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BEFORE THE ARIZONA CORPORATION COMMISSION

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AZ CORP COMMISSION
DOCKET CONTROL

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

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
IN THE MATTER OF THE APPLICATION OF GLOBAL WATER – PALO VERDE UTILITIES COMPANY 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. SW-20445A-12-0310
IN THE MATTER OF THE APPLICATION OF WATER UTILITY OF NORTHERN SCOTTSDALE, INC. FOR A RATE INCREASE.	Docket No. W-03720A-12-0311
IN THE MATTER OF THE APPLICATION OF WATER UTILITY OF GREATER TONOPAH 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-02450A-12-0312
IN THE MATTER OF THE APPLICATION OF VALENCIA WATER COMPANY – GREATER BUCKEYE 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-02451A-12-0313

NOTICE OF FILING COMPLETE SET OF REVISED AND UPDATED SCHEDULES OF GLOBAL UTILITIES

Arizona Corporation Commission
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IN THE MATTER OF THE APPLICATION OF GLOBAL WATER – SANTA CRUZ WATER COMPANY 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-20446A-12-0314
IN THE MATTER OF THE APPLICATION OF WILLOW VALLEY WATER COMPANY 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-01732A-12-0315 **NOTICE OF FILING COMPLETE SET OF REVISED AND UPDATED SCHEDULES OF GLOBAL UTILITIES**

On July 9, 2012, Valencia Water Company – Town Division ("Town Division"), Global Water – Palo Verde Utilities Company ("Palo Verde"), Water Utility of Northern Scottsdale ("WUNS"), Water Utility of Greater Tonopah ("WUGT"), Valencia Water Company – Greater Buckeye ("Valencia-Greater Buckeye"), Global Water – Santa Cruz Water Company ("Santa Cruz") and Willow Valley Water Company ("Willow Valley"), (collectively, the "Global Utilities") filed rate applications. The rate cases have been consolidated. After the original rate applications the Global Utilities have filed various revisions and updates to their rate schedules. At the request of Commission Staff, the Global Utilities have prepared a set of schedules that include all of the revisions to date. Accordingly, the Global Utilities file the attached set of all schedules including all updates.

RESPECTFULLY SUBMITTED this 21st day of December 2012.

ROSHKA DEWULF & PATTEN, PLC

By _____

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Original +13 copies of the foregoing
filed this 21st day of December 2012, with:

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By Debbie Amaral

VALENCIA WATER COMPANY-

TOWN DIVISION

SCHEDULES

Global Water - Valencia Water Company, Town Division
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			$ 2,323,476	$ 2,323,476
2					
3	Adjusted Operating Income (Loss)			$ (263,809)	$ (263,809)
4					
5	Current Rate of Return (Line 3 / Line 1)			-11.35%	-11.35%
6					
7	Required Operating Income (Line 9 * Line 1)			$ 238,621	$ 238,621
8					
9	Required Rate of Return			10.27%	10.27%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			$ 502,430	$ 502,430
12					
13	Gross Revenue Conversion Factor			1.638885	1.638885
14					
15	Increase in Gross Revenue Requirements			$ 823,424	$ 823,424
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	$ 2,823,472	$ 3,528,029	$ 704,557	25.0%
22	Commercial	796,533	902,869	106,336	13.3%
23	Irrigation	1,049,828	1,172,735	122,997	11.7%
24	Construction	19,825	24,891	5,066	N/A
25					
26	Total of Water Revenues	$ 4,689,658	$ 5,628,523	$ 938,865	20.0%
27					
28	Miscellaneous Revenues	136,942	136,942	-	0.0%
29					
30	Total Operating Revenues	$ 4,826,600	$ 5,765,465	$ 938,865	19.5%
31					
32	Total Adjusted Revenues (Schedule C-1)	$ 4,940,316	$ 5,765,465	$ 825,150 *	16.7%

*The increse 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

Global Water - Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 3,192,375	$ 3,964,504	$ 4,940,530	$ 4,940,316	$ 4,940,316	$ 5,763,740
2							
3	Revenue Deductions and						
4	Operating Expenses	3,231,307	4,118,298	5,012,221	5,204,124	5,204,124	5,534,250
5							
6	Operating Income	$ (38,932)	$ (153,794)	$ (71,691)	$ (263,809)	$ (263,809)	$ 229,490
7							
8	Other Income and Deductions	227,733	(3,469)	(14,347)	(14,347)	(14,347)	(14,347)
9							
10	Interest Expense	(169,653)	(185,026)	(208,892)	(208,892)	(208,892)	(208,892)
11							
12	Net Income	$ 19,148	$ (342,289)	$ (294,930)	$ (487,048)	$ (487,048)	$ 6,251
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	19.15	(342.29)	(294.93)	(487.05)	(487.05)	6.25
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	0.12%	-1.90%	-1.75%	-3.09%	-6.31%	0.08%
26							
27	Return on Year End						
28	Capital	0.10%	-1.94%	-1.83%	-3.16%	-3.16%	0.04%
29							
30	Return on Average						
31	Common Equity	0.13%	-2.35%	-2.21%	-3.92%	-8.00%	0.10%
32							
33	Return on Year End						
34	Common Equity	0.13%	-2.44%	-2.33%	-4.00%	-4.00%	0.05%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	1.19	(1.58)	(1.29)	(2.52)	(2.52)	1.32
38							
39	Times Total Interest and						
40	Preferred Dividends Earned	1.11	(0.85)	(0.41)	(1.26)	(1.26)	1.03
41	After Income Taxes						
42							
43							
44							

<u>Supporting Schedules:</u>
E-2
C-1
F-1

Global Water - Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year 12/31/2012
1	Short-Term Debt	$ 196,005	$ 178,145	$ 188,558	$ 200,209
2					
3	Long-Term Debt	3,103,801	3,422,414	3,248,406	3,048,197
4					
5	Total Debt	$ 3,299,806	$ 3,600,559	$ 3,436,964	$ 3,248,406
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	15,096,287	14,009,891	12,667,946	12,180,898
10					
11	Total Capital	$ 18,396,093	$ 17,610,450	$ 16,104,910	$ 15,429,305
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	1.07%	1.01%	1.17%	1.30%
16					
17	Long-Term Debt	16.87%	19.43%	20.17%	19.76%
18					
19	Total Debt	17.94%	20.45%	21.34%	21.05%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	82.06%	79.55%	78.66%	78.95%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.07%	0.07%	0.07%	0.07%
29					
30	Weighted Cost of				
31	Long-Term Debt	1.15%	1.15%	1.15%	1.15%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					

<u>Supporting Schedules:</u>
E-1
D-1

Global Water - Valencia Water Company, Town Division
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	$ 3,935,780	$ 5,133,887	$ 51,039,103
2					
3	Prior Year Ended	12/31/2010	1,425,204	306,635	51,345,738
4					
5	Test Year Ended	12/31/2011	172,839	1,606,425	52,952,163
6					
7	Projected Year Ended	12/31/2012		672,571	53,624,734
8					
9					
10					

Supporting Schedules:
F-3
E-5

Global Water - Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Summary Statements of Cash Flows

Schedule A-5

Line No.		Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1						
2	Cash Flows from Operating Activities:					
3	Net income (loss)	$ 19,148	$ (342,289)	$ (294,930)	$ (487,048)	$ 6,251
4	Adjustments to reconcile net income to net					
5	cash provided by operating activities:					
6	Depreciation	1,500,550	2,195,826	2,734,592	2,768,221	2,768,221
7	Loss on disposal of fixed and intangible assets	5,110	3,468	5,646	5,646	5,646
8	Amortization of deferred debt issuance costs	-	432	432	432	432
9	Provision for doubtful accounts receivable	46,872	40,966	30,899	30,898	36,048
10	Deferred income tax (benefit) expense	(1,171,166)	(134,298)	(184,029)	(184,029)	(184,029)
11	Changes in assets and liabilities:					
12	Accounts receivable	7,938	(92,559)	28,233	28,233	28,233
13	Accrued revenue	(15,744)	(58,752)	(113,611)	(113,806)	(132,541)
14	Other assets	1,109	(12,470)	6,374	6,374	6,374
15	Due to related party	-	-	44,653	44,653	44,653
16	Accounts payable and other current liabilities	143,933	87,338	3,464	3,464	3,464
17	Total Cash Flows from Operations	537,749	1,689,663	2,261,724	2,103,238	2,682,762
18						
19	Cash Flows From Investing Activities:					
20	Capital expenditures	(2,548,528)	(1,260,427)	(1,926,625)	(672,571)	(672,571)
21	(Deposits) withdrawals of restricted cash	(51,662)	(69,006)	(48,956)	-	-
22	Total Cash Flows from Investing	(2,600,190)	(1,329,432)	(1,975,581)	(672,571)	(672,571)
23						
24	Cash Flows From Financing Activities:					
25	Capital contributions (return of capital), net	1,066,705	(823,410)	(1,126,321)	(1,217,032)	(1,896,545)
26	Loan borrowings (WIFA)	1,025,000	483,860	1,053,814	-	-
27	Loan repayments (WIFA)	(106,779)	(183,108)	(192,234)	(192,234)	(192,234)
28	Debt issuance costs paid	(8,645)	-	-	-	-
29	Advances in aid of construction	230,200	354,710	164,105	164,105	164,105
30	Refunds of advances for construction	(144,040)	(192,282)	(185,506)	(185,506)	(185,506)
31	Total Cash Flows from Financing	2,062,441	(360,230)	(286,143)	(1,430,668)	(1,910,181)
32						
33	Net Increase (Decrease) in Cash	$ 0	$ 1	$ 0	$ -	$ -
34	Cash at Beginning of Period	550	550	551	551	551
35	Ending Cash Balance	$ 550	$ 551	$ 551	$ 551	$ 551
36						

Supporting Schedules:
E-3
F-2

Global Water - Valencia Water Company, Town Division Schedule B-1
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Line No.		Original Cost Rate Base
1	Plant in Service	$ 53,624,734
2	Less: Accumulated Depreciation	(9,419,952)
3		
4	Net Plant in Service	$ 44,204,782
5		
6	LESS:	
7	Net CIAC	1,587,941
8	Advances in Aid of Construction (AIAC)	39,299,151
9	Customer Deposits	395,015
10	Deferred Income Tax Credits	1,159,524
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	560,325
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 2,323,476
19		

Supporting Schedules:
B-2
B-3
E-1
B-5

Recap Schedules:
A-1

Global Water - Valencia Water Company, Town Division
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	$ 150,432	$ -	$ -	$ -	$ 150,432
2	304 Structures and Improvements	1,037,614	-	-	-	1,037,614
3	307 Wells and Springs	1,859,615	-	-	-	1,859,615
4	309 Supply Mains	46,790	-	-	-	46,790
5	310 Power Generation Equipment	67,508	-	-	-	67,508
6	311 Pumping Equipment	8,217,566	-	-	-	8,217,566
7	320 Water Treatment Equipment	4,091,843	-	-	-	4,091,843
8	330 Distribution Reservoirs ad Standpipes	4,800,409	-	-	-	4,800,409
9	331 Transmission and Distribution Mains	21,453,994	-	-	-	21,453,994
10	333 Services	3,278,935	-	-	-	3,278,935
11	334 Meters and Meter Installations	1,470,247	-	-	-	1,470,247
12	335 Hydrants	1,981,787	-	-	-	1,981,787
13	336 Backflow Prevention Devices	13,916	-	-	-	13,916
14	339 Other Plant and Miscellaneous Equipment	177,934	-	-	-	177,934
15	340 Office Furniture and Equipment	50,956	-	-	-	50,956
16	341 Transportation Equipment	319,350	-	-	-	319,350
17	343 Tools, Shop and Garage Equipment	94,283	-	-	-	94,283
18	344 Laboratory Equipment	42,598	-	-	-	42,598
19	345 Power Operated Equipment	61,507	-	-	-	61,507
20	346 Communication Equipment	790,032	-	-	-	790,032
21	347 Miscellaneous Equipment	17,310	-	-	-	17,310
22	348 Other Tangible Plant	2,924,788	672,571	-	-	3,597,358
23	390 Office Furniture	2,753	-	-	-	2,753
24						
25	Total Plant in Service	$ 52,952,163	$ 672,571	$ -	$ -	$ 53,624,734
26	Less: Accumulated Depreciation	(9,419,952)	-	-	-	(9,419,952)
27	Net Plant in Service (L59 - L 60)	$ 43,532,211	$ 672,571	$ -	$ -	$ 44,204,782
28						
29	LESS:					
30	Net Contributions in Aid of Construction (CIAC)	$ 1,587,941	$ -	$ -	$ -	$ 1,587,941
31	Advances in Aid of Construction (AIAC)	39,299,151	-	-	-	39,299,151
32	Customer Meter Deposits	395,015	-	-	-	395,015
33	Deferred Income Tax Credits	1,159,524	-	-	-	1,159,524
34						
35	ADD:					
36	Unamortized Finance Charges	$ -	$ -	$ -	$ -	$ -
37	Deferred Tax Assets					
38	Meter deposits	525,691				525,691
39	Deferred gain	1,342				1,342
40	Bad debt	16,557				16,557
41	Deferred compensation	16,734				16,734
42	CIAC					-
43	Working Capital	-	-	-	-	-
44	Utility Plant Acquisition Adjustment	-	-	-	-	-
45						
46	Original Cost Rate Base	$ 1,650,906	$ 672,571	$ -	$ -	$ 2,323,476
47						

Supporting Schedules:
E-1

Recap Schedules:
B-1

Global Water - Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line No.	Company Name	Project ID	Total 2012
1			
2	Company Name	Project ID	Total 2012
3			
4	Valencia Water Company	Bales Fill Line	$ 78,750
5		Buena Vista Fill Line	203,702
6		Pima Road Waterline	182,563
7		WVR SCADA Command Station Improvements	136,029
8		SVWDC Optimization	71,526
9			
10			
11			
12			
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30			

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Schedule B-3

Line No.	
1	The Company did not make pro forma adjustments to gross plant in service and
2	accumulated depreciation for RCND rate base
3	
4	
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15	
16	

Supporting Schedules:
B-4

Recap Schedules:
B-1

Valencia Water Company, Town Division Schedule B-4
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Line No.	
1	The Company did not conduct a Reconstruction Cost New Study.
2	
3	
4	
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11	

Supporting Schedules:	Recap Schedules:
RCND Study	B-3

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line No.	
1	
2	The Company is not requesting a working capital allowance.
3	
4	
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16	
17	

Supporting Schedules:
E-1

Recap Schedules:
B-1

Valencia Water Company, Town Division
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	461 Metered Water Revenue	$ 3,452,481	$ 1,350,893	$ 4,803,374	$ 823,424	$ 5,626,798
3	460 Unmetered Water Revenue	1,351,107	(1,351,107)	-	-	-
4	474 Other Water Revenues	136,942	-	136,942	-	136,942
5	Total Operating Revenues	4,940,530	(214)	4,940,316	823,424	5,763,740
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	893,501	-	893,501	-	893,501
9	610 Purchased Water	269	-	269	-	269
10	615 Purchased Power	364,411	99,665	464,076	-	464,076
11	618 Chemicals	33,220	393	33,613	-	33,613
12	620 Materials and Supplies	79,398	-	79,398	-	79,398
13	621 Office Supplies and Expense	62,865	-	62,865	-	62,865
14	630 Outside Services	531,316	-	531,316	-	531,316
15	635 Contractual Services - Testing	14,571	-	14,571	-	14,571
16	641 Rental of Building/Real Property	43,412	-	43,412	-	43,412
17	650 Transportation Expenses	88,775	-	88,775	-	88,775
18	657 Insurance - General Liability	33,142	-	33,142	-	33,142
19	659 Insurance - Other	5,460	-	5,460	-	5,460
20	666 Regulatory Commission Expense -- Rate Case	18,667	16,631	35,298	-	35,298
21	670 Bad Debt Expense	30,899	(1)	30,898	5,150	36,048
22	675 Miscellaneous Expenses	82,224	(2,761)	79,463	-	79,463
23	403 Depreciation Expense	2,798,417	33,629	2,832,046	-	2,832,046
24	403 Depreciation Expense - CIAC Amortization	(63,825)	-	(63,825)	-	(63,825)
25	408 Taxes Other Than Income	15,312	-	15,312	-	15,312
26	408.11 Taxes Other Than Income - Property Taxes	164,216	109,464	273,680	14,871	288,551
27	409 Income Taxes	(184,029)	(65,115)	(249,144)	310,105	60,961
28	Total Operating Expenses	5,012,221	191,903	5,204,124	330,126	5,534,250
29						
30	Utility Operating Income (Loss)	(71,691)	(192,118)	(263,809)	493,299	229,490
31						
32	421 Non-Utility Income	-	-	-	-	-
33	426 Miscellaneous Non-Utility Expenses	(14,347)	-	(14,347)	-	(14,347)
34	427 Interest Expense	(208,892)	-	(208,892)	-	(208,892)
35	Total Other Income and Deductions	(223,239)	-	(223,239)	-	(223,239)
36						
37	Net Income (Loss)	$ (294,930)	$ (192,118)	$ (487,048)	$ 493,299	$ 6,251

Supporting Schedules:
E-2
C-2

Recap Schedules:
A-1

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

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	461 Metered Water Revenue	$ 3,482,491	$ -	$ -	$ -	$ 97,384	$ (113,611)	$ -	$ 1,351,107
3	460 Unmetered Water Revenue	1,351,107	-	-	-	-	-	-	(1,351,107)
4	474 Other Water Revenues	138,042	-	-	-	-	-	-	-
5	Total Operating Revenues	4,940,638	-	-	-	97,384	(113,611)	-	-
6									
7	Operating Expenses								
8									
9	601 Salary and Wages - Employees	993,501	-	-	-	-	-	-	-
10	616 Purchased Water	269	-	-	-	-	-	-	-
11	615 Purchased Power	384,411	-	-	-	12,600	-	87,064	-
12	618 Chemicals	33,229	-	-	-	393	-	-	-
13	620 Materials and Supplies	79,398	-	-	-	-	-	-	-
14	621 Office Supplies and Expense	62,695	-	-	-	-	-	-	-
15	630 Outside Services	531,316	-	-	-	-	-	-	-
16	635 Contractual Services - Testing	14,571	-	-	-	-	-	-	-
17	641 Rental of Building/Real Property	43,412	-	-	-	-	-	-	-
18	650 Transportation Expenses	88,776	-	-	-	-	-	-	-
19	657 Insurance - General Liability	38,142	-	-	-	-	-	-	-
20	658 Insurance - Other	5,460	-	-	-	-	-	-	-
21	666 Regulatory Commission Expense – Rate Case	18,667	(18,667)	35,298	-	-	-	-	-
22	670 Bad Debt Expense	36,899	-	-	-	-	-	-	-
23	675 Miscellaneous Expenses	82,224	-	-	(2,761)	-	-		-
24	403 Depreciation Expense	2,798,417	-	-	-	-	-	-	-
25	403 Depreciation Expense - CIAC Amortization	(93,826)	-	-	-	-	-	-	-
26	408 Taxes Other Than Income	15,312	-	-	-	-	-	-	-
27	408.11 Taxes Other Than Income - Property Taxes	164,218	-	-	-	-	-	-	-
28	409 Income Taxes	(184,029)	-	-	-	-	-	-	-
29	Total Operating Expenses	5,012,221	$ (18,667)	$ 35,298	$ (2,761)	$ 12,993	$ -	$ 87,064	$ -
30									
31	Operating Income / (Loss)	(71,691)	$ 18,667	$ (35,298)	$ 2,761	$ 84,390	$ (113,611)	$ (87,064)	$ -
32									
33	OTHER INCOME / (EXPENSE								
34	421 Non-Utility Income	-	-	-	-	-	-	-	-
35	426 Miscellaneous Non-Utility Expenses	(14,347)							
36	427 Interest Expense	(209,892)	-	-	-	-	-	-	-
37	Total Other Income / (Expense)	(224,239)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38									
39	NET INCOME / (LOSS)	$ (295,930)	$ 18,667	$ (35,298)	$ 2,761	$ 84,390	$ (113,611)	$ (87,064)	$ -
40									
41									

Supporting Schedules:
C-2.1 - C-2.15

Recap Schedules
C-1

[I] ADJ #9 C-2.9	[J] ADJ #11 C-2.11	[K] ADJ #12 C-2.12.a	[L] ADJ #14 C-2.14.a	[M] ADJ #19 C-2.19	[N] ADJ #20 C-2.20	[O] Adjusted Test Year - As Filed	[P] ADJ #15 A-1, C-2.11	[Q] ADJ #17 C-2.12.b	[R] ADJ #18 C-2.14.b	Adjusted With Rate Increase
$ -	$ -	$ -	$ -	$ 13,087	$ 2,926	$ 4,803,374	$ 823,424	$ -	$ -	$ 5,626,798
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	136,942	-	-	-	136,942
-	-	-	-	13,087	2,926	4,940,316	823,424	-	-	5,763,740
-	-	-	-	-	-	893,501	-	-	-	893,501
-	-	-	-	-	-	269	-	-	-	269
-	-	-	-	-	-	464,076	-	-	-	464,076
-	-	-	-	-	-	39,613	-	-	-	39,613
-	-	-	-	-	-	79,398	-	-	-	79,398
-	-	-	-	-	-	62,865	-	-	-	62,865
-	-	-	-	-	-	531,316	-	-	-	531,316
-	-	-	-	-	-	14,571	-	-	-	14,571
-	-	-	-	-	-	43,412	-	-	-	43,412
-	-	-	-	-	-	68,775	-	-	-	68,775
-	-	-	-	-	-	33,142	-	-	-	33,142
-	-	-	-	-	-	5,460	-	-	-	5,460
-	-	-	-	-	-	35,298	-	-	-	35,298
-	(1)	-	-	-	-	30,898	5,150	-	-	36,048
-	-	-	-	-	-	79,469	-	-	-	79,469
33,629	-	-	-	-	-	2,832,046	-	-	-	2,832,046
-	-	-	-	-	-	(93,825)	-	-	-	(93,825)
-	-	-	-	-	-	15,312	-	-	-	15,312
-	-	109,464	-	-	-	273,680	-	14,871	-	288,551
-	-	-	(65,115)	-	-	(349,144)	-	-	339,105	59,961
33,629 #	(1) #	109,464 #	(65,115)	-	- #	5,284,124 #	5,150 #	14,871 #	310,105 #	5,634,350
(33,629) #	1 #	(109,464) #	65,115	13,087	2,926 #	(283,809) #	818,275 #	(14,871) #	(310,105) #	229,490
-	-	-	-	-	-	-		-	-	-
-	-	-	-	-	-	(14,947)				(14,947)
-	-	-	-	-	-	(208,892)	-	-	-	(208,892)
- #	- #	- #	-	-	- #	(223,299) #	- #	- #	- #	(223,299)
$ (33,629) #	$ 1 #	$ (109,464) #	$ 65,115	$ 13,087	$ 2,926 #	$ (487,048) #	$ 818,275 #	$ (14,871) #	$ (310,105) #	$ 6,251

Valencia Water Company, Town Division
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
1				
2	202	Pala 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	$ 24,263.00	1.00%
7	634	Water Utility of Greater Buckeye	$ 77,259.000	1.00%
8			$ 9,608,316.00	100.00%
9				
10				
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	
16				
17				

Amortization Expense by Company

18	Period Ended	Pala 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	[illegible]	$ 444.44	$ 111.11	$ 111.11
32	2/28/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
33	3/31/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
34	4/30/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
35	5/31/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
36	6/30/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
37	7/31/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
38	8/31/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
39	9/30/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
40	10/31/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
41	11/30/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
42	12/31/2011	$ 4,444.44	$ 4,444.44	[illegible]	$ 444.44	$ 111.11	$ 111.11
43	1/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
44	2/29/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
45	3/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
46	4/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
47	5/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
48	6/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
49	7/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
50	8/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
51	9/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
52	10/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
53	11/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
54	12/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
55	1/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
56	2/28/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
57	3/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
58	4/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
59	5/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
60	6/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
61	7/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
62	8/31/2013	$ -	$ -	$ -	$ -	$ -	$ -
63							

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line No.			
1	[redacted]		
2	292 Palo Verde Utilities Co.	15,891	39.86%
3	662 Santa Cruz Water Company	16,015	40.32%
4	618 Valencia Water Company	5,343	13.45%
5	622 Willow Valley Water Company	1,502	3.78%
6	630 Water Utility of Greater Tonopah	324	0.82%
7	634 Water Utility of Greater Buckeye	627	1.58%
8	622 Water Utility of Northern Scottsdale	78	0.19%
9		39,718	100.00%
10			
11			
12			

Line No.																
13	[redacted]															
14	Desert Mountain Ar	$	[illegible]	$	48,652.29	$	48,217.76	$	16,420.28	$	4,815.99	$	995.73	$	1,928.91	$	233.57	
15	Insight Consulting,	$	216,600.00	$	86,094.37	$	87,095.02	$	29,057.05	$	8,168.39	$	1,762.02	$	3,409.84	$	413.31	
16	Roshka Dewulf & P	$	370,302.78	$	147,597.14	$	149,312.63	$	49,814.39	$	14,003.59	$	3,020.75	$	5,845.71	$	708.57	
17	Ullmann & Comper	$	78,808.75	$	31,411.99	$	31,777.06	$	10,691.62	$	2,980.29	$	642.88	$	1,244.10	$	150.89	
18	Total	$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	$ 787,174.03
19																	
20																	
21	Check	$	-														
22																	
23	Amortization:																
24	Year 1	$	262,391.34	$	104,585.26	$	105,800.83	$	[illegible]	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
25	Year 2	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
26	Year 3	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
27																	
28		$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	
29																	
30																	

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Adjustment #3
Low Income Relief Tariff

Schedule C-2.3

Line No.			Total 2011
1			
2			
3			
4	Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
5	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
6	Valencia Water Company	Balance LIRT Liability	[illegible]
7	Willow Valley Water Company	Balance LIRT Liability	(841.50)
8	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
9	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
10			
11			(20,810.90)
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Valencia Water Company, Tucson Division
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Customer Counts

Schedule C-2.4

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						
1	5/8" Residential, Town Division	4,945	5,036	91	$ 34.58	$ 37,761.36
2	3/4" Residential, Town Division	25	27	2	31.33	$ 751.92
3	1" Residential, Town Division	73	75	2	922.89	$ 22,149.36
4	2" Residential, Town Division	12	13	1	578.85	$ 6,912.60
5	Subtotal Residential	5,056	5,151	95		
6						
7						
8	5/8" Commercial, Town Division	18	9	(9)	$ 70.88	$ (7,665.84)
9	3/4" Commercial, Town Division	1	1	-	32.40	$ -
10	1" Commercial, Town Division	6	2	(4)	523.64	$ (25,105.92)
11	1.5" Commercial, Town Division	11	10	(1)	394.77	$ (4,617.24)
12	2" Commercial, Town Division	54	39	(15)	959.44	$ (172,699.20)
13	3" Commercial, Town Division	1	1	-	1747.88	$ -
14	4" Commercial, Town Division	-	-	-	-	$ -
15	6" Commercial, Town Division	2	2	-	1849.85	$ -
16	Subtotal Commercial	93	64	(29)		
17						
18	5/8" Irrigation, TD	6	17	11	$ 35.97	$ 4,748.04
19	1" Irrigation, TD	25	29	4	128.48	$ 6,671.04
20	1.5" Irrigation, TD	13	14	1	743.44	$ 8,921.28
21	2" Irrigation, TD	50	65	15	1,223.09	$ 220,158.20
22	6" Irrigation, TD	2	2	-	1,782.77	$ -
23	Subtotal Irrigation	96	127	31		
24						
25	Total					97,384
26						
27	Class of Expense					
28		Cost per M gallons				
29	Pumping	$ 0.58				
30	Water Treatment	$ 0.05				
31	Total	$ 0.61				
32						
33						
34		Change in Customers	Average Consumption	Change in M Gallons	Change in Pumping Cost	Change in Treatment Cost
35	Residential	95	80.61	7739	$ 4,307.41	$ 392.67
36	Commercial	(29)	1,089.78	-31604	$ (17,599.05)	$ (1.47)
37	Irrigation	31	1,500.11	46509	$ 25,899.73	$ 1.57
38	Total				$ 12,609.50	$ 392.77
39						
40						
41						
42						
43						
44						
45						
46						
47						

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Adjustment 5
Net change in accrued revenue accounts during the Test Year 2011.

