

ORIGINAL



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BEFORE THE ARIZONA CORPORATION

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COMMISSIONERS

GARY PIERCE, Chairman
BOB STUMP
SANDRA D. KENNEDY
PAUL NEWMAN
BRENDA BURNS

Arizona Corporation Commission

DOCKETED

OCT 10 2012

DOCKETED BY *ASM*

IN THE MATTER OF THE APPLICATION OF
VALENCIA WATER COMPANY – TOWN
DIVISION FOR THE ESTABLISHMENT OF
JUST AND REASONABLE RATES AND
CHARGES FOR UTILITY SERVICE DESIGNED
TO REALIZE A REASONABLE RATE OF
RETURN ON THE FAIR VALUE OF ITS
PROPERTY THROUGHOUT THE STATE OF
ARIZONA

DOCKET NO. W-01212A-12-0309

**NOTICE OF FILING
REVISED SCHEDULES**

On July 9, 2012, Valencia Water Company – Town Division (“Town Division” or
“Applicant”) filed a rate application. Staff has requested certain revisions in the schedules.
Accordingly, revised schedules are attached.

RESPECTFULLY SUBMITTED this 10th day of October 2012.

ROSHKA DEWULF & PATTEN, PLC

By *Michael W. Patten*

Michael W. Patten
Timothy J. Sabo
One Arizona Center
400 East Van Buren Street, Suite 800
Phoenix, Arizona 85004

Attorneys for Valencia Water Company
– Town Division

2012 OCT 10 PM 3:49
DOCKET COMM
AZ CORP COMM
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1 Original +13 copies of the foregoing
2 filed this 10th day of October 2012, with:

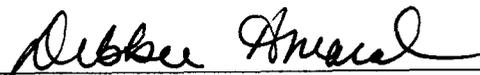
3 Docket Control
4 Arizona Corporation Commission
5 1200 West Washington
6 Phoenix, AZ 85007

7 Copies of the foregoing hand-delivered/mailed
8 this 10th day of October 2012, to:

9 Lyn A. Farmer, Esq.
10 Chief Administrative Law Judge
11 Hearing Division
12 Arizona Corporation Commission
13 1200 West Washington
14 Phoenix, AZ 85007

15 Janice Alward, Esq.
16 Chief Counsel, Legal Division
17 Arizona Corporation Commission
18 1200 West Washington
19 Phoenix, AZ 85007

20 Steven M. Olea
21 Director, Utilities Division
22 Arizona Corporation Commission
23 1200 West Washington
24 Phoenix, AZ 85007

25
26
27
By 

Willow Valley Water Company, Inc.

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Computation of Increase in Gross Revenue Requirement

Schedule A-1

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 2,359,391	\$ 2,359,391
2					
3	Adjusted Operating Income (Loss)			\$ (58,493)	\$ (58,493)
4					
5	Current Rate of Return (Line 3 / Line 1)			-2.48%	-2.48%
6					
7	Required Operating Income (Line 9 * Line 1)			\$ 250,024	\$ 250,024
8					
9	Required Rate of Return			10.60%	10.60%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			\$ 308,517	\$ 308,517
12					
13	Gross Revenue Conversion Factor			1.645086	1.645086
14					
15	Increase in Gross Revenue Requirements			\$ 507,537	\$ 507,537
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	\$ 584,113	\$ 1,034,099	\$ 449,987	77.0%
22	Commercial	62,688	99,304	36,616	58.4%
23	Irrigation	38,754	58,441	19,687	50.8%
24	Construction	2,481	4,437	1,956	N/A
25					
26	Total of Water Revenues	<u>\$ 688,036</u>	<u>\$ 1,196,282</u>	<u>\$ 508,246</u>	<u>73.9%</u>
27					
28	Miscellaneous Revenues	<u>13,378</u>	<u>13,378</u>	<u>-</u>	<u>0.0%</u>
29					
30	Total Operating Revenues	<u>\$ 701,414</u>	<u>\$ 1,209,660</u>	<u>\$ 508,246</u>	<u>72.5%</u>
31					
32	Total Adjusted Revenues (Schedule C-1)	<u>\$ 702,652</u>	<u>\$ 1,209,660</u>	<u>\$ 507,008 *</u>	<u>72.2%</u>
33					

*The increase shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep the rates to round numbers.

Supporting Schedules:

- B-1
- C-1
- C-3
- H-1

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2009	12/31/2010	Actual 12/31/2011	Adjusted 12/31/2011	Present Rates 12/31/2012	Proposed Rates 12/31/2012
1	Gross Revenues	\$ 489,376	\$ 666,950	\$ 717,230	\$ 702,652	\$ 702,652	\$ 1,210,190
2							
3	Revenue Deductions and						
4	Operating Expenses	541,600	662,450	765,989	761,145	761,145	965,726
5							
6	Operating Income	\$ (52,224)	\$ 4,500	\$ (48,759)	\$ (58,493)	\$ (58,493)	\$ 244,464
7							
8	Other Income and Deductions	-	(2,054)	(2,256)	-	-	-
9							
10	Interest Expense	(12,219)	(14,990)	(21,026)	(21,026)	(21,026)	(21,026)
11							
12	Net Income	\$ (64,443)	\$ (12,544)	\$ (72,041)	\$ (79,519)	\$ (79,519)	\$ 223,438
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(64.44)	(12.54)	(72.04)	(79.52)	(79.52)	223.44
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.25%	-0.02%	-0.21%	-2.42%	-4.90%	13.78%
26							
27	Return on Year End						
28	Capital	-0.18%	-0.02%	-2.17%	-2.45%	-2.45%	6.89%
29							
30	Return on Average						
31	Common Equity	-0.25%	-0.02%	-0.22%	-2.77%	-5.63%	15.81%
32							
33	Return on Year End						
34	Common Equity	-0.18%	-0.02%	-2.48%	-2.81%	-2.81%	7.90%
35							
	Times Bond Interest Earned						
	Before Income Taxes	(7.56)	(0.24)	(4.48)	(7.97)	(7.97)	15.50
	Times Total Interest and						
	Preferred Dividends Earned						
	After Income Taxes	(3.27)	1.30	(1.32)	(1.78)	(1.78)	12.63
1							
2							
3							
4							
5							
6	<u>Supporting Schedules:</u>						
7	E-2						
8	C-1						
9	F-1						
10							

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Constructure Expenditures and Gross Utility Plant Placed in Service

Schedule A-4

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	\$ 77,720	\$ 80,816	\$ 4,108,472
2					
3	Prior Year Ended	12/31/2010	515,844	333,295	4,441,767
4					
5	Test Year Ended	12/31/2011	397,888	591,335	5,033,102
6					
7	Projected Year Ended	12/31/2012	-	80,436	5,113,538
8					
9					
10					
11					
12					
13	<u>Supporting Schedules:</u>				
14	F-3				
15	E-5				
16					
17					
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Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base
1	Plant in Service	\$ 5,113,538
2	Less: Accumulated Depreciation	<u>(1,742,556)</u>
3		
4	Net Plant in Service	\$ 3,370,982
5		
6	<u>LESS:</u>	
7	Net CIAC	-
8	Advances in Aid of Construction (AIAC)	610,760
9	Customer Deposits	36,233
10	Deferred Income Tax Credits	391,114
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	26,516
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	<u>-</u>
17		
18	Original Cost Rate Base	<u>\$ 2,359,391</u>
19		
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30	<u>Supporting Schedules:</u>	<u>Recap Schedules:</u>
31	B-2	A-1
32	B-3	
33	E-1	
34	B-5	
35		

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Original Cost Rate Base Pro Forma Adjustments

Schedule B-2

Line No.	Description	[A] Actual End of Test Year	[B] ADJ #1 B-2.1	[C] ADJ #2	[D] ADJ #3	[E] Adjusted End of Test Year
1	303 Land and Land Rights	\$ 18,293	\$ -	\$ -	\$ -	\$ 18,293
2	304 Structures and Improvements	464,273	-	-	-	464,273
3	306 Lake, River and Other Intakes	-	-	-	-	-
4	307 Wells and Springs	1,623,786	-	-	-	1,623,786
5	309 Supply Mains	5,441	-	-	-	5,441
6	310 Power Generation Equipment	10,751	-	-	-	10,751
7	311 Pumping Equipment	537,335	-	-	-	537,335
8	320 Water Treatment Equipment	572,865	-	-	-	572,865
9	330 Distribution Reservoirs and Standpipes	265,900	-	-	-	265,900
10	331 Transmission and Distribution Mains	670,561	-	-	-	670,561
11	333 Services	96,681	-	-	-	96,681
12	334 Meters and Meter Installations	533,416	-	-	-	533,416
13	335 Hydrants	47,803	-	-	-	47,803
14	336 Backflow Prevention Devices	1,024	-	-	-	1,024
15	339 Other Plant and Miscellaneous Equipment	20,318	-	-	-	20,318
16	340 Office Furniture and Equipment	22,646	-	-	-	22,646
17	341 Transportation Equipment	21,527	-	-	-	21,527
18	343 Tools, Shop and Garage Equipment	43,388	-	-	-	43,388
19	344 Laboratory Equipment	9,508	-	-	-	9,508
20	345 Power Operated Equipment	38,925	-	-	-	38,925
21	346 Communication Equipment	13,877	-	-	-	13,877
22	347 Miscellaneous Equipment	10,223	80,436	-	-	90,659
23	348 Other Tangible Plant	3,937	-	-	-	3,937
24	390 Office Furniture & Equipment	625	-	-	-	625
25						
26	Total Plant in Service	\$ 5,033,102	\$ 80,436	\$ -	\$ -	\$ 5,113,538
27	Less: Accumulated Depreciation	(1,742,556)	-	-	-	(1,742,556)
28	Net Plant in Service (L59 - L 60)	<u>\$ 3,290,546</u>	<u>\$ 80,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,370,982</u>
29						
30	LESS:					
31	Net Contributions in Aid of Construction (CIAC)	\$ -	\$ -	\$ -	\$ -	\$ -
32	Advances in Aid of Construction (AIAC)	610,760	-	-	-	610,760
33	Customer Meter Deposits	36,233	-	-	-	36,233
34	Deferred Income Tax Credits	391,114	-	-	-	391,114
35						
36	ADD:					
37	Unamortized Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -
38	Deferred Tax Assets	-	-	-	-	-
39	Meter deposits	16,555	-	-	-	16,555
40	Deferred gain	794	-	-	-	794
41	Bad debt	4,414	-	-	-	4,414
42	Deferred compensation	4,754	-	-	-	4,754
43	CIAC	-	-	-	-	-
44	Working Capital	-	-	-	-	-
45	Utility Plant Acquisition Adjustment	-	-	-	-	-
46						
47	Original Cost Rate Base	<u>\$ 2,278,956</u>	<u>\$ 80,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,359,391</u>
48						
49						
50	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>		
51	E-1			B-1		

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line
No.
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Company Name	Project ID	Total 2012
Willow Valley Water Company	WVR SCADA - WVWC	\$ 80,436
Willow Valley Water Company Total		\$ 80,436

Willow Valley Water Company, Inc.

