	-	-	-	-	1	12	894
92,001	93,000	-	-	-	-	-	-	-	-	-	1	-	-	1	13	987
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 3/4 Inch Meter (Multi-Dwelling 7 Units)

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	987
172000	172,000													-	13	987
	-													-	13	987
	-													-	13	987
	-													-	13	
	-													-	13	
	-													-	13	
Totals		1	1	1	1	1	1	1	1	1	2	1	1	13		

Average Usage	75,885
Median Usage	79,500
Average # Customers	1
Change in Number of Customers	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 1 Inch Meter

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
-	-	1	-	-	-	-	-	-	-	-	1	1	-	3	3	-
1	1,000	2	2	1	2	1	1	3	3	4	2	2	2	25	28	13
1,001	2,000	2	1	3	-	3	2	-	1	1	3	1	1	18	46	40
2,001	3,000	1	2	1	2	2	1	1	-	2	1	1	1	15	61	77
3,001	4,000	1	-	2	2	1	2	1	-	1	1	1	-	12	73	119
4,001	5,000	1	3	-	-	4	2	2	3	1	3	1	1	21	94	214
5,001	6,000	-	-	-	1	1	1	3	-	-	1	-	1	8	102	258
6,001	7,000	-	-	-	2	1	-	2	-	-	1	-	2	8	110	310
7,001	8,000	1	-	-	3	1	1	2	2	-	1	-	-	11	121	392
8,001	9,000	1	1	4	1	1	1	2	1	2	-	2	1	17	138	537
9,001	10,000	1	2	-	1	1	1	1	3	1	1	2	2	16	154	689
10,001	11,000	1	1	1	1	1	3	-	1	1	-	-	1	11	165	804
11,001	12,000	-	1	1	-	-	-	-	1	-	1	-	-	4	169	850
12,001	13,000	-	-	1	-	-	-	-	-	2	2	-	-	5	174	913
13,001	14,000	1	1	-	1	-	1	-	1	-	-	-	-	5	179	980
14,001	15,000	-	1	1	-	-	-	-	-	1	-	-	-	3	182	1,024
15,001	16,000	-	-	-	-	-	-	-	-	1	1	-	-	2	184	1,055
16,001	17,000	-	-	-	-	-	-	-	-	-	1	-	1	2	186	1,088
17,001	18,000	-	-	-	-	-	-	-	-	1	-	1	-	2	188	1,123
18,001	19,000	-	-	1	-	-	-	-	-	-	1	2	1	5	193	1,215
19,001	20,000	-	-	-	-	-	-	-	-	-	1	1	1	3	196	1,274
20,001	21,000	-	-	-	-	-	-	-	-	-	-	1	1	2	198	1,315
21,001	22,000	-	-	-	-	-	1	-	-	-	-	-	-	1	199	1,336
22,001	23,000	-	-	-	-	-	-	-	-	-	1	-	-	1	200	1,359
23,001	24,000	-	-	-	-	-	-	-	-	-	2	1	-	3	203	1,429
24,001	25,000	1	-	-	-	-	-	-	-	-	1	-	1	3	206	1,503
25,001	26,000	-	-	-	-	-	-	-	-	-	1	1	-	2	208	1,554
26,001	27,000	1	-	-	-	-	-	-	-	-	1	-	-	2	210	1,607
27,001	28,000	-	-	-	-	-	-	-	1	-	-	-	1	2	212	1,662
28,001	29,000	-	-	-	-	-	-	1	-	1	-	-	-	2	214	1,719
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,719
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,719
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,719
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,719
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	214	1,719
34,001	35,000	-	-	-	1	-	-	-	-	-	-	-	-	1	215	1,753
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	215	1,753
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	215	1,753
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	215	1,753
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	215	1,753
39,001	40,000	-	-	-	-	-	-	-	-	-	-	1	-	1	216	1,793
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	216	1,793
41,001	42,000	-	-	-	-	-	-	1	1	-	-	-	1	3	219	1,917
42,001	43,000	1	-	-	-	-	-	-	-	-	-	-	-	1	220	1,960
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	220	1,960
44,001	45,000	-	-	1	-	-	-	-	-	-	-	-	-	1	221	2,004
45,001	46,000	-	1	-	-	-	-	-	-	-	-	-	-	1	222	2,050
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	2,050

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 1 Inch Meter

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	2,050
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	2,050
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	2,050
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	2,050
51,001	52,000	-	-	-	-	1	-	-	-	-	-	-	-	1	223	2,101
52,001	53,000	-	-	-	1	-	-	-	-	-	-	-	-	1	224	2,154
53,001	54,000	-	-	-	-	-	1	-	-	-	-	-	-	1	225	2,207
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,207
64,001	65,000	1	-	-	-	-	-	-	-	-	1	-	-	2	227	2,336
65,001	66,000	-	-	-	-	-	-	-	-	-	1	-	-	1	228	2,402
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	228	2,402
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	228	2,402
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	1	1	229	2,470
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	2,470
76,001	77,000	-	-	-	-	-	-	-	-	-	-	1	-	1	230	2,547
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	230	2,547
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	230	2,547
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	230	2,547
80,001	81,000	-	-	1	-	-	-	-	-	-	-	-	-	1	231	2,627
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	231	2,627
91,001	92,000	-	1	-	-	-	-	-	-	-	-	-	-	1	232	2,719
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,719
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,719
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,719

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 1 Inch Meter

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,719
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,719
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	232	2,719
98,001	99,000	-	-	-	-	-	-	-	1	-	-	-	-	1	233	2,817
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	233	2,817
121,200	121,200	-	-	-	-	-	-	-	-	1	-	-	-	1	234	2,938
108,800	108,800	-	-	-	-	-	-	-	-	-	1	-	-	1	235	3,047
	-													-	235	3,047
	-													-	235	3,047
															235	3,047
Totals		17	17	18	18	18	18	19	19	20	31	20	20	235		

Average Usage	12,966
Median Usage	7,500
Average # Customers	20
Change in Number of Customers	3

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 1 1/2 Inch Meter

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	1	-
1	1,000	-	-	-	-	-	1	1	1	-	1	-	-	4	5	2
1,001	2,000	-	-	1	1	1	-	-	-	1	1	-	-	5	10	10
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	14
5,001	6,000	1	1	-	-	-	-	-	-	-	-	-	-	2	13	25
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
12,001	13,000	-	-	1	-	-	-	-	-	-	-	-	-	1	14	38
13,001	14,000	-	1	-	-	-	-	-	-	-	-	-	-	1	15	51
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	51
15,001	16,000	-	-	-	-	1	-	1	1	-	-	1	-	4	19	113
16,001	17,000	-	-	-	-	-	-	-	-	1	-	-	-	1	20	130
17,001	18,000	-	-	-	1	-	-	-	-	-	-	-	1	2	22	165
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	165
19,001	20,000	-	-	-	-	-	1	-	-	-	-	-	-	1	23	184
20,001	21,000	1	-	-	-	-	-	-	-	-	-	-	-	1	24	205
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	205
22,001	23,000	-	-	-	-	-	-	-	-	-	1	-	-	1	25	227
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 1 1/2 Inch Meter

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	227
	-													-	25	227

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 1 1/2 Inch Meter

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
																227
	Totals	2	2	2	2	2	2	2	2	2	3	2	2	25		

Average Usage	9,080
Median Usage	5,500
Average # Customers	2
Change in Number of Customers	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 2 Inch Meter

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
-	-	1	-	-	-	-	-	1	-	-	-	-	-	2	2	-
1	1,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3	1
1,001	2,000	-	-	1	1	1	-	-	-	-	-	-	-	3	6	5
2,001	3,000	-	-	-	-	-	-	-	1	-	-	-	-	1	7	8
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	8
4,001	5,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	12
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	12
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	12
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	12
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	12
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	1	1	9	22
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	22
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	22
12,001	13,000	-	-	-	-	-	-	-	1	-	1	-	1	3	12	59
13,001	14,000	-	-	-	-	-	-	1	-	-	-	-	-	1	13	73
14,001	15,000	-	-	-	-	-	-	-	-	-	1	-	-	1	14	87
15,001	16,000	-	-	-	1	-	-	-	1	1	-	-	-	3	17	134
16,001	17,000	-	2	1	1	-	-	-	-	-	-	-	-	4	21	200
17,001	18,000	2	-	1	-	2	1	-	-	-	-	1	-	7	28	322
18,001	19,000	-	-	-	-	-	-	1	-	2	-	-	-	3	31	378
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	378
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	378
21,001	22,000	-	-	-	-	-	1	-	-	-	-	-	-	1	32	399
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	399
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	399
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	399
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	399
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	1	1	33	426
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	426
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	426
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	426
30,001	31,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	456
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	456
48,001	49,000	-	-	-	-	-	-	-	-	-	1	-	-	1	35	505

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 2 Inch Meter

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	505
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	505
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	505
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	505
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	505
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	505
55,001	56,000	-	-	-	-	-	-	-	-	-	-	1	-	1	36	560
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 2 Inch Meter

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	560
	-													-	36	560
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		

Average Usage	15,556
Median Usage	16,500
Average # Customers	3
Change in Number of Customers	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 4 Inch Meter

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2	5
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
22,001	23,000	-	-	-	-	1	-	-	-	-	-	-	-	1	3	28
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	28
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	28
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	28
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	28
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	28
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	1	1	4	56
29,001	30,000	-	-	-	-	-	-	-	1	-	1	-	-	2	6	115
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	115
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	115
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	115
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	115
34,001	35,000	-	-	-	-	-	-	1	-	-	-	-	-	1	7	150
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	150
36,001	37,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	186
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	186
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	186
39,001	40,000	-	1	-	-	-	-	-	-	-	-	-	-	1	9	226
40,001	41,000	-	-	-	1	-	-	-	-	-	-	-	-	1	10	266
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	266
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	266
43,001	44,000	-	-	-	-	-	1	-	-	-	-	-	-	1	11	310
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	310
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	310
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	310
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	310
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	310
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	310