Schedule C-2.5

Line No.		2010 Ending Balance	2011 Ending Balance	Change
1	**Unbilled revenue assets:**			
2	Potable Water (Volumetric Fee)			
3	(76101) Metered Water Sales Residential	$ -	$ 35,851.83	$ 35,851.83
4	(76103) Metered Water Sales Commercial		9,628	9,627.97
5	(76104) Water Usage Income Construction		-	-
6	(76109) Metered Water Sales Irrigation		41,460	41,459.73
7				
8	Basic Charge (Flat Fee)			
9	(76101) Basic Charge Residential	81,573	115,067	33,493.79
10	(76103) Basic Charge Commercial	12,167	13,326	1,159.03
11	(76104) Basic Charge Construction	5,065	758	(4,306.97)
12	(76109) Basic Charge- Irrigation	17,257	13,583	(3,674.56)
13				
14	**Total unbilled revenues**	$ 116,062.24	$ 229,673.06	$ 113,610.82
15				
16				
17	**Total change in accrual balances**			$ 113,610.82
18				
19				
20				

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Adjustment 6
Adjustment to Purchased Power Expense

Schedule C-2.6

Line No.		
1	615 Purchased Power - Test year actual (Sch C-2)	$ 364,411
2		
3	Future Purchased Power due to APS annual increases at a rate of 3.5%	$ 451,475
4		
5		
6	Adjustment to Purchased Power	$ 87,064
7		
8		
9		

	Variables	Annual % Change	Implementation date
10			
11	PSA Reset (Four Corners Not Approved)	6.4%	Feb-13
12	PSA Reset (Four Corners Approved)	3.5%	Feb-13
13	Low Fixed Cost Recovery (LFCR)	1.0%	Jan-14
14	LFCA Year 1	0.2%	Mar-13
15	Four Corner Rate Approval	3.0%	Jul-13
16			
17	Projected Growth Rate (Annually)	0.0%	
18			
19	[redacted]		

20	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Costs
21	$ 21,965	$ 23,432	$ 28,547	$ 26,446	$ 30,008	$ 39,745	$ 42,532	$ 39,678	$ 42,938	$ 34,139	$ 30,367	$ 26,838	$ 381,639
22													
23	[redacted]												
24	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
25	$ 42,666	$ 23,432	$ 27,101	$ 27,829	$ 34,551	$ 39,745	$ 42,532	$ 39,678	$ 42,938	$ 34,139	$ 30,367	$ 26,838	$ 411,216
26													
27	[redacted]												
28		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
29	No Rate Increase	$ 42,666	$ 23,432	$ 27,101	$ 27,829	$ 34,551	$ 39,745	$ 42,532	$ 39,678	$ 42,938	$ 34,139	$ 30,367	$ 26,838	$ 411,216
30	With Rate Increase	$ 42,666	$ 24,932	$ 28,890	$ 29,665	$ 36,831	$ 42,368	$ 45,339	$ 42,297	$ 45,133	$ 36,382	$ 32,371	$ 28,618	$ 438,494
31													
32	[redacted]												
33		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
34	No Rate Increase	$ 42,666	$ 23,432	$ 27,101	$ 27,829	$ 34,551	$ 39,745	$ 42,532	$ 39,678	$ 42,938	$ 34,139	$ 30,367	$ 26,838	$ 411,216
35	With Rate Increase	$ 48,824	$ 25,181	$ 29,179	$ 29,962	$ 37,200	$ 42,792	$ 45,792	$ 42,720	$ 45,904	$ 36,756	$ 32,694	$ 28,906	$ 442,579
36													
37	[redacted]												
38		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
39	No Rate Increase	$ 42,666	$ 23,432	$ 27,101	$ 27,829	$ 34,551	$ 39,745	$ 42,532	$ 39,678	$ 42,938	$ 34,139	$ 30,367	$ 26,838	$ 411,216
40	With Rate Increase	$ 46,262	$ 25,433	$ 29,471	$ 30,262	$ 37,572	$ 43,220	$ 46,250	$ 43,147	$ 46,040	$ 37,124	$ 33,021	$ 29,185	$ 447,805
41													
42	[redacted]												
43		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
44	No Rate Increase	$ 42,666	$ 23,432	$ 27,101	$ 27,829	$ 34,551	$ 39,745	$ 42,532	$ 39,678	$ 42,938	$ 34,139	$ 30,367	$ 26,838	$ 411,216
45	With Rate Increase	$ 46,745	$ 25,667	$ 29,766	$ 30,564	$ 37,947	$ 43,652	$ 46,712	$ 43,578	$ 46,500	$ 37,495	$ 33,352	$ 29,477	$ 451,475

Valencia Water Company, Town Division
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	$	672,571
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	$	33,629
5			
6			
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Valencia Water Company, Town Division
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)	$ 30,899
2	Actual Test Year Revenues (Sch C-2)	4,940,530
3	Bad Debt Expense Rate	0.6%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	$ 4,940,316
7	Bad Debt Expense Rate	0.6%
8	Expected Bad Debt Expense	$ 30,898
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$ (1)
11		
12		
13	Proposed Revenues (Sch C-2)	$ 5,763,740
14	Bad Debt Expense Rate	0.6%
15	Expected Bad Debt Expense Based on Proposed Revenues	$ 36,048
16		
17	Adjustment to Bad Debt Expense	$ 5,150
18		
19		
20		
21		
22		
23		
24		
25		

Valencia Water Company, Town Division
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	$ 4,940,316	$ 4,940,316
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	9,880,631	$ 9,880,631
4	Proposed Revenue Requirement	4,940,316	$ 5,763,740
5	Subtotal (Line 4 + Line 5)	14,820,947	15,644,371
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	4,940,316	$ 5,214,790
8	Department of Revenue Mutiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	9,880,631	$ 10,429,581
10	Plus: 10% of CWIP -	265,232	265,232
11	Less: Net Book Value of Licensed Vehicles	43,247	43,247
12	Full Cash Value (Line 9 + Line 10 - Line 11)	10,102,616	$ 10,651,566
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	2,121,549	$ 2,236,829
15	Composite Property Tax Rate	12.9000%	12.9000%
16			$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 273,680	
18	Actual Test Year Property Tax Expense	164,216	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ 109,464	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 288,551
22	Test Year Adjusted Property Tax Expense (Line 17)		$ 273,680
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ 14,871
24			
25	Increase to Property Tax Expense		$ 14,871
26	Increase in Revenue Requirement		823,424
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		1.806000%
28			
29			
30			
31			
32			
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Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Adjustments 14 & 18
Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2.14

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	$ (512,953)	$ 290,451
3	Synchronized Interest	132,517	132,517
4	Arizona Taxable Income	$ (645,470)	$ 157,934
5			
6	Arizona Income Tax (6.968%)	$ (44,976)	$ 11,005
7			
8	Federal Income Before Taxes	$ (645,470)	$ 157,934
9	Less Arizona Income Taxes	(44,976)	11,005
10	Federal Taxable Income	$ (600,494)	$ 146,929
11			
12	Federal Income Tax (34% Tax Bracket)	$ (204,168)	$ 49,956
13			
14	Total Income Tax	$ (249,144)	$ 60,961
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)	$ (184,029)	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (65,115)	
25			
26	Test Year Income Taxes - Adjusted		$ (249,144)
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 310,105
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Income Statement Adjustment 19
Adjust Revenue for Connservation Rebate billing error

Schedule C-2.19

Line No.	Class of Service	"Excess" Conservation Rebate
1		
2		
3		
4	5/8" Residential	$ 12,833
5	3/4" Residential	42
6	1" Residential	135
7	2" Residential	-
8	5/8" Commercial	-
9	3/4" Commercial	-
10	1" Commercial	-
11	1.5" Commercial	-
12	2" Commercial	9
13	3" Commercial	-
14	6" Commercial	-
15	5/8" Irrigation	25
16	1" Irrigation	26
17	1.5" Irrigation	9
18	2" Irrigation	-
19	6" Irrigation	-
20	2" Hydrant	8
21	3" Hydrant	-
22	4" Hydrant	-
23		$ 13,087

Valencia Water Company, Town Division Schedule C-2.20

Test Year Ended December 31, 2011

Income Statement Adjustment 20

Adjust Revenue for credits to bills issued prior to test year

Line No.	Class of Service	Credits to bills issued prior to test year
1		
2		
3		
4	5/8" Residential	$ 1,676
5	3/4" Residential	
6	1" Residential	
7	2" Residential	
8	5/8" Commercial	
9	3/4" Commercial	
10	1" Commercial	
11	1.5" Commercial	
12	2" Commercial	
13	3" Commercial	
14	6" Commercial	
15	5/8" Irrigation	
16	1" Irrigation	
17	1.5" Irrigation	
18	2" Irrigation	564
19	6" Irrigation	
20	2" Hydrant	621
21	3" Hydrant	65
22	4" Hydrant	
23		$ 2,926

Valencia Water Company, Town Division
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)			0.3840%
3	Revenues (L1 - L2)			99.6160%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (L3 - L4)			61.0171%
6	**Revenue Conversion Factor (L1 / L5)**			**1.638885**
7				
8				
9	Calculation of Uncollectible Factor:			
10	Revenue			100.0000%
11	Combined Federal and State Tax Rate (L23)			38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)			61.40111%
13	Uncollectible Rate			0.6254%
14	Uncollectible Factor (L12 x L13)			0.3840%
15				
16	Calculation of Effective Tax Rate:			
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

Valencia Water Company, Town Division
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 Return
1					
2	Short-Term Debt	$ 188,558	1.17%	5.95%	0.07%
3					
4	Long-Term Debt	3,248,406	20.17%	5.69%	1.15%
5					
6	Common Equity	$12,667,946	78.66%	-2.33% a	-1.83%
7					
8	Totals	$ 16,104,910	100.00%		-0.61%
9					
10					

Line No.	Description	End of Test Year - Proposed Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11									
12									
13									
14									
15	Short-Term Debt	188,558	1.17%	5.95%	0.07%	200,209	1.26%	5.95%	0.07%
16									
17	Long-Term Debt	3,248,406	20.17%	5.69%	1.15%	3,048,197	19.15%	5.69%	1.09%
18									
19	Common Equity	12,667,946	78.66%	11.44%	9.00%	12,667,946	79.59%	11.44%	9.11%
20									
21	Totals	$ 16,104,910	100.00%		10.22%	$ 15,916,352	100.00%		10.27%
22									
23	a. Sch. A-2								

Supporting Schedules
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D-3
D-4
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Recap Schedules
A-3

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	WIFA 920024-99	$ 29,281	$ 1,701	5.81%
4	WIFA 920102-06	1,878,688	126,811	6.75%
5	WIFA 92A170-10	1,340,437	56,298	4.20%
6				
7	Totals	$ 3,248,406	$ 184,811	5.69%
8				
9	Short-Term Debt			
10				
11	WIFA 920024-99	$ 3,849	$ 224	5.81%
12	WIFA 920102-06	126,712	8,553	6.75%
13	WIFA 92A170-10	57,997	2,436	4.20%
14				
15	Totals	$ 188,558	$ 11,213	5.95%
16				
17		$ 3,436,964	$ 196,024	5.70%
10				
11				

Line No.		End of Test Year - Proposed Amount Outstanding	Annual Cost	Interest Rate	End of Projected Year - Proposed Rates Amount Outstanding	Annual Cost	Interest Rate
12							
13							
14							
15	Long-Term Debt						
16							
17	WIFA 920024-99	$ 29,281	$ 1,701	5.81%	$ 25,203	$ 1,464	5.81%
18	WIFA 920102-06	1,878,688	126,811	6.75%	1,743,037	117,655	6.75%
19	WIFA 92A170-10	1,340,437	56,298	4.20%	1,279,957	53,758	4.20%
20							
21	Totals	$ 3,248,406	$ 184,811	5.69%	$ 3,048,197	$ 172,877	5.67%
22							
23	Short-Term Debt	$ -	$ -	N/A	$ -	$ -	N/A
24							
25	WIFA 920024-99	$ 3,849	$ 224	5.81%	$ 4,079	$ 237	5.81%
26	WIFA 920102-06	126,712	8,553	6.75%	135,651	9,156	6.75%
27	WIFA 92A170-10	57,997	2,436	4.20%	60,480	2,540	4.20%
28							
29	Totals	$ 188,558	$ 11,213	5.95%	$ 200,209	$ 11,934	5.96%
30							
31		$ 3,436,964	$ 196,024	5.70%	$ 3,248,406	$ 184,811	5.69%

Supporting Schedules
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Recap Schedules
D-1

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Cost of Preferred Stock

Schedule D-3

Line No.	
1	Schedule D-3 is not applicable as there is no preferred stock issued or
2	outstanding in any of the utilities involved in this rate case.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	

Supporting Schedules	Recap Schedules
E-1	D-1

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Cost of Common Equity

Schedule D-4

Line No.	
1	The Company's rate application reflects a 11.44% return on common equity.
2	See the Direct Testimony of Matthew Rowell
3	
4	
5	
6	
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10	
11	
12	
13	

Supporting Schedules	Recap Schedules
Special Studies	D-1

Global Water - Valencia Water Company, Town Division
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	$ 550	$ 550	$ 550
4	132 Special Deposits	310,103	261,924	192,960
5	141 Customer Accounts Receivable	348,554	400,858	350,116
6	142 Other Accounts Receivable		-	-
7	143 Accumulated Provision for Uncollectible Accounts	(42,796)	(35,968)	(35,961)
8	151 Plant Material and Supplies	31,193	25,222	22,937
9	162 Prepayments	18,745	22,362	7,578
10	174 Miscellaneous Current and Accrued Assets	238,017	126,386	71,050
11				
12	Total Current Assets	$ 904,366	$ 801,334	$ 609,230
13				
14	101 Total Utility Plant In Service	$ 52,952,163	$ 51,345,738	$ 51,039,103
15	105 Construction work-in-progress	2,652,319	4,085,905	2,967,336
16	108 Less:Accumulated Depreciation	(9,419,952)	(6,623,838)	(4,349,963)
17	Total Fixed Assets (Net)	$ 46,184,530	$ 48,807,805	$ 49,656,476
18				
19	Deferred Debits			
20	114 Utility Plant Acquisition Adjustments	$ 10,794,655	$ 10,794,655	$ 10,794,655
21	181 Unamortized Debt Discount & Expense	7,781	8,213	8,645
22	190 Accumulated Deferred Income Taxes	131,627	105,359	13,881
23	Total other assets	$ 10,934,063	$ 10,908,227	$ 10,817,181
24				
25	Total Assets	$ 58,022,959	$ 60,517,366	$ 61,082,887
26				
27	Liabilities and Stockholders' Equity			
28				
29	231 Accounts payable	$ 249,901	$ 505,492	$ 704,388
30	232 Notes Payable	188,558	178,145	196,005
31	235 Customer Deposits	395,015	330,237	252,191
32	236 Accrued Taxes	83,536	78,238	69,320
33	237 Accrued Interest	50,051	36,346	25,644
34	241 Miscellaneous Current and Accrued Liabilities	189,389	770,278	422,300
35	253 Other Deferred Credits	14,115	7,297	70,230
36	Total Current Liabilities	$ 1,170,565	$ 1,906,033	$ 1,740,078
37				
38	224 Other Long-Term Debt	$ 3,248,406	$ 3,422,414	$ 3,103,801
39				
40	252 Advances for Construction	$ 39,299,151	$ 39,320,552	$ 40,128,441
41	271 Contributions in Aid of Construction	1,860,537	1,860,537	890,221
42	272 Accumulated Amortization of CIAC	(272,596)	(208,772)	(125,472)
43	281 Accumulated Deferred Income Taxes	48,950	206,711	249,531
44	Total Deferred Credits and Other Liabilities	$ 40,936,042	$ 41,179,028	# $ 41,142,721
45				
46	Total Liabilities and Deferred Credits	$ 45,355,013	$ 46,507,475	$ 45,986,600
47				
48	211 Other Paid-In Capital	$ 12,484,253	$ 13,531,269	$ 14,275,375
49	215 Unappropriated Retained Earnings	478,622	820,912	801,763
50	215 Current year net income	(294,930)	(342,290)	19,149
51	Total Members' Equity	$ 12,667,946	$ 14,009,891	$ 15,096,287
52				
53	Total Liabilities and Stockholders' Equity	$ 58,022,959	$ 60,517,366	$ 61,082,887
54		$ 0	$ (0)	$ 0
55				

Supporting Schedules
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Recap Schedules
A-3

Valencia Water Company, Town Division
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	$ 3,452,481	$ 2,773,691	$ 2,259,152
4	460 Unmetered Water Revenue	1,351,107	998,561	708,336
5	474 Other Water Revenues	136,942	192,252	224,887
6	Total Operating Revenues	$ 4,940,530	$ 3,964,504	$ 3,192,375
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	$ 893,501	$ 934,314	$ 732,812
11	610 Purchased Water	269	-	-
12	615 Purchased Power	364,411	383,473	385,539
13	618 Chemicals	33,220	35,350	60,708
14	620 Materials and Supplies	79,398	47,939	22,862
15	621 Office Supplies and Expense	62,865	69,827	105,040
16	630 Outside Services	531,316	223,902	35,943
17	635 Contractual Services - Testing	14,571	8,755	35,365
18	641 Rental of Building/Real Property	43,412	7,894	49,327
19	650 Transportation Expenses	88,775	66,539	38,345
20	657 Insurance - General Liability	33,142	31,788	29,806
21	659 Insurance - Other	5,460	4,778	7,795
22	666 Regulatory Commission Expense – Rate Case	18,667	29,863	-
23	670 Bad Debt Expense	30,899	(24,140)	46,872
24	675 Miscellaneous Expenses	82,224	60,475	24,773
25	403 Depreciation Expense	2,798,417	2,275,185	1,527,739
26	403 Depreciation Expense - CIAC Amortization	(63,825)	(79,359)	(27,189)
27	408 Taxes Other Than Income	15,312	9,966	14,902
28	408.11 Taxes Other Than Income - Property Taxes	164,216	166,047	128,188
29	409 Income Taxes	(184,029)	(134,298)	12,480
30	Total Operating Expenses	$ 5,012,221	$ 4,118,298	$ 3,231,307
31				
32	Operating Income / (Loss)	$ (71,691)	$ (153,794)	$ (38,932)
33				
34	OTHER INCOME / (EXPENSE			
35	421 Non-Utility Income	$ -	$ -	$ 227,733
36	426 Miscellaneous Non-Utility Expenses	(14,347)	(3,469)	-
37	427 Interest Expense	(208,892)	(185,026)	(169,653)
38	Total Other Income / (Expense)	$ (223,239)	$ (188,495)	$ 58,080
39				
40	NET INCOME / (LOSS)	$ (294,930)	$ (342,289)	$ 19,148
41				

Supporting Schedules
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Recap Schedules
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Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Cash Flows from Operating Activities:			
3	Net income (loss)	$ (294,930)	$ (342,289)	$ 19,148
4	Adjustments to reconcile net income to net			
5	cash provided by operating activities:			
6	Depreciation	2,734,592	2,195,826	1,500,550
7	Loss on disposal of fixed and intangible assets	5,646	3,468	5,110
8	Amortization of deferred debt issuance costs	432	432	
9	Provision for doubtful accounts receivable	30,899	40,966	46,872
10	Deferred income tax (benefit) expense	(184,029)	(134,298)	(1,171,166)
11	Changes in assets and liabilities:			
12	Accounts receivable	28,233	(92,559)	7,938
13	Accrued revenue	(113,611)	(56,752)	(15,744)
14	Other assets	6,374	(12,470)	1,109
15	Due to related party	44,653	-	-
16	Accounts payable and other current liabilities	3,464	87,338	143,933
17	Total Cash Flows from Operations	2,261,724	1,689,663	537,749
18				
19	Cash Flows From Investing Activities:			
20	Capital expenditures	(1,926,625)	(1,260,427)	(2,548,528)
21	(Deposits) withdrawals of restricted cash	(48,956)	(69,006)	(51,662)
22	Total Cash Flows from Investing	(1,975,581)	(1,329,432)	(2,600,190)
23				
24	Cash Flows From Financing Activities:			
25	Capital contributions (return of capital), net	(1,126,321)	(823,410)	1,066,705
26	Loan borrowings (WIFA)	1,053,814	483,860	1,025,000
27	Loan repayments (WIFA)	(192,234)	(183,108)	(106,779)
28	Debt issuance costs paid	-	-	(8,645)
29	Advances in aid of construction	164,105	354,710	230,200
30	Refunds of advances for construction	(185,506)	(192,282)	(144,040)
31	Total Cash Flows from Financing	(288,143)	(360,230)	2,062,441
32				
33	Net Increase (Decrease) in Cash	$ 0	$ 1	$ 0
34	Cash at Beginning of Period	551	550	550
35	Ending Cash Balance	$ 551	$ 551	$ 550
36				
37				

Supporting Schedules

Recap Schedules
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Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock Shares	Common Stock Amount	Additional Paid-In-Capital	Retained Earnings	Total
1						
2	Balance - December 31, 2008	-	$ -	$ 14,275,375	$ 801,764	$ 15,077,139
3						
4	Net Income				19,148	19,148
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass			-	-	-
9						
10	Balance - December 31, 2009	-	$ -	$ 14,275,375	$ 820,912	$ 15,096,287
11						
12	Net Income				(342,289)	(342,289)
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(744,106)	-	(744,106)
17						
18	Balance - December 31, 2010	-	$ -	$ 13,531,269	$ 478,622	$ 14,009,891
19						
20	Net Income				(294,930)	(294,930)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			(1,047,016)	-	(1,047,016)
25						
26	Balance - December 31, 2011	-	$ -	$ 12,484,253	$ 183,693	$ 12,667,946
27						

Supporting Schedules

Recap Schedules

Valencia Water Company, Town Division
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	$ 150,432	$ (0)	$ 150,432
3	304 Structures and Improvements	975,227	62,387	1,037,614
4	307 Wells and Springs	1,840,354	19,261	1,859,615
5	309 Supply Mains	-	46,790	46,790
6	310 Power Generation Equipment	25,864	41,644	67,508
7	311 Pumping Equipment	8,092,740	124,826	8,217,566
8	320 Water Treatment Equipment	4,085,368	6,475	4,091,843
9	330 Distribution Reservoirs ad Standpipes	4,784,766	15,643	4,800,409
10	331 Transmission and Distribution Mains	21,032,842	421,152	21,453,994
11	333 Services	3,278,935	(0)	3,278,935
12	334 Meters and Meter Installations	1,425,973	44,274	1,470,247
13	335 Hydrants	1,981,787	(0)	1,981,787
14	336 Backflow Prevention Devices	12,674	1,242	13,916
15	339 Other Plant and Miscellaneous Equipment	10,997	166,937	177,934
16	340 Office Furniture and Equipment	50,956	-	50,956
17	341 Transportation Equipment	275,038	44,312	319,350
18	343 Tools, Shop and Garage Equipment	93,586	697	94,283
19	344 Laboratory Equipment	42,598	(0)	42,598
20	345 Power Operated Equipment	55,588	5,919	61,507
21	346 Communication Equipment	22,701	767,331	790,032
22	347 Miscellaneous Equipment	17,310	0	17,310
23	348 Other Tangible Plant	2,924,196	592	2,924,788
24	390 Office Furniture	165,806	(163,053)	2,753
25	Total Utility Plant in Service	$ 51,345,738	$ 1,606,425	$ 52,952,163
26				
27	107 Construction Work in Progress	$ 4,085,905	$ (1,433,586)	$ 2,652,319
28				
29	Total Plant	$ 55,431,643	$ 172,839	$ 55,604,482
30				
31	Total Accum. Depreciation	$ (6,623,838)	$ (2,796,114)	$ (9,419,952)
32				
33	Total Net Plant	$ 48,807,805	$ (2,623,275)	$ 46,184,530
34				
35				

Supporting Schedules

Recap Schedules
E-1
A-4

Valencia Water Company, Town Division
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	$ 2,837,384	$ 2,290,808	$ 1,924,682
3	Commercial	599,527	453,016	274,685
4	Irrigation	15,569	29,867	59,785
5	Construction	1,351,107	998,561	708,336
6				
7	Total Water Sales	$ 4,803,587	$ 3,772,252	$ 2,967,488
8				
9	Miscellaneous	136,942	192,252	224,887
10				
11	Total Operating Revenues	$ 4,940,529	$ 3,964,504	$ 3,192,375
12				
13	Operating Expenses			
14	Operations and Maintenance	$ 1,052,196	$ 1,011,886	$ 911,976
15				
16	General and Administrative	$ 1,229,933	$ 868,871	$ 663,211
17				
18	Depreciation	$ 2,734,592	$ 2,195,826	$ 1,500,550
19				
20	Taxes			
21	Income Taxes	$ (184,029)	$ (134,298)	$ 12,480
22	Property taxes	164,216	166,047	128,188
23	Other Taxes and Licenses	15,312	9,966	14,902
24	Utility Regulatory Assessment Fee	-	-	-
25				
26	Total Taxes	$ (4,501)	$ 41,715	$ 155,570
27				
28	Total Operating Expenses	$ 5,012,220	$ 4,118,298	$ 3,231,307
29				
30	Operating Income/(Loss)	$ (71,691)	$ (153,794)	$ (38,932)
31		(71,691)	(153,794)	(38,932)
32				

Supporting Schedules

Recap Schedules
E-2

Valencia Water Company, Town Division
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 (000s)			
2	Total Residential	407,496	396,307	389,382
3	Total Commercial	101,350	69,548	57,261
4	Total Irrigation	144,010	198,681	206,536
5	Total Construction	1,853	4,560	16,817
6		654,709	669,096	669,996
7				
8	Average No. Customers			
9	Total Residential	5,055	4,955	4,827
10	Total Commercial	93	60	56
11	Total Irrigation	96	132	128
12	Total Construction	4	5	9
13	Non-Potable	5,248	5,152	5,020
14				
15	Average Annual Gallons (in 000s) Per			
16	Residential Customer	80.61	79.98	80.67
17				
18	Average Annual Gallons (in 000s) Per			
19	Commercial Customer	1,089.78	1,159.13	1,022.52
20				
21	Average Annual Gallons (in 000s) Per			
22	Irrigation Customer	1,500.11	1,505.16	1,613.56
23				
24	Average Annual Revenue Per			
25	Residential Customer	$ 561.30	$ 462.32	$ 398.73
26				
27	Average Cost Per Thousand Gallons Sold			
28	Pumping Expense	$ 0.56	$ 0.57	$ 0.58
29	Water Treatment Expense	0.05	0.05	0.09
30				
31				
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Valencia Water Company, Town Division
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	$ (150,807)	$ (110,054)	$ 10,227
4	FICA (Employer's)	52,064	54,107	42,816
5	Unemployment	998	891	569
6	Total Federal Taxes	$ (97,745.72)	$ (55,057.00)	$ 53,611.53
7				
8				
9	State Taxes			
10	Income	$ (33,222)	$ (24,244)	$ 2,253
11	Property	164,216	166,047	128,188
12	Unemployment	7,445	4,931	1,455
13	Total State Taxes	$ 138,440	$ 146,734	$ 131,896
14				
15	Local Taxes			
16				
17	Total Taxes to Operations	$ 40,694	$ 91,677	$ 185,507
18				
19				
20				
21				

Line No.