Schedule B-3

Test Year Ended December 31, 2011

Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Line

No.

1 The Company did not make pro forma adjustments to gross plant in service and accumulated depreciation for RCND rate base

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Supporting Schedules:

B-4

Recap Schedules:

B-1

Line

No.

1 The Company did not conduct a Reconstruction Cost New Study.

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Supporting Schedules:

RCND Study

Recap Schedules:

B-3

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line
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The Company is not requesting a working capital allowance.

Supporting Schedules:
E-1

Recap Schedules:
B-1

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Adjusted Test Year Income Statement

Schedule C-1

Line No.	DESCRIPTION	[A] Actual Test Year	[B] Pro Forma Adjustments	[C] Adjusted Test Year	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Revenues					
2	Metered Water Sales	\$ 659,351	\$ 29,923	\$ 689,274	\$ 507,537	\$ 1,196,812
3	Water Sales - Unmetered	44,501	(44,501)	-	-	-
4	Other Operating Revenue	13,378	-	13,378	-	13,378
5	Total Operating Revenues	717,230	(14,578)	702,652	507,537	1,210,190
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	263,312	-	263,312	-	263,312
9	604 Employee Pensions and Benefits	-	-	-	-	-
10	610 Purchased Water	-	-	-	-	-
11	615 Purchased Power	40,485	3,262	43,747	-	43,747
12	616 Fuel for Power Production	-	-	-	-	-
13	618 Chemicals	18,800	36,622	55,422	-	55,422
14	620 Materials and Supplies	36,002	-	36,002	-	36,002
15	621 Office Supplies and Expense	27,025	-	27,025	-	27,025
16	630 Outside Services	97,501	-	97,501	-	97,501
17	635 Contractual Services - Testing	20,993	-	20,993	-	20,993
18	636 Contractual Services - Other	-	-	-	-	-
19	641 Rental of Building/Real Property	10,241	-	10,241	-	10,241
20	642 Rental of Equipment	-	-	-	-	-
21	650 Transportation Expenses	24,173	-	24,173	-	24,173
22	657 Insurance - General Liability	7,125	-	7,125	-	7,125
23	659 Insurance - Other	4,218	-	4,218	-	4,218
24	666 Regulatory Commission Expense - Rate Case	5,333	4,589	9,922	-	9,922
25	667 Rate Case Expense	-	-	-	-	-
26	670 Bad Debt Expense	8,422	(171)	8,251	5,960	14,211
27	675 Miscellaneous Expenses	25,404	(842)	24,563	-	24,563
28	403 Depreciation Expense	196,646	4,022	200,668	-	200,668
29	408 Taxes Other Than Income	782	-	782	-	782
30	408.11 Taxes Other Than Income - Property Taxes	22,674	11,257	33,931	8,171	42,102
31	409 Income Taxes	(43,147)	(63,583)	(106,730)	190,449	83,719
32	Total Operating Expenses	765,989	(4,844)	761,145	204,580	965,726
33						
34	Utility Operating Income (Loss)	(48,759)	(9,734)	(58,493)	302,957	244,464
35						
36	414 Gains (Losses) from Disp of Util Prop	-	-	-	-	-
37	419 Interest and Dividend Income	-	-	-	-	-
38	426 Miscellaneous Non-Utility Expenses	(2,256)	-	(2,256)	-	(2,256)
39	427 Interest Expense	(21,026)	-	(21,026)	-	(21,026)
40	Total Other Income and Deductions	(23,282)	-	(23,282)	-	(23,282)
41						
42	Net Income (Loss)	\$ (72,041)	\$ (9,734)	\$ (81,775)	\$ 302,957	\$ 221,182
43						
44	<u>Supporting Schedules:</u>				<u>Recap Schedules:</u>	
45	E-2				A-1	
46	C-2					

Line No.	DESCRIPTION	[A] Actual Test Year	[B] ADJ #1 C-2.1	[C] ADJ #2 C-2.2	[D] ADJ #3 C-2.3	[E] ADJ #4 C-2.4	[F] ADJ #5 C-2.5	[G] ADJ #6 C-2.6	[H] ADJ #8
1	Revenues								
2	Metered Water Sales	\$ 659,351	-	-	-	\$ (1,974)	\$ (16,480)	-	\$ 44,501
3	Water Sales - Unmetered	44,501	-	-	-	-	-	-	(44,501)
4	Other Operating Revenue	13,378	-	-	-	-	-	-	-
5	Total Operating Revenues	717,230	-	-	-	(1,974)	(16,480)	-	-
6									
7	Operating Expenses								
8	601 Salary and Wages - Employees	263,312	-	-	-	-	-	-	-
9	604 Employee Pensions and Benefits	-	-	-	-	-	-	-	-
10	610 Purchased Water	-	-	-	-	-	-	-	-
11	615 Purchased Power	40,485	-	-	-	(46)	-	3,308	-
12	616 Fuel for Power Production	-	-	-	-	-	-	-	-
13	618 Chemicals	18,800	-	-	-	(21)	-	-	-
14	620 Materials and Supplies	36,002	-	-	-	-	-	-	-
15	621 Office Supplies and Expense	27,025	-	-	-	-	-	-	-
16	630 Outside Services	97,501	-	-	-	-	-	-	-
17	635 Contractual Services - Testing	20,993	-	-	-	-	-	-	-
18	636 Contractual Services - Other	-	-	-	-	-	-	-	-
19	641 Rental of Building/Real Property	10,241	-	-	-	-	-	-	-
20	642 Rental of Equipment	-	-	-	-	-	-	-	-
21	650 Transportation Expenses	24,173	-	-	-	-	-	-	-
22	657 Insurance - General Liability	7,125	-	-	-	-	-	-	-
23	659 Insurance - Other	4,218	-	-	-	-	-	-	-
24	666 Regulatory Commission Expense - Rate Case	5,333	(5,333)	9,923	-	-	-	-	-
25	667 Rate Case Expense	-	-	-	-	-	-	-	-
26	670 Bad Debt Expense	8,422	-	-	-	-	-	-	-
27	675 Miscellaneous Expenses	25,404	-	-	(842)	-	-	-	-
28	403 Depreciation Expense	196,646	-	-	-	-	-	-	-
29	408 Taxes Other Than Income	782	-	-	-	-	-	-	-
30	408.11 Taxes Other Than Income - Property Taxes	22,674	-	-	-	-	-	-	-
31	409 Income Taxes	(43,147)	-	-	-	-	-	-	-
32	Total Operating Expenses	765,989	(5,333)	9,923	(842)	(67)	-	3,308	-
33									
34	Operating Income (Loss)	(48,759)	5,333	(9,923)	842	(1,908)	(16,480)	(3,308)	-
35									
36	414 Gains (Losses) from Disposition of Utility Property	-	-	-	-	-	-	-	-
37	419 Interest and Dividend Income	-	-	-	-	-	-	-	-
38	426 Miscellaneous Non-Utility Expenses	(2,256)	-	-	-	-	-	-	-
39	427 Interest Expense	(21,026)	-	-	-	-	-	-	-
40	Total Other Income and Deductions	(23,282)	-	-	-	-	-	-	-
41									
42	Net Income (Loss)	\$ (72,041)	\$ 5,333	\$ (9,923)	\$ 842	\$ (1,908)	\$ (16,480)	\$ (3,308)	\$ -
43									
44	Supporting Schedules:								
45	C-2.1 - C-2.15								
46									

Recap Schedules
 C-1

[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	[T]
ADJ #9 C-2.9	ADJ #11 C-2.11	ADJ #12 C-2.12.a	ADJ #14 C-2.14.a	ADJ #19 C-2.15	ADJ #21 C-2.16	ADJ #22 C-2.17	Adjusted Test Year - As Filed	ADJ #15 A-1, C-2.11	ADJ #17 C-2.12.b	ADJ #18 C-2.14.b	Adjusted With Rate Increase
\$	\$	\$	\$	\$	\$ 1,473	\$ 2,404	\$ 689,274	\$ 507,537	\$	\$	\$ 1,196,812
					1,473	2,404	13,378	507,537			13,378
							702,652				1,210,190
							263,312				263,312
							43,747				43,747
				36,643			55,422				55,422
							36,002				36,002
							27,025				27,025
							97,501				97,501
							20,993				20,993
							10,241				10,241
							24,173				24,173
							7,125				7,125
							4,218				4,218
							9,922				9,922
	(171)						8,251	5,960			14,211
							24,563				24,563
4,022							200,668				200,668
							782				782
		11,257					33,931		8,171		42,102
			(63,583)				(106,730)			190,449	83,719
4,022	(171)	11,257	(63,583)	36,643			761,145	5,960	8,171	190,449	965,726
(4,022)	171	(11,257)	63,583	(36,643)	1,473	2,404	(58,493)	501,577	(8,171)	(190,449)	244,464
							(2,256)				(2,256)
							(21,026)				(21,026)
							(23,282)				(23,282)
\$ (4,022)	\$ 171	\$ (11,257)	\$ 63,583	\$ (36,643)	\$ 1,473	\$ 2,404	\$ (81,775)	\$ 501,577	\$ (8,171)	\$ (190,449)	\$ 221,182
\$	\$ 217	\$ (11,070)	\$ 64,990	\$ (36,643)	\$	\$	\$ (84,013)	\$ 505,215	\$ (8,231)	\$ (191,831)	\$ 221,142

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment #1
2008 Rate Case Costs Amortization Schedule

Schedule C-2.1

Line No.	Company ID	Company	Revenue Increase/Decrease	Percent
2	202	Palo Verde Utilities Co.	\$ 6,063,392.00	40.00%
3	602	Santa Cruz Water Company	\$ 1,542,323.00	40.00%
4	618	Valencia Water Company	\$ 1,473,012.00	14.00%
5	622	Willow Valley Water Company	\$ 428,047.00	4.00%
6	630	Water Utility of Greater Tonopah	\$ 24,283.00	1.00%
7	634	Water Utility of Greater Buckeye	\$ 77,259.000	1.00%
8			<u>\$ 9,608,316.00</u>	100.00%

11	Acct 28090	Total Rate Case Expense	\$ 400,000.00	
12		Number of Years for Amortization	3	
13		Period Amortization Start	8/31/2010	
14		Period Amortization End	8/31/2013	
15		Monthly Amortization Expense	\$ 11,111.11	

		Amortization Expense by Company					
Period Ended		Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye
19	1/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	2/28/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	4/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	5/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	6/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	7/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	8/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
27	9/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
28	10/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
29	11/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
30	12/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
31	1/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
32	2/28/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
33	3/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
34	4/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
35	5/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
36	6/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
	7/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
	8/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
	9/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
	10/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
	11/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
1	12/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
2	1/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
3	2/29/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
4	3/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
5	4/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
6	5/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
7	6/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
8	7/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
9	8/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
10	9/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
11	10/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
12	11/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
13	12/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
14	1/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
15	2/28/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
16	3/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
17	4/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
18	5/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
19	6/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
20	7/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
21	8/31/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22							

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Income Statement Adjustment #3
 Low Income Relief Tariff

Schedule C-2.3

Line

No.