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 4 Inch Meter

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
50,001	51,000	1	-	-	-	-	-	-	-	-	-	-	-	1	12	360
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	360
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	360
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	360
54,001	55,000	-	-	-	-	-	-	-	-	1	-	-	-	1	13	415
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	415
	-													-	13	415

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 4 Inch Meter

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
	-													-	13	415
	-													-	13	415
	-													-	13	415
	-													-	13	415
Totals		1	1	1	1	1	1	1	1	1	2	1	1	13		

Average Usage	31,885
Median Usage	34,500
Average # Customers	1
Change in Number of Customers	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 6 Inch Meter

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 6 Inch Meter

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000													-	-	-
	-													-	-	-

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification 6 Inch Meter

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
	-													-	-	-
Totals		-	-	-	-	-	-	-	-	-	-	-	-	-		

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

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification Construction Water

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	1	2	1	-	1	-	-	-	1	-	6	6	3
1,001	2,000	-	1	-	-	-	1	-	1	-	-	-	-	3	9	8
2,001	3,000	-	-	-	-	-	-	-	-	1	-	-	-	1	10	10
3,001	4,000	-	-	-	-	-	-	-	-	-	1	-	-	1	11	14
4,001	5,000	-	-	-	-	1	-	-	-	-	1	-	-	2	13	23
5,001	6,000	-	-	-	-	-	-	-	-	-	-	1	-	1	14	28
6,001	7,000	-	-	-	-	-	1	-	-	-	-	-	-	1	15	35
7,001	8,000	-	-	-	-	-	-	1	-	-	-	-	1	2	17	50
8,001	9,000	-	-	-	-	-	-	-	1	1	1	-	-	3	20	75
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	75
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	75
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	75
12,001	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	21	88
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	88
21,001	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1	22	109
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification Construction Water

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Customer Classification *Construction Water*

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year	Cumul-ative Billing	Cumul-ative Gals (1,000s)
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	109
	-													-	22	109
	-													-	22	109
																109
	Totals	-	1	1	2	2	2	2	3	3	3	2	1	22		

Average Usage	4,955
Median Usage	4,000
Average # Customers	2
Change in Number of Customers	1

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF AVRA WATER CO-OP, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PROPERTY AND FOR AN INCREASE IN ITS WATER RATES AND CHARGES FOR UTILITY SERVICES.	W-02126A-11-

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

ON BEHALF OF AVRA WATER CO-OP

EXHIBIT B

ROBERT J. METLI
MUNGERCHADWICK, P.L.C
2398 East Camelback, Suite 240
Phoenix, Arizona 85646
(602) 374-4890

Attorney for Applicant

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF AVRA WATER CO-OP, INC. AN ARIZONA CORPORATION, FOR (i) A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND (ii) AN INCREASE IN ITS WATER RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.	DOCKET NO. W-02126A-11-

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

ON BEHALF OF AVRA WATER CO-OP, INC.

(RATE BASE, INCOME STATEMENT, RATE DESIGN)

December 30, 2011

I. INTRODUCTION AND PURPOSE OF TESTIMONY.

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A1. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q2. WHAT IS YOUR PROFESSION AND BACKGROUND?

A2. I am a Certified Public Accountant and am self-employed, providing consulting services to utility companies as well as general accounting services. I have a B.S. in Chemistry and Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991).

Q3. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE?

A3. Yes. Prior to becoming a private consultant, I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns.

In my private practice, I have prepared and/or assisted in the preparation of several water and wastewater utility rate applications before the Arizona Corporation Commission ("Commission"). Attached at **Exhibit TJB-DT-1** is a summary of my regulatory work experience.

Q4. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A4. I am testifying in this proceeding on behalf of the applicant, Avra Water Co-Op,

Inc. ("AWC" or the "Company"). AWC is seeking changes in its rates and charges for water utility service in its certificated service area, which area is located in Pima County, Arizona.

II. OVERVIEW OF AWC'S REQUEST FOR RATE RELIEF

Q5. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A5. I will testify in support of the Company's proposed rates. I am sponsoring Schedules A through H, which are filed concurrently herewith in support of the Company's application. I was responsible for the preparation of these schedules based on my investigation and review of the relevant books and records for the Company.

Q6. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.

A6. The test year used by AWC is the 12-month period which ended August 31, 2011. Since the Company is a member owned non-profit co-operative, a cost of capital analysis has not been performed. Instead, the revenue requirement is determined based on an operating margin approach.

The Company proposes a 17 percent operating margin which will provide revenues sufficient to service long-term debt, to cover on-going operating expenses, and to fund expected future capital improvements to its system.

The Company has proposed certain pro forma adjustments to take into account known and measurable changes to rate base, expenses and revenues. These pro forma adjustments are consistent with normal ratemaking and with the Commission's rules and regulations. They are also necessary to obtain a normal or

realistic relationship between revenues, expenses and rate base.

The Company's fair value rate base is approximately $6,560,562. The increase in revenues to provide a 17 percent operating margin is approximately $187,331, an increase of approximately 11.62 percent over the adjusted and annualized test year revenues. The 17 percent operating margin results in a 4.66 percent return on fair value rate base which is slightly above the current weighted average cost of debt at 4.07 percent.

Q7. WHY IS THE COMPANY FILING FOR RATE INCREASES AT THIS TIME?

A7. The Company's last rate increase was approved on June 28, 2007 (Decision 69681) using a test year ending August 31, 2005. Since that time, the Company has made significant investments in plant. Plant-in-service has increased by nearly $8.3 million since the end of the last test year and rate base has increased by over $4.1 million. Adjusted operating expenses have also increased. The adjusted operating expense in the instant case is over $230,000 greater than the amount adopted in the prior rate case. A major component of this increase is depreciation which is about $100,000 greater than in the previous rate case. This increase is due to the increase in depreciable plant-in-service since the last rate case. Employee pensions and benefits have also increased by over $60,000 due to increases in employee medical insurance costs. Salaries and wages have similarly increased. The increase in salaries and wages has kept pace with the rate of inflation since 2005. Expenses such as contractual services, insurance costs, and transportation expenses have also increased while other expenses such as purchased power and materials and supplies have decreased. As the application demonstrates, rate increases are

necessary to ensure that the Company has the ability to continue to service long-term debt as well as provide sufficient funds for on-going expenses and expected capital requirements.

III. SUMMARY OF A, E, D AND F SCHEDULES

Q8. MR. BOURASSA, LET'S TURN TO THE COMPANY'S SCHEDULES. PLEASE DESCRIBE THE SCHEDULES LABELED AS A, E, AND F.

A8. The A-1 Schedule is a summary of the rate base, operating income, current operating margin, required operating margin, operating income deficiency, and the increase in gross revenue. A 17 percent operating margin is requested. Revenues at present and proposed and customer classifications are also shown on this schedule.

The A-2 Schedule is a summary of results of operations for the test year, prior years, and a projected year at present rates and proposed rates.

Schedule A-3 contains the Company's capital structure for the test year and the two prior years.

Schedule A-4 contains the plant construction, and plant in service for the test year and prior years. The projected plant additions are also shown on this schedule.

Schedule A-5 is the summary of the Company's changes in financial position (cash flow) for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

The E Schedules are based on the Company's actual operating results, as reported by the Company in annual reports filed with the Commission. The E-1 Schedule contains the comparative balance sheet data the years ended August 31,

2009, August 31, 2010, and August 31, 2011.

Schedule E-2, page 1, contains the income statement for the 12 months ended August 31, 2009, August 31, 2010, and August 31, 2011.

Schedule E-3 contains the statements of changes in the Company's financial position for the test year and the two prior years.

Schedule E-4 provides the changes in membership equity.

Schedule E-5 contains the Company's plant in service at the end of the test year, and one year prior to the end of the test year.

Schedule E-7 contains operating statistics for the years ended August 31, 2009, August 31, 2010, and August 31, 2011.

Schedule E-8 contains the taxes charged to operations.

The accountant's notes to the financial statements and the financial assumptions used in preparing the rate filing schedules are shown on Schedules E-9 and F-4, respectively, in accordance with the Commission's standard filing requirements. A copy of the latest audit report is attached.

Schedule F-1 contains the results of operations at the present rates (actual and adjusted), and at proposed rates.

Schedule F-2 contains the summary of changes in financial position (cash flow) for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

Schedule F-4 shows the Company's projected construction requirements for fiscal years 2012, 2013, and 2014.

Schedule F-4 contains the assumptions used in developing the adjustments and projections contained in the rate filing.

Q9. WOULD YOU PLEASE DISCUSS THE D SCHEDULES?

A9. The D-1 schedule shows the summary membership equity and long-term debt. Since the Company is a non-profit co-operative, a cost of capital analysis has not been performed.

IV. RATE BASE

Q10. WOULD YOU EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE LABELED AS THE B SCHEDULES?

A10. Yes. I will start with schedule B-5, which is the cash working capital allowance. The results produced by the "formula method" of computing the cash working capital allowance are shown. The Company is not requesting working capital in the instant case.

Q11. PLEASE CONTINUE.

A11. The Company did not file schedule B-3 and B-4. The Company is requesting its original cost rate base ("OCRB") be used as its fair value rate base ("FVRB").

Q12. HAVE YOU PREPARED SCHEDULES SHOWING ADJUSTMENTS TO THE ORIGINAL COST RATE BASE?

A12. Yes. The schedule B-2 shows adjustments to the OCRB proposed by the Company.

Schedules B-2, pages 2 through 5 are the supporting schedules. The Company is not proposing any adjustments to plant-in-service, accumulated depreciation, contributions-in-aid of construction or advances-in-aid of construction.

Q13. DO THE PLANT AND ACCUMULATED DEPRECIATION SHOWN ON B-2 REFLECT THE LAST COMMISSION RATE ORDER?