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.

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Projected Income Statements - Present and Proposed

Schedule F-1

Line No.		Test Year Actual 12/31/11	Present Rates Year Ended 12/31/2012	Adjustments	Proposed Rates Year Ended 12/31/2012
1	Operating Revenues	$ 4,940,530	$ 4,940,316	$ 823,424	$ 5,763,740
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	893,501	893,501	-	893,501
6	610 Purchased Water	269	269	-	269
7	615 Purchased Power	364,411	464,076	-	464,076
8	618 Chemicals	33,220	33,613	-	33,613
9	620 Materials and Supplies	79,398	79,398	-	79,398
10	621 Office Supplies and Expense	62,865	62,865	-	62,865
11	630 Outside Services	531,316	531,316	-	531,316
12	635 Contractual Services - Testing	14,571	14,571	-	14,571
13	641 Rental of Building/Real Property	43,412	43,412	-	43,412
14	650 Transportation Expenses	88,775	88,775	-	88,775
15	657 Insurance - General Liability	33,142	33,142	-	33,142
16	659 Insurance - Other	5,460	5,460	-	5,460
17	666 Regulatory Commission Expense – Rate Case	18,667	35,298	-	35,298
18	670 Bad Debt Expense	30,899	30,898	5,150	36,048
19	675 Miscellaneous Expenses	82,224	79,463	-	79,463
20	403 Depreciation Expense	2,798,417	2,832,046	-	2,832,046
21	403 Depreciation Expense - CIAC Amortization	(63,825)	(63,825)	-	(63,825)
22	408 Taxes Other Than Income	15,312	15,312	-	15,312
23	408.11 Taxes Other Than Income - Property Taxes	164,216	273,680	14,871	288,551
24	409 Income Taxes	(184,029)	(249,144)	310,105	60,961
25	Total Operating Expenses	5,012,221	5,204,124	330,126	5,534,250
26					
27	Operating Income / (Loss)	(71,691)	(263,809)	493,299	229,490
28					
29	OTHER INCOME / (EXPENSE				
30	421 Non-Utility Income	-	-	-	-
31	426 Miscellaneous Non-Utility Expenses	(14,347)	(14,347)	-	(14,347)
32	427 Interest Expense	(208,892)	(208,892)	-	(208,892)
33	Total Other Income / (Expense)	(223,239)	(223,239)	-	(223,239)
34					
35	NET INCOME / (LOSS)	$ (294,930)	$ (487,048)	$ 493,299	$ 6,251
36					
37					

Supporting Schedules
E-2

Recap Schedules
A-2

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Schedule F-2

Line No.		Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Source of Funds			
2	Cash Flows from Operating Activities:			
3	Net income (loss)	$ (294,930)	$ (487,048)	$ 6,251
4	Adjustments to reconcile net income to net			
5	cash provided by operating activities:			
6	Depreciation	2,734,592	2,768,221	2,768,221
7	Loss on disposal of fixed and intangible assets	5,646	5,646	5,646
8	Amortization of deferred debt issuance costs	432	432	432
9	Provision for doubtful accounts receivable	30,899	30,898	36,048
10	Deferred income tax (benefit) expense	(184,029)	(184,029)	(184,029)
11	Changes in assets and liabilities:			
12	Accounts receivable	28,233	28,233	28,233
13	Accrued revenue	(113,611)	(113,606)	(132,541)
14	Other assets	6,374	6,374	6,374
15	Due to related party	44,653	44,653	44,653
16	Accounts payable and other current liabilities	3,464	3,464	3,464
17	Total Cash Flows from Operations	2,261,724	2,103,238	2,582,752
18				
19	Cash Flows From Investing Activities:			
20	Capital expenditures	(1,926,625)	(672,571)	(672,571)
21	(Deposits) withdrawals of restricted cash	(48,956)	-	-
22	Total Cash Flows from Investing	(1,975,581)	(672,571)	(672,571)
23				
24	Cash Flows From Financing Activities:			
25	Capital contributions (return of capital), net	(1,126,321)	(1,217,032)	(1,696,545)
26	Loan borrowings (WIFA)	1,053,814	-	-
27	Loan repayments (WIFA)	(192,234)	(192,234)	(192,234)
28	Debt issuance costs paid	-	-	-
29	Advances in aid of construction	164,105	164,105	164,105
30	Refunds of advances for construction	(185,506)	(185,506)	(185,506)
31	Total Cash Flows from Financing	(286,143)	(1,430,668)	(1,910,181)
32				
33	Net Increase (Decrease) in Cash	$ 0	$ -	$ -
34	Cash at Beginning of Period	551	551	551
35	Ending Cash Balance	$ 551	$ 551	$ 551
36				
37				
38				

Supporting Schedules:
E-3
F-2

Recap Schedules
A-5

Valencia Water Company, Town Division
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		100,000	-
7				
8	Pipelines	465,016	500,000	250,000
9				
10	SCADA	207,555	-	-
11				
12	Other		-	
13				
14	Totals	$ 672,571	$ 600,000	$ 250,000
15		(Sch. B-2.1)		
16				

Supporting Schedules

Recap Schedules
F-2 & A-4

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line No.	
1	Revenues and expenses were projected using the pro forma changes to the test year
2	ending December 31, 2011.
3	
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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Valencia Water Company, Town Division
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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13	Supporting Schedules	Recap Schedules
14	H-1	
15	G-3	
16	G-4	
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Valencia Water Company, Town Division
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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14	Supporting Schedules	Recap Schedules
15	H-1	
16	G-3	
17	G-4	
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Valencia Water Company, Town Division
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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12	Supporting Schedules	Recap Schedules
13	G-5	G-1 & G-2
14	G-7	
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Valencia Water Company, Town Division
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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11 Supporting Schedules | Recap Schedules
12 G-5 | G-1 & G-2
13 G-7
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Valencia Water Company, Town Division
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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12	Supporting Schedules	Recap Schedules
13		G-3
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Valencia Water Company, Town Division
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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13	Supporting Schedules	Recap Schedules
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Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

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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13	Supporting Schedules	Recap Schedules
14		G-4
15		G-3
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Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Revenue at Present Rates Sch. H-2 Col. E	[B] Revenue at Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1					
2	Residential	$ 2,823,472	$ 3,528,029	$ 704,557	25.0%
3	Commercial	796,533	902,869	106,336	13.3%
4	Irrigation	1,049,828	1,172,735	122,907	11.7%
5	Construction	19,825	24,891	5,065	N/A
6					
7	Total Water Revenues	$ 4,689,658	$ 5,628,523	$ 938,865	20.0%
8					
9	Miscellaneous Revenues (Sch. C-1, L4)	136,942	136,942		
10					
11	Total Operating Revenues	$ 4,826,600	$ 5,765,465		
12					
13					
14					
15	Test Year Revenue (Schedule C-2)	$ 4,940,530			
16	Less adjustment C-2.5	(113,611)			
17					
18		4,826,919			
19					
20	Unreconciled Difference	$ (319)			
21		-0.0066%			

Supporting Schedules
H-2

Recap Schedules
A-1

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
									Bill Count Water Revenues				
												Proposed	
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates [C+D]	Annualization Adjustment C-2.4	Adjusted Present Rates [E+F]	Proposed Rates No CRT	Proposed CRT	Proposed Rates [H+I]	Increase [J-G]	%
1	5/8" Residential, TD	4,946	6,510	$ 2,777,897	$ (162,980)	$ 2,625,187	$ 97,761	$ 2,682,948	$ 3,351,966	$ (62,959)	$ 3,289,208	$ 626,349	23.52%
2	3/4" Residential, TD	26	6,197	16,066	(889)	12,318	752	13,070	16,837	(289)	16,547	2,477	18.96%
3	1" Residential, TD	73	8,625	91,248	(1,887)	89,291	22,149	111,430	112,552	(929)	111,965	525	0.47%
4	2" Residential, TD	12	50,266	98,691	(14)	98,676	6,013	103,689	111,232	(12)	111,220	7,531	7.37%
5	5/8" Commercial, TD	10	14,965	18,173	(258)	17,915	(7,666)	10,249	20,776	(294)	20,482	10,233	99.84%
6	3/4" Commercial, TD	1	3,082	422	(23)	399	-	399	523	(8)	515	116	0.00%
7	1" Commercial, TD	8	84,418	38,749	(9)	38,734	(26,106)	15,628	42,439	(9)	42,430	26,801	211.36%
8	1.5" Commercial, TD	11	49,009	53,169	(116)	53,053	(4,617)	48,422	61,482	(74)	61,407	12,985	26.82%
9	2" Commercial, TD	54	129,487	620,429	(149)	620,276	(172,699)	447,577	697,906	(99)	697,806	249,731	55.80%
10	3" Commercial, TD	1	219,563	20,972	-	20,972	-	20,972	23,736	-	23,736	2,764	13.18%
11	6" Commercial, TD	2	59,459	46,206	(10)	46,197	-	46,197	58,897	(7)	58,891	11,794	25.53%
12	5/8" Irrigation, TD	6	4,759	2,662	(88)	2,766	4,748	7,514	3,504	(43)	3,461	(4,053)	-53.94%
13	1" Irrigation, TD	26	19,263	50,056	(302)	49,754	6,071	55,825	58,678	(187)	58,491	2,666	4.78%
14	1.5" Irrigation, TD	13	97,833	106,549	(55)	106,494	9,921	116,427	116,742	(16)	116,726	3,299	2.83%
15	2" Irrigation, TD	69	204,560	846,047	(55)	845,992	230,156	1,069,749	938,037	(26)	938,011	(130,738)	-12.23%
16	6" Irrigation, TD	2	41,825	42,259	(39)	42,219	-	42,210	54,058	(13)	54,046	11,836	28.04%
17	2" Hydrant, TD	2	79,289	12,691	(65)	12,626	-	12,626	15,679	(11)	15,668	2,543	N/A
18	3" Hydrant, TD	1	27,859	6,857	-	6,857	-	6,857	8,909	-	8,909	2,049	N/A
19	4" Hydrant, TD	1	45,089	749	-	749	-	749	1,216	-	1,216	478	N/A
20													
21													
22	Total Residential	5,065		2,979,535	(165,091)	2,823,472	97,576	2,921,047	3,591,916	(63,767)	3,528,149	608,102	22.03%
23	Total Commercial	96		797,085	(661)	796,423	(210,088)	586,444	903,349	(491)	902,859	316,424	53.95%
24	Total Irrigation	96		1,069,311	(459)	1,068,852	250,897	1,319,749	1,170,520	(284)	1,172,236	(116,600)	-8.87%
25	Total Hydrant	4		19,689	(88)	19,601	-	19,601	24,801	(11)	24,791	5,190	N/A
26	Totals	5,261		4,865,620	(166,299)	4,699,326	97,384	4,787,841	5,690,586	(64,553)	5,626,033	841,192	17.60%
27													
28													
29													
30													
31													

Supporting Schedules

Recap Schedules
H-1

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Calculation of Change in Miscellaneous Service Charge revenue

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	$ 35.00	$ 35.00	$ -	2,116	$ -
3	Establishment (After Hours)	50.00	50.00	-	10	-
4	Reconnect	35.00	35.00	-	795	-
5	Reconnect (After hours)	50.00	50.00	-	10	-
6	NSF Fees	30.00	30.00	-	318	-
7						
8	Proposed Misc. Service Charge Increase					$ -
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Changes in Representative Rate Schedules

Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge Present	Basic Service Charge Proposed	Change
5/8" x 3/4" Meter	$ 30.88	$ 40.50	$ 9.62
3/4" Meter	30.88	40.50	9.62
1" Meter	77.20	101.25	24.05
1.5" Meter	154.40	202.50	48.10
2" Meter	247.04	324.00	76.96
3" Meter	494.08	648.00	153.92
4" Meter	772.00	1,012.50	240.50
6" Meter	1,544.00	2,025.00	481.00
8" Meter	3,088.00	4,050.00	962.00

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block Present	Rate Block Proposed	Volumetric Charges (per 1,000 Gallons): Present	Proposed	Change
Tier One Breakover	1,000 Gallons	1,000 Gallons	$ 1.10	$ 1.10	$ -
Tier Two Breakover	5,000 Gallons	5,000 Gallons	1.98	2.00	0.02
Tier Three Breakover	10,000 Gallons	10,000 Gallons	2.85	3.00	0.15
Tier Four Breakover	18,000 Gallons	18,000 Gallons	3.83	4.00	0.17
Tier Five Breakover	25,000 Gallons	25,000 Gallons	4.90	5.00	0.10
Tier Six Breakover	999,999,999	> 25,000 gallons	6.02	6.40	0.38
Conservation Rebate Threshold ("CRT") in Gallons	6,701	6,000			
Commodity rate rebate applied if consumption is below the CRT:	59%	50%			

*Includes all potable water meters including irrigation meters.

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	651.70	466.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed	Change
Establishment of Service	$ 35.00	$ 35.00	$ -
Establishment of Service - After Hours	50.00	50.00	$ -
Re-establishment of Service (Within 12 Months)	(a)	(a)	
Reconnection of Service (Delinquent)	35.00	35.00	$ -
Reconnection of Service - After Hours (Delinquent)	50.00	50.00	$ -
Meter Move at Customer Request	(b)	(b)	
After Hours Service Charge, Per Hour*	50.00	50.00	$ -
Deposit	(c)	(c)	
Meter Re-Read (If Correct)	30.00	30.00	$ -
Meter Test Fee (If Correct)	30.00	30.00	$ -
NSF Check	30.00	30.00	$ -
Late Payment Charge (Per Month)	1.50%	1.50%	0.00%
Deferred Payment Charge (Per Month)	1.50%	1.50%	0.00%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).
(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).
(c) Per A.A.C. R14-2-403(B).
* For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present Service Line Charges	Meter Charges	Total Charges	Proposed Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$445.00	$155.00	$600.00	$445.00	$155.00	$600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost		

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Typical Bill Analysis

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

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 30.88	$ 40.50	31.15%
1,000	31.33	41.05	31.02%
2,000	32.14	42.05	30.82%
3,000	32.95	43.05	30.63%
4,000	33.77	44.05	30.46%
5,000	34.58	45.05	30.28%
6,000	35.75	46.55	30.22%
7,000	45.60	55.60	21.93%
8,000	48.45	58.60	20.95%
9,000	51.30	61.60	20.08%
10,000	54.15	64.60	19.30%
15,000	73.30	84.60	15.42%
20,000	94.59	106.60	12.70%
25,000	119.09	131.60	10.50%
50,000	269.59	291.60	8.16%
75,000	420.09	451.60	7.50%
100,000	570.59	611.60	7.19%
125,000	721.09	771.60	7.00%
150,000	871.59	931.60	6.89%
175,000	1,022.09	1,091.60	6.80%
200,000	1,172.59	1,251.60	6.74%

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 77.20	$ 101.25	31.15%
1,000	78.30	101.80	30.01%
2,000	80.28	102.80	28.05%
3,000	82.26	103.80	26.19%
4,000	84.24	104.80	24.41%
5,000	86.22	105.80	22.71%
6,000	89.07	107.30	20.47%
7,000	91.92	116.35	26.58%
8,000	94.77	119.35	25.94%
9,000	97.62	122.35	25.33%
10,000	100.47	125.35	24.76%
15,000	119.62	145.35	21.51%
20,000	140.91	167.35	18.76%
25,000	165.41	192.35	16.29%
50,000	315.91	352.35	11.53%
75,000	466.41	512.35	9.85%
100,000	616.91	672.35	8.99%
125,000	767.41	832.35	8.46%
150,000	917.91	992.35	8.11%
175,000	1,068.41	1,152.35	7.86%
200,000	1,218.91	1,312.35	7.67%

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1.5" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 154.40	$ 202.50	31.15%
1,000	155.50	203.05	30.58%
2,000	157.48	204.05	29.57%
3,000	159.46	205.05	28.59%
4,000	161.44	206.05	27.63%
5,000	163.42	207.05	26.70%
6,000	166.27	208.55	25.43%
7,000	169.12	217.60	28.67%
8,000	171.97	220.60	28.28%
9,000	174.82	223.60	27.90%
10,000	177.67	226.60	27.54%
15,000	196.82	246.60	25.29%
20,000	218.11	268.60	23.15%
25,000	242.61	293.60	21.02%
50,000	393.11	453.60	15.39%
75,000	543.61	613.60	12.88%
100,000	694.11	773.60	11.45%
125,000	844.61	933.60	10.54%
150,000	995.11	1,093.60	9.90%
175,000	1,145.61	1,253.60	9.43%
200,000	1,296.11	1,413.60	9.06%

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 2" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 247.04	$ 324.00	31.15%
1,000	248.14	324.55	30.79%
2,000	250.12	325.55	30.16%
3,000	252.10	326.55	29.53%
4,000	254.08	327.55	28.92%
5,000	256.06	328.55	28.31%
6,000	258.91	330.05	27.48%
7,000	261.76	339.10	29.55%
8,000	264.61	342.10	29.28%
9,000	267.46	345.10	29.03%
10,000	270.31	348.10	28.78%
15,000	289.46	368.10	27.17%
20,000	310.75	390.10	25.53%
25,000	335.25	415.10	23.82%
50,000	485.75	575.10	18.39%
75,000	636.25	735.10	15.54%
100,000	786.75	895.10	13.77%
125,000	937.25	1,055.10	12.57%
150,000	1,087.75	1,215.10	11.71%
175,000	1,238.25	1,375.10	11.05%
200,000	1,388.75	1,535.10	10.54%

Typical Bill Analysis

Rate Schedule: 3" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 494.08	$ 648.00	31.15%
1,000	495.18	648.55	30.97%
2,000	497.16	649.55	30.65%
3,000	499.14	650.55	30.33%
4,000	501.12	651.55	30.02%
5,000	503.10	652.55	29.71%
6,000	505.95	654.05	29.27%
7,000	508.80	663.10	30.33%
8,000	511.65	666.10	30.19%
9,000	514.50	669.10	30.05%
10,000	517.35	672.10	29.91%
15,000	536.50	692.10	29.00%
20,000	557.79	714.10	28.02%
25,000	582.29	739.10	26.93%
50,000	732.79	899.10	22.70%
75,000	883.29	1,059.10	19.90%
100,000	1,033.79	1,219.10	17.93%
125,000	1,184.29	1,379.10	16.45%
150,000	1,334.79	1,539.10	15.31%
175,000	1,485.29	1,699.10	14.40%
200,000	1,635.79	1,859.10	13.65%

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 6" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 1,544.00	$ 2,025.00	31.15%
1,000	1,545.10	2,025.55	31.10%
2,000	1,547.08	2,026.55	30.99%
3,000	1,549.06	2,027.55	30.89%
4,000	1,551.04	2,028.55	30.79%
5,000	1,553.02	2,029.55	30.68%
6,000	1,555.87	2,031.05	30.54%
7,000	1,558.72	2,040.10	30.88%
8,000	1,561.57	2,043.10	30.84%
9,000	1,564.42	2,046.10	30.79%
10,000	1,567.27	2,049.10	30.74%
15,000	1,586.42	2,069.10	30.43%
20,000	1,607.71	2,091.10	30.07%
25,000	1,632.21	2,116.10	29.65%
50,000	1,782.71	2,276.10	27.68%
75,000	1,933.21	2,436.10	26.01%
100,000	2,083.71	2,596.10	24.59%
125,000	2,234.21	2,756.10	23.36%
150,000	2,384.71	2,916.10	22.28%
175,000	2,535.21	3,076.10	21.34%
200,000	2,685.71	3,236.10	20.49%

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		190	-	190	0.32%	-	0.00%
1	1,000	5,039	2,519,500	5,229	8.81%	2,519,500	0.65%
1,001	2,000	4,356	6,534,000	9,585	16.15%	9,053,500	2.34%
2,001	3,000	5,421	13,552,500	15,006	25.29%	22,606,000	5.84%
3,001	4,000	6,236	21,826,000	21,242	35.80%	44,432,000	11.49%
4,001	5,000	6,535	29,407,500	27,777	46.81%	73,839,500	19.08%
5,001	6,000	6,207	34,138,500	33,984	57.27%	107,978,000	27.92%
6,001	7,000	5,229	33,988,500	39,213	66.09%	141,966,500	36.71%
7,001	8,000	4,310	32,325,000	43,523	73.35%	174,291,500	45.06%
8,001	9,000	3,300	28,050,000	46,823	78.91%	202,341,500	52.32%
9,001	10,000	2,606	24,757,000	49,429	83.30%	227,098,500	58.72%
10,001	11,000	2,049	21,514,500	51,478	86.76%	248,613,000	64.28%
11,001	12,000	1,561	17,951,500	53,039	89.39%	266,564,500	68.92%
12,001	13,000	1,176	14,700,000	54,215	91.37%	281,264,500	72.72%
13,001	14,000	986	13,311,000	55,201	93.03%	294,575,500	76.16%
14,001	15,000	744	10,788,000	55,945	94.28%	305,363,500	78.95%
15,001	16,000	633	9,811,500	56,578	95.35%	315,175,000	81.49%
16,001	17,000	455	7,507,500	57,033	96.12%	322,682,500	83.43%
17,001	18,000	354	6,195,000	57,387	96.71%	328,877,500	85.03%
18,001	19,000	308	5,698,000	57,695	97.23%	334,575,500	86.51%
19,001	20,000	261	5,089,500	57,956	97.67%	339,665,000	87.82%
20,001	21,000	218	4,469,000	58,174	98.04%	344,134,000	88.98%
21,001	22,000	167	3,590,500	58,341	98.32%	347,724,500	89.91%
22,001	23,000	136	3,060,000	58,477	98.55%	350,784,500	90.70%
23,001	24,000	114	2,679,000	58,591	98.74%	353,463,500	91.39%
24,001	25,000	95	2,327,500	58,686	98.90%	355,791,000	91.99%
25,001	26,000	76	1,938,000	58,762	99.03%	357,729,000	92.49%
26,001	27,000	70	1,855,000	58,832	99.15%	359,584,000	92.97%
27,001	28,000	50	1,375,000	58,882	99.23%	360,959,000	93.33%
28,001	29,000	42	1,197,000	58,924	99.30%	362,156,000	93.64%
29,001	30,000	37	1,091,500	58,961	99.37%	363,247,500	93.92%
30,001	31,000	33	1,006,500	58,994	99.42%	364,254,000	94.18%
31,001	32,000	34	1,071,000	59,028	99.48%	365,325,000	94.46%
32,001	33,000	25	812,500	59,053	99.52%	366,137,500	94.67%
33,001	34,000	22	737,000	59,075	99.56%	366,874,500	94.86%
34,001	35,000	14	483,000	59,089	99.58%	367,357,500	94.98%
35,001	36,000	20	710,000	59,109	99.62%	368,067,500	95.17%
36,001	37,000	19	693,500	59,128	99.65%	368,761,000	95.35%
37,001	38,000	18	675,000	59,146	99.68%	369,436,000	95.52%
38,001	39,000	17	654,500	59,163	99.71%	370,090,500	95.69%
39,001	40,000	14	553,000	59,177	99.73%	370,643,500	95.83%
40,001	41,000	8	324,000	59,185	99.74%	370,967,500	95.92%
41,001	42,000	5	207,500	59,190	99.75%	371,175,000	95.97%
42,001	43,000	10	425,000	59,200	99.77%	371,600,000	96.08%
43,001	44,000	5	217,500	59,205	99.78%	371,817,500	96.14%
44,001	45,000	11	489,500	59,216	99.80%	372,307,000	96.26%
45,001	46,000	7	318,500	59,223	99.81%	372,625,500	96.35%
46,001	47,000	4	186,000	59,227	99.81%	372,811,500	96.39%
47,001	48,000	6	285,000	59,233	99.82%	373,096,500	96.47%
48,001	49,000	7	339,500	59,240	99.84%	373,436,000	96.55%
49,001	50,000	4	198,000	59,244	99.84%	373,634,000	96.61%
50,001	51,000	3	151,500	59,247	99.85%	373,785,500	96.65%
51,001	52,000	8	412,000	59,255	99.86%	374,197,500	96.75%
52,001	53,000	4	210,000	59,259	99.87%	374,407,500	96.81%
53,001	54,000	1	53,500	59,260	99.87%	374,461,000	96.82%
54,001	55,000	6	327,000	59,266	99.88%	374,788,000	96.90%
55,001	56,000	1	55,500	59,267	99.88%	374,843,500	96.92%
56,001	57,000	2	113,000	59,269	99.89%	374,956,500	96.95%