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Total 2011
201201

Company	Description	Accrual
Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
Valencia Water Company	Balance LIRT Liability	(2,761.00)
Willow Valley Water Company	Balance LIRT Liability	(841.50)
Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
		(20,810.90)

Willow Valley Water Company, Inc.

Schedule C-2.4

Test Year Ended December 31, 2011

Income Statement Adjustment 4

Annualize Revenue & Expense to reflect End-of-Test Year Customer Counts

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential	1,468	1,466	(2)	\$ 21.93	\$ (44)
2	3/4" Residential	8	8	-	\$ 25.89	\$ -
3	1" Residential	7	5	(2)	\$ 87.68	\$ (175)
4	Subtotal Residential			(4)		\$ (219)
5						
6						
7	5/8" Commercial	5	5	-	\$ 77.06	\$ -
8	1" Commercial	6	4	(2)	\$ 182.29	\$ (365)
9	1.5" Commercial	3	2	(1)	\$ 242.09	\$ (242)
10	2" Commercial	2	2	-	\$ 261.54	\$ -
11	6" Commercial	3	2	(1)	\$ 1,148.58	\$ (1,149)
12	Subtotal Commercial			(4)		\$ (1,755)
13						
14	No change in irrigation customer counts.					
15						
16	Totals					\$ (1,974)
17						
18						
19	Class of Expense					
20		Cost per M gallons				
21	Pumping	\$ 0.54				
22	Water Treatment	0.25				
23						
24		Change in Customers	Average Consumption	Change in M Gallons	Change in Pumping Cost	Change in Treatment Cost
25						
26	Residential	(4)	3.82	(15.29)	(\$8.20)	(\$3.81)
27	Commercial	(4)	17.40	(69.61)	(\$37.33)	(\$17.33)
28					(\$45.53)	(\$21.14)
29						
30						
31						
32						

Willow Valley Water Company, Inc.

Schedule C-2.5

Test Year Ended December 31, 2011

Income Statement Adjustment 5

Net change in accrued revenue accounts during the Test Year 2011.

Line No.		2010 Ending Balance	2011 Ending Balance	Change
	Unbilled revenue			
1	assets:			
2	<u>Potable Water (Volumetric Fee)</u>			
3	(76101) Metered Water Sales Residential	\$ -	\$ 13,273.29	\$ 13,273.29
4	(76103) Metered Water Sales Commercial		1,012	1,012.32
5	(76104) Water Usage Income Construction		-	-
6	(76109) Metered Water Sales Irrigation		1,701	1,701.30
7				
8	<u>Basic Charge (Flat Fee)</u>			
9	(76101) Basic Charge Residential	26,148	28,173	2,025.72
10	(76103) Basic Charge Commercial	3,127	2,773	(353.88)
11	(76104) Basic Charge Construction	-	-	-
12	(76109) Basic Charge- Irrigation	2,376	1,198	(1,178.44)
13				
14	Total unbilled revenues	\$ 31,650.89	\$ 48,131.20	\$ 16,480.31
15				
16				
17	Total change in accrual balances			\$ 16,480.31
18				
19				
20				

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Income Statement Adjustment 6
 Adjustment to Purchased Power Expense

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2011 Total Costs
1	615 Purchased Power - Test year actual (Sch: C-2)													
2						\$ 40,485								
3	MEC electrical increase of 4.02%													
4														
5														
6	2012 Expected Purchased Power due to MEC electrical annual increases at a rate of 4.02%													
7														
8	Adjustment to Purchased Power													
9						\$ 43,793								
10	Variables													
11	Recommended Revenue Increase													
12	Projected Growth Rate (Annually)													
13														
14														
15														
16														
17														
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19														
20														
21														
22														
23														
24														
25														

Annual %
 Change
 4.02%
 3.5%

Implementation date

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2010	\$ 3,262	\$ 2,981	\$ 4,959	\$ 3,119	\$ 3,291	\$ 3,732	\$ 3,840	\$ 4,074	\$ 4,149	\$ 2,976	\$ 2,947	\$ 2,844	\$ 42,175
2011	\$ 5,428	\$ 2,905	\$ 3,025	\$ 3,365	\$ 3,647	\$ 3,863	\$ 3,975	\$ 4,217	\$ 4,295	\$ 3,080	\$ 3,050	\$ 2,944	\$ 43,793

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 9
Adjust for depreciation of post test-year plant additions

Schedule C-2.9

Line No.			
1			
2	Post test-year plant additions (FY 2012) - see schedule B-2.1	\$	80,436
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	\$	4,022
5			
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Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Income Statement Adjustment 11 & 14
 Adjust Bad Debt Expense for Change in Revenue Levels

Schedule C-2.11

Line No.		
1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$ 8,422
2	Actual Test Year Revenues (Sch C-2)	<u>717,230</u>
3	Bad Debt Expense Rate	1.2%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	\$ 702,652
7	Bad Debt Expense Rate	1.2%
8	Expected Bad Debt Expense	<u>\$ 8,251</u>
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$ (171)
11		
12		
13	Proposed Revenues (Sch C-2)	\$ 1,210,190
14	Bad Debt Expense Rate	1.2%
15	Expected Bad Debt Expense Based on Proposed Revenues	<u>\$ 14,211</u>
16		
17	Adjustment to Bad Debt Expense	\$ 5,960
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Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Income Statement Adjustments 12 & 17
 Adjustment to Property Tax

Schedule C-2.12

Line No.		Test Year	
		As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 702,652	\$ 702,652
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	1,405,305	\$ 1,405,305
4	Proposed Revenue Requirement	702,652	\$ 1,210,190
5	Subtotal (Line 4 + Line 5)	2,107,957	2,615,494
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	702,652	\$ 871,831
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	1,405,305	\$ 1,743,663
10	Plus: 10% of CWIP -	47	47
11	Less: Net Book Value of Licensed Vehicles	340	\$ 340
12	Full Cash Value (Line 9 + Line 10 - Line 11)	1,405,012	\$ 1,743,370
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	295,052	\$ 366,108
15	Composite Property Tax Rate	11.5000%	11.5000%
16			\$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15) - Rebuttal	\$ 33,931	
18	Actual Test Year Property Tax Expense	22,674	
19			
20	Test Year Adjustment (Line 16-Line 17)	\$ 11,257	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 42,102
22	Test Year Adjusted Property Tax Expense (Line 17)		33,931
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 8,171
24			
25	Increase to Property Tax Expense		\$ 8,171
26	Increase in Revenue Requirement		507,537
27	Increase to Property Tax per Dollar Increase in Revenue (Line 19/Line 20)		1.610000%
28			
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Willow Valley Water Company, Inc.

Schedule C-2.14

Test Year Ended December 31, 2011

Income Statement Adjustments 14 & 18

Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	\$ (165,223)	\$ 328,183
3	Synchronized Interest	111,289	111,289
4	Arizona Taxable Income	<u>\$ (276,512)</u>	<u>\$ 216,894</u>
5			
6	Arizona Income Tax (6.968%)	\$ (19,267)	\$ 15,113
7			
8	Federal Income Before Taxes	\$ (276,512)	\$ 216,894
9	Less Arizona Income Taxes	(19,267)	15,113
10	Federal Taxable Income	<u>\$ (257,245)</u>	<u>\$ 201,781</u>
11			
12	Federal Income Tax (34% Tax Bracket)	<u>\$ (87,463)</u>	<u>\$ 68,606</u>
13			
14	Total Income Tax	\$ (106,730)	\$ 83,719
15			
16	Tax Rate	38.5989%	38.5989%
17			
18	Effective Income Tax Rates		
19	State	6.9680%	6.9680%
20	Federal	31.6309%	31.6309%
21			
22			
23	Test Year Income Taxes (Sch. C-2, Line 31)	<u>\$ (43,147)</u>	
24	Increase/(Decrease) to Income Taxes - Adjusted	<u>\$ (63,583)</u>	
25			
26	Test Year Income Taxes - Adjusted		<u>\$ (106,730)</u>
27			
28	Increase/(Decrease) to Proposed Income Taxes		<u>\$ 190,449</u>
29			
30			
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Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Income Statement Adjustments 19
 Adjust for additional treatment costs

Line No.

1 Projected Monthly Increase -- Cimarron Production Site

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Prod (Kgal)	741	671	807	743	898	944	935	1,229	1,121	1,112	801	724	5,792
Prod(\$)	\$400	\$362	\$436	\$401	\$485	\$510	\$505	\$664	\$605	\$600	\$433	\$391	\$5,792
Prod(\$)	\$793	\$718	\$863	\$795	\$961	\$1,010	\$1,000	\$1,315	\$1,199	\$1,190	\$857	\$775	\$11,477
Change(\$)	\$393	\$356	\$428	\$394	\$476	\$500	\$496	\$651	\$594	\$589	\$425	\$384	\$5,685

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12 Projected Monthly Increase -- Unit 17 Production Site

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Prod (Kgal)	5,931	5,857	7,039	7,519	9,303	8,303	9,467	9,975	7,514	6,543	8,728	4,875	91,054
Prod(\$)	\$2,135	\$2,109	\$2,534	\$2,707	\$3,349	\$2,989	\$3,408	\$3,591	\$2,705	\$2,355	\$3,142	\$1,755	\$32,779
Prod(\$)	\$4,152	\$4,100	\$4,927	\$5,263	\$6,512	\$5,812	\$6,627	\$6,983	\$5,260	\$4,580	\$6,100	\$3,413	\$63,738
Change(\$)	\$2,017	\$1,991	\$2,393	\$2,556	\$3,163	\$2,823	\$3,129	\$3,392	\$2,555	\$2,225	\$2,968	\$1,658	\$30,958

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19 Total

\$56,643

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Willow Valley Water Company, Inc.

Schedule C-2.16

Test Year Ended December 31, 2011

Income Statement Adjustment 21

Adjust Revenue for credits to bills issued prior to test year

Line

No.