A13. Yes. The plant shown on Schedule B-2 started with the Commission-determined plant from the last rate case. B-2 schedule, pages 3.1 through 3.5 show plant additions and retirements since the last test year through the end of the test year in the instant case. The B-2 schedule also shows the computed accumulated depreciation balances by year since the last test year through end of the test year in the instant case.

Q14. HOW WAS THE PROPOSED "FAIR VALUE" RATE BASE SHOWN ON A-1 DETERMINED?

A14. The FVRB shown on Schedule A-1 is based on OCRB which is reflected on the B-2 Schedule.

V. <u>INCOME STATEMENT</u>

Q15. LET'S MOVE ON TO THE C SCHEDULES. PLEASE EXPLAIN THE ADJUSTMENTS YOU ARE PROPOSING TO THE INCOME STATEMENT AS SHOWN ON SCHEDULES C-1 AND C-2.

A15. The following is a summary of adjustments for Schedule C-1:

Adjustment number 1 annualizes depreciation expense. The depreciation rates approved in the prior rate case was based on individual rates by asset class. The Company does not propose changes to these rates.

Adjustment number 2 increases the property taxes based on proposed

revenues. The Company has recognized the assessment ratio as set forth in A.R.S. § 42-15001, entitled "Assessed Valuation of Class One Property". The Company has proposed an assessment ratio of 20 percent which reflects the assessment ratio which will be used by the Arizona Department of Revenue for Class One property through the end of 2012.

Q16. HOW DID YOU COMPUTE THE PROPERTY TAXES AT PROPOSED RATES?

A16. To determine full cash value, I used the method employed by the Arizona Department of Revenue - Centrally Valued Properties ("ADOR" or "the Department"). This method determines full cash value by using twice the average of three years of revenue, plus an addition for CWIP and a deduction for the book value of transportation equipment. In the instant case, I used two times the adjusted revenues for 2011 and the revenues at proposed rates for computing the three year average of revenues. The assessed value (20 percent of full cash value) was then multiplied by the property tax rate to determine adjusted property tax expense. I computed the property tax rate using the Company's 2011 property tax statements.

Q17. IS THIS SYNCHRONIZATION OF PROPERTY TAX EXPENSE WITH REVENUES PROPER RATE MAKING?

A17. Yes. Like income taxes, property taxes must be adjusted to ensure that the new rates are sufficient to produce the authorized return on rate base. For this reason, the Commission has repeatedly utilized proposed revenue increases to determine an appropriate level of property tax expense to be recovered through rates.

Q18. IS THIS CONSISTENT WITH PRIOR COMMISSION DECISIONS?

A18. Yes. E.g., Chaparral City Water Company, Decision No. 68176 (September 30, 2005); Rio Rico Utilities, Decision No. 67279 at 8; Arizona Water Company, Decision No. 64282 at 12-13; Bella Vista Water Company, Decision No. 65350 at 16; Arizona-American Water Company, Decision No. 67093 at 9-10. In fact, the methodology is consistent with these decisions where two years of adjusted test year revenues and one year of proposed revenues were used to determine full cash value. In the Arizona-American Water Company rate proceeding (Decision 67093), the Commission concluded that "Staff calculated property taxes using its proposed adjusted test year revenues twice and its recommended revenues once to calculate a three year average of revenues. We agree with Staff that using only historical revenues to calculate property taxes in the cost of service analysis fails to capture the effects of future revenue from new rates, and can result in an understatement or overstatement of property tax expense." Decision 67093 at 9-10.

Q19. MR. BOURASSA, ISN'T THERE A LAG FROM THE TIME NEW RATES CHARGED CUSTOMERS GO INTO EFFECT AND THE DATE ON WHICH PROPERTY TAXES ARE ACTUALLY PAID?

A19. Yes. As an example, if new rates for the Company went into effect on January 1, 2012, property taxes based on these new rates would first appear on the property tax bill received in September 2013. However, the Company should be accruing property taxes to match the revenues collected. Thus, there is no mismatch between revenues and expenses. Moreover, the property taxes resulting from my

calculation are based on only a portion of proposed revenues. To properly consider the future impact of the rate increases, I should have computed the proposed property taxes based only on proposed revenues rather than averaging proposed and historic revenues. Consequently, this adjustment is conservative.

Q20. PLEASE CONTINUE WITH YOUR DESCRIPTION OF THE INCOME STATEMENT ADJUSTMENTS.

A20. Adjustment number 3 shows the rate case expense. Rate case expense is estimated to be $80,000. The Company is proposing to amortize rate case expense over four years. The impact on the test year is $20,000.

Q21. DO YOU BELIEVE THIS IS A REASONABLE AMOUNT OF RATE CASE EXPENSE GIVEN THE REQUESTED INCREASE IN REVENUE?

A21. Yes. Factors that influence rate case expense include the nature and requirements of the Commission's ratemaking process and the number of parties, issues and complexity of the proceedings.

Q22. PLEASE DISCUSS THESE FACTORS?

A22. The Company cannot raise its rates except by filing for rate relief and the Commission dictates the process for obtaining rate relief. The Company, with roughly 2,540 customers, is a Class B utility and has to file the same schedules as a Class A (i.e., APS, Arizona Water, SW Gas) utility with hundreds of thousands of customers. In addition to the filing and notice requirements imposed by the Commission, the Company must prepare two to three rounds of pre-filed testimony, respond to multiple rounds of data requests, participate in all of the

procedural and evidentiary hearings and open meetings, and file closing briefs.

The number of parties also has a substantial impact on rate case expense. Customers and other interveners add to rate case expense and the complexity of the proceedings. The number and complexity of disputed issues also influences total rate case expense, and those impacts cannot be known until the case proceeds.

Q23. IS THIS WHY YOU REFERRED TO THE RATE CASE EXPENSE AS AN ESTIMATE?

A23. Yes; and I can only consider the foreseeable. If things turn out more complicated than anticipated, if there are intervenors, the Company will modify its request to account for that increased expense. Conversely, if the case proceeds and rate case expense is lower than expected, we would make an appropriate adjustment downward.

Q24. SHOULDN'T THE COMPANY BEAR SOME OF THE BURDEN OF RATE CASE EXPENSE?

A24. As a practical matter, the utility always does. My estimate of $80,000 assumes the Company will actually incur a higher amount of total rate case expense. I would also agree that if the utility does something improper, or advances positions in bad-faith, it should shoulder the burden of such actions. But, as I testified, the Commission dictates the process, not the utility and absent such circumstances, the utility must be allowed to recover its reasonably incurred rate case expense.

Q25. WHY IS THE COMPANY PROPOSING TO USE A FOUR YEAR AMORTIZATION PERIOD?

A25. This is approximately the time period the Company expects to file another case.

Q26. PLEASE CONTINUE.

A.26. Adjustment number 4 annualizes revenues to the year-end number of customers for each meter size. This adjustment is intended to annualize revenues on the basis that the number of customers at year end were receiving service during the entire 12 months of the test year. The annualization was based on the number of customers at the end of the test year, compared to the actual number of customers on each size meter during each month of the test year. Average revenues by month were computed for the test year for each meter size. The average revenues were then multiplied by the increase (or decrease) in the number of customers for each month of the test year. There was slightly more customers at the end of the test year than at the beginning of the test year.

Q27. WHY IS THE COMPANY PROPOSING A DOWNWARD REVENUE ANNUALIZATION ADJUSTMENT OF OVER $33,000?

A27. Due to a change in the billing cycle process, the Company recorded over $30,000 more revenues in June 2011 than was normal. This is not a recurring event and revenues need to be adjusted accordingly to make the level of revenue reflective of the revenues expected on a going forward basis.

Q28. PLEASE CONTINUE.

A28. Adjustment number 5 annualizes purchased power. This adjustment is intended to match the annualization of revenues in Adjustment number 4.

Adjustment number 6 annualizes purchased power costs based on the

annualized gallons sold associated with annualizing revenues to the year-end number of customers.

Q29. HAS THE COMPANY REQUESTED OPERATING COSTS AND PURCHASED WATER COSTS IN THE INSTANT CASE?

A29. No. The Company expects to complete its purchase of Central Arizona Project ("CAP") allocation in fiscal year 2012 with a final payment of $115,000. The CAP allocation cost will total $575,000. The Company also incurs about $15,000 annually for annual M&I CAP costs. No CAP costs are included in operating expenses in the instant case. However, the Company continues to believe expenditures for CAP water are prudent and necessary for its long-term water supply needs.

Q30. DOESN'T THE COMPANY HAVE A CAP PURCHASED WATER SURCHARGE ADJUSTMENT TARIFF?

A30. Yes. The CAP surcharge (which was approved in Decision No. 64008, September 4, 2001), is designed to cover annual M&I costs plus delivery charges in addition to 1/25 of the cost to acquire the CAP allocation. In other words, the Company will recover the CAP allocation over a period of 25 years. However, since the Company is still in the planning stage of how it will utilize the CAP allocation the Company is not implementing the surcharge at this time.

Q31. PLEASE CONTINUE.

A31. Adjustment number 7 annualizes transportation expenses for vehicle leases acquired during the test year.

Adjustment number 8 annualizes salaries and wages and related payroll taxes.

Adjustment number 9 annualizes employee benefits. This adjustment is associated with the annualization of wages and salaries.

Adjustment number 10 removes non-recurring test year other revenues and expenses. While this adjustment is "below-the-line" and does not impact operating revenues and/or expense, the adjustment is shown to provide a truer picture of the net income on a going forward basis.

Adjustment number 11 synchronizes interest expense with rate base. While this adjustment is also "below-the-line" and does not impact operating revenues and/or expense, the adjustment is shown to provide a truer picture of the net income on a going forward basis.

VI. RATE DESIGN

Q32. WHAT ARE THE COMPANY'S PRESENT RATES?