57,001	58,000	1	57,500	59,270	99.89%	375,014,000	96.96%
58,001	59,000	-	-	59,270	99.89%	375,014,000	96.96%
59,001	60,000	2	119,000	59,272	99.89%	375,133,000	96.99%
60,001	61,000	-	-	59,272	99.89%	375,133,000	96.99%
61,001	62,000	1	61,500	59,273	99.89%	375,194,500	97.01%
62,001	63,000	3	187,500	59,276	99.90%	375,382,000	97.06%
63,001	64,000	2	127,000	59,278	99.90%	375,509,000	97.09%
64,001	65,000	2	129,000	59,280	99.90%	375,638,000	97.12%
65,001	66,000	1	65,500	59,281	99.91%	375,703,500	97.14%
66,001	67,000	1	66,500	59,282	99.91%	375,770,000	97.16%
67,001	68,000	1	67,500	59,283	99.91%	375,837,500	97.18%
68,001	69,000	2	137,000	59,285	99.91%	375,974,500	97.21%
69,001	70,000	-	-	59,285	99.91%	375,974,500	97.21%
70,001	71,000	-	-	59,285	99.91%	375,974,500	97.21%
71,001	72,000	1	71,500	59,286	99.91%	376,046,000	97.23%
72,001	73,000	-	-	59,286	99.91%	376,046,000	97.23%
73,001	74,000	2	147,000	59,288	99.92%	376,193,000	97.27%
74,001	75,000	2	149,000	59,290	99.92%	376,342,000	97.31%
75,001	76,000	2	151,000	59,292	99.92%	376,493,000	97.35%
76,001	77,000	2	153,000	59,294	99.93%	376,646,000	97.38%
77,001	78,000	1	77,500	59,295	99.93%	376,723,500	97.40%
78,001	79,000	-	-	59,295	99.93%	376,723,500	97.40%
79,001	80,000	2	159,000	59,297	99.93%	376,882,500	97.45%
80,001	81,000	-	-	59,297	99.93%	376,882,500	97.45%
81,001	82,000	-	-	59,297	99.93%	376,882,500	97.45%
82,001	83,000	1	82,500	59,298	99.93%	376,965,000	97.47%
83,001	84,000	-	-	59,298	99.93%	376,965,000	97.47%
84,001	85,000	-	-	59,298	99.93%	376,965,000	97.47%
85,001	86,000	-	-	59,298	99.93%	376,965,000	97.47%
86,001	87,000	-	-	59,298	99.93%	376,965,000	97.47%
87,001	88,000	-	-	59,298	99.93%	376,965,000	97.47%
88,001	89,000	-	-	59,298	99.93%	376,965,000	97.47%
89,001	90,000	-	-	59,298	99.93%	376,965,000	97.47%
90,001	91,000	-	-	59,298	99.93%	376,965,000	97.47%
91,001	92,000	1	91,500	59,299	99.94%	377,056,500	97.49%
92,001	93,000	-	-	59,299	99.94%	377,056,500	97.49%
93,001	94,000	-	-	59,299	99.94%	377,056,500	97.49%
94,001	95,000	-	-	59,299	99.94%	377,056,500	97.49%
95,001	96,000	1	95,500	59,300	99.94%	377,152,000	97.52%
96,001	97,000	-	-	59,300	99.94%	377,152,000	97.52%
97,001	98,000	-	-	59,300	99.94%	377,152,000	97.52%
98,001	99,000	-	-	59,300	99.94%	377,152,000	97.52%
99,001	100,000	-	-	59,300	99.94%	377,152,000	97.52%
101,000	101,000	1	101,000	59,301	99.94%	377,253,000	97.54%
102,500	102,500	1	102,500	59,302	99.94%	377,355,500	97.57%
103,270	103,270	1	103,270	59,303	99.94%	377,458,770	97.59%
107,000	107,000	1	107,000	59,304	99.94%	377,565,770	97.62%
108,400	108,400	1	108,400	59,305	99.95%	377,674,170	97.65%
110,360	110,360	1	110,360	59,306	99.95%	377,784,530	97.68%
110,600	110,600	1	110,600	59,307	99.95%	377,895,130	97.71%
111,490	111,490	1	111,490	59,308	99.95%	378,006,620	97.74%
113,900	113,900	1	113,900	59,309	99.95%	378,120,520	97.77%
116,200	116,200	1	116,200	59,310	99.95%	378,236,720	97.80%
117,200	117,200	1	117,200	59,311	99.96%	378,353,920	97.83%
118,568	118,568	1	118,568	59,312	99.96%	378,472,488	97.86%
121,000	121,000	1	121,000	59,313	99.96%	378,593,488	97.89%
121,600	121,600	1	121,600	59,314	99.96%	378,715,088	97.92%
126,360	126,360	1	126,360	59,315	99.96%	378,841,448	97.95%
126,800	126,800	1	126,800	59,316	99.96%	378,968,248	97.99%
126,800	126,800	1	126,800	59,317	99.97%	379,095,048	98.02%
128,000	128,000	1	128,000	59,318	99.97%	379,223,048	98.05%
146,900	146,900	1	146,900	59,319	99.97%	379,369,948	98.09%
148,100	148,100	1	148,100	59,320	99.97%	379,518,048	98.13%
165,500	165,500	1	165,500	59,321	99.97%	379,683,548	98.17%
176,400	176,400	1	176,400	59,322	99.97%	379,859,948	98.22%
204,500	204,500	1	204,500	59,323	99.98%	380,064,448	98.27%
216,400	216,400	1	216,400	59,324	99.98%	380,280,848	98.32%

240,084	240,084	1	240,084	59,325	99.98%	380,520,932	98.39%
248,600	248,600	1	248,600	59,326	99.98%	380,769,532	98.45%
256,600	256,600	1	256,600	59,327	99.98%	381,026,132	98.52%
319,300	319,300	1	319,300	59,328	99.98%	381,345,432	98.60%
369,200	369,200	1	369,200	59,329	99.99%	381,714,632	98.70%
444,300	444,300	1	444,300	59,330	99.99%	382,158,932	98.81%
454,200	454,200	1	454,200	59,331	99.99%	382,613,132	98.93%
600,100	600,100	1	600,100	59,332	99.99%	383,213,232	99.08%
612,100	612,100	1	612,100	59,333	99.99%	383,825,332	99.24%
631,000	631,000	1	631,000	59,334	99.99%	384,456,332	99.40%
652,300	652,300	1	652,300	59,335	100.00%	385,108,632	99.57%
677,900	677,900	1	677,900	59,336	100.00%	385,786,532	99.75%
973,900	973,900	1	973,900	59,337	100.00%	386,760,432	100.00%
				59,337	100.00%	386,760,432	100.00%
Totals		59,337	386,760,432	59,337		386,760,432	

Average No. of Customers:	4,945
Average Consumption:	6,518
Median Consumption:	5,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000	25	12,500	25	8.59%	12,500	0.70%
1,001	2,000	25	37,500	50	17.18%	50,000	2.79%
2,001	3,000	20	50,000	70	24.05%	100,000	5.57%
3,001	4,000	32	112,000	102	35.05%	212,000	11.81%
4,001	5,000	29	130,500	131	45.02%	342,500	19.09%
5,001	6,000	25	137,500	156	53.61%	480,000	26.75%
6,001	7,000	26	169,000	182	62.54%	649,000	36.17%
7,001	8,000	31	232,500	213	73.20%	881,500	49.12%
8,001	9,000	14	119,000	227	78.01%	1,000,500	55.75%
9,001	10,000	17	161,500	244	83.85%	1,162,000	64.75%
10,001	11,000	14	147,000	258	88.66%	1,309,000	72.95%
11,001	12,000	10	115,000	268	92.10%	1,424,000	79.35%
12,001	13,000	4	50,000	272	93.47%	1,474,000	82.14%
13,001	14,000	4	54,000	276	94.85%	1,528,000	85.15%
14,001	15,000	6	87,000	282	96.91%	1,615,000	90.00%
15,001	16,000	2	31,000	284	97.59%	1,646,000	91.72%
16,001	17,000	-	-	284	97.59%	1,646,000	91.72%
17,001	18,000	1	17,500	285	97.94%	1,663,500	92.70%
18,001	19,000	2	37,000	287	98.63%	1,700,500	94.76%
19,001	20,000	1	19,500	288	98.97%	1,720,000	95.85%
20,001	21,000	1	20,500	289	99.31%	1,740,500	96.99%
21,001	22,000		-	289	99.31%	1,740,500	96.99%
22,001	23,000		-	289	99.31%	1,740,500	96.99%
23,001	24,000	1	23,500	290	99.66%	1,764,000	98.30%
24,001	25,000		-	290	99.66%	1,764,000	98.30%
25,001	26,000		-	290	99.66%	1,764,000	98.30%
26,001	27,000		-	290	99.66%	1,764,000	98.30%
27,001	28,000		-	290	99.66%	1,764,000	98.30%
28,001	29,000		-	290	99.66%	1,764,000	98.30%
29,001	30,000		-	290	99.66%	1,764,000	98.30%
30,001	31,000	1	30,500	291	100.00%	1,794,500	100.00%
			-	291	100.00%	1,794,500	100.00%
Totals		291	1,794,500	291		1,794,500	

Average No. of Customers: 25

Average Consumption: 6,167

Median Consumption: 5,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		11	-	11	1.26%	-	0.00%
1	1,000	103	51,500	114	13.01%	51,500	0.69%
1,001	2,000	59	88,500	173	19.75%	140,000	1.87%
2,001	3,000	63	157,500	236	26.94%	297,500	3.98%
3,001	4,000	95	332,500	331	37.79%	630,000	8.43%
4,001	5,000	103	463,500	434	49.54%	1,093,500	14.64%
5,001	6,000	74	407,000	508	57.99%	1,500,500	20.08%
6,001	7,000	55	357,500	563	64.27%	1,858,000	24.87%
7,001	8,000	31	232,500	594	67.81%	2,090,500	27.98%
8,001	9,000	39	331,500	633	72.26%	2,422,000	32.42%
9,001	10,000	42	399,000	675	77.05%	2,821,000	37.76%
10,001	11,000	30	315,000	705	80.48%	3,136,000	41.98%
11,001	12,000	22	253,000	727	82.99%	3,389,000	45.36%
12,001	13,000	22	275,000	749	85.50%	3,664,000	49.04%
13,001	14,000	16	216,000	765	87.33%	3,880,000	51.93%
14,001	15,000	16	232,000	781	89.16%	4,112,000	55.04%
15,001	16,000	14	217,000	795	90.75%	4,329,000	57.94%
16,001	17,000	7	115,500	802	91.55%	4,444,500	59.49%
17,001	18,000	7	122,500	809	92.35%	4,567,000	61.13%
18,001	19,000	4	74,000	813	92.81%	4,641,000	62.12%
19,001	20,000	3	58,500	816	93.15%	4,699,500	62.90%
20,001	21,000	7	143,500	823	93.95%	4,843,000	64.82%
21,001	22,000	6	129,000	829	94.63%	4,972,000	66.55%
22,001	23,000	1	22,500	830	94.75%	4,994,500	66.85%
23,001	24,000	3	70,500	833	95.09%	5,065,000	67.80%
24,001	25,000	1	24,500	834	95.21%	5,089,500	68.12%
25,001	26,000	2	51,000	836	95.43%	5,140,500	68.81%
26,001	27,000		-	836	95.43%	5,140,500	68.81%
27,001	28,000	2	55,000	838	95.66%	5,195,500	69.54%
28,001	29,000	2	57,000	840	95.89%	5,252,500	70.31%
29,001	30,000	1	29,500	841	96.00%	5,282,000	70.70%
30,001	31,000	1	30,500	842	96.12%	5,312,500	71.11%
31,001	32,000		-	842	96.12%	5,312,500	71.11%
32,001	33,000		-	842	96.12%	5,312,500	71.11%
33,001	34,000	2	67,000	844	96.35%	5,379,500	72.01%
34,001	35,000		-	844	96.35%	5,379,500	72.01%
35,001	36,000		-	844	96.35%	5,379,500	72.01%
36,001	37,000	1	36,500	845	96.46%	5,416,000	72.49%
37,001	38,000		-	845	96.46%	5,416,000	72.49%
38,001	39,000	4	154,000	849	96.92%	5,570,000	74.56%
39,001	40,000	3	118,500	852	97.26%	5,688,500	76.14%
40,001	41,000	1	40,500	853	97.37%	5,729,000	76.68%
41,001	42,000		-	853	97.37%	5,729,000	76.68%
42,001	43,000		-	853	97.37%	5,729,000	76.68%
43,001	44,000	2	87,000	855	97.60%	5,816,000	77.85%
44,001	45,000		-	855	97.60%	5,816,000	77.85%
45,001	46,000	1	45,500	856	97.72%	5,861,500	78.46%
46,001	47,000		-	856	97.72%	5,861,500	78.46%
47,001	48,000	2	95,000	858	97.95%	5,956,500	79.73%
48,001	49,000	1	48,500	859	98.06%	6,005,000	80.38%
49,001	50,000	1	49,500	860	98.17%	6,054,500	81.04%
53,001	54,000	1	53,500	861	98.29%	6,108,000	81.76%
56,001	57,000	1	56,500	862	98.40%	6,164,500	82.51%
59,001	60,000	1	59,500	863	98.52%	6,224,000	83.31%
65,001	66,000	1	65,500	864	98.63%	6,289,500	84.19%
67,001	68,000	1	67,500	865	98.74%	6,357,000	85.09%
68,001	69,000	2	137,000	867	98.97%	6,494,000	86.92%
73,001	74,000	1	73,500	868	99.09%	6,567,500	87.91%
74,001	75,000	1	74,500	869	99.20%	6,642,000	88.90%
80,001	81,000	1	80,500	870	99.32%	6,722,500	89.98%
112,206	112,206	1	112,206	871	99.43%	6,834,706	91.48%
112,207	112,207	1	112,207	872	99.54%	6,946,913	92.99%
114,688	114,688	1	114,688	873	99.66%	7,061,601	94.52%
119,968	119,968	1	119,968	874	99.77%	7,181,569	96.13%
126,981	126,981	1	126,981	875	99.89%	7,308,550	97.83%
162,370	162,370	1	162,370	876	100.00%	7,470,920	100.00%
				876	100.00%	7,470,920	100.00%
Totals		876	7,470,920	876		7,470,920	

Average No. of Customers: 73

Average Consumption: 8,528

Median Consumption: 3,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		11	-	11	7.69%	-	0.00%
1	1,000	4	2,000	15	10.49%	2,000	0.02%
1,001	2,000	1	1,500	16	11.19%	3,500	0.03%
2,001	3,000		-	16	11.19%	3,500	0.03%
3,001	4,000	2	7,000	18	12.59%	10,500	0.09%
4,001	5,000	1	4,500	19	13.29%	15,000	0.13%
5,001	6,000		-	19	13.29%	15,000	0.13%
6,001	7,000		-	19	13.29%	15,000	0.13%
7,001	8,000		-	19	13.29%	15,000	0.13%
8,001	9,000		-	19	13.29%	15,000	0.13%
9,001	10,000		-	19	13.29%	15,000	0.13%
10,001	11,000		-	19	13.29%	15,000	0.13%
11,001	12,000	1	11,500	20	13.99%	26,500	0.23%
12,001	13,000	1	12,500	21	14.69%	39,000	0.34%
13,001	14,000		-	21	14.69%	39,000	0.34%
14,001	15,000		-	21	14.69%	39,000	0.34%
15,001	16,000	3	46,500	24	16.78%	85,500	0.75%
16,001	17,000		-	24	16.78%	85,500	0.75%
17,001	18,000		-	24	16.78%	85,500	0.75%
18,001	19,000		-	24	16.78%	85,500	0.75%
19,001	20,000	1	19,500	25	17.48%	105,000	0.92%
20,001	21,000		-	25	17.48%	105,000	0.92%
21,001	22,000	1	21,500	26	18.18%	126,500	1.10%
22,001	23,000		-	26	18.18%	126,500	1.10%
23,001	24,000		-	26	18.18%	126,500	1.10%
24,001	25,000		-	26	18.18%	126,500	1.10%
25,001	26,000		-	26	18.18%	126,500	1.10%
26,001	27,000		-	26	18.18%	126,500	1.10%
27,001	28,000		-	26	18.18%	126,500	1.10%
28,001	29,000	1	28,500	27	18.88%	155,000	1.35%
29,001	30,000		-	27	18.88%	155,000	1.35%
30,001	31,000	2	61,000	29	20.28%	216,000	1.88%
31,001	32,000	3	94,500	32	22.38%	310,500	2.71%
32,001	33,000	2	65,000	34	23.78%	375,500	3.27%
33,001	34,000		-	34	23.78%	375,500	3.27%
34,001	35,000		-	34	23.78%	375,500	3.27%
35,001	36,000	1	35,500	35	24.48%	411,000	3.58%
36,001	37,000	3	109,500	38	26.57%	520,500	4.54%
37,001	38,000	2	75,000	40	27.97%	595,500	5.19%
38,001	39,000	2	77,000	42	29.37%	672,500	5.86%
39,001	40,000	1	39,500	43	30.07%	712,000	6.21%
40,001	41,000	3	121,500	46	32.17%	833,500	7.27%
41,001	42,000	1	41,500	47	32.87%	875,000	7.63%
42,001	43,000	1	42,500	48	33.57%	917,500	8.00%
43,001	44,000	1	43,500	49	34.27%	961,000	8.38%
44,001	45,000		-	49	34.27%	961,000	8.38%
45,001	46,000	1	45,500	50	34.97%	1,006,500	8.78%
46,001	47,000	2	93,000	52	36.36%	1,099,500	9.59%
47,001	48,000	2	95,000	54	37.76%	1,194,500	10.41%
48,001	49,000	1	48,500	55	38.46%	1,243,000	10.84%
49,001	50,000	1	49,500	56	39.16%	1,292,500	11.27%
50,001	51,000	1	50,500	57	39.86%	1,343,000	11.71%
51,001	52,000	1	51,500	58	40.56%	1,394,500	12.16%
52,001	53,000	2	105,000	60	41.96%	1,499,500	13.07%
53,001	54,000	1	53,500	61	42.66%	1,553,000	13.54%
54,001	55,000	1	54,500	62	43.36%	1,607,500	14.02%

55,001	56,000		-	62	43.36%	1,607,500	14.02%
56,001	57,000		-	62	43.36%	1,607,500	14.02%
57,001	58,000	1	57,500	63	44.06%	1,665,000	14.52%
58,001	59,000	1	58,500	64	44.76%	1,723,500	15.03%
59,001	60,000	3	178,500	67	46.85%	1,902,000	16.58%
60,001	61,000	2	121,000	69	48.25%	2,023,000	17.64%
61,001	62,000	1	61,500	70	48.95%	2,084,500	18.17%
62,001	63,000		-	70	48.95%	2,084,500	18.17%
63,001	64,000	2	127,000	72	50.35%	2,211,500	19.28%
64,001	65,000	4	258,000	76	53.15%	2,469,500	21.53%
65,001	66,000	1	65,500	77	53.85%	2,535,000	22.10%
66,001	67,000	3	199,500	80	55.94%	2,734,500	23.84%
67,001	68,000	1	67,500	81	56.64%	2,802,000	24.43%
68,001	69,000	1	68,500	82	57.34%	2,870,500	25.03%
69,001	70,000	2	139,000	84	58.74%	3,009,500	26.24%
70,001	71,000	2	141,000	86	60.14%	3,150,500	27.47%
71,001	72,000	3	214,500	89	62.24%	3,365,000	29.34%
72,001	73,000	1	72,500	90	62.94%	3,437,500	29.97%
73,001	74,000	2	147,000	92	64.34%	3,584,500	31.25%
74,001	75,000	3	223,500	95	66.43%	3,808,000	33.20%
75,001	76,000	4	302,000	99	69.23%	4,110,000	35.83%
76,001	77,000	1	76,500	100	69.93%	4,186,500	36.50%
77,001	78,000	1	77,500	101	70.63%	4,264,000	37.18%
78,001	79,000	2	157,000	103	72.03%	4,421,000	38.54%
79,001	80,000	1	79,500	104	72.73%	4,500,500	39.24%
80,001	81,000	3	241,500	107	74.83%	4,742,000	41.34%
81,001	82,000	1	81,500	108	75.52%	4,823,500	42.05%
82,001	83,000	1	82,500	109	76.22%	4,906,000	42.77%
83,001	84,000	2	167,000	111	77.62%	5,073,000	44.23%
84,001	85,000	2	169,000	113	79.02%	5,242,000	45.70%
85,001	86,000	3	256,500	116	81.12%	5,498,500	47.94%
86,001	87,000	1	86,500	117	81.82%	5,585,000	48.69%
87,001	88,000	1	87,500	118	82.52%	5,672,500	49.46%
88,001	89,000		-	118	82.52%	5,672,500	49.46%
89,001	90,000		-	118	82.52%	5,672,500	49.46%
90,001	91,000	1	90,500	119	83.22%	5,763,000	50.24%
91,001	92,000	1	91,500	120	83.92%	5,854,500	51.04%
92,001	93,000		-	120	83.92%	5,854,500	51.04%
93,001	94,000		-	120	83.92%	5,854,500	51.04%
94,001	95,000	1	94,500	121	84.62%	5,949,000	51.87%
100,400	100,400	1	100,400	122	85.31%	6,049,400	52.74%
104,200	104,200	1	104,200	123	86.01%	6,153,600	53.65%
109,100	109,100	1	109,100	124	86.71%	6,262,700	54.60%
109,100	109,100	1	109,100	125	87.41%	6,371,800	55.55%
110,400	110,400	1	110,400	126	88.11%	6,482,200	56.52%
120,500	120,500	1	120,500	127	88.81%	6,602,700	57.57%
121,300	121,300	1	121,300	128	89.51%	6,724,000	58.62%
133,700	133,700	1	133,700	129	90.21%	6,857,700	59.79%
136,300	136,300	1	136,300	130	90.91%	6,994,000	60.98%
149,900	149,900	1	149,900	131	91.61%	7,143,900	62.28%
164,200	164,200	1	164,200	132	92.31%	7,308,100	63.72%
174,600	174,600	1	174,600	133	93.01%	7,482,700	65.24%
236,400	236,400	1	236,400	134	93.71%	7,719,100	67.30%
268,200	268,200	1	268,200	135	94.41%	7,987,300	69.64%
322,100	322,100	1	322,100	136	95.10%	8,309,400	72.45%
368,500	368,500	1	368,500	137	95.80%	8,677,900	75.66%
376,700	376,700	1	376,700	138	96.50%	9,054,600	78.94%
404,300	404,300	1	404,300	139	97.20%	9,458,900	82.47%
405,100	405,100	1	405,100	140	97.90%	9,864,000	86.00%
414,500	414,500	1	414,500	141	98.60%	10,278,500	89.61%
572,600	572,600	1	572,600	142	99.30%	10,851,100	94.61%
618,700	618,700	1	618,700	143	100.00%	11,469,800	100.00%
			-	143	100.00%	11,469,800	100.00%
Totals		143	11,469,800	143		11,469,800	