		Credits to bills	
	Class of Service	issued prior to test year	
1			
2			
3	5/8" residential	\$	1,346
4	3/4" residential		127
5	Total	\$	1,473

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 22
Adjust for under-billings during Test Year

Schedule C-2.17

Line No.		Under-billings that occurred during the test year
1		
2	<u>Class of Service</u>	
3	5/8" residential	\$ 2,404
4		
5	<u>Total</u>	\$ 2,404
6		
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Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Computation of Gross Conversion Factor

Schedule C-3

Line No.			Percentage of Incremental Gross Revenues
1	Revenue		100.0000%
2	Uncollectible Factor (L14)		0.6140%
3	Revenues (L1 - L2)		99.3860%
4	Combined Federal and State Income Tax		38.5989%
5	Subtotal (L3 - L4)		60.7871%
6	Revenue Conversion Factor (L1 / L5)		1.645086
7			
8			
9	<u>Calculation of Uncollectible Factor:</u>		
10	Revenue		100.0000%
11	Combined Federal and State Tax Rate (L23)		38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)		61.4011%
13	Uncollectible Rate		1.0000%
14	Uncollectible Factor (L12 x L13)		0.6140%
15			
16	<u>Calculation of Effective Tax Rate:</u>		
17	Arizona State Income Tax Rate		6.9680%
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%	
19	Arizona State Income Tax Rate	6.9680%	
20	Federal Taxable Income (L18 - L19)	93.0320%	
21	Applicable Federal Income Tax Rate	34.0000%	
22	Effective Federal Income Tax Rate (L20 x L21)		31.6309%
23	Combined Federal and State Income Tax Rate (L17 +L22)		38.5989%
24			

Supporting Schedules:

Recap Schedules:

A-1

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Summary Cost of Capital

Schedule D-1

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
1					
2	Short-Term Debt	\$ 29,470	0.89%	5.17%	0.05%
3					
4	Long-Term Debt	387,538	11.65%	4.68%	0.55%
5					
6	Common Equity	2,908,686	87.46%	-2.48% a	-2.17%
7					
8	Totals	\$ 3,325,694	100.00%		-1.57%
9					
10					

Line No.	Description	End of Projected Year - Proposed Rates			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11					
12					
13					
14					
15	Short-Term Debt	\$ 29,470	0.91%	5.17%	0.05%
16					
17	Long-Term Debt	387,538	11.95%	4.68%	0.56%
18					
19	Common Equity	2,826,912	87.14%	11.44%	9.97%
20					
21	Totals	\$ 3,243,919	100.00%		10.58%
22					
23					

Supporting Schedules

- D-2
- D-3
- D-4
- E-1

Recap Schedules

- A-3

Line No.		End of Test Year - Actual			End of Projected Year - Proposed Rates		
		Amount Outstanding	Annual Cost	Interest Rate	Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt						
2							
3	WIFA 92A179-10	\$ 232,347	\$ 9,759	4.20%	\$ 232,347	\$ 9,759	4.20%
4	WIFA 920010-98	91,312	5,593	6.13%	91,312	5,593	6.13%
5	WIFA 920078-03	63,879	2,795	4.38%	63,879	2,795	4.38%
6							
7	Totals	\$ 387,538	\$ 18,146	4.68%	\$ 387,538	\$ 18,146	4.68%
8							
9	Short-Term Debt						
10							
11	WIFA 92A179-10	\$ 9,656	\$ 406	4.20%	\$ 9,656.11	\$ 406	4.20%
12	WIFA 920010-98	14,344	879	6.13%	14,344	879	6.13%
13	WIFA 920078-03	5,470	239	4.38%	5,470	239	4.38%
14							
15	Totals	\$ 29,470	\$ 1,523	5.17%	\$ 29,470	\$ 1,523	5.17%
16		\$ 417,008	\$ 19,670	4.72%	\$ 417,008	\$ 19,670	4.72%
17							
18							
19							
20							
21	Long-Term Debt						
22							
23	WIFA 92A179-10	\$ 232,347	\$ 9,759	4.20%	\$ 232,347	\$ 9,759	4.20%
24	WIFA 920010-98	91,312	5,593	6.13%	91,312	5,593	6.13%
25	WIFA 920078-03	63,879	2,795	4.38%	63,879	2,795	4.38%
26							
27	Totals	\$ 387,538	\$ 18,146	4.68%	\$ 387,538	\$ 18,146	4.68%
28							
29	Short-Term Debt						
30							
31	WIFA 92A179-10	\$ 9,656	\$ 406	4.20%	\$ 9,656.11	\$ 406	4.20%
32	WIFA 920010-98	14,344	879	6.13%	14,344	879	6.13%
33	WIFA 920078-03	5,470	239	4.38%	5,470	239	4.38%
34							
35	Totals	\$ 29,470	\$ 1,523	5.17%	\$ 29,470	\$ 1,523	5.17%
36		\$ 417,008	\$ 19,670	4.72%	\$ 417,008	\$ 19,670	4.72%
37							

Supporting Schedules
 E-1

Recap Schedules
 D-1

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Assets			
2				
3	131 Cash and cash equivalents	\$ 42,113	\$ 20,167	\$ 2,729
4	132 Special Deposits	35,668	32,067	29,367
5	141 Customer Accounts Receivable	32,923	38,914	20,348
6	142 Other Accounts Receivable			
7	143 Accumulated Provision for Uncollectible Accounts	(11,408)	(7,416)	(3,365)
8	151 Plant Material and Supplies	10,648	11,302	10,987
9	162 Prepayments	4,368	4,517	6,994
10	174 Miscellaneous Current and Accrued Assets	63,015	49,251	24,924
11	173 Accrued utility revenue	-	-	-
12	Total Current Assets	\$ 177,327	\$ 148,802	\$ 91,984
13				
14	Total Utility Plant in Service	\$ 5,033,102	\$ 4,441,767	\$ 4,108,472
15	105 Construction work-in-progress	(9,354)	184,093	1,544
16	108 Less: Accumulated Depreciation	(1,742,556)	(1,548,093)	(1,387,070)
17	Total Fixed Assets (Net)	\$ 3,281,192	\$ 3,077,767	\$ 2,722,946
18				
19	Deferred Debits			
20	114 Utility Plant Acquisition Adjustments	\$ 398,499	\$ 398,499	\$ 398,499
21	181 Unamortized Debt Discount & Expense	8,939	9,435	9,932
22	190 Accumulated Deferred Income Taxes	225,865	182,718	176,640
23	Total other assets	\$ 633,303	\$ 590,652	\$ 585,071
24				
25	Total Assets	\$ 4,091,822	\$ 3,817,221	\$ 3,400,001
26				
27	Liabilities and Stockholders' Equity			
28				
29	231 Accounts payable	\$ 49,886	\$ 19,448	\$ 52,101
30	232 Notes Payable	29,376	27,519	17,630
31	233 Accounts Payable to Associated Companies	-	-	-
32	235 Customer Deposits	36,233	21,716	15,409
33	236 Accrued Taxes	11,337	9,731	11,346
34	237 Accrued Interest	3,287	2,842	1,539
35	241 Miscellaneous Current and Accrued Liabilities	54,625	38,787	24,587
36	253 Other Deferred Credits	-	-	-
37	Total Current Liabilities	\$ 184,744	\$ 120,043	\$ 122,612
38				
39	224 Other Long-Term Debt	\$ 387,632	\$ 591,386	\$ 193,650
40	Total Long-Term Liabilities	\$ 387,632	\$ 591,386	\$ 193,650
41				
42	252 Advances for Construction	\$ 610,760	\$ 617,186	\$ 615,635
43	Total Deferred Credits and Other Liabilities	\$ 610,760	\$ 617,186	\$ 615,635
44				
45	Total Liabilities and Deferred Credits	\$ 1,183,136	\$ 1,328,615	\$ 931,897
46				
47	201 Common Stock Issued	\$ -	\$ -	\$ -
48	211 Other Paid-In Capital	3,144,983	2,652,862	2,619,816
49	215 Unappropriated Retained Earnings	(164,256)	(151,712)	(87,269)
50	215 Current year net income	(72,041)	(12,544)	(64,443)
51	Total Members' Equity	\$ 2,908,686	\$ 2,488,606	\$ 2,468,104
52				
53	Total Liabilities and Stockholders' Equity	\$ 4,091,822	\$ 3,817,221	\$ 3,400,001

Supporting Schedules

E-5

Recap Schedules

A-3

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Comparative Income Statements

Schedule E-2

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2				
3	461 Metered Water Revenue	\$ 659,351	\$ 574,319	\$ 443,056
4	460 Unmetered Water Revenue	44,501	25,111	12,385
5	474 Other Water Revenues	13,378	67,520	33,935
6	Total Operating Revenues	\$ 717,230	\$ 666,950	\$ 489,376
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	\$ 263,312	\$ 264,735	\$ 215,782
11	604 Employee Pensions and Benefits	-	-	-
12	610 Purchased Water	-	-	-
13	615 Purchased Power	40,485	41,011	42,797
14	616 Fuel for Power Production	-	-	-
15	618 Chemicals	18,800	15,687	18,966
16	620 Materials and Supplies	36,002	12,620	13,024
17	621 Office Supplies and Expense	27,025	28,118	35,161
18	630 Outside Services	97,501	62,003	13,005
19	635 Contractual Services - Testing	20,993	11,253	16,874
20	636 Contractual Services - Other	-	-	-
21	641 Rental of Building/Real Property	10,241	-	12,092
22	642 Rental of Equipment	-	-	-
23	650 Transportation Expenses	24,173	14,127	9,254
24	657 Insurance - General Liability	7,125	7,424	8,024
25	659 Insurance - Other	4,218	3,071	4,155
26	666 Regulatory Commission Expense - Rate Case	5,333	8,532	-
27	667 Rate Case Expense	-	-	-
28	670 Bad Debt Expense	8,422	3,943	4,524
29	675 Miscellaneous Expenses	25,404	13,565	6,570
30	403 Depreciation Expense	196,646	161,338	158,880
31	408 Taxes Other Than Income	782	155	218
32	408.11 Taxes Other Than Income - Property Taxes	22,674	20,945	22,395
33	409 Income Taxes	(43,147)	(6,077)	(40,121)
34	Total Operating Expenses	\$ 765,989	\$ 662,450	\$ 541,600
35				
36	Operating Income / (Loss)	\$ (48,759)	\$ 4,500	\$ (52,224)
37				
38	OTHER INCOME / (EXPENSE)			
39	414 Gains (Losses) from Disposition of Utility Property	\$ -	\$ -	\$ -
40	419 Interest and Dividend Income	-	-	-
41	426 Miscellaneous Non-Utility Expenses	(2,256)	(2,054)	
42	427 Interest Expense	(21,026)	(14,990)	(12,219)
43	Total Other Income / (Expense)	\$ (23,282)	\$ (17,044)	\$ (12,219)
44				
45	NET INCOME / (LOSS)	\$ (72,041)	\$ (12,544)	\$ (64,443)
46				
47				