A32. The present rates for customers with a meter size of:

Meter Size (Inch)	Monthly Minimum	Gallons included in Monthly Minimum
5/8x3/4	$ 28.29	0
3/4	$ 42.44	0
1	$ 70.73	0
1 1/2	$ 141.46	0
2	$ 226.34	0
3	$ 452.69	0

4	$ 707.32	0
6	$ 1,414.65	0
Standpipe/Bulk	$ 0.00	0

NOTE: Master Metering/Multiple Dwellings on one meter: All dwellings, beyond direct connection which cross property lines, will be charged 100 percent of monthly minimum, and/or are required to have their own meter. If the meter serves more than one dwelling on the same property, the second and each additional connection shall each pay 50% of monthly minimum for the size meter. Responsibility for payment remains with master meter customer.

The commodity charges and tiers by meter size are:

Meter Size	Tier (gallons)	Charge per 1,000 gallons
5/8 and ¾ Inch	1 to 8,500	$ 2.20
	8,501 to 16,500	$ 2.35
	Over 16,500	$ 2.50
1 Inch and larger	1 to 20,000	$ 2.20
	20,001 to 40,000	$ 2.35
	Over 40,000	$ 2.50

The standpipe rate and bulk water rate is $4.00 per 1,000 gallons.

Q33. WHAT ARE THE COMPANY'S PROPOSED RATES?

A33. The proposed rates for customers with a meter size of:

Meter Size (Inch)	Monthly Minimum	Gallons included in Monthly Minimum
5/8	$ 28.29	0
3/4	$ 42.44	0
1	$ 70.73	0
1 1/2	$ 141.46	0
2	$ 226.34	0
3	$ 452.69	0
4	$ 707.32	0
6	$ 1,414.65	0
Standpipe/Bulk	$ 0.00	0

NOTE: Master Metering/Multiple Dwellings on one meter: All dwellings, beyond direct connection which cross property lines, will be charged 100 percent of monthly minimum, and/or are required to have their own meter. If the meter serves more than one dwelling on the same property, the second and each additional connection shall each pay 50% of monthly minimum for the size meter. Responsibility for payment remains with master meter customer.

The commodity charges and tiers by meter size are:

Meter Size (Inch)	Tier (gallons)	Charge per 1,000 gallons
5/8 and ¾ Inch	1 to 7,500	$ 2.50
	7,501 to 15,000	$ 3.12
	Over 15,000	$ 3.74

1	0 to 18,750 gals	$ 3.12
	Over 18,750 gals	$ 3.74
1-1/2	0 to 37,500 gals	$ 3.12
	Over 37,500 gals	$ 3.74
2	0 to 60,000 gals	$ 3.12
	Over 60,000 gals	$ 3.74
3	0 to 120,000 gals	$ 3.12
	Over 120,000 gals	$ 3.74
4	0 to 187,500 gals	$ 3.12
	Over 187,500 gals	$ 3.74
6	0 to 375,000 gals	$ 3.12
	Over 375,000 gals	$ 3.74

The proposed standpipe rate and bulk water rate is $4.00 per 1,000 gallons with no minimum monthly charge.

Q34. PLEASE EXPLAIN THE COMPANY'S PROPOSED RATE DESIGN.

A34. The Company proposes no change in the monthly minimums. The monthly minimums for 1 inch and larger meters sizes are currently scaled on the meter flows of a 5/8x3/4 inch meter. The proposed design utilizes a 3-tier design for the 5/8x3/4 inch and the ¾ inch meters and a 2-tier design for the 1 inch and larger meters. The Company is proposing that the first tier break over point for the 5/8x3/4 inch meter is 7,500 gallons and is 1,000 gallons less than the current first tier break-over point of 8,500. This recognizes that additional conservation may be attained while still recognizing that the service territory is rural and consists of many homes with larger lots and with live stock. The typical first tier break over

point in Commission adopted rate designs is 3,000 to 4,000 gallons. This is generally considered a subsistence level of water. However, the Company believes that this is too low for the general nature and characteristics of its residential customers. As is typical, the break over points for the 1 inch and larger meters are scaled on the relative meter flow of a 5/8 inch meter. The first tier commodity rate is the second tier commodity rate of the smaller 5/8x3/4 inch and ¾ inch meter. The second tier commodity rate is the third tier commodity rate of the smaller 5/8x3/4 inch and ¾ inch meter.

Q35. DID YOU PREPARE A COST OF SERVICE STUDY TO DERIVE THE MONTHLY MINIMUMS AND COMMODITY RATES?

A35. No. The monthly minimums are based on the rates from the prior rate case. The Company is not proposing an increase in the monthly minimums.

Q36. WOULD A COST OF SERVICE STUDY DETERMINE THE COMMODITY RATES, IF THE COMMODITY RATES ARE INVERTED, THAT IS THE CHARGE PER 1,000 GALLONS INCREASES AS MORE WATER IS USED?

A36. No. A cost of service study will determine the revenues that should be collected from monthly minimum charges and the revenues that should be collected from the rates charged for the commodity. Inverted rates for the commodity charge are not justified through a cost of service study. The exception being if the cost of service study is prepared based on incremental plant investment. Inverted rates are really to encourage conservation. The Company's existing rate structure has inverted commodity rates.

Q37. WOULD YOU PLEASE EXPLAIN THE TIERS AND THE COMMODITY RATES?

A37 The commodity rate tiers are same for 5/8x3/4 inch and ¾ inch. The monthly minimum charges are higher for meters larger than 5/8x3/4 inch with the exception of the ¾ inch meter. The monthly minimums are supposed to reflect the demand that customers with larger meters place on the system. A customer on a meter size larger than 5/8x3/4 inch is already paying for his or her higher demand. Thus, the commodity rate tiers should reflect the higher monthly minimums already being paid. To achieve the balance for higher monthly minimums, customers on larger sized meters should have more gallons in each rate tier.

Q38. WHAT IS THE IMPORTANCE OF THE COMMODITY RATES, AND HOW DID YOU COMPUTE THEM?

A38. The first goal of commodity rates should be to generate the revenue requirement. Thus, commodity rates are very important. The second goal of the commodity rates should be that they are understandable by customers. The third goal of the commodity rates is to give customers a price signal to encourage water usage conservation.

The first commodity tier rate is the most important, as most customers (5/8x3/4 inch and ¾ inch customers make up nearly 99 percent of customer base and use about 98.5 percent of the water sold) will be charged this rate. Here, I set the commodity rate at $2.50, or approximately 13.64 percent higher than the existing commodity rate of $2.20. For the proposed second tier commodity rate,

I increased the proposed first tier commodity rate by $0.62 to $3.12 per 1,000 gallons, or approximately 32.77 percent over the current $2.35 second tier commodity rate. For the proposed third tier commodity rate, I increased the proposed second tier charge by $0.62 to $3.74 per 1,000 gallons, or approximately 49.6% over the existing $2.50 third tier commodity rate.

Q39. WHY IS THE COMPANY PROPOSING THIS RATE DESIGN?

A39. The Company choose this rate design, in part, to further encourage water conservation, help to maintain revenue stability, and help to distribute the rate increase to all meter sizes as equitably as possible. The Company also recognizes that one of the main points of contention in the prior rate case was the rate design. The proposed rate design moves the rate design further towards the typical rate designs adopted by this Commission in the recent past.

Q40. DOESN'T THE TYPICAL RATE DESIGN HAVE A FIRST TIER BLOCK OF 3,000 to 4,000 GALLONS?

A41. Yes. However, the Company also believes setting a low first tier, at say 3,000 to 4,000 gallons, is not warranted. The Company serves a rural community and many customers have livestock and employ evaporative cooling systems during the hot summer months. The Company believes the minimum amount of non-discretionary water is higher than in a typical urban or high density community. The Company believes setting the first tier to 7,500 gallons for the 5/8x3/4 inch and ¾ inch meters, which is lower than the current level of 8,500 gallons, further promotes conservation. Approximately 63 percent of the 5/8x3/4 inch customer billings have usage less than 7,500 gallons.

Q42. WHAT IS THE RATE IMPACT ON RESIDENTIAL CUSTOMERS USING THE MONTHLY AVERAGE WATER USAGE?

A42. Customers on 5/8 meters who consume the average quantity of water (9,221 gallons per month) will experience a rate increase of $3.73 per month, or an increase of approximately 7.65 percent.

Q43. ARE THERE PROPOSED CHANGES TO OTHER SERVICE CHARGES?

A43. No.

Q44. HAS THE COMPANY FILED A FORM OF TARIFF IN THIS APPLICATION?

A44. Yes, it has. It is attached to the Application as **Exhibit TJB-DT-2.**

Q45. IS THAT TARIFF IN A FORM SIMILAR TO THE TARIFF PREVIOUSLY APPROVED BY THE COMMISSION FOR THIS COMPANY?

A45. Yes it is.

Q46. DOES THE COMPANY SPECIFICALLY REQUEST THAT THE COMMISSION APPROVE THE FORM OF THAT TARIFF?

A46. Yes. When the Tariff is filed as a compliance item with the approved rates and charges, the Company would like to have the form pre-approved so that there is no confusion between the Staff and the Company as to what the Commission desires in that Tariff.

Q47. HAVE YOU PROVIDED ANY ADDITIONAL INFORMATION AS PART OF THIS APPLICATION?

A47. Yes. In an effort to assist Staff in its analysis of this Application, I have attached the Company's 2011 Arizona Department of Environmental Quality Compliance Report, the Company's Plant Inventory Report, and the Company's Water Use Data Sheet at **Exhibit TJB-DT-3**

Q46. DOES THAT CONCLUDE YOUR TESTIMONY?

A46. Yes.