Average No. of Customers: 12

Average Consumption: 80,208

Median Consumption: 63,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		12	-	12	5.85%	-	0.00%
1	1,000	37	18,500	49	23.90%	18,500	0.63%
1,001	2,000	8	12,000	57	27.80%	30,500	1.04%
2,001	3,000	23	57,500	80	39.02%	88,000	2.99%
3,001	4,000	8	28,000	88	42.93%	116,000	3.94%
4,001	5,000	14	63,000	102	49.76%	179,000	6.08%
5,001	6,000	10	55,000	112	54.63%	234,000	7.95%
6,001	7,000	4	26,000	116	56.59%	260,000	8.84%
7,001	8,000	3	22,500	119	58.05%	282,500	9.60%
8,001	9,000	3	25,500	122	59.51%	308,000	10.47%
9,001	10,000	2	19,000	124	60.49%	327,000	11.11%
10,001	11,000	1	10,500	125	60.98%	337,500	11.47%
11,001	12,000	5	57,500	130	63.41%	395,000	13.42%
12,001	13,000	2	25,000	132	64.39%	420,000	14.27%
13,001	14,000	1	13,500	133	64.88%	433,500	14.73%
14,001	15,000	6	87,000	139	67.80%	520,500	17.69%
15,001	16,000	5	77,500	144	70.24%	598,000	20.32%
16,001	17,000	2	33,000	146	71.22%	631,000	21.44%
17,001	18,000	5	87,500	151	73.66%	718,500	24.42%
18,001	19,000	4	74,000	155	75.61%	792,500	26.93%
19,001	20,000	2	39,000	157	76.59%	831,500	28.26%
20,001	21,000	4	82,000	161	78.54%	913,500	31.04%
21,001	22,000	7	150,500	168	81.95%	1,064,000	36.16%
22,001	23,000	2	45,000	170	82.93%	1,109,000	37.69%
23,001	24,000		-	170	82.93%	1,109,000	37.69%
24,001	25,000	3	73,500	173	84.39%	1,182,500	40.18%
25,001	26,000		-	173	84.39%	1,182,500	40.18%
26,001	27,000	1	26,500	174	84.88%	1,209,000	41.08%
27,001	28,000		-	174	84.88%	1,209,000	41.08%
28,001	29,000	2	57,000	176	85.85%	1,266,000	43.02%
29,001	30,000	2	59,000	178	86.83%	1,325,000	45.03%
30,001	31,000	1	30,500	179	87.32%	1,355,500	46.06%
31,001	32,000		-	179	87.32%	1,355,500	46.06%
32,001	33,000	1	32,500	180	87.80%	1,388,000	47.17%
33,001	34,000		-	180	87.80%	1,388,000	47.17%
34,001	35,000		-	180	87.80%	1,388,000	47.17%
35,001	36,000		-	180	87.80%	1,388,000	47.17%
36,001	37,000	3	109,500	183	89.27%	1,497,500	50.89%
37,001	38,000	1	37,500	184	89.76%	1,535,000	52.16%
38,001	39,000		-	184	89.76%	1,535,000	52.16%
39,001	40,000		-	184	89.76%	1,535,000	52.16%
40,001	41,000	1	40,500	185	90.24%	1,575,500	53.54%
41,001	42,000	1	41,500	186	90.73%	1,617,000	54.95%
42,001	43,000	1	42,500	187	91.22%	1,659,500	56.39%
43,001	44,000	1	43,500	188	91.71%	1,703,000	57.87%
45,001	46,000	1	45,500	189	92.20%	1,748,500	59.42%
48,001	49,000	1	48,500	190	92.68%	1,797,000	61.07%
50,001	51,000	1	50,500	191	93.17%	1,847,500	62.78%
52,001	53,000	1	52,500	192	93.66%	1,900,000	64.57%
54,001	55,000	1	54,500	193	94.15%	1,954,500	66.42%
57,001	58,000	1	57,500	194	94.63%	2,012,000	68.37%
58,001	59,000	2	117,000	196	95.61%	2,129,000	72.35%
63,001	64,000	2	127,000	198	96.59%	2,256,000	76.66%
66,001	67,000	1	66,500	199	97.07%	2,322,500	78.92%
78,001	79,000	1	78,500	200	97.56%	2,401,000	81.59%
90,001	91,000	1	90,500	201	98.05%	2,491,500	84.67%
91,001	92,000	1	91,500	202	98.54%	2,583,000	87.78%
95,001	96,000	1	95,500	203	99.02%	2,678,500	91.02%
117,300	117,300	1	117,300	204	99.51%	2,795,800	95.01%
146,900	146,900	1	146,900	205	100.00%	2,942,700	100.00%
			-	205	100.00%	2,942,700	100.00%
Totals		205	2,942,700	205		2,942,700	

Average No. of Customers: 18

Average Consumption: 14,355

Median Consumption: 5,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000	3	1,500	3	27.27%	1,500	3.70%
1,001	2,000	2	3,000	5	45.45%	4,500	11.11%
2,001	3,000	1	2,500	6	54.55%	7,000	17.28%
3,001	4,000	1	3,500	7	63.64%	10,500	25.93%
4,001	5,000	-	-	7	63.64%	10,500	25.93%
5,001	6,000	1	5,500	8	72.73%	16,000	39.51%
6,001	7,000	-	-	8	72.73%	16,000	39.51%
7,001	8,000	1	7,500	9	81.82%	23,500	58.02%
8,001	9,000	2	17,000	11	100.00%	40,500	100.00%
			-	11	100.00%	40,500	100.00%
Totals		11	40,500	11		40,500	

Average No. of Customers: 1

Average Consumption: 3,682

Median Consumption: 2,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000	9	4,500	9	12.50%	4,500	0.07%
1,001	2,000	3	4,500	12	16.67%	9,000	0.15%
2,001	3,000		-	12	16.67%	9,000	0.15%
3,001	4,000	1	3,500	13	18.06%	12,500	0.21%
4,001	5,000		-	13	18.06%	12,500	0.21%
5,001	6,000		-	13	18.06%	12,500	0.21%
6,001	7,000		-	13	18.06%	12,500	0.21%
7,001	8,000		-	13	18.06%	12,500	0.21%
8,001	9,000	2	17,000	15	20.83%	29,500	0.49%
9,001	10,000	1	9,500	16	22.22%	39,000	0.64%
10,001	11,000	4	42,000	20	27.78%	81,000	1.33%
11,001	12,000	1	11,500	21	29.17%	92,500	1.52%
12,001	13,000	2	25,000	23	31.94%	117,500	1.93%
13,001	14,000	1	13,500	24	33.33%	131,000	2.16%
14,001	15,000	2	29,000	26	36.11%	160,000	2.63%
15,001	16,000	1	15,500	27	37.50%	175,500	2.89%
18,001	19,000	2	37,000	29	40.28%	212,500	3.50%
22,001	23,000	1	22,500	30	41.67%	235,000	3.87%
25,001	26,000	1	25,500	31	43.06%	260,500	4.29%
30,001	31,000	1	30,500	32	44.44%	291,000	4.79%
36,001	37,000	1	36,500	33	45.83%	327,500	5.39%
39,001	40,000	1	39,500	34	47.22%	367,000	6.04%
49,001	50,000	1	49,500	35	48.61%	416,500	6.85%
57,001	58,000	1	57,500	36	50.00%	474,000	7.80%
67,001	68,000	1	67,500	37	51.39%	541,500	8.91%
68,001	69,000	7	479,500	44	61.11%	1,021,000	16.80%
75,001	76,000	1	75,500	45	62.50%	1,096,500	18.04%
82,001	83,000	1	82,500	46	63.89%	1,179,000	19.40%
107,784	107,784	1	107,784	47	65.28%	1,286,784	21.17%
108,186	108,186	1	108,186	48	66.67%	1,394,970	22.95%
108,417	108,417	1	108,417	49	68.06%	1,503,387	24.73%
115,244	115,244	1	115,244	50	69.44%	1,618,631	26.63%
128,878	128,878	1	128,878	51	70.83%	1,747,509	28.75%
142,090	142,090	1	142,090	52	72.22%	1,889,599	31.09%
146,270	146,270	1	146,270	53	73.61%	2,035,869	33.50%
152,660	152,660	1	152,660	54	75.00%	2,188,529	36.01%
153,741	153,741	1	153,741	55	76.39%	2,342,270	38.54%
153,914	153,914	1	153,914	56	77.78%	2,496,184	41.07%
159,523	159,523	1	159,523	57	79.17%	2,655,707	43.69%
165,640	165,640	1	165,640	58	80.56%	2,821,347	46.42%
167,874	167,874	1	167,874	59	81.94%	2,989,221	49.18%
172,932	172,932	1	172,932	60	83.33%	3,162,153	52.03%
178,200	178,200	1	178,200	61	84.72%	3,340,353	54.96%
180,993	180,993	1	180,993	62	86.11%	3,521,346	57.93%
186,840	186,840	1	186,840	63	87.50%	3,708,186	61.01%
200,474	200,474	1	200,474	64	88.89%	3,908,660	64.31%
202,703	202,703	1	202,703	65	90.28%	4,111,363	67.64%
217,705	217,705	1	217,705	66	91.67%	4,329,068	71.22%
224,200	224,200	1	224,200	67	93.06%	4,553,268	74.91%
230,490	230,490	1	230,490	68	94.44%	4,783,758	78.70%
256,780	256,780	1	256,780	69	95.83%	5,040,538	82.93%
298,014	298,014	1	298,014	70	97.22%	5,338,552	87.83%
338,742	338,742	1	338,742	71	98.61%	5,677,294	93.41%
400,833	400,833	1	400,833	72	100.00%	6,078,127	100.00%
			-	72	100.00%	6,078,127	100.00%
			-	72	100.00%	6,078,127	100.00%
Totals		72	6,078,127	72		6,078,127	

Average No. of Customers: 6

Average Consumption: 84,418

Median Consumption: 63,000

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
1	1,000	13	6,500	13	10.08%	6,500	0.10%
1,001	2,000	10	15,000	23	17.83%	21,500	0.34%
2,001	3,000	13	32,500	36	27.91%	54,000	0.84%
3,001	4,000	7	24,500	43	33.33%	78,500	1.23%
4,001	5,000	3	13,500	46	35.66%	92,000	1.44%
5,001	6,000	3	16,500	49	37.98%	108,500	1.69%
6,001	7,000	1	6,500	50	38.76%	115,000	1.80%
7,001	8,000	2	15,000	52	40.31%	130,000	2.03%
8,001	9,000		-	52	40.31%	130,000	2.03%
9,001	10,000	1	9,500	53	41.09%	139,500	2.18%
10,001	11,000	3	31,500	56	43.41%	171,000	2.67%
11,001	12,000	3	34,500	59	45.74%	205,500	3.21%
12,001	13,000	2	25,000	61	47.29%	230,500	3.60%
13,001	14,000		-	61	47.29%	230,500	3.60%
14,001	15,000	1	14,500	62	48.06%	245,000	3.82%
18,001	19,000	2	37,000	64	49.61%	282,000	4.40%
19,001	20,000	1	19,500	65	50.39%	301,500	4.71%
22,001	23,000	2	45,000	67	51.94%	346,500	5.41%
23,001	24,000	1	23,500	68	52.71%	370,000	5.78%
28,001	29,000	1	28,500	69	53.49%	398,500	6.22%
29,001	30,000	1	29,500	70	54.26%	428,000	6.68%
30,001	31,000	1	30,500	71	55.04%	458,500	7.16%
31,001	32,000	2	63,000	73	56.59%	521,500	8.14%
32,001	33,000	1	32,500	74	57.36%	554,000	8.65%
33,001	34,000	1	33,500	75	58.14%	587,500	9.17%
37,001	38,000	1	37,500	76	58.91%	625,000	9.76%
40,001	41,000	2	81,000	78	60.47%	706,000	11.02%
41,001	42,000	1	41,500	79	61.24%	747,500	11.67%
42,001	43,000	1	42,500	80	62.02%	790,000	12.33%
43,001	44,000	1	43,500	81	62.79%	833,500	13.01%
44,001	45,000	2	89,000	83	64.34%	922,500	14.40%
46,001	47,000	1	46,500	84	65.12%	969,000	15.13%
48,001	49,000	2	97,000	86	66.67%	1,066,000	16.64%
49,001	50,000	1	49,500	87	67.44%	1,115,500	17.41%
50,001	51,000	1	50,500	88	68.22%	1,166,000	18.20%
51,001	52,000	1	51,500	89	68.99%	1,217,500	19.01%
54,001	55,000	1	54,500	90	69.77%	1,272,000	19.86%
55,001	56,000	3	166,500	93	72.09%	1,438,500	22.46%
58,001	59,000	1	58,500	94	72.87%	1,497,000	23.37%
60,001	61,000	2	121,000	96	74.42%	1,618,000	25.26%
62,001	63,000	1	62,500	97	75.19%	1,680,500	26.23%
68,001	69,000	1	68,500	98	75.97%	1,749,000	27.30%
70,001	71,000	1	70,500	99	76.74%	1,819,500	28.40%
74,001	75,000	1	74,500	100	77.52%	1,894,000	29.57%
77,001	78,000	1	77,500	101	78.29%	1,971,500	30.78%
80,001	81,000	1	80,500	102	79.07%	2,052,000	32.03%
83,001	84,000	2	167,000	104	80.62%	2,219,000	34.64%
84,001	85,000	1	84,500	105	81.40%	2,303,500	35.96%
89,001	90,000	1	89,500	106	82.17%	2,393,000	37.36%
90,001	91,000	1	90,500	107	82.95%	2,483,500	38.77%
92,001	93,000	1	92,500	108	83.72%	2,576,000	40.21%
93,001	94,000	1	93,500	109	84.50%	2,669,500	41.67%
95,001	96,000	1	95,500	110	85.27%	2,765,000	43.17%
98,001	99,000	1	98,500	111	86.05%	2,863,500	44.70%
99,001	100,000	1	99,500	112	86.82%	2,963,000	46.26%
104,400	104,400	1	104,400	113	87.60%	3,067,400	47.89%
105,100	105,100	1	105,100	114	88.37%	3,172,500	49.53%
129,400	129,400	1	129,400	115	89.15%	3,301,900	51.55%
136,000	136,000	1	136,000	116	89.92%	3,437,900	53.67%
144,700	144,700	1	144,700	117	90.70%	3,582,600	55.93%
146,600	146,600	1	146,600	118	91.47%	3,729,200	58.22%
149,500	149,500	1	149,500	119	92.25%	3,878,700	60.55%
152,700	152,700	1	152,700	120	93.02%	4,031,400	62.94%
169,300	169,300	1	169,300	121	93.80%	4,200,700	65.58%
172,200	172,200	1	172,200	122	94.57%	4,372,900	68.27%
193,200	193,200	1	193,200	123	95.35%	4,566,100	71.28%
266,200	266,200	1	266,200	124	96.12%	4,832,300	75.44%
274,100	274,100	1	274,100	125	96.90%	5,106,400	79.72%
278,900	278,900	1	278,900	126	97.67%	5,385,300	84.07%
327,300	327,300	1	327,300	127	98.45%	5,712,600	89.18%
344,800	344,800	1	344,800	128	99.22%	6,057,400	94.56%
348,200	348,200	1	348,200	129	100.00%	6,405,600	100.00%
			-	129	100.00%	6,405,600	100.00%
Totals		129	6,405,600	129		6,405,600	

Average No. of Customers: 11

Average Consumption: 49,656

Median Consumption: 19,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		73	-	73	11.46%	-	0.00%
1	1,000	29	14,500	102	16.01%	14,500	0.02%
1,001	2,000	6	9,000	108	16.95%	23,500	0.03%
2,001	3,000	7	17,500	115	18.05%	41,000	0.05%
3,001	4,000	12	42,000	127	19.94%	83,000	0.10%
4,001	5,000	6	27,000	133	20.88%	110,000	0.13%
5,001	6,000	2	11,000	135	21.19%	121,000	0.15%
6,001	7,000	3	19,500	138	21.66%	140,500	0.17%
7,001	8,000	10	75,000	148	23.23%	215,500	0.26%
8,001	9,000	14	119,000	162	25.43%	334,500	0.41%
9,001	10,000	4	38,000	166	26.06%	372,500	0.46%
10,001	11,000	8	84,000	174	27.32%	456,500	0.56%
11,001	12,000	6	69,000	180	28.26%	525,500	0.64%
12,001	13,000	4	50,000	184	28.89%	575,500	0.70%
13,001	14,000	7	94,500	191	29.98%	670,000	0.82%
14,001	15,000	7	101,500	198	31.08%	771,500	0.94%
15,001	16,000	12	186,000	210	32.97%	957,500	1.17%
16,001	17,000	8	132,000	218	34.22%	1,089,500	1.33%
17,001	18,000	12	210,000	230	36.11%	1,299,500	1.59%
18,001	19,000	7	129,500	237	37.21%	1,429,000	1.75%
19,001	20,000	7	136,500	244	38.30%	1,565,500	1.91%
20,001	21,000	4	82,000	248	38.93%	1,647,500	2.01%
21,001	22,000	4	86,000	252	39.56%	1,733,500	2.12%
22,001	23,000	4	90,000	256	40.19%	1,823,500	2.23%
23,001	24,000	2	47,000	258	40.50%	1,870,500	2.29%
24,001	25,000	3	73,500	261	40.97%	1,944,000	2.38%
25,001	26,000	5	127,500	266	41.76%	2,071,500	2.53%
26,001	27,000	8	212,000	274	43.01%	2,283,500	2.79%
27,001	28,000	5	137,500	279	43.80%	2,421,000	2.96%
28,001	29,000	1	28,500	280	43.96%	2,449,500	2.99%
29,001	30,000	4	118,000	284	44.58%	2,567,500	3.14%
30,001	31,000	5	152,500	289	45.37%	2,720,000	3.32%
31,001	32,000	3	94,500	292	45.84%	2,814,500	3.44%
32,001	33,000	4	130,000	296	46.47%	2,944,500	3.60%
33,001	34,000	3	100,500	299	46.94%	3,045,000	3.72%
34,001	35,000	2	69,000	301	47.25%	3,114,000	3.81%
35,001	36,000	4	142,000	305	47.88%	3,256,000	3.98%
36,001	37,000	5	182,500	310	48.67%	3,438,500	4.20%
37,001	38,000	4	150,000	314	49.29%	3,588,500	4.39%
38,001	39,000	4	154,000	318	49.92%	3,742,500	4.57%
39,001	40,000	4	158,000	322	50.55%	3,900,500	4.77%
40,001	41,000	3	121,500	325	51.02%	4,022,000	4.91%
41,001	42,000	3	124,500	328	51.49%	4,146,500	5.07%
42,001	43,000	1	42,500	329	51.65%	4,189,000	5.12%
43,001	44,000	4	174,000	333	52.28%	4,363,000	5.33%
44,001	45,000	2	89,000	335	52.59%	4,452,000	5.44%
45,001	46,000	3	136,500	338	53.06%	4,588,500	5.61%
46,001	47,000	4	186,000	342	53.69%	4,774,500	5.83%
47,001	48,000	1	47,500	343	53.85%	4,822,000	5.89%
48,001	49,000	2	97,000	345	54.16%	4,919,000	6.01%
49,001	50,000	8	396,000	353	55.42%	5,315,000	6.49%
50,001	51,000	4	202,000	357	56.04%	5,517,000	6.74%
51,001	52,000	5	257,500	362	56.83%	5,774,500	7.06%
52,001	53,000	1	52,500	363	56.99%	5,827,000	7.12%
53,001	54,000	2	107,000	365	57.30%	5,934,000	7.25%
54,001	55,000	3	163,500	368	57.77%	6,097,500	7.45%
55,001	56,000	2	111,000	370	58.08%	6,208,500	7.59%
56,001	57,000	3	169,500	373	58.56%	6,378,000	7.79%

57,001	58,000	2	115,000	375	58.87%	6,493,000	7.93%
58,001	59,000	1	58,500	376	59.03%	6,551,500	8.01%
59,001	60,000	9	535,500	385	60.44%	7,087,000	8.66%
60,001	61,000	1	60,500	386	60.60%	7,147,500	8.73%
61,001	62,000	4	246,000	390	61.22%	7,393,500	9.03%
62,001	63,000	10	625,000	400	62.79%	8,018,500	9.80%
63,001	64,000	4	254,000	404	63.42%	8,272,500	10.11%
64,001	65,000	2	129,000	406	63.74%	8,401,500	10.27%
65,001	66,000	2	131,000	408	64.05%	8,532,500	10.43%
66,001	67,000	5	332,500	413	64.84%	8,865,000	10.83%
67,001	68,000	1	67,500	414	64.99%	8,932,500	10.92%
68,001	69,000	1	68,500	415	65.15%	9,001,000	11.00%
69,001	70,000		-	415	65.15%	9,001,000	11.00%
70,001	71,000	4	282,000	419	65.78%	9,283,000	11.34%
71,001	72,000	2	143,000	421	66.09%	9,426,000	11.52%
72,001	73,000	2	145,000	423	66.41%	9,571,000	11.70%
73,001	74,000		-	423	66.41%	9,571,000	11.70%
74,001	75,000		-	423	66.41%	9,571,000	11.70%
75,001	76,000	4	302,000	427	67.03%	9,873,000	12.06%
76,001	77,000		-	427	67.03%	9,873,000	12.06%
77,001	78,000	2	155,000	429	67.35%	10,028,000	12.25%
78,001	79,000	1	78,500	430	67.50%	10,106,500	12.35%
79,001	80,000	3	238,500	433	67.97%	10,345,000	12.64%
80,001	81,000		-	433	67.97%	10,345,000	12.64%
81,001	82,000	2	163,000	435	68.29%	10,508,000	12.84%
82,001	83,000	1	82,500	436	68.45%	10,590,500	12.94%
83,001	84,000		-	436	68.45%	10,590,500	12.94%
84,001	85,000	1	84,500	437	68.60%	10,675,000	13.04%
85,001	86,000	1	85,500	438	68.76%	10,760,500	13.15%
86,001	87,000	1	86,500	439	68.92%	10,847,000	13.25%
87,001	88,000	1	87,500	440	69.07%	10,934,500	13.36%
88,001	89,000	1	88,500	441	69.23%	11,023,000	13.47%
89,001	90,000	1	89,500	442	69.39%	11,112,500	13.58%
90,001	91,000	1	90,500	443	69.54%	11,203,000	13.69%
91,001	92,000	2	183,000	445	69.86%	11,386,000	13.91%
92,001	93,000		-	445	69.86%	11,386,000	13.91%
93,001	94,000	1	93,500	446	70.02%	11,479,500	14.03%
94,001	95,000		-	446	70.02%	11,479,500	14.03%
95,001	96,000	2	191,000	448	70.33%	11,670,500	14.26%
96,001	97,000	1	96,500	449	70.49%	11,767,000	14.38%
97,001	98,000		-	449	70.49%	11,767,000	14.38%
98,001	99,000	1	98,500	450	70.64%	11,865,500	14.50%
101,000	101,000	1	101,000	451	70.80%	11,966,500	14.62%
101,700	101,700	1	101,700	452	70.96%	12,068,200	14.75%
101,860	101,860	1	101,860	453	71.11%	12,170,060	14.87%
104,000	104,000	1	104,000	454	71.27%	12,274,060	15.00%
105,500	105,500	1	105,500	455	71.43%	12,379,560	15.13%
106,020	106,020	1	106,020	456	71.59%	12,485,580	15.26%
108,400	108,400	1	108,400	457	71.74%	12,593,980	15.39%
109,300	109,300	1	109,300	458	71.90%	12,703,280	15.52%
109,900	109,900	1	109,900	459	72.06%	12,813,180	15.66%
111,100	111,100	1	111,100	460	72.21%	12,924,280	15.79%
112,100	112,100	1	112,100	461	72.37%	13,036,380	15.93%
113,300	113,300	1	113,300	462	72.53%	13,149,680	16.07%
115,000	115,000	1	115,000	463	72.68%	13,264,680	16.21%
115,500	115,500	1	115,500	464	72.84%	13,380,180	16.35%
115,800	115,800	1	115,800	465	73.00%	13,495,980	16.49%
119,400	119,400	1	119,400	466	73.16%	13,615,380	16.64%
120,800	120,800	1	120,800	467	73.31%	13,736,180	16.79%
121,300	121,300	1	121,300	468	73.47%	13,857,480	16.93%
122,500	122,500	1	122,500	469	73.63%	13,979,980	17.08%
123,600	123,600	1	123,600	470	73.78%	14,103,580	17.23%
123,900	123,900	1	123,900	471	73.94%	14,227,480	17.39%
124,300	124,300	1	124,300	472	74.10%	14,351,780	17.54%
125,100	125,100	1	125,100	473	74.25%	14,476,880	17.69%
130,400	130,400	1	130,400	474	74.41%	14,607,280	17.85%
132,000	132,000	1	132,000	475	74.57%	14,739,280	18.01%
132,800	132,800	1	132,800	476	74.73%	14,872,080	18.17%
132,860	132,860	1	132,860	477	74.88%	15,004,940	18.34%