Supporting Schedules
 E-6

Recap Schedules
 A-2

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Detail Plant in Service

Schedule E-5

Line No.		End of Prior Year 12/31/2010	Net Additions	End of Test Year 12/31/2011
1	Utility Plant in Service			
2	303 Land and Land Rights	\$ 18,100	\$ 193	\$ 18,293
3	304 Structures and Improvements	198,156	266,117	464,273
4	306 Lake, River and Other Intakes	-	-	-
5	307 Wells and Springs	1,622,491	1,295	1,623,786
6	309 Supply Mains	2,118	3,323	5,441
7	310 Power Generation Equipment	10,751	0	10,751
8	311 Pumping Equipment	528,462	8,873	537,335
9	320 Water Treatment Equipment	299,412	273,453	572,865
10	330 Distribution Reservoirs ad Standpipes	266,344	(444)	265,900
11	331 Transmission and Distribution Mains	649,921	20,640	670,561
12	333 Services	96,681	(0)	96,681
13	334 Meters and Meter Installations	532,199	1,217	533,416
14	335 Hydrants	37,179	10,624	47,803
15	336 Backflow Prevention Devices	1,024	(0)	1,024
16	339 Other Plant and Miscellaneous Equipment	7,666	12,652	20,318
17	340 Office Furniture and Equipment	22,526	120	22,646
18	341 Transportation Equipment	21,527	(0)	21,527
19	343 Tools, Shop and Garage Equipment	42,909	479	43,388
20	344 Laboratory Equipment	9,508	0	9,508
21	345 Power Operated Equipment	38,925	(0)	38,925
22	346 Communication Equipment	9,437	4,440	13,877
23	347 Miscellaneous Equipment	10,223	0	10,223
24	348 Other Tangible Plant	3,937	0	3,937
25	390 Office Furniture & Equipment	12,270	(11,645)	625
26	Total Utility Plant in Service	\$ 4,441,766	\$ 591,336	\$ 5,033,102
27				
28	107 Construction Work in Progress	\$ 184,093	\$ (193,447)	\$ (9,354)
29				
30	Total Plant	\$ 4,625,859	\$ 397,889	\$ 5,023,748
31				
32	Total Accum. Depreciation	\$ (1,548,093)	\$ (194,463)	\$ (1,742,556)
33				
34	Total Net Plant	\$ 3,077,766	\$ 203,426	\$ 3,281,192
35				

Supporting Schedules

Recap Schedules

E-1

A-4

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Comparative Departmental Statements of Operating Income

Schedule E-6

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2	Residential	\$ 598,503	\$ 541,597	\$ 421,989
3	Commercial	60,848	32,721	21,066
4	Construction	2,485	-	-
5	Irrigation	42,016	25,111	12,385
6				
7	Total Water Sales	\$ 703,852	\$ 599,429	\$ 455,440
8				
9	Miscellaneous	13,378	67,520	33,935
10				
11	Total Operating Revenues	\$ 717,230	\$ 666,949	\$ 489,375
12				
13	Operating Expenses			
14	Operations and Maintenance	\$ 290,645	\$ 242,917	\$ 225,923
15				
16	General and Administrative	\$ 298,389	\$ 243,171	\$ 174,304
17				
18	Depreciation	\$ 196,646	\$ 161,338	\$ 158,880
19				
20	Taxes			
21	Income Taxes	\$ (43,147)	\$ (6,077)	\$ (40,121)
22	Property taxes	22,674	20,945	22,395
23	Other Taxes and Licenses	782	155	218
24	Utility Regulatory Assessment Fee			-
25				
26	Total Taxes	\$ (19,691)	\$ 15,023	\$ (17,508)
27				
28	Total Operating Expenses	\$ 765,989	\$ 662,449	\$ 541,599
29				
30	Operating Income/(Loss)	\$ (48,759)	\$ 4,500	\$ (52,224)

Supporting Schedules

Recap Schedules

E-2

35

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Operating Statistics

Schedule E-7

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Gallons Sold (in 1,000's)			
2	Total Residential	68,029	85,155	95,605
3	Total Commercial	4,385	2,285	3,038
4	Total Irrigation	2,960	3,005	3,137
5	Total Construction	117	-	
6		<hr/> 75,492	<hr/> 90,445	<hr/> 101,780
7				
8	Average No. Customers			
9	Total Residential	1,483	1,486	1,502
10	Total Commercial	21	20	20
11	Total Irrigation	6	6	6
12	Total Construction	1	1	1
13	Totals	<hr/> 1,511	<hr/> 1,513	<hr/> 1,529
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	45.87	57.30	63.65
17				
18	Average Annual Revenue Per			
19	Residential Customer	\$ 403.58	\$ 364.47	\$ 280.95
20				
21				
22	Average Per 1,000 Gallons Sold			
23	Pumping Expense	\$ 0.54	\$ 0.45	\$ 0.42
24	Water Treatment Expense	0.25	0.17	0.19
25				
26				
27				
28				
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33				
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35				

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Taxes Charged to Operations

Schedule E-8

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Federal Taxes			
3	Income	\$ (35,358)	\$ (4,980)	\$ (32,878)
4	FICA (Employer's)	16,287	15,524	12,329
5	Unemployment	300	244	179
6	Total Federal Taxes	\$ (18,771)	\$ 10,788	\$ (20,370)
7				
8				
9	State Taxes			
10	Income	\$ (7,789)	\$ (1,097)	\$ (7,243)
11	Property	22,674	20,945	22,395
12	Other	782	155	218
13	Unemployment	2,238	1,357	456
12	Total State Taxes	\$ 17,905	\$ 21,360	\$ 15,826
13				
14				
15	Total Taxes to Operations	\$ (866)	\$ 32,148	\$ (4,544)
16				
17				

Supporting Schedules

Recap Schedules

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Significant Accounting Policies — The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. Significant accounting policies are as follows:

Utility Plant — Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

In addition to material costs, direct labor and personnel costs, and indirect construction overhead costs may be capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of the constructed assets, which represents the cost of debt associated with construction activity. Expenditures for maintenance and repairs are charged to expense.

Revenue Recognition — Water services revenues are recorded when service is rendered or water is delivered to customers. However, in addition to the monthly basic service charge, the determination and billing of water sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each reporting period, amounts of water delivered to customers since the date of the last meter reading are estimated and the corresponding accrued, but unbilled revenue is recorded.

Water connection fees are the fees associated with the application process to set up a customer to receive utility service on an existing water meter. These fees are approved by the ACC through the regulatory process and are set based on the costs incurred to establish services including the application process, billing setup, initial meter reading and service transfer. Because the amounts charged for water connection fees are set by our regulator and not negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the culmination of a separate earnings process and are recognized when the service is provided.

Meter installation fees are the fees charged to the developer or builder associated with the installation of a new water meter. Fees charged for meters installed within a service area regulated by the ACC are refundable pursuant to a utility line extension agreement and properly recorded as a liability. For a portion of our service area, meter installation fees are not refundable. Because these fees are negotiated with the developer or builder independent of service that will be provided to the end-user and represent the culmination of a separate earnings process, they are recognized when the service is rendered. Accordingly, revenue for water meter sales is recognized at the time the water meters are installed.

Wastewater service revenues are generally recognized when service is rendered. Wastewater services are billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on volumetric fees.

Advances and Contributions in Aid of Construction — The Company has various agreements with Developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the Developers and are considered refundable advances for construction. These advances in aid of construction ("AIAC") are noninterest bearing and are subject to refund to the Developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. Contributions in aid of construction are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant.

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Projected Income Statements - Present and Proposed

Schedule F-1

Line No.		Test Year Actual 12/31/2011	Present Rates Year Ended 12/31/2012	Adjustments	Proposed Rates Year Ended 12/31/2012
1	Operating Revenues	\$ 717,230	\$ 702,652	\$ 507,537	\$ 1,210,190
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	\$ 263,312	\$ 263,312	\$ -	\$ 263,312
6	604 Employee Pensions and Benefits	-	-	-	-
7	610 Purchased Water	-	-	-	-
8	615 Purchased Power	40,485	43,747	-	43,747
9	616 Fuel for Power Production	-	-	-	-
10	618 Chemicals	18,800	55,422	-	55,422
11	620 Materials and Supplies	36,002	36,002	-	36,002
12	621 Office Supplies and Expense	27,025	27,025	-	27,025
13	630 Outside Services	97,501	97,501	-	97,501
14	635 Contractual Services - Testing	20,993	20,993	-	20,993
15	636 Contractual Services - Other	-	-	-	-
16	641 Rental of Building/Real Property	10,241	10,241	-	10,241
17	642 Rental of Equipment	-	-	-	-
18	650 Transportation Expenses	24,173	24,173	-	24,173
19	657 Insurance - General Liability	7,125	7,125	-	7,125
20	659 Insurance - Other	4,218	4,218	-	4,218
21	666 Regulatory Commission Expense - Rate Case	5,333	9,922	-	9,922
22	667 Rate Case Expense	-	-	-	-
22	670 Bad Debt Expense	8,422	8,251	5,960	14,211
23	675 Miscellaneous Expenses	25,404	24,563	-	24,563
24	403 Depreciation Expense	196,646	200,668	-	200,668
25	408 Taxes Other Than Income	782	782	-	782
26	408.11 Taxes Other Than Income - Property Taxes	22,674	33,931	8,171	42,102
27	409 Income Taxes	(43,147)	(106,730)	190,449	83,719
28	Total Operating Expenses	\$ 765,989	\$ 761,145	\$ 204,580	\$ 965,726
29					
30	Operating Income / (Loss)	\$ (48,759)	\$ (58,493)	\$ 302,957	\$ 244,464
31					
32	OTHER INCOME / (EXPENSE)				
33	414 Gains (Losses) from Disposition of Utility Property	\$ -	\$ -	\$ -	\$ -
34	419 Interest and Dividend Income	-	-	-	-
35	426 Miscellaneous Non-Utility Expenses	(2,256)	(2,256)	-	(2,256)
36	427 Interest Expense	(21,026)	(21,026)	-	(21,026)
37	Total Other Income / (Expense)	\$ (23,282)	\$ (23,282)	\$ -	\$ (23,282)
38					
39	NET INCOME / (LOSS)	\$ (72,041)	\$ (81,775)	\$ 302,957	\$ 221,182
40					

Supporting Schedules
E-2

Recap Schedules
A-2

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2012	Through 12/31/2013	Through 12/31/2014
1				
2	Well Development	\$ -	\$ -	\$ -
3				
4	Water Distribution Centers	-	-	-
5				
6	Treatment and/or Blending	-	-	-
7				
8	Pipelines	-	-	-
9				
10	SCADA	80,436	-	-
11				
12	Other	-		
13				
14	Totals	\$ 80,436	\$ -	\$ -
15		(Sch. B-2.1)		

Supporting Schedules

Recap Schedules

F-2 & A-4

Line
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1 Revenues and expenses were projected using the pro forma changes to the test year
2 ending December 31, 2011.