TABLE OF CONTENTS

I. INTRODUCTION AND PURPOSE OF TESTIMONY. 1
II. OVERVIEW OF GWC'S REQUEST FOR RATE RELIEF 2
III. SUMMARY OF A, E, D AND F SCHEDULES 4
IV. RATE BASE 6
V. INCOME STATEMENT 7
VI. RATE DESIGN 14

Exhibit TJB-DT-1
RESUME OF THOMAS J. BOURASSA, CPA

EDUCATIONAL BACKGROUND

B.S. Northern Arizona University Chemistry/Accounting (1980)
M.B.A. University of Phoenix with Emphasis in Finance (1991)
C.P.A. State of Arizona (1995)
Continuing Professional Education – In areas of tax, accounting, management, economics, finance, ethics (80 hrs every two years)

MEMBERSHIPS

Arizona Society of CPAs
Water Utilities Association of Arizona
American Water Works Association
Society of Regulatory Financial Analysts

EMPLOYMENT EXPERIENCE

1995 – Present	CPA - Self Employed Consultant to utilities on regulatory matters including all aspects of rate applications (rate base, income statement, cost of capital, cost of service, and rate design), rate reviews, certificates of convenience and necessity (CC&N), CC&N extensions, financing applications, accounting order applications, and off-site facilities hook-up fee applications. Provide expert testimony as required. Consult on various aspects of business, financial and accounting matters including best business practices, generally accepted accounting principles, generally accepted ratemaking principles, project analysis, cash flow analysis, regulatory treatment of certain expenditures and investments, business valuations, and rate reviews. Litigation support services.
1992-1995	Employed by High-Tech Institute, Phoenix, Arizona as Controller and C.F.O.
1989-1992	Employed by Alta Technical School, a division of University of Phoenix as Division Controller.
1985-1989	Employed by M.L.R. Builders, Tampa and Pensacola, Florida as Operations/Accounting Manager

1982-1985	Employed by and part owner in Area Sand and Clay Company, Pensacola, Florida.
1981-1982	Employed by Purdue University, West Lafayette, Indiana as Teaching Assistant.

SUMMARY OF REGULATORY WORK EXPERIENCE AS SELF EMPLOYED CONSULTANT

COMPANY/CLIENT	FUNCTION
Pima Utility Company Docket W-02199A-11-0329 Docket SW-02199A-11-0330	Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital. Work on financing application (pending).
California Pacific Energy Company	Work on preparation of permanent rate application.
Livco Water Company Docket SW-02563A-11-0213	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Orange Grove Water Company Docket W-02237A-11-0180	Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.
Goodman Water Company Docket W-02500A-10-0382	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Doney Park Water Docket W-01416A-10-0450	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Grimmelmann, et. al. v. Pulte Home Corporation, et. al., case no. CV-08-1878-PHX-FJM, the United States District Court for the District of Arizona.	Consultant to defendant and expert witness for defendant on rates and ratemaking.
Southern Arizona Home Builders Association	Consultant on ratemaking aspects to line extension policies (electric).
H2O Water Company	Valuation
Tierra Linda HOS Water Company	Valuation

COMPANY/CLIENT	FUNCTION
Las Quintas Serenas Water Company Docket W-01583A-09-0589	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Coronado Utilities Docket SW-04305A-09-0291	Permanent Rate Application – Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Little Park Water Company Docket W-02192A-09-0531	Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.
Sahuarita Water Company Docket W-03718A-09-0359	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Bella Vista Water Company Southern Sunrise Water Company Northern Sunrise Water Company Docket W-02465A-09-0414 W-02453A-09-0414 W-02454A-09-0414	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Rio Rico Utilities, Inc Docket WS-02676A-09-0257	Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Litchfield park Service Company Docket SW-01428A-09-0103 W-01428A-09-0104	Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Town of Thatcher v. City of Safford, CV 2007-240, Superior Court of Arizona	Consultant to plaintiff on ratemaking and cost of service.

COMPANY/CLIENT	FUNCTION
Valencia Water Company Before the California Public Utility Commission 09-05-002	Cost of Capital
Valley Utilities Docket W-01412A-08-0586	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Black Mountain Sewer Company Docket SW-02361A-08-0609	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Far West Water and Sewer Company Docket WS-03478A-08-0608	Interim Rate Application (Emergency Rates)
Farmers Water Company Docket W-01654A-08-0502	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Far West Water and Sewer Company Docket WS-03478A-08-0454	Permanent Rate Application. Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Capital.
Ridgeline Water Company, LLC Docket W-20589A-08-0173	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Sacramento Utilities, Inc. Docket SW-20576A-08-0067	Certificate of Convenience and Necessity – Wastewater. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Johnson Utilities Docket WS-02987A-08-0180	Permanent Rate Application. Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and

COMPANY/CLIENT	FUNCTION
	Cost of Capital.
	Participate in 40-252 proceeding.
Orange Grove Water Company Docket W-02237A-08-0455	Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.
Far West Water and Sewer Company Docket WS-03478A-07-0442	Financing Application. Prepare schedules to support application.
Oak Creek Water No.1 Docket W-01392A-07-0679	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
ICR Water Users Association Docket W-02824-07-0388	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Johnson Utilities	Valuation consultant in the matter of the sale of Johnson Utilities assets to the Town of Florence.
H2O, Inc Docket W-02234A-07-0550	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Chaparral City Water Company Docket W-02113A-07-0551	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Valley Utilities Docket W-01412A-07-0561	Financing Application. Prepare schedules to support application.
Valley Utilities Docket W-01412A-07-280	Emergency Rate Application. Prepare schedules to support application.
Valley Utilities	Accounting Order. Assist in preparing

COMPANY/CLIENT	FUNCTION
Docket W-01412A-07-0278	definition and scope of costs for deferral for future regulatory consideration and treatment.
Litchfield Park Service Company Docket W-01427A-06-0807	Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.
Golden Shores Water Company Docket W-01815A-07-0117	Permanent Rate Application. Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Diablo Village Water Company Docket W-02309A-07-0140	Off-site facilities hook-up fee application. Prepare schedules to support application.
Diablo Village Water Company Docket W-02309A-07-0399	Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Sahuarita Water Company (Rancho Sahuarita Water Co.) Docket W-03718A-07-0687	Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Utility Source, L.L.C. Docket WS-04235A-06-0303	Permanent Rate Application- Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Tierra Buena Water Company	Valuation of Tierra Buena Water Company for estate purposes.
Goodman Water Company Docket W-02500A-06-0281	Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Cost of Capital.
Links at Coyote Wash Utilities	Certificate of Convenience and Necessity

COMPANY/CLIENT	FUNCTION
Docket SW-04210A-06-0220	– Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
New River Utilities Docket W-0173A-06-0171	Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Johnson Utilities Docket WS-02987A-04-0501 Docket WS-02987A-04-0177	Extension of Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Bachmann Springs Utility Docket WS-03953A-07-0073	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Avra Water Cooperative Docket W-02126A-06-0234	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Gold Canyon Sewer Company Docket SW-025191A-06-0015	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
State of Arizona v. Far West Water and Sewer, No. 1 CA-CR 06-0160	Expert witness on behalf of defendant in penalty phase of case.
Far West Water and Sewer Company Docket WS-03478A-05-0801	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Black Mountain Sewer Company Docket SW-02361A-05-0657	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of

COMPANY/CLIENT	FUNCTION
	Capital.
Balterra Sewer Company Docket SW-02304A-05-0586	Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Community Water Company of Green Valley Docket W-02304A-05-0830	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
McClain Water Systems Northern Sunrise Water Southern Sunrise Water Docket W-020453A-06-0251	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Valley Utilities Water Company Docket W-01412A-04-0376	Off-site facilities hook-up fee application. Prepare schedules to support application.
Valley Utilities Water Company Docket W-01412A-04-0376	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.
Beardsley Water Company Docket W-02074A-04-0358	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Pine Water Company, Inc. Docket W-03512A-03-0279	Interim and Permanent Rate Application, Financing Application - Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Cost of Capital, and Rate Design.
Chaparral City Water Company Docket W-02113A-04-0616	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, and Income Statement. Assisted in preparation Rate Design.
Tierra Linda Home Owners Association	Certificate of Convenience and Necessity

COMPANY/CLIENT	FUNCTION
Docket W-0423A-04-0075	– Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Diamond Ventures - Red Rock Utilities Docket WS-04245A-04-0184	Certificate of Convenience and Necessity – Water and Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Arizona-American Water Company, Inc. Docket WS-01303A-02-0867 Docket WS-01303A-02-0868 Docket WS-01303A-02-0869 Docket WS-01303A-02-0870 Docket WS-01303A-02-0908	Permanent Rate Application Water and Sewer (10 divisions). Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.
Bella Vista Water Company, Inc. Docket W-02465A-01-0776	Permanent Rate Application - Water. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.
Green Valley Water Company Docket (2000 Not Filed)	Permanent Rate Application. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.
Gold Canyon Sewer Company Docket SW-02519A-00-0638	Permanent Rate Application - Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.
Rio Verde Utilities, Inc. Docket WS-02156A-00-0321	Permanent Rate Application – Water and Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in

COMPANY/CLIENT	FUNCTION
	preparation of Cost of Capital and Rate Design.
Livco Water Company Livco Sewer Company Docket SW-02563A-05-0820	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Livco Water Company Docket SW-02563A-07-0506	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Cave Creek Sewer Company	Revenue Requirement, Rate Adjustment and Rate Design - Sewer.
Avra Water Cooperative Docket W-02126A-00-0269	Permanent Rate Application – Water. Assisted in preparation of Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Town of Oro Valley	Revenue Requirements, Water Rate Adjustments and Rate Design.
Far West Water Company Docket WS-03478A-99-0144	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Income Statement, Revenue Requirement, Lead-Lag Study, Cost of Capital, and Rate Design.
MHC Operating Limited Partnership Sedona Venture Wastewater Docket W-	Permanent Rate Application – Sewer. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Vail Water Company Docket W-01651B-99-0406	Permanent Rate Application. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
E&T Water Company Docket W-01409A-95-0440	Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
New River Utility	Permanent Rate Application - Water.