133,360	133,360	1	133,360	478	75.04%	15,138,300	18.50%
135,200	135,200	1	135,200	479	75.20%	15,273,500	18.66%
138,700	138,700	1	138,700	480	75.35%	15,412,200	18.83%
140,300	140,300	1	140,300	481	75.51%	15,552,500	19.01%
140,600	140,600	1	140,600	482	75.67%	15,693,100	19.18%
142,440	142,440	1	142,440	483	75.82%	15,835,540	19.35%
144,600	144,600	1	144,600	484	75.98%	15,980,140	19.53%
144,700	144,700	1	144,700	485	76.14%	16,124,840	19.70%
145,400	145,400	1	145,400	486	76.30%	16,270,240	19.88%
148,000	148,000	1	148,000	487	76.45%	16,418,240	20.06%
149,100	149,100	1	149,100	488	76.61%	16,567,340	20.25%
149,700	149,700	1	149,700	489	76.77%	16,717,040	20.43%
149,900	149,900	1	149,900	490	76.92%	16,866,940	20.61%
150,300	150,300	1	150,300	491	77.08%	17,017,240	20.79%
150,600	150,600	1	150,600	492	77.24%	17,167,840	20.98%
151,100	151,100	1	151,100	493	77.39%	17,318,940	21.16%
151,100	151,100	1	151,100	494	77.55%	17,470,040	21.35%
151,300	151,300	1	151,300	495	77.71%	17,621,340	21.53%
151,400	151,400	1	151,400	496	77.86%	17,772,740	21.72%
152,200	152,200	1	152,200	497	78.02%	17,924,940	21.90%
153,320	153,320	1	153,320	498	78.18%	18,078,260	22.09%
154,500	154,500	1	154,500	499	78.34%	18,232,760	22.28%
154,900	154,900	1	154,900	500	78.49%	18,387,660	22.47%
155,100	155,100	1	155,100	501	78.65%	18,542,760	22.66%
156,300	156,300	1	156,300	502	78.81%	18,699,060	22.85%
156,700	156,700	1	156,700	503	78.96%	18,855,760	23.04%
158,300	158,300	1	158,300	504	79.12%	19,014,060	23.24%
158,700	158,700	1	158,700	505	79.28%	19,172,760	23.43%
159,100	159,100	1	159,100	506	79.43%	19,331,860	23.62%
160,140	160,140	1	160,140	507	79.59%	19,492,000	23.82%
160,300	160,300	1	160,300	508	79.75%	19,652,300	24.01%
161,100	161,100	1	161,100	509	79.91%	19,813,400	24.21%
162,500	162,500	1	162,500	510	80.06%	19,975,900	24.41%
164,300	164,300	1	164,300	511	80.22%	20,140,200	24.61%
164,700	164,700	1	164,700	512	80.38%	20,304,900	24.81%
166,000	166,000	1	166,000	513	80.53%	20,470,900	25.02%
166,100	166,100	1	166,100	514	80.69%	20,637,000	25.22%
166,300	166,300	1	166,300	515	80.85%	20,803,300	25.42%
166,400	166,400	1	166,400	516	81.00%	20,969,700	25.62%
170,900	170,900	1	170,900	517	81.16%	21,140,600	25.83%
173,600	173,600	1	173,600	518	81.32%	21,314,200	26.05%
174,400	174,400	1	174,400	519	81.48%	21,488,600	26.26%
175,500	175,500	1	175,500	520	81.63%	21,664,100	26.47%
177,600	177,600	1	177,600	521	81.79%	21,841,700	26.69%
180,760	180,760	1	180,760	522	81.95%	22,022,460	26.91%
185,900	185,900	1	185,900	523	82.10%	22,208,360	27.14%
186,700	186,700	1	186,700	524	82.26%	22,395,060	27.37%
187,500	187,500	1	187,500	525	82.42%	22,582,560	27.60%
190,900	190,900	1	190,900	526	82.57%	22,773,460	27.83%
191,500	191,500	1	191,500	527	82.73%	22,964,960	28.06%
192,400	192,400	1	192,400	528	82.89%	23,157,360	28.30%
195,200	195,200	1	195,200	529	83.05%	23,352,560	28.54%
197,700	197,700	1	197,700	530	83.20%	23,550,260	28.78%
198,200	198,200	1	198,200	531	83.36%	23,748,460	29.02%
199,100	199,100	1	199,100	532	83.52%	23,947,560	29.26%
201,700	201,700	1	201,700	533	83.67%	24,149,260	29.51%
202,400	202,400	1	202,400	534	83.83%	24,351,660	29.76%
202,800	202,800	1	202,800	535	83.99%	24,554,460	30.01%
204,000	204,000	1	204,000	536	84.14%	24,758,460	30.25%
204,700	204,700	1	204,700	537	84.30%	24,963,160	30.50%
205,400	205,400	1	205,400	538	84.46%	25,168,560	30.76%
206,500	206,500	1	206,500	539	84.62%	25,375,060	31.01%
207,300	207,300	1	207,300	540	84.77%	25,582,360	31.26%
209,200	209,200	1	209,200	541	84.93%	25,791,560	31.52%
210,100	210,100	1	210,100	542	85.09%	26,001,660	31.77%
210,200	210,200	1	210,200	543	85.24%	26,211,860	32.03%
212,800	212,800	1	212,800	544	85.40%	26,424,660	32.29%
214,800	214,800	1	214,800	545	85.56%	26,639,460	32.55%
214,900	214,900	1	214,900	546	85.71%	26,854,360	32.82%

216,000	216,000	1	216,000	547	85.87%	27,070,360	33.08%
216,800	216,800	1	216,800	548	86.03%	27,287,160	33.34%
217,300	217,300	1	217,300	549	86.19%	27,504,460	33.61%
217,400	217,400	1	217,400	550	86.34%	27,721,860	33.88%
219,600	219,600	1	219,600	551	86.50%	27,941,460	34.14%
221,100	221,100	1	221,100	552	86.66%	28,162,560	34.41%
222,400	222,400	1	222,400	553	86.81%	28,384,960	34.69%
227,500	227,500	1	227,500	554	86.97%	28,612,460	34.96%
229,500	229,500	1	229,500	555	87.13%	28,841,960	35.24%
232,500	232,500	1	232,500	556	87.28%	29,074,460	35.53%
233,000	233,000	1	233,000	557	87.44%	29,307,460	35.81%
234,200	234,200	1	234,200	558	87.60%	29,541,660	36.10%
237,600	237,600	1	237,600	559	87.76%	29,779,260	36.39%
238,300	238,300	1	238,300	560	87.91%	30,017,560	36.68%
241,000	241,000	1	241,000	561	88.07%	30,258,560	36.98%
241,900	241,900	1	241,900	562	88.23%	30,500,460	37.27%
243,000	243,000	1	243,000	563	88.38%	30,743,460	37.57%
244,400	244,400	1	244,400	564	88.54%	30,987,860	37.87%
247,400	247,400	1	247,400	565	88.70%	31,235,260	38.17%
252,400	252,400	1	252,400	566	88.85%	31,487,660	38.48%
253,600	253,600	1	253,600	567	89.01%	31,741,260	38.79%
255,300	255,300	1	255,300	568	89.17%	31,996,560	39.10%
259,700	259,700	1	259,700	569	89.32%	32,256,260	39.42%
260,100	260,100	1	260,100	570	89.48%	32,516,360	39.73%
260,500	260,500	1	260,500	571	89.64%	32,776,860	40.05%
268,000	268,000	1	268,000	572	89.80%	33,044,860	40.38%
269,300	269,300	1	269,300	573	89.95%	33,314,160	40.71%
271,500	271,500	1	271,500	574	90.11%	33,585,660	41.04%
274,400	274,400	1	274,400	575	90.27%	33,860,060	41.38%
274,600	274,600	1	274,600	576	90.42%	34,134,660	41.71%
277,600	277,600	1	277,600	577	90.58%	34,412,260	42.05%
281,100	281,100	1	281,100	578	90.74%	34,693,360	42.40%
283,700	283,700	1	283,700	579	90.89%	34,977,060	42.74%
284,900	284,900	1	284,900	580	91.05%	35,261,960	43.09%
287,140	287,140	1	287,140	581	91.21%	35,549,100	43.44%
295,480	295,480	1	295,480	582	91.37%	35,844,580	43.80%
300,400	300,400	1	300,400	583	91.52%	36,144,980	44.17%
305,400	305,400	1	305,400	584	91.68%	36,450,380	44.54%
306,000	306,000	1	306,000	585	91.84%	36,756,380	44.92%
308,900	308,900	1	308,900	586	91.99%	37,065,280	45.29%
313,600	313,600	1	313,600	587	92.15%	37,378,880	45.68%
314,500	314,500	1	314,500	588	92.31%	37,693,380	46.06%
317,000	317,000	1	317,000	589	92.46%	38,010,380	46.45%
335,300	335,300	1	335,300	590	92.62%	38,345,680	46.86%
350,400	350,400	1	350,400	591	92.78%	38,696,080	47.29%
366,500	366,500	1	366,500	592	92.94%	39,062,580	47.73%
382,900	382,900	1	382,900	593	93.09%	39,445,480	48.20%
404,700	404,700	1	404,700	594	93.25%	39,850,180	48.70%
427,100	427,100	1	427,100	595	93.41%	40,277,280	49.22%
435,600	435,600	1	435,600	596	93.56%	40,712,880	49.75%
439,500	439,500	1	439,500	597	93.72%	41,152,380	50.29%
440,700	440,700	1	440,700	598	93.88%	41,593,080	50.83%
444,600	444,600	1	444,600	599	94.03%	42,037,680	51.37%
460,000	460,000	1	460,000	600	94.19%	42,497,680	51.93%
472,000	472,000	1	472,000	601	94.35%	42,969,680	52.51%
506,000	506,000	1	506,000	602	94.51%	43,475,680	53.13%
526,700	526,700	1	526,700	603	94.66%	44,002,380	53.77%
543,500	543,500	1	543,500	604	94.82%	44,545,880	54.43%
567,900	567,900	1	567,900	605	94.98%	45,113,780	55.13%
568,900	568,900	1	568,900	606	95.13%	45,682,680	55.82%
585,500	585,500	1	585,500	607	95.29%	46,268,180	56.54%
602,700	602,700	1	602,700	608	95.45%	46,870,880	57.28%
661,600	661,600	1	661,600	609	95.60%	47,532,480	58.08%
667,300	667,300	1	667,300	610	95.76%	48,199,780	58.90%
688,800	688,800	1	688,800	611	95.92%	48,888,580	59.74%
746,300	746,300	1	746,300	612	96.08%	49,634,880	60.65%
784,300	784,300	1	784,300	613	96.23%	50,419,180	61.61%
787,300	787,300	1	787,300	614	96.39%	51,206,480	62.57%
801,600	801,600	1	801,600	615	96.55%	52,008,080	63.55%

852,600	852,600	1	852,600	616	96.70%	52,860,680	64.60%
882,900	882,900	1	882,900	617	96.86%	53,743,580	65.67%
936,300	936,300	1	936,300	618	97.02%	54,679,880	66.82%
940,200	940,200	1	940,200	619	97.17%	55,620,080	67.97%
974,400	974,400	1	974,400	620	97.33%	56,594,480	69.16%
975,200	975,200	1	975,200	621	97.49%	57,569,680	70.35%
982,400	982,400	1	982,400	622	97.65%	58,552,080	71.55%
1,001,200	1,001,200	1	1,001,200	623	97.80%	59,553,280	72.77%
1,053,600	1,053,600	1	1,053,600	624	97.96%	60,606,880	74.06%
1,099,100	1,099,100	1	1,099,100	625	98.12%	61,705,980	75.40%
1,257,600	1,257,600	1	1,257,600	626	98.27%	62,963,580	76.94%
1,298,300	1,298,300	1	1,298,300	627	98.43%	64,261,880	78.53%
1,316,800	1,316,800	1	1,316,800	628	98.59%	65,578,680	80.14%
1,335,300	1,335,300	1	1,335,300	629	98.74%	66,913,980	81.77%
1,357,800	1,357,800	1	1,357,800	630	98.90%	68,271,780	83.43%
1,496,900	1,496,900	1	1,496,900	631	99.06%	69,768,680	85.26%
1,606,400	1,606,400	1	1,606,400	632	99.22%	71,375,080	87.22%
1,778,200	1,778,200	1	1,778,200	633	99.37%	73,153,280	89.39%
1,935,200	1,935,200	1	1,935,200	634	99.53%	75,088,480	91.76%
2,073,800	2,073,800	1	2,073,800	635	99.69%	77,162,280	94.29%
2,254,000	2,254,000	1	2,254,000	636	99.84%	79,416,280	97.05%
2,417,200	2,417,200	1	2,417,200	637	100.00%	81,833,480	100.00%
-				637	100.00%	81,833,480	100.00%
Totals		637	81,833,480	637		81,833,480	

Average No. of Customers: 54

Average Consumption: 128,467

Median Consumption: 39,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.0%	-	0.00%
125,000	125,000	1	125,000	1	8.3%	125,000	4.77%
126,000	126,000	1	126,000	2	16.7%	251,000	9.57%
135,000	135,000	1	135,000	3	25.0%	386,000	14.72%
192,000	192,000	1	192,000	4	33.3%	578,000	22.04%
194,000	194,000	1	194,000	5	41.7%	772,000	29.43%
211,000	211,000	1	211,000	6	50.0%	983,000	37.48%
219,000	219,000	1	219,000	7	58.3%	1,202,000	45.83%
271,000	271,000	1	271,000	8	66.7%	1,473,000	56.16%
274,000	274,000	1	274,000	9	75.0%	1,747,000	66.60%
276,000	276,000	1	276,000	10	83.3%	2,023,000	77.13%
291,000	291,000	1	291,000	11	91.7%	2,314,000	88.22%
309,000	309,000	1	309,000	12	100.0%	2,623,000	100.00%
Totals		12	2,623,000	12		2,623,000	

Average No. of Customers: 1

Average Consumption: 218,583

Median Consumption: 215,000

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 6" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		9	-	9	37.50%	-	0.00%
1	1,000	2	1,000	11	45.83%	1,000	0.07%
2,001	3,000	1	2,500	12	50.00%	3,500	0.25%
4,001	5,000	1	4,500	13	54.17%	8,000	0.56%
8,001	9,000	1	8,500	14	58.33%	16,500	1.16%
12,001	13,000	1	12,500	15	62.50%	29,000	2.03%
20,001	21,000	1	20,500	16	66.67%	49,500	3.47%
27,001	28,000	1	27,500	17	70.83%	77,000	5.40%
93,001	94,000	1	93,500	18	75.00%	170,500	11.95%
154,000	154,000	1	154,000	19	79.17%	324,500	22.75%
162,000	162,000	1	162,000	20	83.33%	486,500	34.10%
199,000	199,000	1	199,000	21	87.50%	685,500	48.05%
219,000	219,000	1	219,000	22	91.67%	904,500	63.41%
222,000	222,000	1	222,000	23	95.83%	1,126,500	78.97%
300,000	300,000	1	300,000	24	100.00%	1,426,500	100.00%
Totals		24	1,426,500	24		1,426,500	

Average No. of Customers: 2

Average Consumption: 59,438

Median Consumption: 4,000

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		18	-	18	28.57%	-	0.00%
1	1,000	10	5,000	28	44.44%	5,000	1.68%
1,001	2,000	5	7,500	33	52.38%	12,500	4.19%
2,001	3,000	12	30,000	45	71.43%	42,500	14.24%
3,001	4,000	2	7,000	47	74.60%	49,500	16.58%
4,001	5,000	1	4,500	48	76.19%	54,000	18.09%
5,001	6,000	1	5,500	49	77.78%	59,500	19.93%
6,001	7,000	4	26,000	53	84.13%	85,500	28.64%
7,001	8,000	-	-	53	84.13%	85,500	28.64%
8,001	9,000	-	-	53	84.13%	85,500	28.64%
9,001	10,000	1	9,500	54	85.71%	95,000	31.83%
10,001	11,000	-	-	54	85.71%	95,000	31.83%
11,001	12,000	1	11,500	55	87.30%	106,500	35.68%
12,001	13,000	1	12,500	56	88.89%	119,000	39.87%
13,001	14,000	-	-	56	88.89%	119,000	39.87%
14,001	15,000	2	29,000	58	92.06%	148,000	49.58%
19,001	20,000	1	19,500	59	93.65%	167,500	56.11%
20,001	21,000	1	20,500	60	95.24%	188,000	62.98%
22,001	23,000	1	22,500	61	96.83%	210,500	70.52%
27,001	28,000	1	27,500	62	98.41%	238,000	79.73%
60,001	61,000	1	60,500	63	100.00%	298,500	100.00%
			-	63	100.00%	298,500	100.00%
Totals		63	298,500	63		298,500	

Average No. of Customers: 6

Average Consumption: 4,738

Median Consumption: 1,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		41	-	41	13.90%	-	0.00%
1	1,000	43	21,500	84	28.47%	21,500	0.38%
1,001	2,000	34	51,000	118	40.00%	72,500	1.27%
2,001	3,000	26	65,000	144	48.81%	137,500	2.40%
3,001	4,000	15	52,500	159	53.90%	190,000	3.32%
4,001	5,000	10	45,000	169	57.29%	235,000	4.11%
5,001	6,000	3	16,500	172	58.31%	251,500	4.40%
6,001	7,000	6	39,000	178	60.34%	290,500	5.08%
7,001	8,000	7	52,500	185	62.71%	343,000	6.00%
8,001	9,000	15	127,500	200	67.80%	470,500	8.23%
9,001	10,000	9	85,500	209	70.85%	556,000	9.72%
10,001	11,000	8	84,000	217	73.56%	640,000	11.19%
11,001	12,000	2	23,000	219	74.24%	663,000	11.60%
12,001	13,000	2	25,000	221	74.92%	688,000	12.03%
13,001	14,000	4	54,000	225	76.27%	742,000	12.98%
14,001	15,000	4	58,000	229	77.63%	800,000	13.99%
15,001	16,000	2	31,000	231	78.31%	831,000	14.53%
16,001	17,000	1	16,500	232	78.64%	847,500	14.82%
17,001	18,000	3	52,500	235	79.66%	900,000	15.74%
18,001	19,000	2	37,000	237	80.34%	937,000	16.39%
19,001	20,000	2	39,000	239	81.02%	976,000	17.07%
20,001	21,000	-	-	239	81.02%	976,000	17.07%
21,001	22,000	2	43,000	241	81.69%	1,019,000	17.82%
22,001	23,000	4	90,000	245	83.05%	1,109,000	19.40%
23,001	24,000	1	23,500	246	83.39%	1,132,500	19.81%
24,001	25,000	2	49,000	248	84.07%	1,181,500	20.66%
25,001	26,000	-	-	248	84.07%	1,181,500	20.66%
26,001	27,000	1	26,500	249	84.41%	1,208,000	21.13%
27,001	28,000	1	27,500	250	84.75%	1,235,500	21.61%
28,001	29,000	2	57,000	252	85.42%	1,292,500	22.60%
29,001	30,000	2	59,000	254	86.10%	1,351,500	23.64%
30,001	31,000	3	91,500	257	87.12%	1,443,000	25.24%
31,001	32,000	3	94,500	260	88.14%	1,537,500	26.89%
32,001	33,000	2	65,000	262	88.81%	1,602,500	28.03%
38,001	39,000	1	38,500	263	89.15%	1,641,000	28.70%
39,001	40,000	1	39,500	264	89.49%	1,680,500	29.39%
42,001	43,000	1	42,500	265	89.83%	1,723,000	30.13%
46,001	47,000	1	46,500	266	90.17%	1,769,500	30.95%
50,001	51,000	1	50,500	267	90.51%	1,820,000	31.83%
52,001	53,000	1	52,500	268	90.85%	1,872,500	32.75%
63,001	64,000	1	63,500	269	91.19%	1,936,000	33.86%
66,001	67,000	2	133,000	271	91.86%	2,069,000	36.18%
67,001	68,000	1	67,500	272	92.20%	2,136,500	37.36%
93,001	94,000	1	93,500	273	92.54%	2,230,000	39.00%
95,001	96,000	1	95,500	274	92.88%	2,325,500	40.67%
99,001	100,000	1	99,500	275	93.22%	2,425,000	42.41%
102,666	102,666	1	102,666	276	93.56%	2,527,666	44.21%
102,715	102,715	1	102,715	277	93.90%	2,630,381	46.00%
112,136	112,136	1	112,136	278	94.24%	2,742,517	47.96%
137,240	137,240	1	137,240	279	94.58%	2,879,757	50.36%
143,230	143,230	1	143,230	280	94.92%	3,022,987	52.87%
145,830	145,830	1	145,830	281	95.25%	3,168,817	55.42%
145,981	145,981	1	145,981	282	95.59%	3,314,798	57.97%
152,722	152,722	1	152,722	283	95.93%	3,467,520	60.64%
153,668	153,668	1	153,668	284	96.27%	3,621,188	63.33%
159,140	159,140	1	159,140	285	96.61%	3,780,328	66.11%
163,290	163,290	1	163,290	286	96.95%	3,943,618	68.97%
164,453	164,453	1	164,453	287	97.29%	4,108,071	71.85%
165,240	165,240	1	165,240	288	97.63%	4,273,311	74.74%
179,240	179,240	1	179,240	289	97.97%	4,452,551	77.87%
183,186	183,186	1	183,186	290	98.31%	4,635,737	81.07%
187,298	187,298	1	187,298	291	98.64%	4,823,035	84.35%
212,870	212,870	1	212,870	292	98.98%	5,035,905	88.07%
218,088	218,088	1	218,088	293	99.32%	5,253,993	91.89%
223,746	223,746	1	223,746	294	99.66%	5,477,739	95.80%
240,183	240,183	1	240,183	295	100.00%	5,717,922	100.00%
			-	295	100.00%	5,717,922	100.00%
Totals		295	5,717,922	295		5,717,922	

Average No. of Customers: 25

Average Consumption: 19,383

Median Consumption: 8,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		9	-	9	5.84%	-	0.00%
1	1,000	3	1,500	12	7.79%	1,500	0.01%
1,001	2,000	2	3,000	14	9.09%	4,500	0.03%
2,001	3,000	2	5,000	16	10.39%	9,500	0.06%
3,001	4,000	3	10,500	19	12.34%	20,000	0.13%
4,001	5,000	-	-	19	12.34%	20,000	0.13%
5,001	6,000	-	-	19	12.34%	20,000	0.13%
6,001	7,000	2	13,000	21	13.64%	33,000	0.22%
7,001	8,000	-	-	21	13.64%	33,000	0.22%
8,001	9,000	1	8,500	22	14.29%	41,500	0.28%
9,001	10,000	-	-	22	14.29%	41,500	0.28%
10,001	11,000	1	10,500	23	14.94%	52,000	0.34%
11,001	12,000	3	34,500	26	16.88%	86,500	0.57%
12,001	13,000	3	37,500	29	18.83%	124,000	0.82%
13,001	14,000	2	27,000	31	20.13%	151,000	1.00%
14,001	15,000	2	29,000	33	21.43%	180,000	1.19%
15,001	16,000	-	-	33	21.43%	180,000	1.19%
16,001	17,000	-	-	33	21.43%	180,000	1.19%
17,001	18,000	2	35,000	35	22.73%	215,000	1.43%
18,001	19,000	2	37,000	37	24.03%	252,000	1.67%
19,001	20,000	1	19,500	38	24.68%	271,500	1.80%
20,001	21,000	-	-	38	24.68%	271,500	1.80%
21,001	22,000	2	43,000	40	25.97%	314,500	2.09%
22,001	23,000	1	22,500	41	26.62%	337,000	2.23%
23,001	24,000	2	47,000	43	27.92%	384,000	2.55%
28,001	29,000	1	28,500	44	28.57%	412,500	2.74%
29,001	30,000	2	59,000	46	29.87%	471,500	3.13%
32,001	33,000	1	32,500	47	30.52%	504,000	3.34%
33,001	34,000	2	67,000	49	31.82%	571,000	3.79%
34,001	35,000	3	103,500	52	33.77%	674,500	4.47%
35,001	36,000	1	35,500	53	34.42%	710,000	4.71%
41,001	42,000	2	83,000	55	35.71%	793,000	5.26%
48,001	49,000	2	97,000	57	37.01%	890,000	5.90%
49,001	50,000	1	49,500	58	37.66%	939,500	6.23%
50,001	51,000	2	101,000	60	38.96%	1,040,500	6.90%
51,001	52,000	1	51,500	61	39.61%	1,092,000	7.24%
52,001	53,000	1	52,500	62	40.26%	1,144,500	7.59%
53,001	54,000	2	107,000	64	41.56%	1,251,500	8.30%
54,001	55,000	2	109,000	66	42.86%	1,360,500	9.02%
55,001	56,000	1	55,500	67	43.51%	1,416,000	9.39%
56,001	57,000	2	113,000	69	44.81%	1,529,000	10.14%
57,001	58,000	1	57,500	70	45.45%	1,586,500	10.52%
58,001	59,000	1	58,500	71	46.10%	1,645,000	10.91%
59,001	60,000	3	178,500	74	48.05%	1,823,500	12.09%
62,001	63,000	2	125,000	76	49.35%	1,948,500	12.92%
64,001	65,000	1	64,500	77	50.00%	2,013,000	13.35%
66,001	67,000	1	66,500	78	50.65%	2,079,500	13.79%
68,001	69,000	2	137,000	80	51.95%	2,216,500	14.70%
69,001	70,000	1	69,500	81	52.60%	2,286,000	15.16%
72,001	73,000	1	72,500	82	53.25%	2,358,500	15.64%
73,001	74,000	1	73,500	83	53.90%	2,432,000	16.13%
74,001	75,000	2	149,000	85	55.19%	2,581,000	17.11%
75,001	76,000	2	151,000	87	56.49%	2,732,000	18.11%
76,001	77,000	3	229,500	90	58.44%	2,961,500	19.64%
78,001	79,000	1	78,500	91	59.09%	3,040,000	20.16%
79,001	80,000	1	79,500	92	59.74%	3,119,500	20.68%
80,001	81,000	4	322,000	96	62.34%	3,441,500	22.82%
81,001	82,000	1	81,500	97	62.99%	3,523,000	23.36%
82,001	83,000	1	82,500	98	63.64%	3,605,500	23.91%
83,001	84,000	1	83,500	99	64.29%	3,689,000	24.46%
85,001	86,000	2	171,000	101	65.58%	3,860,000	25.59%
86,001	87,000	1	86,500	102	66.23%	3,946,500	26.17%