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4 Construction forecasts are based on estimated plant requirements including
5 new facilities, the replacement of existing facilities, and the improvement and
6 maintenance of infrastructure necessary to ensure safe and reliable service.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Cost of Service Summary - Present Rates

Schedule G-1

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Cost of Service Summary - Proposed Rates

Schedule G-2

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

Schedule G-3

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Expense Allocation to Classes of Service

Schedule G-4

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Distribution of Rate Base by Function

Schedule G-5

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Distribution of Expenses by Function

Schedule G-6

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A]	[B]	[C]	[D]	[E]
		Present Rates Sch. H-2 Col. C	Annualized Present Rates Sch. H-2 Col. E	Proposed Rates Sch. H-2 Col. F	Proposed Increase Amount	%
1						
2	Residential	\$ 584,113	\$ 583,893	\$ 1,034,099	\$ 450,206	77.1%
3	Commercial	62,688	60,932	99,304	38,372	63.0%
4	Irrigation	38,754	38,754	58,441	19,687	50.8%
5	Construction	2,481	2,481	4,437	1,956	N/A
6						
7	Total Water Revenues	\$ 688,036	\$ 686,061	\$ 1,196,282	\$ 510,221	74.4%
8						
9	Miscellaneous Revenues (Sch. C-1, L4)	13,378	13,378	13,378		
10						
11	Total Operating Revenues	\$ 701,414	\$ 699,439	\$ 1,209,660		
12						
13						
14						
15	Test Year Revenue (Schedule C-2)	\$ 717,230				
16	Less adjustment C-2.5	(16,480)				
17		700,750				
18						
19	Unreconciled Difference	\$ 664				
20		0.0947%				
21						
	<u>Supporting Schedules</u>		<u>Recap Schedules</u>			
	H-2		A-1			

Line No.	Class of Service	Average Number of Customers	Average Consumption	Present				Annualization				Proposed				Proposed Increase [J-G]	%
				Rates [C+D]	No CRT	CRT	Rates [C-E]	Adjustment C-2.4	Present Rates [E+F]	No CRT	Rates [H-I]	CRT	Rates [H+J]	Increase [J-G]			
1	5/8" Residential	1,468	3,789	\$ 604,583	\$ (30,655)	\$ 573,938	\$ (44)	\$ 573,894	\$ 1,074,736	\$ (57,958)	\$ 1,016,778	\$ 442,884	77.17%				
2	3/4" Residential	8	3,527	2,960	(125)	2,835	-	2,865	5,460	(291)	5,169	2,304	80.40%				
3	1" Residential	7	9,211	7,310	-	7,310	(175)	7,134	12,343	(91)	12,152	5,018	70.33%				
4	5/8" Commercial	5	13,282	6,585	(65)	6,520	-	6,520	9,865	(163)	9,802	3,282	90.33%				
5	1" Commercial	6	25,553	15,581	(129)	15,498	(365)	15,132	23,528	(168)	23,358	8,226	54.36%				
6	1.5" Commercial	3	34,900	8,585	(10)	8,555	(242)	8,313	13,021	(5)	13,018	4,703	56.56%				
7	2" Commercial	2	19,208	6,909	(77)	6,833	-	6,833	11,064	(121)	10,943	4,110	60.16%				
8	6" Commercial	3	833	25,284	(0)	25,284	(1,149)	24,135	42,161	(1)	42,160	18,025	74.69%				
9	1" Irrigation	2	86,278	17,692	-	17,692	-	17,692	24,980	-	24,980	7,288	41.19%				
10	2" Irrigation	2	3,808	2,332	(48)	2,284	-	2,284	3,942	(55)	3,887	1,603	70.17%				
11	4" Irrigation	2	33,255	18,782	(4)	18,778	-	18,778	29,591	(17)	29,574	10,786	57.50%				
12	3" Hydrant	1	9,786	2,485	(4)	2,481	-	2,481	4,446	(10)	4,437	1,956	78.86%				
13	Fire Line	2	28	0	-	0	-	0	30	(5)	25	1,956	16566.67%				
14																	
15																	
16	Total Residential	1,483	3,823	\$ 614,893	\$ (30,780)	\$ 584,113	\$ (219)	\$ 583,893	\$ 1,092,538	\$ (58,439)	\$ 1,034,099	\$ 450,206	77.10%				
17	Total Commercial	21	17,402	82,905	(281)	82,688	(1,755)	60,932	99,768	(463)	99,304	38,372	62.97%				
18	Total Irrigation	6	41,114	38,806.08	(51.66)	38,754.43	-	38,754.43	58,513.21	(71.88)	58,441.33	19,686.90	50.80%				
19	Total Construction	1	9,786	2,485	(4)	2,481	-	2,481	4,448	(10)	4,437	1,956	N/A				
20	Totals	1,511	719,089	\$ 719,089	\$ (31,117)	\$ 688,036	\$ (1,974)	\$ 686,061	\$ 1,255,268	\$ (58,884)	\$ 1,196,282	\$ 510,221	74.37%				

Supporting Schedules
 H-1

Supporting Schedules
 H-1

Willow Valley Water Company, Inc.

Test Year Ended December 31, 2011

Calculation of Change in Miscellaneous Service Charge revenue

Schedule H-2

Page 2 of 2

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 35.00	\$ 35.00	\$ -	192	\$ -
3	Reconnect	35.00	35.00	-	33	-
4	NSF Fees	30.00	30.00	-	26	-
5						
6	Proposed Misc. Service Charge Increase					<u>\$ -</u>
7						
8						

Supporting Schedules

Recap Schedules

H-1

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4 5-8" and 3-4"
 Page 1 of 7

Rate Schedule: 5/8" and 3/4" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 21.12	\$ 35.00	65.72%
1,000	21.93	\$ 37.50	70.97%
2,000	23.58	\$ 40.63	72.30%
3,000	25.22	\$ 43.75	73.45%
4,000	26.87	\$ 46.88	74.47%
5,000	28.51	\$ 50.00	75.36%
6,000	30.99	\$ 53.88	73.83%
7,000	43.58	\$ 80.50	84.72%
8,000	48.09	\$ 88.25	83.51%
9,000	52.60	\$ 96.00	82.51%
10,000	57.11	\$ 103.75	81.67%
15,000	87.11	\$ 150.00	72.20%
20,000	120.11	\$ 199.25	65.89%
25,000	157.61	\$ 253.00	60.52%
50,000	382.61	\$ 553.00	44.53%
75,000	607.61	\$ 853.00	40.39%
100,000	832.61	\$ 1,153.00	38.48%
125,000	1,057.61	\$ 1,453.00	37.39%
150,000	1,282.61	\$ 1,753.00	36.67%
175,000	1,507.61	\$ 2,053.00	36.18%
200,000	1,732.61	\$ 2,353.00	35.81%

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 2 of 7

Rate Schedule: 1" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 52.80	\$ 87.50	65.72%
1,000	53.61	90.00	67.87%
2,000	55.26	93.13	68.53%
3,000	56.90	96.25	69.15%
4,000	58.55	99.38	69.73%
5,000	60.19	102.50	70.29%
6,000	62.67	106.38	69.73%
7,000	75.26	133.00	76.72%
8,000	79.77	140.75	76.44%
9,000	84.28	148.50	76.20%
10,000	88.79	156.25	75.98%
15,000	118.79	202.50	70.47%
20,000	151.79	251.75	65.85%
25,000	189.29	305.50	61.39%
50,000	414.29	605.50	46.15%
75,000	639.29	905.50	41.64%
100,000	864.29	1,205.50	39.48%
125,000	1,089.29	1,505.50	38.21%
150,000	1,314.29	1,805.50	37.37%
175,000	1,539.29	2,105.50	36.78%
200,000	1,764.29	2,405.50	36.34%

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 3 of 7

Rate Schedule: 1 1/2" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 105.60	\$ 175.00	65.72%
1,000	106.41	\$ 177.50	66.80%
2,000	108.06	\$ 180.63	67.15%
3,000	109.70	\$ 183.75	67.50%
4,000	111.35	\$ 186.88	67.83%
5,000	112.99	\$ 190.00	68.15%
6,000	115.47	\$ 193.88	67.90%
7,000	128.06	\$ 220.50	72.18%
8,000	132.57	\$ 228.25	72.17%
9,000	137.08	\$ 236.00	72.16%
10,000	141.59	\$ 243.75	72.15%
15,000	171.59	\$ 290.00	69.01%
20,000	204.59	\$ 339.25	65.82%
25,000	242.09	\$ 393.00	62.34%
50,000	467.09	\$ 693.00	48.37%
75,000	692.09	\$ 993.00	43.48%
100,000	917.09	\$ 1,293.00	40.99%
125,000	1,142.09	\$ 1,593.00	39.48%
150,000	1,367.09	\$ 1,893.00	38.47%
175,000	1,592.09	\$ 2,193.00	37.74%
200,000	1,817.09	\$ 2,493.00	37.20%

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Rate Schedule: 2" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 168.96	\$ 280.00	65.72%
1,000	169.77	\$ 282.50	66.40%
2,000	171.42	\$ 285.63	66.62%
3,000	173.06	\$ 288.75	66.85%
4,000	174.71	\$ 291.88	67.06%
5,000	176.35	\$ 295.00	67.28%
6,000	178.83	\$ 298.88	67.13%
7,000	191.42	\$ 325.50	70.04%
8,000	195.93	\$ 333.25	70.09%
9,000	200.44	\$ 341.00	70.13%
10,000	204.95	\$ 348.75	70.16%
15,000	234.95	\$ 395.00	68.12%
20,000	267.95	\$ 444.25	65.80%
25,000	305.45	\$ 498.00	63.04%
50,000	530.45	\$ 798.00	50.44%
75,000	755.45	\$ 1,098.00	45.34%
100,000	980.45	\$ 1,398.00	42.59%
125,000	1,205.45	\$ 1,698.00	40.86%
150,000	1,430.45	\$ 1,998.00	39.68%
175,000	1,655.45	\$ 2,298.00	38.81%
200,000	1,880.45	\$ 2,598.00	38.16%

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 5 of 7

Rate Schedule: 3" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 337.92	\$ 560.00	65.72%
1,000	338.73	\$ 562.50	66.06%
2,000	340.38	\$ 565.63	66.18%
3,000	342.02	\$ 568.75	66.29%
4,000	343.67	\$ 571.88	66.40%
5,000	345.31	\$ 575.00	66.52%
6,000	347.79	\$ 578.88	66.44%
7,000	360.38	\$ 605.50	68.02%
8,000	364.89	\$ 613.25	68.06%
9,000	369.40	\$ 621.00	68.11%
10,000	373.91	\$ 628.75	68.16%
15,000	403.91	\$ 675.00	67.12%
20,000	436.91	\$ 724.25	65.77%
25,000	474.41	\$ 778.00	63.99%
50,000	699.41	\$ 1,078.00	54.13%
75,000	924.41	\$ 1,378.00	49.07%
100,000	1,149.41	\$ 1,678.00	45.99%
125,000	1,374.41	\$ 1,978.00	43.92%
150,000	1,599.41	\$ 2,278.00	42.43%
175,000	1,824.41	\$ 2,578.00	41.31%
200,000	2,049.41	\$ 2,878.00	40.43%

Willow Valley Water Company
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Rate Schedule: 4" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 528.00	\$ 875.00	65.72%
1,000	528.81	877.50	65.94%
2,000	530.46	880.63	66.01%
3,000	532.10	883.75	66.09%
4,000	533.75	886.88	66.16%
5,000	535.39	890.00	66.23%
6,000	537.87	893.88	66.19%
7,000	550.46	920.50	67.22%
8,000	554.97	928.25	67.26%
9,000	559.48	936.00	67.30%
10,000	563.99	943.75	67.33%
15,000	593.99	990.00	66.67%
20,000	626.99	1,039.25	65.75%
25,000	664.49	1,093.00	64.49%
50,000	889.49	1,393.00	56.61%
75,000	1,114.49	1,693.00	51.91%
100,000	1,339.49	1,993.00	48.79%
125,000	1,564.49	2,293.00	46.57%
150,000	1,789.49	2,593.00	44.90%
175,000	2,014.49	2,893.00	43.61%
200,000	2,239.49	3,193.00	42.58%