COMPANY/CLIENT	FUNCTION
Docket W-01737A-99-0633	Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Golden Shores Water Docket W-01815A-98-0645	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Ponderosa Utility Company Docket W-01717A-99-0572	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Chaparral City Water Company Docket (1999 Not Filed)	Permanent Rate Application - Water. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.

AVRA WATER CO-OP, INC.

DOCKET W-02126

TARIFF

EXHIBIT TJB-DT-2

Issued

Effective

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

TABLE OF CONTENTS

PART ONE, STATEMENT OF CHARGES WATER SERVICE 1

I. RATES 1

A. General Service 1
B. Standpipe Service 2
C. Central Arizona Project Purchased Water Adjuster Tariff 3

II. TAXES AND ASSESSMENTS 5

III. ADDITIONAL CHARGES 6

A. Establishment of Service 6
B. Re-establishment of Service 6
C. Reconnection of Service 6
D. Charge for Moving Meter 6
E. Master Metering 6
F. Minimum Deposit Requirement 7
G. Meter Test 7
H. Meter Reread 7
I. Charge for NSF Check 7
J. Deferred Payment Finance Charge 7
K. Late Payment Charge 8
L. Service Line Tariff and Meter Advance Policy 8
M. Main Extension Tariff 8
N. Off-Site Facilities Hook-Up Fee 8
O. Sprinkler Rate 8
P. Service Line Tariff and Meter Advance Policy 9
Q. Main Extension Tariff 9
R. Off-Site Facilities Hook-up Fee 10

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

IV. PERMITTED COSTS 15

V. CONDITIONS CONCERNING MASTER METERING 17

VI. MOVING METERS 18

PART TWO, STATEMENT OF TERMS AND CONDITIONS WATER SERVICE 19

I. CROSS-CONNECTION CONTROL 19
- A. Purpose. 19
- B. Inspections. 19
- C. Requirements 20
- D. Discontinuance of Service 21

II INTERRUPTIBLE SERVICE; COMPANY'S LIABILITY LIMITATIONS 22

III. RULES AND REGULATIONS 23

Applies to all **WATER** service areas

PART ONE
STATEMENT OF CHARGES
WATER SERVICE

I. RATES

In Opinion and Order No. 69681, dated June 28, 2007, the Commission approved the following rates and charges to become effective with July 1, 2007 usage.

Meter Size Inches	Usage Included in Minimum Charge Gallons	Minimum Charge Per Month
A. General Service		
5/8" x 3/4" Meter	-0-	28.29
3/4" Meter	-0-	42.44
1" Meter	-0-	70.73
1 1/2" Meter	-0-	141.46
2" Meter	-0-	226.34
3" Meter	-0-	452.69
4" Meter	-0-	707.32
6" Meter	-0-	1,414.65
5/8 x ¾ inch meter, and ¾ inch meter		Per 1,000
1 – 8,500 Gallons	-0-	2.20
8,501 -- 16,500 Gallons	-0-	2.35
Over 16,500 Gallons	-0-	2.50

PART ONE

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

STATEMENT OF CHARGES
WATER SERVICE

1, 1 ½, 2, 3, 4 & 6 inch meters	Per 1,000
1 – 20,000 Gallons	2.20
20,001 – 40,000 Gallons	2.35
Over 40,001 Gallons	2.50

B. Standpipe Service[1]

	Gallons Included	Minimum Charge Per Month
Any Meters	-0-	N/A

ALL STANDPIPE SERVICE SHALL BE METERED. IF AN ACCOUNT HAS NOT BEEN ESTABLISHED WITH THE COMPANY BY THE CUSTOMER, PAYMENT FOR STANDPIPE WATER SHALL BE PAID UPON DELIVERY. THE RATE FOR ALL USE FOR ALL METERS SHALL BE AS FOLLOWS:

	Per 1,000
All Consumption	4.00

[1] Service available only at Company designated standpipe locations. Standpipe water service shall be available only to the extent water is not required by permanent customers within the certificated area. The Company reserves the right to require that all water delivered under this tariff shall be used within the certificated area of the Company. Company will attempt to provide 24 hour notice of cessation of standpipe service.

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

C. Central Arizona Project Purchased Water Adjuster Tariff
(Per Decision No. 64008)

1. In addition to all other rates and charges contained in this Tariff, the Company shall collect a surcharge on all water sold to customers, based on the computation of the annual cost of Central Arizona Project Water ("CAP") water Municipal and Industrial ("M&I") charges net of any credits.

2. Computation of CAP M&I Costs. The annual cost shall be computed based on M&I charges billed by the Central Arizona Water Conservation District ("CAWCD").

The surcharge shall be computed based on the total CAP M&I charges divided by the prior year's water sales, expressed in thousands (1,000's) of gallons.

For computing the Surcharge per 1,000 gallons, the computation will include the CAP M&I charges plus or minus the under or over collected Bank Balance, divided by the water sales in thousands for the year ended August 31.

3. Bank Balance. The Company shall maintain a bank balance account which includes the funds collected from customers, less all funds expended for CAP M&I costs. The difference between the cost of CAP water purchased and the collections from customers will constitute the bank balance.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

4. Reporting Requirements. The Company shall file an Annual Report with the Commission that is based on the funds expended and collected for the year ended August 31. The Report shall be filed by November 30 of each year.

The Report shall include next year's actual CAP M&I costs, and an adjustor rate to be charged to customers. The CAP adjustor rate will include any over or under collection that exist in the bank balance as of August 31.

The Annual Report will be filed with supporting work papers. The Report shall be supplemented with a computer diskette which contains the computations of the CAP costs and credits, and collections from customers. The Company will also furnish invoices for all CAP M&I related costs.

5. Notice. Prior to initial implementation of the Adjustment, the Company shall submit to the Director of the Utilities Division of the Commission, for the Director's approval, the Report contemplated in Paragraph 4, above, and the completed computation sheet. Said filing shall be no less than 60 days prior to the proposed implementation. Following the Director's approval, the Company shall provide Notice to the rate payers of the change in the surcharge level no less than 30 days notice before the effective date.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

II. TAXES AND ASSESSMENTS

In addition to all other rates and charges authorized herein, the Company shall collect from its customers all applicable sales, transaction, privilege, regulatory or other taxes and assessments as may apply now or in the future, per Rule R14-2-409(D)(5).

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

III. ADDITIONAL CHARGES

A. Establishment of Service per Rule R14-2-403D (new customer charge, in addition to F, L, M and N below)	$ 25.00
1. If after hours	$ 50.00
B. Re-establishment of Service per Rule R14-2-403D (same customer, same location within 12 months)	Note[2]
C. Reconnection of Service per Rule R14-2-403D (Delinquent)	$ 50.00
1. If after hours	$ 75.00
D. Charge for moving meter at customer request per Rule R14-2-405B	Cost[3]
E. Master Metering/Multiple Dwellings	Note[4]

[2] Monthly minimum times number of months off system.
[3] See Sheet No. 15.
[4] See Part One Section V, "Conditions Concerning Master Metering/Multiple Dwellings" on Sheet No. 17.

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

F.	Minimum Deposit Requirement per Rule R14-2-403B	
	1. Residential customer	(2 times estimated average monthly bill)
	2. Non residential customer	(2-1/2 times estimated maximum monthly bill)
	3. Deposit Interest	6.0%
G.	Meter test per Rule R14-2-408F (Calibration or Leak Detection)	$ 50.00
	Remove Meter and Test	$ 35.00
	If correct	-0-
H.	Meter Reread per Rule R14-2-408C (If correct)	-0-
I.	Charge for NSF Check per Rule R14-2-409F	$ 25.00
J.	Deferred Payment Finance Charge, per month	1.5%[5]

[5] Greater of $5.00 or 1.50% per month of unpaid balance.

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

K.	Late Payment Charge, Per Month	Note[5] [6] [7]
L.	Hourly charge for after hours service	Cost
M.	Water Line crossing Paved Road	Note[8]
N.	Charges for emergency service not caused by Company	Cost
O.	Sprinkler Rate	Note[9]

[6] This charge shall not apply if the customer has arranged for a Deferred Payment Plan.
[7] Bills for utility services are due and payable when rendered. Any payment not received within fifteen (15) days from the date the bill was rendered shall be considered delinquent and subject to the termination policy set forth in the Company's rate tariff. All late payment penalties shall be billed on the customer's next regularly scheduled billing. If the customer fails to pay the late payment penalty by the due date on the next billing, the customer will receive a ten (10) day termination notice. If the customer does not pay the late payment penalty by that date the service will be terminated. Service shall be terminated only for that service for which the customer is delinquent or is in violation. All customers whose service is terminated for failure to pay the late payment penalty are subject to the Company's reconnection charges set forth in the Company's tariff.
[8] Customer Expense to be done via contractor; no responsibility to the Co-op.
[9] 1 % of Monthly Minimum for a comparable Meter connection, but no less than $7.00 per month.

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

P. Service Line Tariff and Meter Advance Policy, Refundable per Rule R14-2-405B:

5/8" x 3/4" Meter	410.00
3/4" Meter	455.00
1" Meter	520.00
1 1/2" Meter	740.00
2" Turbo Meter	1,235.00
2" Compound Meter	1,800.00
3" Turbo Meter	1,705.00
3" Compound Meter	2,340.00
4" Turbo Meter	2,700.00
4" Compound Meter	3,405.00
6" Turbo Meter	5,035.00
6" Compound Meter	6,510.00

Q. Main Extension tariff, per Rule R14-2-406B Cost[10]

[10] See Sheet No. 15.

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

R. Off-Site Facilities Hook-Up Fee

1. Purpose and Applicability

The purpose of the hook-up fees payable to Avra Water Co-op, Inc. ("the Company") pursuant to this tariff is to equitably apportion the costs of constructing additional facilities to provide water production, storage, pressure and fire flow among all new service connections.