88,001	89,000	2	177,000	104	67.53%	4,123,500	27.34%
90,001	91,000	1	90,500	105	68.18%	4,214,000	27.94%
94,001	95,000	1	94,500	106	68.83%	4,308,500	28.57%
97,001	98,000	1	97,500	107	69.48%	4,406,000	29.21%
99,001	100,000	1	99,500	108	70.13%	4,505,500	29.87%
101,900	101,900	1	101,900	109	70.78%	4,607,400	30.55%
102,200	102,200	1	102,200	110	71.43%	4,709,600	31.23%
104,900	104,900	1	104,900	111	72.08%	4,814,500	31.92%
107,000	107,000	1	107,000	112	72.73%	4,921,500	32.63%
107,700	107,700	1	107,700	113	73.38%	5,029,200	33.35%
109,600	109,600	1	109,600	114	74.03%	5,138,800	34.07%
114,800	114,800	1	114,800	115	74.68%	5,253,600	34.83%
115,400	115,400	1	115,400	116	75.32%	5,369,000	35.60%
115,990	115,990	1	115,990	117	75.97%	5,484,990	36.37%
118,600	118,600	1	118,600	118	76.62%	5,603,590	37.15%
123,300	123,300	1	123,300	119	77.27%	5,726,890	37.97%
133,900	133,900	1	133,900	120	77.92%	5,860,790	38.86%
137,000	137,000	1	137,000	121	78.57%	5,997,790	39.77%
140,821	140,821	1	140,821	122	79.22%	6,138,611	40.70%
142,500	142,500	1	142,500	123	79.87%	6,281,111	41.65%
144,200	144,200	1	144,200	124	80.52%	6,425,311	42.60%
151,000	151,000	1	151,000	125	81.17%	6,576,311	43.60%
151,100	151,100	1	151,100	126	81.82%	6,727,411	44.61%
167,000	167,000	1	167,000	127	82.47%	6,894,411	45.71%
172,759	172,759	1	172,759	128	83.12%	7,067,170	46.86%
175,400	175,400	1	175,400	129	83.77%	7,242,570	48.02%
189,500	189,500	1	189,500	130	84.42%	7,432,070	49.28%
193,900	193,900	1	193,900	131	85.06%	7,625,970	50.56%
211,800	211,800	1	211,800	132	85.71%	7,837,770	51.97%
217,200	217,200	1	217,200	133	86.36%	8,054,970	53.41%
219,400	219,400	1	219,400	134	87.01%	8,274,370	54.86%
228,900	228,900	1	228,900	135	87.66%	8,503,270	56.38%
234,000	234,000	1	234,000	136	88.31%	8,737,270	57.93%
247,500	247,500	1	247,500	137	88.96%	8,984,770	59.57%
248,800	248,800	1	248,800	138	89.61%	9,233,570	61.22%
250,700	250,700	1	250,700	139	90.26%	9,484,270	62.89%
251,600	251,600	1	251,600	140	90.91%	9,735,870	64.55%
274,300	274,300	1	274,300	141	91.56%	10,010,170	66.37%
287,400	287,400	1	287,400	142	92.21%	10,297,570	68.28%
294,300	294,300	1	294,300	143	92.86%	10,591,870	70.23%
303,600	303,600	1	303,600	144	93.51%	10,895,470	72.24%
321,300	321,300	1	321,300	145	94.16%	11,216,770	74.37%
328,800	328,800	1	328,800	146	94.81%	11,545,570	76.55%
365,500	365,500	1	365,500	147	95.45%	11,911,070	78.98%
374,300	374,300	1	374,300	148	96.10%	12,285,370	81.46%
393,100	393,100	1	393,100	149	96.75%	12,678,470	84.07%
402,000	402,000	1	402,000	150	97.40%	13,080,470	86.73%
424,600	424,600	1	424,600	151	98.05%	13,505,070	89.55%
441,500	441,500	1	441,500	152	98.70%	13,946,570	92.47%
467,200	467,200	1	467,200	153	99.35%	14,413,770	95.57%
667,890	667,890	1	667,890	154	100.00%	15,081,660	100.00%
			-	154	100.00%	15,081,660	100.00%
Totals		154	15,081,660	154		15,081,660	

Average No. of Customers: 13

Average Consumption: 97,933

Median Consumption: 66,000

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		41	-	41	6.88%	-	0.00%
1	1,000	12	6,000	53	8.89%	6,000	0.00%
1,001	2,000	6	9,000	59	9.90%	15,000	0.01%
2,001	3,000	3	7,500	62	10.40%	22,500	0.02%
3,001	4,000	2	7,000	64	10.74%	29,500	0.02%
4,001	5,000	1	4,500	65	10.91%	34,000	0.03%
5,001	6,000	1	5,500	66	11.07%	39,500	0.03%
6,001	7,000	2	13,000	68	11.41%	52,500	0.04%
7,001	8,000	3	22,500	71	11.91%	75,000	0.06%
8,001	9,000	4	34,000	75	12.58%	109,000	0.09%
9,001	10,000	8	76,000	83	13.93%	185,000	0.15%
10,001	11,000	6	63,000	89	14.93%	248,000	0.20%
11,001	12,000	4	46,000	93	15.60%	294,000	0.24%
12,001	13,000	4	50,000	97	16.28%	344,000	0.28%
13,001	14,000	4	54,000	101	16.95%	398,000	0.33%
14,001	15,000	3	43,500	104	17.45%	441,500	0.36%
15,001	16,000	5	77,500	109	18.29%	519,000	0.43%
16,001	17,000	6	99,000	115	19.30%	618,000	0.51%
17,001	18,000	1	17,500	116	19.46%	635,500	0.52%
18,001	19,000	5	92,500	121	20.30%	728,000	0.60%
19,001	20,000	4	78,000	125	20.97%	806,000	0.66%
20,001	21,000	5	102,500	130	21.81%	908,500	0.75%
21,001	22,000	2	43,000	132	22.15%	951,500	0.78%
22,001	23,000	3	67,500	135	22.65%	1,019,000	0.84%
23,001	24,000	4	94,000	139	23.32%	1,113,000	0.91%
24,001	25,000	8	196,000	147	24.66%	1,309,000	1.07%
25,001	26,000	2	51,000	149	25.00%	1,360,000	1.12%
26,001	27,000	4	106,000	153	25.67%	1,466,000	1.20%
27,001	28,000	5	137,500	158	26.51%	1,603,500	1.32%
28,001	29,000	4	114,000	162	27.18%	1,717,500	1.41%
29,001	30,000	4	118,000	166	27.85%	1,835,500	1.51%
30,001	31,000	2	61,000	168	28.19%	1,896,500	1.56%
31,001	32,000	2	63,000	170	28.52%	1,959,500	1.61%
32,001	33,000	3	97,500	173	29.03%	2,057,000	1.69%
33,001	34,000	2	67,000	175	29.36%	2,124,000	1.74%
34,001	35,000	4	138,000	179	30.03%	2,262,000	1.86%
35,001	36,000	3	106,500	182	30.54%	2,368,500	1.94%
36,001	37,000	2	73,000	184	30.87%	2,441,500	2.00%
37,001	38,000	2	75,000	186	31.21%	2,516,500	2.06%
38,001	39,000	3	115,500	189	31.71%	2,632,000	2.16%
39,001	40,000	3	118,500	192	32.21%	2,750,500	2.26%
40,001	41,000	2	81,000	194	32.55%	2,831,500	2.32%
41,001	42,000	-	-	194	32.55%	2,831,500	2.32%
42,001	43,000	2	85,000	196	32.89%	2,916,500	2.39%
43,001	44,000	3	130,500	199	33.39%	3,047,000	2.50%
44,001	45,000	1	44,500	200	33.56%	3,091,500	2.54%
45,001	46,000	4	182,000	204	34.23%	3,273,500	2.69%
46,001	47,000	1	46,500	205	34.40%	3,320,000	2.72%
47,001	48,000	4	190,000	209	35.07%	3,510,000	2.88%
48,001	49,000	1	48,500	210	35.23%	3,558,500	2.92%
49,001	50,000	-	-	210	35.23%	3,558,500	2.92%
50,001	51,000	2	101,000	212	35.57%	3,659,500	3.00%
51,001	52,000	1	51,500	213	35.74%	3,711,000	3.04%
52,001	53,000	3	157,500	216	36.24%	3,868,500	3.17%
53,001	54,000	1	53,500	217	36.41%	3,922,000	3.22%
54,001	55,000	2	109,000	219	36.74%	4,031,000	3.31%
55,001	56,000	1	55,500	220	36.91%	4,086,500	3.35%
56,001	57,000	3	169,500	223	37.42%	4,256,000	3.49%

57,001	58,000	2	115,000	225	37.75%	4,371,000	3.59%
58,001	59,000	2	117,000	227	38.09%	4,488,000	3.68%
59,001	60,000	-	-	227	38.09%	4,488,000	3.68%
60,001	61,000	2	121,000	229	38.42%	4,609,000	3.78%
61,001	62,000	-	-	229	38.42%	4,609,000	3.78%
62,001	63,000	-	-	229	38.42%	4,609,000	3.78%
63,001	64,000	4	254,000	233	39.09%	4,863,000	3.99%
64,001	65,000	1	64,500	234	39.26%	4,927,500	4.04%
65,001	66,000	-	-	234	39.26%	4,927,500	4.04%
66,001	67,000	1	66,500	235	39.43%	4,994,000	4.10%
67,001	68,000	2	135,000	237	39.77%	5,129,000	4.21%
68,001	69,000	-	-	237	39.77%	5,129,000	4.21%
69,001	70,000	1	69,500	238	39.93%	5,198,500	4.26%
70,001	71,000	1	70,500	239	40.10%	5,269,000	4.32%
71,001	72,000	2	143,000	241	40.44%	5,412,000	4.44%
72,001	73,000	2	145,000	243	40.77%	5,557,000	4.56%
73,001	74,000	2	147,000	245	41.11%	5,704,000	4.68%
74,001	75,000	-	-	245	41.11%	5,704,000	4.68%
75,001	76,000	1	75,500	246	41.28%	5,779,500	4.74%
76,001	77,000	1	76,500	247	41.44%	5,856,000	4.80%
77,001	78,000	-	-	247	41.44%	5,856,000	4.80%
78,001	79,000	4	314,000	251	42.11%	6,170,000	5.06%
79,001	80,000	3	238,500	254	42.62%	6,408,500	5.26%
80,001	81,000	2	161,000	256	42.95%	6,569,500	5.39%
81,001	82,000	1	81,500	257	43.12%	6,651,000	5.46%
82,001	83,000	-	-	257	43.12%	6,651,000	5.46%
83,001	84,000	2	167,000	259	43.46%	6,818,000	5.59%
84,001	85,000	1	84,500	260	43.62%	6,902,500	5.66%
85,001	86,000	2	171,000	262	43.96%	7,073,500	5.80%
86,001	87,000	1	86,500	263	44.13%	7,160,000	5.87%
87,001	88,000	3	262,500	266	44.63%	7,422,500	6.09%
88,001	89,000	3	265,500	269	45.13%	7,688,000	6.31%
89,001	90,000	1	89,500	270	45.30%	7,777,500	6.38%
90,001	91,000	2	181,000	272	45.64%	7,958,500	6.53%
91,001	92,000	1	91,500	273	45.81%	8,050,000	6.60%
92,001	93,000	-	-	273	45.81%	8,050,000	6.60%
93,001	94,000	1	93,500	274	45.97%	8,143,500	6.68%
94,001	95,000	1	94,500	275	46.14%	8,238,000	6.76%
95,001	96,000	1	95,500	276	46.31%	8,333,500	6.84%
99,001	100,000	1	99,500	277	46.48%	8,433,000	6.92%
100,300	100,300	1	100,300	278	46.64%	8,533,300	7.00%
100,400	100,400	1	100,400	279	46.81%	8,633,700	7.08%
102,600	102,600	1	102,600	280	46.98%	8,736,300	7.17%
104,400	104,400	1	104,400	281	47.15%	8,840,700	7.25%
104,500	104,500	1	104,500	282	47.32%	8,945,200	7.34%
104,600	104,600	1	104,600	283	47.48%	9,049,800	7.42%
106,300	106,300	1	106,300	284	47.65%	9,156,100	7.51%
106,700	106,700	1	106,700	285	47.82%	9,262,800	7.60%
107,200	107,200	1	107,200	286	47.99%	9,370,000	7.69%
108,400	108,400	1	108,400	287	48.15%	9,478,400	7.77%
110,000	110,000	1	110,000	288	48.32%	9,588,400	7.86%
110,300	110,300	1	110,300	289	48.49%	9,698,700	7.96%
111,400	111,400	1	111,400	290	48.66%	9,810,100	8.05%
112,200	112,200	1	112,200	291	48.83%	9,922,300	8.14%
113,100	113,100	1	113,100	292	48.99%	10,035,400	8.23%
113,200	113,200	1	113,200	293	49.16%	10,148,600	8.32%
113,300	113,300	1	113,300	294	49.33%	10,261,900	8.42%
113,600	113,600	1	113,600	295	49.50%	10,375,500	8.51%
114,700	114,700	1	114,700	296	49.66%	10,490,200	8.60%
115,600	115,600	1	115,600	297	49.83%	10,605,800	8.70%
115,900	115,900	1	115,900	298	50.00%	10,721,700	8.79%
116,600	116,600	1	116,600	299	50.17%	10,838,300	8.89%
116,800	116,800	1	116,800	300	50.34%	10,955,100	8.99%
117,100	117,100	1	117,100	301	50.50%	11,072,200	9.08%
119,200	119,200	1	119,200	302	50.67%	11,191,400	9.18%
119,800	119,800	1	119,800	303	50.84%	11,311,200	9.28%
120,400	120,400	1	120,400	304	51.01%	11,431,600	9.38%
120,500	120,500	1	120,500	305	51.17%	11,552,100	9.48%
120,600	120,600	1	120,600	306	51.34%	11,672,700	9.57%

122,200	122,200	1	122,200	307	51.51%	11,794,900	9.67%
123,000	123,000	1	123,000	308	51.68%	11,917,900	9.78%
125,200	125,200	1	125,200	309	51.85%	12,043,100	9.88%
125,200	125,200	1	125,200	310	52.01%	12,168,300	9.98%
125,400	125,400	1	125,400	311	52.18%	12,293,700	10.08%
125,400	125,400	1	125,400	312	52.35%	12,419,100	10.19%
126,600	126,600	1	126,600	313	52.52%	12,545,700	10.29%
126,700	126,700	1	126,700	314	52.68%	12,672,400	10.39%
127,100	127,100	1	127,100	315	52.85%	12,799,500	10.50%
127,100	127,100	1	127,100	316	53.02%	12,926,600	10.60%
127,400	127,400	1	127,400	317	53.19%	13,054,000	10.71%
127,500	127,500	1	127,500	318	53.36%	13,181,500	10.81%
128,100	128,100	1	128,100	319	53.52%	13,309,600	10.92%
131,500	131,500	1	131,500	320	53.69%	13,441,100	11.02%
133,600	133,600	1	133,600	321	53.86%	13,574,700	11.13%
134,100	134,100	1	134,100	322	54.03%	13,708,800	11.24%
134,600	134,600	1	134,600	323	54.19%	13,843,400	11.35%
135,400	135,400	1	135,400	324	54.36%	13,978,800	11.47%
137,500	137,500	1	137,500	325	54.53%	14,116,300	11.58%
138,500	138,500	1	138,500	326	54.70%	14,254,800	11.69%
140,000	140,000	1	140,000	327	54.87%	14,394,800	11.81%
142,200	142,200	1	142,200	328	55.03%	14,537,000	11.92%
142,900	142,900	1	142,900	329	55.20%	14,679,900	12.04%
143,200	143,200	1	143,200	330	55.37%	14,823,100	12.16%
144,500	144,500	1	144,500	331	55.54%	14,967,600	12.28%
144,900	144,900	1	144,900	332	55.70%	15,112,500	12.40%
145,400	145,400	1	145,400	333	55.87%	15,257,900	12.52%
147,000	147,000	1	147,000	334	56.04%	15,404,900	12.64%
149,900	149,900	1	149,900	335	56.21%	15,554,800	12.76%
154,700	154,700	1	154,700	336	56.38%	15,709,500	12.89%
154,900	154,900	1	154,900	337	56.54%	15,864,400	13.01%
156,300	156,300	1	156,300	338	56.71%	16,020,700	13.14%
156,700	156,700	1	156,700	339	56.88%	16,177,400	13.27%
161,900	161,900	1	161,900	340	57.05%	16,339,300	13.40%
162,000	162,000	1	162,000	341	57.21%	16,501,300	13.54%
163,800	163,800	1	163,800	342	57.38%	16,665,100	13.67%
164,000	164,000	1	164,000	343	57.55%	16,829,100	13.80%
164,400	164,400	1	164,400	344	57.72%	16,993,500	13.94%
166,700	166,700	1	166,700	345	57.89%	17,160,200	14.08%
167,900	167,900	1	167,900	346	58.05%	17,328,100	14.21%
169,700	169,700	1	169,700	347	58.22%	17,497,800	14.35%
170,000	170,000	1	170,000	348	58.39%	17,667,800	14.49%
170,600	170,600	1	170,600	349	58.56%	17,838,400	14.63%
171,200	171,200	1	171,200	350	58.72%	18,009,600	14.77%
174,300	174,300	1	174,300	351	58.89%	18,183,900	14.92%
174,800	174,800	1	174,800	352	59.06%	18,358,700	15.06%
175,000	175,000	1	175,000	353	59.23%	18,533,700	15.20%
176,300	176,300	1	176,300	354	59.40%	18,710,000	15.35%
176,400	176,400	1	176,400	355	59.56%	18,886,400	15.49%
176,900	176,900	1	176,900	356	59.73%	19,063,300	15.64%
177,300	177,300	1	177,300	357	59.90%	19,240,600	15.78%
177,500	177,500	1	177,500	358	60.07%	19,418,100	15.93%
178,200	178,200	1	178,200	359	60.23%	19,596,300	16.07%
178,200	178,200	1	178,200	360	60.40%	19,774,500	16.22%
178,400	178,400	1	178,400	361	60.57%	19,952,900	16.37%
178,600	178,600	1	178,600	362	60.74%	20,131,500	16.51%
179,200	179,200	1	179,200	363	60.91%	20,310,700	16.66%
180,000	180,000	1	180,000	364	61.07%	20,490,700	16.81%
180,500	180,500	1	180,500	365	61.24%	20,671,200	16.96%
183,600	183,600	1	183,600	366	61.41%	20,854,800	17.11%
183,900	183,900	1	183,900	367	61.58%	21,038,700	17.26%
184,600	184,600	1	184,600	368	61.74%	21,223,300	17.41%
185,100	185,100	1	185,100	369	61.91%	21,408,400	17.56%
185,800	185,800	1	185,800	370	62.08%	21,594,200	17.71%
188,800	188,800	1	188,800	371	62.25%	21,783,000	17.87%
189,100	189,100	1	189,100	372	62.42%	21,972,100	18.02%
190,100	190,100	1	190,100	373	62.58%	22,162,200	18.18%
190,400	190,400	1	190,400	374	62.75%	22,352,600	18.33%
191,400	191,400	1	191,400	375	62.92%	22,544,000	18.49%

193,400	193,400	1	193,400	376	63.09%	22,737,400	18.65%
193,500	193,500	1	193,500	377	63.26%	22,930,900	18.81%
193,800	193,800	1	193,800	378	63.42%	23,124,700	18.97%
194,800	194,800	1	194,800	379	63.59%	23,319,500	19.13%
195,200	195,200	1	195,200	380	63.76%	23,514,700	19.29%
195,400	195,400	1	195,400	381	63.93%	23,710,100	19.45%
196,000	196,000	1	196,000	382	64.09%	23,906,100	19.61%
196,300	196,300	1	196,300	383	64.26%	24,102,400	19.77%
196,500	196,500	1	196,500	384	64.43%	24,298,900	19.93%
197,000	197,000	1	197,000	385	64.60%	24,495,900	20.09%
198,400	198,400	1	198,400	386	64.77%	24,694,300	20.26%
198,500	198,500	1	198,500	387	64.93%	24,892,800	20.42%
198,800	198,800	1	198,800	388	65.10%	25,091,600	20.58%
199,900	199,900	1	199,900	389	65.27%	25,291,500	20.75%
200,600	200,600	1	200,600	390	65.44%	25,492,100	20.91%
202,300	202,300	1	202,300	391	65.60%	25,694,400	21.08%
202,300	202,300	1	202,300	392	65.77%	25,896,700	21.24%
202,400	202,400	1	202,400	393	65.94%	26,099,100	21.41%
204,100	204,100	1	204,100	394	66.11%	26,303,200	21.57%
204,800	204,800	1	204,800	395	66.28%	26,508,000	21.74%
206,800	206,800	1	206,800	396	66.44%	26,714,800	21.91%
206,900	206,900	1	206,900	397	66.61%	26,921,700	22.08%
207,200	207,200	1	207,200	398	66.78%	27,128,900	22.25%
211,600	211,600	1	211,600	399	66.95%	27,340,500	22.43%
212,200	212,200	1	212,200	400	67.11%	27,552,700	22.60%
213,000	213,000	1	213,000	401	67.28%	27,765,700	22.77%
213,700	213,700	1	213,700	402	67.45%	27,979,400	22.95%
214,300	214,300	1	214,300	403	67.62%	28,193,700	23.13%
214,300	214,300	1	214,300	404	67.79%	28,408,000	23.30%
215,200	215,200	1	215,200	405	67.95%	28,623,200	23.48%
215,300	215,300	1	215,300	406	68.12%	28,838,500	23.65%
215,600	215,600	1	215,600	407	68.29%	29,054,100	23.83%
216,300	216,300	1	216,300	408	68.46%	29,270,400	24.01%
217,700	217,700	1	217,700	409	68.62%	29,488,100	24.19%
217,700	217,700	1	217,700	410	68.79%	29,705,800	24.37%
218,700	218,700	1	218,700	411	68.96%	29,924,500	24.55%
223,600	223,600	1	223,600	412	69.13%	30,148,100	24.73%
226,300	226,300	1	226,300	413	69.30%	30,374,400	24.91%
230,300	230,300	1	230,300	414	69.46%	30,604,700	25.10%
230,400	230,400	1	230,400	415	69.63%	30,835,100	25.29%
232,000	232,000	1	232,000	416	69.80%	31,067,100	25.48%
232,400	232,400	1	232,400	417	69.97%	31,299,500	25.67%
232,600	232,600	1	232,600	418	70.13%	31,532,100	25.86%
232,900	232,900	1	232,900	419	70.30%	31,765,000	26.05%
233,800	233,800	1	233,800	420	70.47%	31,998,800	26.25%
233,900	233,900	1	233,900	421	70.64%	32,232,700	26.44%
235,100	235,100	1	235,100	422	70.81%	32,467,800	26.63%
236,400	236,400	1	236,400	423	70.97%	32,704,200	26.83%
237,000	237,000	1	237,000	424	71.14%	32,941,200	27.02%
238,500	238,500	1	238,500	425	71.31%	33,179,700	27.22%
238,800	238,800	1	238,800	426	71.48%	33,418,500	27.41%
239,500	239,500	1	239,500	427	71.64%	33,658,000	27.61%
239,500	239,500	1	239,500	428	71.81%	33,897,500	27.80%
242,100	242,100	1	242,100	429	71.98%	34,139,600	28.00%
244,600	244,600	1	244,600	430	72.15%	34,384,200	28.20%
246,800	246,800	1	246,800	431	72.32%	34,631,000	28.41%
247,500	247,500	1	247,500	432	72.48%	34,878,500	28.61%
248,300	248,300	1	248,300	433	72.65%	35,126,800	28.81%
249,000	249,000	1	249,000	434	72.82%	35,375,800	29.02%
249,300	249,300	1	249,300	435	72.99%	35,625,100	29.22%
250,700	250,700	1	250,700	436	73.15%	35,875,800	29.43%
252,700	252,700	1	252,700	437	73.32%	36,128,500	29.63%
256,000	256,000	1	256,000	438	73.49%	36,384,500	29.84%
257,400	257,400	1	257,400	439	73.66%	36,641,900	30.06%
257,500	257,500	1	257,500	440	73.83%	36,899,400	30.27%
258,900	258,900	1	258,900	441	73.99%	37,158,300	30.48%
259,100	259,100	1	259,100	442	74.16%	37,417,400	30.69%
261,100	261,100	1	261,100	443	74.33%	37,678,500	30.91%
261,800	261,800	1	261,800	444	74.50%	37,940,300	31.12%

262,900	262,900	1	262,900	445	74.66%	38,203,200	31.34%
264,700	264,700	1	264,700	446	74.83%	38,467,900	31.55%
265,100	265,100	1	265,100	447	75.00%	38,733,000	31.77%
265,600	265,600	1	265,600	448	75.17%	38,998,600	31.99%
265,900	265,900	1	265,900	449	75.34%	39,264,500	32.21%
266,000	266,000	1	266,000	450	75.50%	39,530,500	32.42%
266,100	266,100	1	266,100	451	75.67%	39,796,600	32.64%
268,900	268,900	1	268,900	452	75.84%	40,065,500	32.86%
269,600	269,600	1	269,600	453	76.01%	40,335,100	33.08%
270,000	270,000	1	270,000	454	76.17%	40,605,100	33.31%
274,600	274,600	1	274,600	455	76.34%	40,879,700	33.53%
277,500	277,500	1	277,500	456	76.51%	41,157,200	33.76%
277,900	277,900	1	277,900	457	76.68%	41,435,100	33.99%
278,100	278,100	1	278,100	458	76.85%	41,713,200	34.21%
278,700	278,700	1	278,700	459	77.01%	41,991,900	34.44%
279,900	279,900	1	279,900	460	77.18%	42,271,800	34.67%
279,900	279,900	1	279,900	461	77.35%	42,551,700	34.90%
281,100	281,100	1	281,100	462	77.52%	42,832,800	35.13%
285,800	285,800	1	285,800	463	77.68%	43,118,600	35.37%
286,700	286,700	1	286,700	464	77.85%	43,405,300	35.60%
288,600	288,600	1	288,600	465	78.02%	43,693,900	35.84%
290,900	290,900	1	290,900	466	78.19%	43,984,800	36.08%
292,700	292,700	1	292,700	467	78.36%	44,277,500	36.32%
292,800	292,800	1	292,800	468	78.52%	44,570,300	36.56%
292,900	292,900	1	292,900	469	78.69%	44,863,200	36.80%
296,700	296,700	1	296,700	470	78.86%	45,159,900	37.04%
297,600	297,600	1	297,600	471	79.03%	45,457,500	37.29%
299,100	299,100	1	299,100	472	79.19%	45,756,600	37.53%
299,700	299,700	1	299,700	473	79.36%	46,056,300	37.78%
303,100	303,100	1	303,100	474	79.53%	46,359,400	38.03%
308,100	308,100	1	308,100	475	79.70%	46,667,500	38.28%
308,200	308,200	1	308,200	476	79.87%	46,975,700	38.53%
309,900	309,900	1	309,900	477	80.03%	47,285,600	38.79%
311,300	311,300	1	311,300	478	80.20%	47,596,900	39.04%
311,900	311,900	1	311,900	479	80.37%	47,908,800	39.30%
313,800	313,800	1	313,800	480	80.54%	48,222,600	39.55%
315,700	315,700	1	315,700	481	80.70%	48,538,300	39.81%
316,900	316,900	1	316,900	482	80.87%	48,855,200	40.07%
319,600	319,600	1	319,600	483	81.04%	49,174,800	40.34%
321,500	321,500	1	321,500	484	81.21%	49,496,300	40.60%
322,500	322,500	1	322,500	485	81.38%	49,818,800	40.86%
328,000	328,000	1	328,000	486	81.54%	50,146,800	41.13%
334,500	334,500	1	334,500	487	81.71%	50,481,300	41.41%
335,800	335,800	1	335,800	488	81.88%	50,817,100	41.68%
336,500	336,500	1	336,500	489	82.05%	51,153,600	41.96%
338,800	338,800	1	338,800	490	82.21%	51,492,400	42.24%
339,700	339,700	1	339,700	491	82.38%	51,832,100	42.51%
341,800	341,800	1	341,800	492	82.55%	52,173,900	42.80%
342,200	342,200	1	342,200	493	82.72%	52,516,100	43.08%
342,600	342,600	1	342,600	494	82.89%	52,858,700	43.36%
343,000	343,000	1	343,000	495	83.05%	53,201,700	43.64%
354,400	354,400	1	354,400	496	83.22%	53,556,100	43.93%
361,700	361,700	1	361,700	497	83.39%	53,917,800	44.23%
369,000	369,000	1	369,000	498	83.56%	54,286,800	44.53%
371,000	371,000	1	371,000	499	83.72%	54,657,800	44.83%
374,800	374,800	1	374,800	500	83.89%	55,032,600	45.14%
383,700	383,700	1	383,700	501	84.06%	55,416,300	45.45%
384,366	384,366	1	384,366	502	84.23%	55,800,666	45.77%
384,367	384,367	1	384,367	503	84.40%	56,185,033	46.09%
384,367	384,367	1	384,367	504	84.56%	56,569,400	46.40%
385,400	385,400	1	385,400	505	84.73%	56,954,800	46.72%
387,900	387,900	1	387,900	506	84.90%	57,342,700	47.03%
388,000	388,000	1	388,000	507	85.07%	57,730,700	47.35%
389,300	389,300	1	389,300	508	85.23%	58,120,000	47.67%
392,200	392,200	1	392,200	509	85.40%	58,512,200	47.99%
396,400	396,400	1	396,400	510	85.57%	58,908,600	48.32%
401,100	401,100	1	401,100	511	85.74%	59,309,700	48.65%
401,100	401,100	1	401,100	512	85.91%	59,710,800	48.98%
401,600	401,600	1	401,600	513	86.07%	60,112,400	49.31%