Willow Valley Water Company
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Rate Schedule: 6" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 1,056.00	\$ 1,750.00	65.72%
1,000	1,056.81	\$ 1,752.50	65.83%
2,000	1,058.46	\$ 1,755.63	65.87%
3,000	1,060.10	\$ 1,758.75	65.90%
4,000	1,061.75	\$ 1,761.88	65.94%
5,000	1,063.39	\$ 1,765.00	65.98%
6,000	1,065.87	\$ 1,768.88	65.96%
7,000	1,078.46	\$ 1,795.50	66.49%
8,000	1,082.97	\$ 1,803.25	66.51%
9,000	1,087.48	\$ 1,811.00	66.53%
10,000	1,091.99	\$ 1,818.75	66.55%
15,000	1,121.99	\$ 1,865.00	66.22%
20,000	1,154.99	\$ 1,914.25	65.74%
25,000	1,192.49	\$ 1,968.00	65.03%
50,000	1,417.49	\$ 2,268.00	60.00%
75,000	1,642.49	\$ 2,568.00	56.35%
100,000	1,867.49	\$ 2,868.00	53.58%
125,000	2,092.49	\$ 3,168.00	51.40%
150,000	2,317.49	\$ 3,468.00	49.64%
175,000	2,542.49	\$ 3,768.00	48.20%
200,000	2,767.49	\$ 4,068.00	46.99%

Rate Schedule: 5/8" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	2,242	-	2,242	12.73%	-	0.00%
1	1,000	2,045,000	6,332	35.95%	2,045,000	3.06%
1,001	2,000	3,198,000	8,464	48.06%	5,243,000	7.84%
2,001	3,000	4,670,000	10,332	58.66%	9,913,000	14.82%
3,001	4,000	4,952,500	11,747	66.70%	14,865,500	22.22%
4,001	5,000	5,413,500	12,950	73.53%	20,279,000	30.31%
5,001	6,000	5,373,500	13,927	79.08%	25,652,500	38.34%
6,001	7,000	5,089,500	14,710	83.52%	30,742,000	45.95%
7,001	8,000	4,402,500	15,297	86.86%	35,144,500	52.53%
8,001	9,000	3,961,000	15,763	89.50%	39,105,500	58.45%
9,001	10,000	3,477,000	16,129	91.58%	42,582,500	63.65%
10,001	11,000	3,108,000	16,425	93.26%	45,690,500	68.30%
11,001	12,000	2,633,500	16,654	94.56%	48,324,000	72.23%
12,001	13,000	2,212,500	16,831	95.57%	50,536,500	75.54%
13,001	14,000	1,633,500	16,952	96.25%	52,170,000	77.98%
14,001	15,000	1,435,500	17,051	96.81%	53,605,500	80.13%
15,001	16,000	1,131,500	17,124	97.23%	54,737,000	81.82%
16,001	17,000	1,122,000	17,192	97.62%	55,859,000	83.49%
17,001	18,000	997,500	17,249	97.94%	56,856,500	84.99%
18,001	19,000	814,000	17,293	98.19%	57,670,500	86.20%
19,001	20,000	858,000	17,337	98.44%	58,528,500	87.48%
20,001	21,000	840,500	17,378	98.67%	59,369,000	88.74%
21,001	22,000	645,000	17,408	98.84%	60,014,000	89.70%
22,001	23,000	630,000	17,436	99.00%	60,644,000	90.65%
23,001	24,000	517,000	17,458	99.13%	61,161,000	91.42%
24,001	25,000	196,000	17,466	99.17%	61,357,000	91.71%
25,001	26,000	433,500	17,483	99.27%	61,790,500	92.36%
26,001	27,000	424,000	17,499	99.36%	62,214,500	92.99%
27,001	28,000	330,000	17,511	99.43%	62,544,500	93.49%
28,001	29,000	228,000	17,519	99.47%	62,772,500	93.83%
29,001	30,000	236,000	17,527	99.52%	63,008,500	94.18%
30,001	31,000	274,500	17,536	99.57%	63,283,000	94.59%
31,001	32,000	189,000	17,542	99.60%	63,472,000	94.87%
	33,000	260,000	17,550	99.65%	63,732,000	95.26%
	34,000	134,000	17,554	99.67%	63,866,000	95.46%
	35,000	172,500	17,559	99.70%	64,038,500	95.72%
	36,000	142,000	17,563	99.72%	64,180,500	95.93%
	37,000	36,500	17,564	99.73%	64,217,000	95.99%
1,000	38,000	225,000	17,570	99.76%	64,442,000	96.32%
2,000	39,000	77,000	17,572	99.77%	64,519,000	96.44%
3,000	40,000	158,000	17,576	99.80%	64,677,000	96.67%
4,000	41,000	81,000	17,578	99.81%	64,758,000	96.80%
5,000	42,000	124,500	17,581	99.82%	64,882,500	96.98%
6,000	43,000	42,500	17,582	99.83%	64,925,000	97.05%
7,000	44,000	-	17,582	99.83%	64,925,000	97.05%
8,000	45,000	89,000	17,584	99.84%	65,014,000	97.18%
9,000	46,000	91,000	17,586	99.85%	65,105,000	97.31%
10,000	47,000	93,000	17,588	99.86%	65,198,000	97.45%
11,000	48,000	47,500	17,589	99.87%	65,245,500	97.52%
12,000	49,000	48,500	17,590	99.88%	65,294,000	97.60%
13,000	50,000	49,500	17,591	99.88%	65,343,500	97.67%
14,000	51,000	50,500	17,592	99.89%	65,394,000	97.75%
15,000	52,000	-	17,592	99.89%	65,394,000	97.75%
16,000	53,000	-	17,592	99.89%	65,394,000	97.75%
17,000	54,000	-	17,592	99.89%	65,394,000	97.75%
18,000	55,000	218,000	17,596	99.91%	65,612,000	98.07%
19,000	56,000	-	17,596	99.91%	65,612,000	98.07%
20,000	57,000	-	17,596	99.91%	65,612,000	98.07%
21,000	58,000	-	17,596	99.91%	65,612,000	98.07%
22,000	59,000	-	17,596	99.91%	65,612,000	98.07%
23,000	60,000	119,000	17,598	99.92%	65,731,000	98.25%
24,000	61,000	60,500	17,599	99.93%	65,791,500	98.34%
25,000	62,000	61,500	17,600	99.93%	65,853,000	98.43%
26,000	63,000	-	17,600	99.93%	65,853,000	98.43%

Rate Schedule: 3/4* Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	3	-	3	3.26%	-	0.00%
1 1,000	26	13,000	29	31.52%	13,000	4.01%
1,001 2,000	25	37,500	54	58.70%	50,500	15.56%
2,001 3,000	10	25,000	64	69.57%	75,500	23.27%
3,001 4,000	3	10,500	67	72.83%	86,000	26.50%
4,001 5,000	4	18,000	71	77.17%	104,000	32.05%
5,001 6,000	1	5,500	72	78.26%	109,500	33.74%
6,001 7,000	4	26,000	76	82.61%	135,500	41.76%
7,001 8,000	4	30,000	80	86.96%	165,500	51.00%
8,001 9,000	4	34,000	84	91.30%	199,500	61.48%
9,001 10,000	2	19,000	86	93.48%	218,500	67.33%
10,001 11,000	2	21,000	88	95.65%	239,500	73.81%
11,001 12,000	-	-	88	95.65%	239,500	73.81%
12,001 13,000	1	12,500	89	96.74%	252,000	77.66%
13,001 14,000	1	13,500	90	97.83%	265,500	81.82%
14,001 15,000	1	14,500	91	98.91%	280,000	86.29%
45,000 45,000	1	44,500	92	100.00%	324,500	100.00%
		-	92	100.00%	324,500	100.00%
Totals	92	324,500	92		324,500	

Average No. of Customers: 8
 Average Consumption: 3,527
 Median Consumption: 1,500

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	4	-	4	5.26%	-	0.00%
1	12	6,000	16	21.05%	6,000	0.86%
1,001	11	16,500	27	35.53%	22,500	3.21%
2,001	4	10,000	31	40.79%	32,500	4.64%
3,001	6	21,000	37	48.68%	53,500	7.64%
4,001	3	13,500	40	52.63%	67,000	9.57%
5,001	6	33,000	46	60.53%	100,000	14.29%
6,001	-	-	46	60.53%	100,000	14.29%
7,001	1	7,500	47	61.84%	107,500	15.36%
8,001	1	8,500	48	63.16%	116,000	16.57%
9,001	-	-	48	63.16%	116,000	16.57%
10,001	2	21,000	50	65.79%	137,000	19.57%
11,001	1	11,500	51	67.11%	148,500	21.21%
12,001	3	37,500	54	71.05%	186,000	26.57%
13,001	1	13,500	55	72.37%	199,500	28.50%
14,001	-	-	55	72.37%	199,500	28.50%
15,001	2	31,000	57	75.00%	230,500	32.93%
16,001	1	16,500	58	76.32%	247,000	35.29%
17,001	1	17,500	59	77.63%	264,500	37.79%
18,001	4	74,000	63	82.89%	338,500	48.36%
19,001	-	-	63	82.89%	338,500	48.36%
20,001	1	20,500	64	84.21%	359,000	51.29%
21,001	3	64,500	67	88.16%	423,500	60.50%
22,001	2	45,000	69	90.79%	468,500	66.93%
27,001	3	82,500	72	94.74%	551,000	78.71%
31,001	1	31,500	73	96.05%	582,500	83.21%
32,001	1	32,500	74	97.37%	615,000	87.86%
39,001	1	39,500	75	98.68%	654,500	93.50%
45,001	1	45,500	76	100.00%	700,000	100.00%
		-	76	100.00%	700,000	100.00%
	76	700,000	76		700,000	

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Average Consumption: 9,211

Median Consumption: 4,500

Rate Schedule: 5/8" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	3	-	3	5.00%	-	0.00%
1	1,000	9,500	22	36.67%	9,500	1.19%
1,001	2,000	12,000	30	50.00%	21,500	2.70%
2,001	3,000	12,500	35	58.33%	34,000	4.26%
3,001	4,000	10,500	38	63.33%	44,500	5.58%
4,001	5,000	13,500	41	68.33%	58,000	7.27%
5,001	6,000	5,500	42	70.00%	63,500	7.96%
6,001	7,000	6,500	43	71.67%	70,000	8.78%
7,001	8,000	7,500	44	73.33%	77,500	9.72%
8,001	9,000	17,000	46	76.67%	94,500	11.85%
18,001	19,000	18,500	47	78.33%	113,000	14.17%
22,001	23,000	22,500	48	80.00%	135,500	16.99%
28,001	29,000	28,500	49	81.67%	164,000	20.56%
30,001	31,000	30,500	50	83.33%	194,500	24.39%
46,001	47,000	46,500	51	85.00%	241,000	30.22%
56,001	57,000	56,500	52	86.67%	297,500	37.30%
58,001	59,000	117,000	54	90.00%	414,500	51.97%
59,001	60,000	178,500	57	95.00%	593,000	74.36%
62,001	63,000	62,500	58	96.67%	655,500	82.19%
63,001	64,000	63,500	59	98.33%	719,000	90.16%
78,001	79,000	78,500	60	100.00%	797,500	100.00%
		-	60	100.00%	797,500	100.00%
Totals	60	797,500	60		797,500	