These charges are applicable to all new service connections established after the effective date of this tariff. The charges are one-time charges and are payable as a condition to the Company's establishment of service, as more particularly provided below.

2. Definitions

Unless the context otherwise requires, the definitions set forth in R-14-2-401 of the Arizona Corporation Commission's rules and regulations governing water utilities shall apply in interpreting, this tariff schedule.

"Applicant" means any party entering into an agreement with Company for the installation of water facilities to serve new service connections.

"Company" means Avra Water Co-op Inc., an Arizona corporation.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

"Main Extension Agreement" means any agreement whereby an Applicant agrees to advance the costs of the installation of water facilities to the Company to serve new service connections, or install water facilities to serve new service connections and transfer ownership of such water facilities to the Company, which agreement shall require the approval of the Arizona Corporation Commission (same as line extension agreement).

"Off-Site Facilities" means wells, storage tanks and related appurtenances necessary for proper operation, including, engineering and design costs. Off-Site facilities may also include booster. pumps, pressure tanks, transmission mains and related appurtenances necessary for proper operation, if these facilities are not for the exclusive use of the applicant and these facilities will benefit the entire water system.

"Service Connection" means and includes all service connections for residential, commercial, industrial, or other uses, regardless of meter size.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

3. Off-Site Hook-Up Charges

Each new service connection shall pay the total off-site capacity charge, derived from the following table:

OFF-SITE CAPACITY RESERVATION CHARGE TABLE		
Meter Size	**NARUC Meter Factor**	**Fee**
5/8" X 3/4"	1	$ 1,875
3/4"	1.2	$ 2,250
1"	2	$3,750
1 – 1/2"	4	$7,500
2"	6.4	$12,000
3"	12	$22,500
4"	20	$37,500
6" or larger	40	$75,000

4. Terms and Conditions

(a.) Assessment of One Time Hook-Up Charge: The hook-up fee may be assessed only once per service connection, or lot within a platted subdivision (similar to meter and service line installation charges). However, this provision does not exempt from the hook-up fee, any newly created parcel(s) which are the result of further subdivision of a lot or land parcel and which do not have a service connection.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

(b.) Use of Off-Site Hook-Up Fee: Hook-Up fees may only be used to pay for the capital items of off-site facilities, or for repayment of loans obtained for installation of off-site facilities. Off site hook-up fees shall not be used for repairs, maintenance, plant replacements, or operational purposes.

(c.) Time of Payment:

(1) In the event that the Applicant is required to enter into a main extension agreement, whereby the Applicant agrees to advance the costs of installing mains, valves, fittings, hydrants and other on-site improvements in order to extend service in accordance with R-14-2-406 (B), payment of the charges required hereunder shall be made by the Applicant within 15 calendar days after receipt of notification from the Company that the Utilities Division of the Arizona Corporation Commission has approved the main extension agreement in accordance with R14-2-406(M).

(2) In the event that the Applicant is not required to enter into a main extension agreement, the charges hereunder shall be due and payable at the time the meter and service line installation fee is due and payable.

(d.) Failure to Pay Charges, Delinquent Payments: - Under no circumstances will the Company set a meter or otherwise allow service to be established if the Applicant has not paid in full all charges as provided by this off-site hook-up fee tariff.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

(e.) Off-Site Hook-Up Fee Non-refundable: - The amounts collected by the Company pursuant to the off-site hook-up fee shall be non-refundable contributions in aid of construction.

(f.) Use of Charges Received: All funds collected by the Company as off-site hook-up fees, shall be deposited into a separate interest bearing trust account and used solely for the purposes of paying for the costs of off-site facilities, including repayment of loans obtained for the installation of off-site facilities that will benefit the entire water system.

(g.) Off-Site Hook-Up Fees In Addition to Other Charges: The off-site hook-up fees shall be in addition to any costs associated with a main extension agreement for on-site facilities, and are in addition to the amounts to be advanced pursuant to charges authorized under other sections of this tariff.

(h.) Disposition of Excess Funds: After all necessary and desirable off-site facilities are constructed utilizing funds collected pursuant to the off-site hook-up fee or the off-site hook-up fee has been terminated by order of the Arizona Corporation Commission (Commission), any funds remaining in the trust shall be refunded. The manner of the refund shall be determined by the Commission at the time a refund becomes necessary.

(i.) Fire Flow Requirements: In the event the applicant for service has fire flow requirements that require additional facilities beyond those facilities whose costs were generally provided or estimated in the June 2000 Master Plan by Westland Resources, the Company may require the Applicant to install such additional facilities as are required to meet those additional fire flow requirements, as a non-refundable contribution, in addition to the off-site hook-up fee.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

(j.) Co-op Status Report: The Co-op shall file with the Utilities Division an annual Off-Site Hook-up Fee Status Report each January 31 for the prior 12 month period, beginning January 31, 2008, and continuing thereafter until the hook-up fee Tariff is no longer in effect. Each status report shall contain a list of all customers that have paid the hook-up fee, the amount each is paid, the amount of money spent from that account, and a list of all facilities that have been installed with the tariff funds during the 12 month period.

IV. PERMITTED COSTS

A. Costs shall be verified by invoice.

B. For services that are provided by the Company at costs, cost shall include labor, materials, other charges incurred, and overhead not to exceed 10%. However, prior to any such service being provided, the estimated cost of such service will be provided by the Company to the customer. After review of the cost estimate, the customer will pay the amount of the estimated cost to the Company.

C. In the event that the actual cost is less than the estimated cost, the Company will refund the excess to the customer within 30 days after completion of the provision of the service or after Company's receipt of invoices, timesheets or other related documents, whichever is later.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

D. In the event the actual cost is more than the estimated cost, the Company will bill the customer for the amount due within 30 days after completion of the provision of the service or after the Company's receipt of invoices, timesheets or other related documents, whichever is later. The amount so billed will be due and payable 30 days after the invoice date. However, if the actual cost is more than five percent (5%) greater than the total amount paid, the customer will only be required to pay five percent (5%) more than the total amount paid, unless the Company can demonstrate that the increased costs were beyond its control and could not be foreseen at the time the estimate for the total amount paid was made.

E. At the customer's request, the Company shall make available to the customer all invoices, timesheets or related documents that support the cost for providing such service.

F. Permitted costs shall include any State or Federal income taxes that are or may be payable by the Company as a result of any tariff or contract for water facilities under which the Customer advances or contributes funds or facilities to the Company.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

V. CONDITIONS CONCERNING MASTER METERING/MULTIPLE DWELLINGS

Multiple Dwellings on one 5/8 x 3/4 residential meter: All dwellings, beyond direct connection which cross property lines, will be charged 100 percent of monthly minimum, and/or are required to have their own meter. If the 5/8 x 3/4 residential meter serves more than one dwelling on the same property, the second connection and each additional connection shall each pay 50% of monthly minimum for 5/8 x 3/4 inch meter. Responsibility for payment remains with master meter customer. For larger meter sizes, the meter and service line shall be sized or resized in accordance with the Uniform Plumbing Code, or the American Water Works Association Manual of Water Supply Practices Number 22, "Sizing Water Service Lines and Meters", or in accordance with good engineering practice.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

VI. MOVING METERS

Whenever a meter is moved at a customer's request or becomes necessary due to actions of the customer (e.g. lot lines are changed, land is subdivided or transferred), then the customer shall be charged the cost incurred by Avra Water Co-Op in moving the meter. In the event the meter and service lines must be relocated to comply with the rules of the Commission (e.g. to place to meter on the customer property), then the customer of record whose service is no longer in compliance with the Commission rules shall be charged the cost incurred by the co-op in moving the meter. The cost shall include the cost of any main line extension, labor, materials, engineering, document preparation, overhead, applicable taxes, surcharges, permit fees, or special assessments that are or maybe imposed by any governmental agency. Disregard or non-compliance with its Tariff shall be sufficient cause for refusal or disconnection of service. However, existing customers will be given twelve (12) months to pay said costs.

Applies to all **WATER** service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS
WATER SERVICE

I. CROSS-CONNECTION CONTROL

A. Purpose.

To protect the public water supply in the Company's water supply in the Company's water system from the possibility of contamination caused by backflow through unprotected cross-connections by requiring the installation and periodic testing of backflow-prevention assemblies pursuant to the provisions of the Arizona Administrative Code, Title 14, Chapter 2, Section 405.B.6 as adopted by the Arizona Corporation Commission, and Title 18, Chapter 4, Section 115, as adopted by the Arizona Department of Environmental Quality, as those regulations may be revised from time to time.

B. Inspections.

The customers shall cooperate fully with the Company in its efforts to investigate and determine the degree of potential health hazard to the public water supply which may result from conditions existing on the customer's premises.

Applies to all **WATER** service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS
WATER SERVICE

C. Requirements.

In compliance with the Rules and Regulations of the Arizona Corporation Commission and the Arizona Department of Environmental Quality, specifically A.A.C. R14-2-405.B.6 and A.A.C. R18-4-115 relating to backflow prevention:

1. The Company may require a customer to pay for and have installed, maintain, test and repair a backflow-prevention assembly if A.A.C. R18-4-115.B or C applies.

2. A backflow-prevention assembly required to be installed by the customer under this tariff shall comply with the requirements set forth in A.A.C. R18-4-115.D and E.

3. The Company shall give any customer who is required to install and/or test a backflow-prevention assembly written notice of said requirement. If A.A.C. R14-2-410.B.1.a. is not applicable, the customer shall be given thirty (30) days in which to comply with this notice. If the customer can show good cause as to why he cannot install the device within thirty (30) days, the Company or the Arizona Corporation Commission Staff may grant additional time for this requirement.

4. Testing shall be in conformance with the requirements of A.A.C. R18-4-115.F. The Company shall not require an unreasonable number of tests.

Applies to all **WATER** service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS
WATER SERVICE

5. The customer shall provide the Company with records of installation and testing. For each backflow-prevention assembly, these records shall include:

a. assembly identification number and description;
b. location;
c. date(s) of test(s);
d. description of repairs made by tester; and
e. tester's name and certificate number.

D. Discontinuance of Service.

In accordance with A.A.C. R14-2-407 and 410 and provisions of this tariff, the Company may terminate service or deny service to a customer who fails to install and/or test a backflow-prevention assembly as required by this tariff.

1. In the event the backflow-prevention assembly has not been installed or fails any test and A.A.C. R14-2-410.B.1.a. is applicable, the Company may terminate service immediately and without notice. The backflow-prevention assembly shall be installed and repaired by the customer and retested before service is restored.

ISSUED BY:

Chris E. Ward, General Manager
Avra Water Co-Op, Inc.
11821 Picture Rocks Road
Tucson, Arizona 85743

Applies to all **WATER** service areas

STATEMENT OF TERMS AND CONDITIONS
WATER SERVICE

2. In the event the backflow-prevention assembly has not been installed or fails any test and A.A.C. R14-2-410.B.1.a. is not applicable, the backflow-prevention assembly shall be installed and/or repaired by the customer and tested within fourteen (14) days of written notice by the Company. Failure to install or to remedy the deficiency or dysfunction of the assembly, or failure to retest shall be grounds for termination of water utility service in accordance with A.A.C. R14-2-410.

II. INTERRUPTIBLE SERVICE; COMPANY'S LIABILITY LIMITATIONS

The Company will supply only such water at such pressures as may be available from time to time as a result of the normal operation of its water system. The Company will maintain a minimum water pressure of 20 p.s.i. and will not guarantee a specific gallons per minute flow rate at any public fire hydrant or fire sprinkler service. In the event service is interrupted, irregular or defective, or fails from causes beyond the Company's control or through ordinary negligence of its employees or agents, the Company will not be liable for any injuries or damages arising therefrom.

Applies to all **WATER** service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS
WATER SERVICE

III. RULES AND REGULATIONS

The Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. A.A.C. R14-2-401 through A.A.C. R14-2-411 will be controlling of Company procedures, unless specific Commission Order(s) provide otherwise.

TJB-DT-3

TO:
Arizona Department of Environmental Quality
Drinking Water Compliance Enforcement Unit
1110 West Washington Avenue, 5th Floor
Phoenix, Arizona 85007
Phone: 602-771-4624
Fax: 602-771-4505

DATE: 9-19-11

ENTERED SEP 2 2 2011

ARIZONA DEPARTMENT ENVIRONMENTAL QUALITY
SEP 22 2011
WATER QUALITY COMPLIANCE SECTION

FROM:
Water Company: Avra Water Co-op, Inc.
Mailing Address: 11821 W. Picture Rocks Rd.
City, State, Zip Code Tucson, AZ 85743
Phone Number: 520-682-7331
FAX: 520-682-8933

Please return completed request to ACC Utilities Engineering (FAX 602-542-0766) and to the Company at address listed above within 30 days.

Compliance Status Report

PWS Name: Avra Water Co-op, Inc.

PWS ID #: 10-006

Overall Compliance Status: [ ] No Major Deficiencies [ ] Major Deficiencies
Comments:

Monitoring and Reporting Deficiencies: [ ] No Deficiencies [ ] Major Deficiencies
List deficiencies:

Operation and Maintenance Deficiencies: [ ] No Deficiencies [ ] Major Deficiencies
Date of last inspection / sanitary survey: _____

Major Operation and Maintenance Deficiencies cited during inspection

[ ] None
[ ] unable to maintain 20 psi
[ ] cross connection/backflow problems
[ ] treatment deficiencies
[ ] certified operator
[ ] inadequate storage
[ ] surface water treatment rule
[ ] approval of construction
[ ] other

Comments:

Administrative Orders:
Is ADEQ administrative order in effect? [ ] Yes [ ] No
Is US EPA administrative order in effect? [ ] Yes [ ] No
Comments:

System Information:
Number of Points of Entry ___ Population Served ___ Connections Served ___

DWCE Evaluation completed by: _____

Phone: _____ **Date:** _____

Based on data submitted by the water system, ADEQ has determined that this system is currently delivering water that (meets/does not meet) water quality standards required by Arizona Administrative Code, Title 18, Chapter 4. This compliance status report does not guarantee the water quality for this system in the future. This compliance status report does not reflect the status of any other water system owned by this utility company.

Revised 10/28/03

Arizona Department of Environmental Quality
Drinking Water Monitoring and Protection Unit
Mail Code 5415B-2
1110 West Washington Street
Phoenix, AZ 85007

Drinking Water Compliance Status Report

System Name	System Type		Is system consecutive?	
AVRA WATER COOP INC	☒	Community	☐	Yes,
System ID #	☐	Non-transient Non-community		to PWS #
10006	☐	Transient Non-community	☒	No

Overall compliance status	☒	No major deficiencies	☐	Major deficiencies
Monitoring and Reporting status	☒	No major deficiencies	☐	Major deficiencies

Comments: None

Operation and Maintenance status	☒	No major deficiencies	☐ Major deficiencies
Date of last Sanitary Survey	6-27-11	**Inspector**	Jason Saline, PDEQ

Major unresolved/ongoing operation and maintenance deficiencies:

- ☐ unable to maintain 20psi
- ☐ cross connection/backflow problems
- ☐ treatment deficiencies
- ☐ certified operator
- ☐ inadequate storage
- ☐ surface water treatment rule
- ☐ ATC/AOC
- ☐ other =

Comments: None

Is an ADEQ administrative order in effect?	☐	Yes	☒	No

Comments: None

System Information	
Population Served	8250
Service Connections	2546
Number of Entry Points to the Distribution System	2
Number of Sources	3
Initial Monitoring Year	1995
Monitoring Assistance Program (MAP) System	☒ Yes ☐ No

Evaluation completed by	Donna Calderon, Manager Drinking Water Monitoring and Protection Unit		
Phone	602-771-4641	**Date**	September 29, 2011

☒	Based upon data submitted by the water system, ADEQ has determined that this system is currently delivering water that meets water quality standards required by 40 CFR 141/Arizona Administrative Code, Title 18, Chapter 4, and **PWS is in compliance.**
☐	Based upon the monitoring and reporting deficiencies noted above, ADEQ **cannot determine** if this system is currently delivering water that meets water quality standards required by 40 CFR 141/Arizona Administrative Code, Title 18, Chapter 4, and/or **PWS is not in compliance.**
☐	Based upon the operation and maintenance deficiencies noted above, ADEQ **cannot determine** if this system is currently delivering water that meets water quality standards required by 40 CFR 141/Arizona Administrative Code, Title 18, Chapter 4, and/or **PWS is not in compliance.**

This compliance status report does not guarantee the water quality for this system in the future, and does not reflect the status of any other water system owned by this utility company.

COMPANY NAME:	AVRA WATER CO-OP, INC.
Name of System:	ADEQ Public Water System Number:

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled
55-207058	200	1,300	800	16"	10"	2006
55-214263	250	1,500	780	18"	10"	2007
55-626905	50	310	605	12"	4"	1972

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	4	72	
15	4		
10	4		
7.5	2		
5	4		
100	2		
50	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
50,000	2	5,000	4
500,000	4	3,000	5

		1,500	1
		1,000	1
		10,000	1

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME:	AVRA WATER CO-OP, INC.
Name of System:	ADEQ Public Water System Number:

WATER COMPANY PLANT DESCRIPTION (CONTINUED)

MAINS

Size (in inches)	Material	Length (in feet)
2	PVC	10,800
3	PVC	11,050
4	PVC	44,605
5	PVC	-
6	PVC	278,613
8	PVC	39,723
10	PVC/Ductile	-
12	PVC/Ductile	29,470
16	Ductile Iron	15,600

CUSTOMER METERS

Size (in inches)	Quantity
5/8 X ¾	2510
3/4	24
1	15
1 1/2	3
2	4
Comp. 3	
Turbo 3	
Comp. 4	1
Turbo 4	
Comp. 6	
Turbo 6	

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:
Sodium Hypochlorite Injectors at 1 well site.
Sodium Hypochlorite Generator at 1 POE site.

STRUCTURES:
2 small storage sheds – 10x12
1 used 40ft. trailer converted to a storage shed.
1 used 40ft. trailer converted to a storage shed.

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

WATER USE DATA SHEET

NAME OF COMPANY	Avra Water Co-Op, Inc.
ADEQ Public Water System Number:	10-006

MONTH/YEAR (12 Months of Test Year)	NUMBER OF CUSTOMERS	GALLONS SOLD (Thousands)	GALLONS PUMPED (Thousands)	Gallons Purchased (Thousands)
Sep-10	2521	26,559	30,632	-
Oct-10	2523	24,885	21,371	-
Nov-10	2533	22,434	23,601	-
Dec-10	2515	19,628	23,912	-
Jan-11	2521	16,974	19,850	-
Feb-11	2525	19,780	38,339	-
Mar-11	2536	17,882	22,278	-
Apr-11	2529	21,729	24,762	-
May-11	2532	25,837	31,557	-
Jun-11	2532	42,650	36,964	-
Jul-11	2526	30,217	31,309	-
Aug-11	2535	27,431	28,401	-
Total	N/A	296,005	332,976	-

What is the level of arsenic for each well in your system? 0.007 mg/l

If system has fire hydrants, what is the fire flow requirement?

_____ **GPM for** _____ **Hours**

If system has chlorination treatment, does this system chlorinate continously?

(YES) **NO**

Is the Water Utility located in an Active Management Area ("AMA")?

(YES) **NO**

Does the Company have a Gallons Per Capita Day ("GPCD") requirement?

(YES) **NO**

If Yes, please provide the GPCD amount: 108

Note: If you are filing for more than one system, please provide separate data sheets for each system. For explanation of any of the above, please contact the Engineering Supervisor at 602-542-7277.