Average No. of Customers: 5
 Average Consumption: 13,292
 Median Consumption: 2,500

Rate Schedule: 1" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	-	-	-	0.00%	-	0.00%
1	7	3,500	7	10.29%	3,500	0.20%
1,001	3	4,500	10	14.71%	8,000	0.46%
2,001	2	5,000	12	17.65%	13,000	0.75%
3,001	5	17,500	17	25.00%	30,500	1.76%
4,001	6	27,000	23	33.82%	57,500	3.31%
5,001	6	33,000	29	42.65%	90,500	5.21%
6,001	5	32,500	34	50.00%	123,000	7.08%
7,001	3	22,500	37	54.41%	145,500	8.37%
8,001	-	-	37	54.41%	145,500	8.37%
11,001	1	11,500	38	55.88%	157,000	9.04%
12,001	1	12,500	39	57.35%	169,500	9.75%
13,001	-	-	39	57.35%	169,500	9.75%
14,001	1	14,500	40	58.82%	184,000	10.59%
16,001	2	33,000	42	61.76%	217,000	12.49%
17,001	1	17,500	43	63.24%	234,500	13.50%
18,001	1	18,500	44	64.71%	253,000	14.56%
23,001	2	47,000	46	67.65%	300,000	17.27%
24,001	2	49,000	48	70.59%	349,000	20.09%
25,001	2	51,000	50	73.53%	400,000	23.02%
26,001	1	26,500	51	75.00%	426,500	24.55%
34,001	1	34,500	52	76.47%	461,000	26.53%
39,001	1	39,500	53	77.94%	500,500	28.80%
46,001	1	46,500	54	79.41%	547,000	31.48%
50,001	1	50,500	55	80.88%	597,500	34.39%
59,001	1	59,500	56	82.35%	657,000	37.81%
63,001	1	63,500	57	83.82%	720,500	41.47%
76,001	2	153,000	59	86.76%	873,500	50.27%
85,001	1	85,500	60	88.24%	959,000	55.19%
87,001	2	175,000	62	91.18%	1,134,000	65.26%
89,001	1	89,500	63	92.65%	1,223,500	70.41%
91,001	1	91,500	64	94.12%	1,315,000	75.68%
95,001	1	95,500	65	95.59%	1,410,500	81.18%
	1	102,180	66	97.06%	1,512,680	87.06%
	1	102,773	67	98.53%	1,615,453	92.97%
	1	122,145	68	100.00%	1,737,598	100.00%
	-	-	68	100.00%	1,737,598	100.00%

Totals 68 1,737,598 68 1,737,598

Average No. of Customers: 6

Average Consumption: 25,553

Median Consumption: 7,500

Rate Schedule: 1.5" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
1	1,000	500	1	4.00%	500	0.06%
1,001	2,000	1,500	2	8.00%	2,000	0.23%
6,001	7,000	6,500	3	12.00%	8,500	0.97%
19,001	20,000	19,500	4	16.00%	28,000	3.21%
20,001	21,000	61,500	7	28.00%	89,500	10.26%
21,001	22,000	21,500	8	32.00%	111,000	12.72%
23,001	24,000	23,500	9	36.00%	134,500	15.42%
25,001	26,000	25,500	10	40.00%	160,000	18.34%
27,001	28,000	27,500	11	44.00%	187,500	21.49%
29,001	30,000	29,500	12	48.00%	217,000	24.87%
30,001	31,000	30,500	13	52.00%	247,500	28.37%
32,001	33,000	32,500	14	56.00%	280,000	32.09%
34,001	35,000	34,500	15	60.00%	314,500	36.05%
39,001	40,000	39,500	16	64.00%	354,000	40.57%
42,001	43,000	42,500	17	68.00%	396,500	45.44%
52,001	53,000	52,500	18	72.00%	449,000	51.46%
53,001	54,000	53,500	19	76.00%	502,500	57.59%
54,001	55,000	54,500	20	80.00%	557,000	63.84%
55,001	56,000	55,500	21	84.00%	612,500	70.20%
56,001	57,000	113,000	23	92.00%	725,500	83.15%
73,001	74,000	147,000	25	100.00%	872,500	100.00%
		-	25	100.00%	872,500	100.00%
Totals	25	872,500	25		872,500	

Average No. of Customers: 3
 Average Consumption: 34,900
 Median Consumption: 31,000

Rate Schedule: 2" Commercial

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
4,001	5,000	9	40,500	9	37.50%	40,500	8.79%
5,001	6,000	3	16,500	12	50.00%	57,000	12.36%
6,001	7,000	2	13,000	14	58.33%	70,000	15.18%
12,001	13,000	1	12,500	15	62.50%	82,500	17.90%
14,001	15,000	1	14,500	16	66.67%	97,000	21.04%
22,001	23,000	1	22,500	17	70.83%	119,500	25.92%
25,001	26,000	1	25,500	18	75.00%	145,000	31.45%
26,001	27,000	1	26,500	19	79.17%	171,500	37.20%
39,001	40,000	1	39,500	20	83.33%	211,000	45.77%
42,001	43,000	1	42,500	21	87.50%	253,500	54.99%
48,001	49,000	1	48,500	22	91.67%	302,000	65.51%
59,001	60,000	1	59,500	23	95.83%	361,500	78.42%
99,001	100,000	1	99,500	24	100.00%	461,000	100.00%
Totals		24	461,000	24		461,000	

Average No. of Customers: 2
 Average Consumption: 19,208
 Median Consumption: 6,500

Rate Schedule: 6" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	22	-	22	91.67%	-	0.00%
1 1,000	1	500	23	95.83%	500	2.50%
19,001 20,000	1	19,500	24	100.00%	20,000	100.00%
		-	24	100.00%	20,000	100.00%
Totals	24	20,000	24		20,000	

Average No. of Customers: 2

Average Consumption: 833

Median Consumption: -

Rate Schedule: 1" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
31,001	32,000	1	31,500	1	4.17%	31,500	1.52%
35,001	36,000	1	35,500	2	8.33%	67,000	3.24%
41,001	42,000	1	41,500	3	12.50%	108,500	5.24%
44,001	45,000	1	44,500	4	16.67%	153,000	7.39%
45,001	46,000	1	45,500	5	20.83%	198,500	9.59%
56,001	57,000	1	56,500	6	25.00%	255,000	12.31%
58,001	59,000	1	58,500	7	29.17%	313,500	15.14%
62,001	63,000	1	62,500	8	33.33%	376,000	18.16%
63,001	64,000	1	63,500	9	37.50%	439,500	21.22%
77,001	78,000	1	77,500	10	41.67%	517,000	24.97%
78,001	79,000	1	78,500	11	45.83%	595,500	28.76%
79,001	80,000	1	79,500	12	50.00%	675,000	32.60%
81,001	82,000	2	163,000	14	58.33%	838,000	40.47%
88,001	89,000	1	88,500	15	62.50%	926,500	44.74%
89,001	90,000	1	89,500	16	66.67%	1,016,000	49.07%
92,001	93,000	1	92,500	17	70.83%	1,108,500	53.53%
95,001	96,000	1	95,500	18	75.00%	1,204,000	58.15%
99,001	100,000	1	99,500	19	79.17%	1,303,500	62.95%
104,637	104,637	1	104,637	20	83.33%	1,408,137	68.00%
156,240	156,240	1	156,240	21	87.50%	1,564,377	75.55%
157,376	157,376	1	157,376	22	91.67%	1,721,753	83.15%
160,275	160,275	1	160,275	23	95.83%	1,882,028	90.89%
188,650	188,650	1	188,650	24	100.00%	2,070,678	100.00%
			-	24	100.00%	2,070,678	100.00%
Totals		24	2,070,678	24		2,070,678	

Average No. of Customers: 2

Average Consumption: 86,278

Median Consumption: 81,000

Rate Schedule: 2" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0		-	-	0.00%	-	0.00%
1	1,000	500	1	7.69%	500	1.01%
1,001	2,000	4,500	4	30.77%	5,000	10.10%
2,001	3,000	5,000	6	46.15%	10,000	20.20%
3,001	4,000	-	6	46.15%	10,000	20.20%
4,001	5,000	9,000	8	61.54%	19,000	38.38%
5,001	6,000	22,000	12	92.31%	41,000	82.83%
6,001	7,000	-	12	92.31%	41,000	82.83%
7,001	8,000	-	12	92.31%	41,000	82.83%
8,001	9,000	8,500	13	100.00%	49,500	100.00%
		-	13	100.00%	49,500	100.00%
Totals						
	13	49,500	13		49,500	

Average No. of Customers: 2

Average Consumption: 3,808

Median Consumption: 4,500

Rate Schedule: 4" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	3	-	3	12.50%	-	0.00%
1 1,000	8	4,000	11	45.83%	4,000	0.50%
2,001 3,000	1	2,500	12	50.00%	6,500	0.81%
7,001 8,000	1	7,500	13	54.17%	14,000	1.75%
39,001 40,000	1	39,500	14	58.33%	53,500	6.70%
45,001 46,000	1	45,500	15	62.50%	99,000	12.40%
56,001 57,000	4	226,000	19	79.17%	325,000	40.72%
72,001 73,000	1	72,500	20	83.33%	397,500	49.81%
81,001 82,000	1	81,500	21	87.50%	479,000	60.02%
91,001 92,000	1	91,500	22	91.67%	570,500	71.48%
108,140 108,140	1	108,140	23	95.83%	678,640	85.03%
119,470 119,470	1	119,470	24	100.00%	798,110	100.00%
Totals	24	798,110	24		798,110	

Average No. of Customers: 2
 Average Consumption: 33,255
 Median Consumption: 5,500

Rate Schedule: 3" Hydrant

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	2	-	2	28.57%	-	0.00%
3,001 4,000	1	3,500	3	42.86%	3,500	5.11%
13,001 14,000	1	13,500	4	57.14%	17,000	24.82%
16,001 17,000	2	33,000	6	85.71%	50,000	72.99%
18,001 19,000	1	18,500	7	100.00%	68,500	100.00%
		-	7	100.00%	68,500	100.00%
Totals	7	68,500	7		6	

Average No. of Customers: 1

Average Consumption: 9,786

Median Consumption: 9,000

Note:

Bill count revenue must be reduced by \$168.96 as one of the zero amount bills only incurred half of a month of the monthly minimum charge.

Rate Schedule: Commercial Fire Lines

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
10	10	2	20	2	50.00%	20	18.18%
20	20	1	20	3	75.00%	40	36.36%
70	70	1	70	4	100.00%	110	100.00%
			-	4	100.00%	110	100.00%
Totals		4	110	4		110	

Average No. of Customers: 1

Average Consumption: 28

Median Consumption: 15

Note:
 No monthly minimum.