403,200	403,200	1	403,200	514	86.24%	60,515,600	49.64%
404,900	404,900	1	404,900	515	86.41%	60,920,500	49.97%
414,900	414,900	1	414,900	516	86.58%	61,335,400	50.31%
430,000	430,000	1	430,000	517	86.74%	61,765,400	50.66%
435,800	435,800	1	435,800	518	86.91%	62,201,200	51.02%
436,100	436,100	1	436,100	519	87.08%	62,637,300	51.38%
437,800	437,800	1	437,800	520	87.25%	63,075,100	51.74%
440,500	440,500	1	440,500	521	87.42%	63,515,600	52.10%
445,000	445,000	1	445,000	522	87.58%	63,960,600	52.46%
456,600	456,600	1	456,600	523	87.75%	64,417,200	52.84%
465,600	465,600	1	465,600	524	87.92%	64,882,800	53.22%
468,200	468,200	1	468,200	525	88.09%	65,351,000	53.60%
469,100	469,100	1	469,100	526	88.26%	65,820,100	53.99%
470,300	470,300	1	470,300	527	88.42%	66,290,400	54.37%
476,700	476,700	1	476,700	528	88.59%	66,767,100	54.77%
488,500	488,500	1	488,500	529	88.76%	67,255,600	55.17%
491,500	491,500	1	491,500	530	88.93%	67,747,100	55.57%
494,400	494,400	1	494,400	531	89.09%	68,241,500	55.97%
496,500	496,500	1	496,500	532	89.26%	68,738,000	56.38%
500,600	500,600	1	500,600	533	89.43%	69,238,600	56.79%
501,800	501,800	1	501,800	534	89.60%	69,740,400	57.20%
508,400	508,400	1	508,400	535	89.77%	70,248,800	57.62%
515,000	515,000	1	515,000	536	89.93%	70,763,800	58.04%
518,500	518,500	1	518,500	537	90.10%	71,282,300	58.47%
520,600	520,600	1	520,600	538	90.27%	71,802,900	58.90%
530,500	530,500	1	530,500	539	90.44%	72,333,400	59.33%
547,200	547,200	1	547,200	540	90.60%	72,880,600	59.78%
554,800	554,800	1	554,800	541	90.77%	73,435,400	60.23%
568,700	568,700	1	568,700	542	90.94%	74,004,100	60.70%
585,100	585,100	1	585,100	543	91.11%	74,589,200	61.18%
591,100	591,100	1	591,100	544	91.28%	75,180,300	61.67%
592,600	592,600	1	592,600	545	91.44%	75,772,900	62.15%
594,600	594,600	1	594,600	546	91.61%	76,367,500	62.64%
607,300	607,300	1	607,300	547	91.78%	76,974,800	63.14%
608,000	608,000	1	608,000	548	91.95%	77,582,800	63.64%
613,900	613,900	1	613,900	549	92.11%	78,196,700	64.14%
615,100	615,100	1	615,100	550	92.28%	78,811,800	64.64%
622,500	622,500	1	622,500	551	92.45%	79,434,300	65.16%
638,500	638,500	1	638,500	552	92.62%	80,072,800	65.68%
638,600	638,600	1	638,600	553	92.79%	80,711,400	66.20%
645,200	645,200	1	645,200	554	92.95%	81,356,600	66.73%
652,600	652,600	1	652,600	555	93.12%	82,009,200	67.27%
663,300	663,300	1	663,300	556	93.29%	82,672,500	67.81%
688,500	688,500	1	688,500	557	93.46%	83,361,000	68.38%
695,800	695,800	1	695,800	558	93.62%	84,056,800	68.95%
698,700	698,700	1	698,700	559	93.79%	84,755,500	69.52%
728,300	728,300	1	728,300	560	93.96%	85,483,800	70.12%
750,700	750,700	1	750,700	561	94.13%	86,234,500	70.73%
751,400	751,400	1	751,400	562	94.30%	86,985,900	71.35%
760,100	760,100	1	760,100	563	94.46%	87,746,000	71.97%
762,400	762,400	1	762,400	564	94.63%	88,508,400	72.60%
803,600	803,600	1	803,600	565	94.80%	89,312,000	73.26%
806,700	806,700	1	806,700	566	94.97%	90,118,700	73.92%
815,700	815,700	1	815,700	567	95.13%	90,934,400	74.59%
824,500	824,500	1	824,500	568	95.30%	91,758,900	75.26%
842,200	842,200	1	842,200	569	95.47%	92,601,100	75.96%
847,600	847,600	1	847,600	570	95.64%	93,448,700	76.65%
854,100	854,100	1	854,100	571	95.81%	94,302,800	77.35%
883,600	883,600	1	883,600	572	95.97%	95,186,400	78.08%
894,200	894,200	1	894,200	573	96.14%	96,080,600	78.81%
907,000	907,000	1	907,000	574	96.31%	96,987,600	79.55%
911,400	911,400	1	911,400	575	96.48%	97,899,000	80.30%
922,200	922,200	1	922,200	576	96.64%	98,821,200	81.06%
941,200	941,200	1	941,200	577	96.81%	99,762,400	81.83%
948,200	948,200	1	948,200	578	96.98%	100,710,600	82.61%
949,100	949,100	1	949,100	579	97.15%	101,659,700	83.39%
979,000	979,000	1	979,000	580	97.32%	102,638,700	84.19%
988,600	988,600	1	988,600	581	97.48%	103,627,300	85.00%
999,100	999,100	1	999,100	582	97.65%	104,626,400	85.82%

1,050,400	1,050,400	1	1,050,400	583	97.82%	105,676,800	86.68%
1,057,400	1,057,400	1	1,057,400	584	97.99%	106,734,200	87.55%
1,104,400	1,104,400	1	1,104,400	585	98.15%	107,838,600	88.45%
1,149,300	1,149,300	1	1,149,300	586	98.32%	108,987,900	89.40%
1,161,000	1,161,000	1	1,161,000	587	98.49%	110,148,900	90.35%
1,178,600	1,178,600	1	1,178,600	588	98.66%	111,327,500	91.32%
1,184,900	1,184,900	1	1,184,900	589	98.83%	112,512,400	92.29%
1,228,100	1,228,100	1	1,228,100	590	98.99%	113,740,500	93.29%
1,276,200	1,276,200	1	1,276,200	591	99.16%	115,016,700	94.34%
1,302,900	1,302,900	1	1,302,900	592	99.33%	116,319,600	95.41%
1,304,000	1,304,000	1	1,304,000	593	99.50%	117,623,600	96.48%
1,325,000	1,325,000	1	1,325,000	594	99.66%	118,948,600	97.57%
1,325,700	1,325,700	1	1,325,700	595	99.83%	120,274,300	98.65%
1,641,200	1,641,200	1	1,641,200	596	100.00%	121,915,500	100.00%
-				596	100.00%	121,915,500	100.00%
Totals		596	121,915,500	596		121,915,500	

Average No. of Customers:	50
Average Consumption:	204,556
Median Consumption:	116,250

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 6" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		4	-	4	16.67%	-	0.00%
1	1,000	1	500	5	20.83%	500	0.05%
1,001	2,000	2	3,000	7	29.17%	3,500	0.35%
2,001	3,000	3	7,500	10	41.67%	11,000	1.10%
4,001	5,000	1	4,500	11	45.83%	15,500	1.56%
5,001	6,000	1	5,500	12	50.00%	21,000	2.11%
19,001	20,000	1	19,500	13	54.17%	40,500	4.06%
22,001	23,000	1	22,500	14	58.33%	63,000	6.32%
53,001	54,000	1	53,500	15	62.50%	116,500	11.69%
57,001	58,000	1	57,500	16	66.67%	174,000	17.46%
58,001	59,000	1	58,500	17	70.83%	232,500	23.33%
62,001	63,000	1	62,500	18	75.00%	295,000	29.60%
68,001	69,000	1	68,500	19	79.17%	363,500	36.48%
85,001	86,000	1	85,500	20	83.33%	449,000	45.05%
122,940	122,940	1	122,940	21	87.50%	571,940	57.39%
138,307	138,307	1	138,307	22	91.67%	710,247	71.27%
141,335	141,335	1	141,335	23	95.83%	851,582	85.45%
144,981	144,981	1	144,981	24	100.00%	996,563	100.00%
Totals		24	996,563	24		996,563	

Average No. of Customers: 2

Average Consumption: 41,523

Median Consumption: 13,000

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000	2	1,000	2	10.53%	1,000	0.07%
3,001	4,000	2	7,000	4	21.05%	8,000	0.53%
4,001	5,000	1	4,500	5	26.32%	12,500	0.83%
6,001	7,000	2	13,000	7	36.84%	25,500	1.69%
7,001	8,000	5	37,500	12	63.16%	63,000	4.18%
10,001	11,000	1	10,500	13	68.42%	73,500	4.88%
19,001	20,000	1	19,500	14	73.68%	93,000	6.17%
34,001	35,000	1	34,500	15	78.95%	127,500	8.46%
87,001	88,000	1	87,500	16	84.21%	215,000	14.27%
204,900	204,900	1	204,900	17	89.47%	419,900	27.87%
369,800	369,800	1	369,800	18	94.74%	789,700	52.42%
716,800	716,800	1	716,800	19	100.00%	1,506,500	100.00%
				19	100.00%	1,506,500	100.00%
Totals		19	1,506,500	19		1,506,500	

Average No. of Customers: 2

Average Consumption: 79,289

Median Consumption: 7,500

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		3 *	-	3	27.27%	-	0.00%
9,001	10,000	1	9,500	4	36.36%	9,500	3.13%
10,001	11,000	1	10,500	5	45.45%	20,000	6.58%
13,001	14,000	1	13,500	6	54.55%	33,500	11.02%
21,001	22,000	1	21,500	7	63.64%	55,000	18.09%
27,001	28,000	1	27,500	8	72.73%	82,500	27.14%
72,001	73,000	1	72,500	9	81.82%	155,000	50.99%
74,001	75,000	2	149,000	11	100.00%	304,000	100.00%
			-	11	100.00%	304,000	100.00%
Totals		11	304,000	11		304,000	

Average No. of Customers: 1

Average Consumption: 27,636

Median Consumption: 12,500

**** Note:***
One of these three bills was only for a partial month, so the bill count revenue generated must be reduced by $230.57 to account for this and match actual revenue.

Valencia Water Company, Town Division
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 4" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
43,000	43,000	1 *	43,000	1	100.00%	43,000	100.00%
			-	1	100.00%	43,000	100.00%
Totals		1	43,000	1		43,000	

Average No. of Customers: 1

Average Consumption: 43,000

Median Consumption: 43,000

Note:
This bill was only for a partial month, so the bill count revenue generated must be reduced by $226.03 to account for this.

GLOBAL WATER-PALO VERDE

UTILITIES COMPANY

SCHEDULES

Global Water - Palo Verde Utilities Company - Schedules **Schedule A-1**
Test Year Ended December 31, 2011
Computation of Increase in Gross Revenue Requirement

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			$ 60,166,756	$ 60,166,756
2					
3	Adjusted Operating Income (Loss)			$ 3,066,067	$ 3,066,067
4					
5	Current Rate of Return (Line 3 / Line 1)			5.10%	5.10%
6					
7	Required Operating Income (Line 9 * Line 1)			$ 5,300,691	$ 5,300,691
8					
9	Required Rate of Return			8.81%	8.81%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			$ 2,234,624	$ 2,234,624
12					
13	Gross Revenue Conversion Factor			1.639005	1.639005
14					
15	Increase in Gross Revenue Requirements			$ 3,662,560	$ 3,662,560
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	$ 9,762,983	$ 14,692,684	$ 4,929,701	50.5%
22	Commercial	440,865	660,964	220,099	49.9%
23	Non-Potable	305,271	1,071,097	765,826	250.9%
24					
25	Total of Water Revenues	$ 10,509,118	$ 16,424,745	$ 5,915,626	56.3%
26					
27	Miscellaneous Revenues	345,001	345,001	-	0.0%
28					
29	Total Operating Revenues	$ 10,854,119	$ 16,769,746	$ 5,915,626	54.5%
30					
31	Total Adjusted Revenues (Schedule C-1)	$ 13,107,528	$ 16,769,746	$ 3,662,218 *	27.9%
32					
33					

34 **NOTE:** The revenue amounts on lines 21, 22, 23, 25, and 29 above do not reflect the final step of the rate phase in ordered in
35 Palo Verde's last rate case. That is why the increase amounts on lines 21, 22, 23, 25, and 29 is significantly larger than the
36 increase in Gross Revenue Requirements on lines 15 and 31.
37
38 *The increse shown on line 31 does not match exactly with that shown on line 15 because an effort was made to keep
39 the rates to round numbers.
40

Supporting Schedules:
B-1
C-1
C-3
H-1

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 6,682,816	$ 7,661,153	$ 11,411,932	$ 13,107,528	$ 13,107,528	$ 16,770,088
2							
3	Revenue Deductions and						
4	Operating Expenses	6,417,040	6,464,213	9,498,307	10,041,461	10,041,461	11,573,071
5							
6	Operating Income	$ 265,776	$ 1,196,940	$ 1,913,625	$ 3,066,067	$ 3,066,067	$ 5,197,017
7							
8	Other Income and Deductions	1,545	3,415	(20,177)	(20,177)	(20,177)	(20,177)
9							
10	Interest Expense	-	(2,972)	-	-	-	-
11							
12	Net Income	$ 267,321	$ 1,197,383	$ 1,893,448	$ 3,045,890	$ 3,045,890	$ 5,176,840
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	267.32	1,197.38	1,893.45	3,045.89	3,045.89	5,176.84
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	0.56%	1.66%	3.14%	5.13%	10.00%	16.99%
26							
27	Return on Year End						
28	Capital	0.33%	1.91%	3.27%	5.00%	5.00%	8.50%
29							
30	Return on Average						
31	Common Equity	0.56%	1.66%	3.14%	5.13%	10.00%	16.99%
32							
33	Return on Year End						
34	Common Equity	0.33%	1.91%	3.27%	5.00%	5.00%	8.50%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	-	-	-	-	-	-
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	-	-	-	-	-	-
42							

Supporting Schedules:
E-2
C-1
F-1

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year 12/31/2012
1	Short-Term Debt	$ -	$ -		
2					
3	Long-Term Debt	-	-		
4					
5	Total Debt	$ -	$ -	$ -	$ -
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	81,275,022	62,727,653	57,892,796	60,938,686
10					
11	Total Capital	$ 81,275,022	$ 62,727,653	$ 57,892,796	$ 60,938,686
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
16					
17	Long-Term Debt	0.00%	0.00%	0.00%	0.00%
18					
19	Total Debt	0.00%	0.00%	0.00%	0.00%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	100.00%	100.00%	100.00%	100.00%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
29					
30	Weighted Cost of				
31	Long-Term Debt	0.00%	0.00%	0.00%	0.00%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					
37	Note: For purposes of the rate case cost of capital calculation, the parent company's (GWR) IDA bond debt				
38	is imputed to Santa Cruz Water Company and Palo Verde Utilities Company. See the D Schedules.				
39					

Supporting Schedules:
E-1
D-1

Global Water - Palo Verde Utilities Company - Schedules
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	$ 5,140,088	$ 1,926,496	$ 102,195,508
2					
3	Prior Year Ended	12/31/2010	2,172,474	6,142,864	108,338,372
4					
5	Test Year Ended	12/31/2011	442,456	630,881	108,969,253
6					
7	Projected Year Ended	12/31/2012	-	818,395	109,787,648
8					
9					
10					
11					

Supporting Schedules:
F-3
E-5

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule A-5

Line No.		Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Source of Funds					
2						
3	Cash Flows from Operating Activities:					
4	Net income (loss)	$ 267,321	$ 1,197,383	$ 1,893,448	$ 3,045,890	$ 5,176,840
5	Adjustments to reconcile net income to net					
6	cash provided by operating activities:					
7	Depreciation	3,154,252	2,012,949	3,111,693	3,519,422	3,519,422
8	Loss on disposal of fixed and intangible assets	-	36,800	24,210	-	-
9	Provision for doubtful accounts receivable	87,148	40,966	72,207	82,936	106,110
10	Deferred income tax (benefit) expense	84,072	1,605,532	134,837	682,693	2,022,282
11	Changes in assets and liabilities:					
12	Accounts receivable	65,995	(281,330)	(211,509)	(211,509)	(211,509)
13	Accrued revenue	2,771	(120,332)	(398,682)	(460,196)	(460,196)
14	Other assets	1,450	(575)	4,986	4,986	4,986
15	Due to related party	9,535	(2,235)	76,327	76,327	76,327
16	Accounts payable and other current liabilities	105,430	1,013,637	207,091	207,091	207,091
17	Total Cash Flows from Operations	3,777,974	5,502,795	4,914,609	6,947,639	10,441,352
18						
19	Cash Flows From Investing Activities:					
20	Capital expenditures	(4,921,752)	(2,275,526)	(790,284)	(818,395)	(818,395)
21	Deposits of restricted cash	(1,316)	(203)	(38)	139,000	-
22	Proceeds from sale of fixed and intangible assets	22,055	40,012	-	-	-
23	Total Cash Flows from Investing	(4,901,013)	(2,235,718)	(790,322)	(679,395)	(818,395)
24						
25	Cash Flows From Financing Activities:					
26	Capital contributions (return of capital), net	1,060,555	(3,643,212)	(4,030,578)	(6,174,535)	(9,529,248)
27	Contributions in aid of construction	-	82,949	-	-	-
28	Advances in aid of construction	103,001	347,029	15,000	15,000	15,000
29	Refunds of advances for construction	(40,517)	(53,842)	(108,710)	(108,710)	(108,710)
30	Total Cash Flows from Financing	1,123,039	(3,267,076)	(4,124,288)	(6,268,244)	(9,622,957)
31						
32	Net Increase (Decrease) in Cash	$ -	$ (0)	$ 0	$ -	$ -
33	Cash at Beginning of Period	-	-	-	-	-
34	Ending Cash Balance	$ -	$ (0)	$ 0	$ -	$ -
35						

Supporting Schedules:
E-3
F-2

Global Water - Palo Verde Utilities Company - Schedules Schedule B-1
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	$ 109,787,648
2	Less: Accumulated Depreciation	(19,012,634)
3		
4	Net Plant in Service	$ 90,775,014
5		
6	LESS:	
7	Net CIAC	30,362
8	Advances in Aid of Construction (AIAC)	27,839,315
9	Customer Deposits	669,926
10	Deferred Income Tax Credits	2,165,735
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	97,081
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 60,166,756
19		
20		
21		
22	Note: The Company is not requesting an RCND calculation.	
23		

Supporting Schedules:	Recap Schedules
B-2	A-1
B-3	
E-1	
B-5	

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Original Cost Rate Base Pro Forma Adjustments

Line No.	Description	[A] Actual End of Test Year	[B] ADJ #1 B-2.1	[C] ADJ #2 B-2.2a	[D] ADJ #3 B-2.2b	[E] ADJ #4	[F] ADJ #5	[G] ADJ #6	[H] Adjusted Test Year - As Filed
1	353 Land and Land Rights	[redacted]							$ 188,342
2	354 Structures and Improvements								22,918,934
3	355 Power Generation Equipment								381,696
4	360 Collection Sewers - Force								3,865,315
5	361 Collection Sewers - Gravity								47,785,285
6	363 Services to Customers								8,244,342
7	364 Flow Measuring Devices								23,636
8	370 Receiving Wells								1,821,877
9	371 Pumping Equipment								4,039,911
10	374 Reuse Distribution Reservoirs								34,921
11	375 Reuse Transmission and Distribution System								11,069,457
12	380 Treatment and Disposal Equipment								5,975,675
13	381 Plant Sewers								78,384
14	382 Outfall Sewer Lines								358,845
15	389 Other Plant and Miscellaneous Equipment								2,295,585
16	390 Office Furniture and Equipment								403,174
17	391 Transportation Equipment								173,522
18	393 Tools, Shop and Garage Equipment								114,289
19	394 Laboratory Equipment								24,941
20	395 Power Operated Equipment								41,149
21	396 Communication Equipment								76,288
22	397 Miscellaneous Equipment								369,323
23	398 Other Tangible Plant		818,395						2,414,585
24									
25	Total Plant in Service		$ 818,395						$ 169,787,648
26	Less: Accumulated Depreciation								(19,912,894)
27	Net Plant in Service (L59 - L 60)		$ 818,395						$ 99,775,814
28									
29	LESS:								
30	Net Contributions in Aid of Construction (CIAC)	[redacted]		$ (16,739,152)	$ (10,846,549)				$ 30,362
31	Advances in Aid of Construction (AIAC)								27,839,315
32	Customer Meter Deposits								969,926
33	Deferred Income Tax Credits								2,165,735
34									
35	ADD:								
36	Unamortized Finance Charges								$ -
37	Deferred Tax Assets								-
38	Meter deposits								
39	Deferred gain								3,062
40	Bad debt								32,915
41	Deferred compensation								49,099
42	CIAC			(8,469,574)	(4,192,121)				11,735
43									
44	Working Capital								-
45	Utility Plant Acquisition Adjustment								-
46									
47	Original Cost Rate Base		$ 818,395	$ 10,269,578	$ 6,654,428	$ -	$ -	$ -	$ 69,166,758
48									

Supporting Schedules:
E-1

Recap Schedules
B-1

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line No.	Company Name	Project ID		Total 2012
1				
2				
3				
4	Palo Verde Utility Company	Campus I WRF Ph 3 Expansion	$	119,810
5		PVUC In Pipe Odor Control		52,022
6		PVUC Lagoon Closure		406,949
7		PVUC PEQB		12,564
8		SRW MH Rebabilitation and LS Improvement Phase I		6,408
9		PVUC WRF Headworks Rehab		69,132
10		Sewer Manhole Rehab		66,509
11		Edison Road Sewerline Extension		85,000
12				
13				
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Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-2.2

Line No.			Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
5	39007-00-00	Contributions in Aid of Construction					
6	202	Palo Verde Utilities Co.	$ -	$ 32,300	$ -	$ 32,300	
8	39012-00-00	Contributions in Aid of Construction Amortization					
9	202	Palo Verde Utilities Co.	-	(646)	(1,292)	(1,938)	
11		Total Net Traditional CIAC	$ -	$ 31,654	$ (1,292)	$ 30,362	$ 11,734.80
15	39007-00-03	Contributions in Aid of Construction - ICFA					
16	202	Palo Verde Utilities Co.	-	10,991,128	1,575,044	12,566,172	
18	39012-00-03	Less Amortization - ICFA					
19	202	Palo Verde Utilities Co.	-	(1,352,814)	(366,809)	(1,719,622)	
21		Total ICFA CIAC - Plant in service	$ -	$ 9,638,314	$ 1,208,235	$ 10,846,549	$ 4,102,121
25	39007-00-05	Contributions in Aid of Construction - ICFA Excess Capacity					
26	202	Palo Verde Utilities Co.	$ -	$ 16,666,247	$ 72,905	$ 16,739,152	$ 6,469,574
31		Total CIAC	$ -	$ 26,335,194	$ 1,279,848	$ 27,616,063	

Global Water - Palo Verde Utilities Company - Schedules 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
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	

Supporting Schedules	Recap Schedules
B-4	B-1

Global Water - Palo Verde Utilities Company - Schedules **Schedule B-4**
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Line No.	
1	
2	The Company did not conduct a Reconstruction Cost New Study.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	

Supporting Schedules	Recap Schedules
RCND Study	B-3

Global Water - Palo Verde Utilities Company - Schedules Schedule B-5
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Line No.	
1	
2	The Company is not requesting a working capital allowance.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

Supporting Schedules	Recap Schedules
E-1	B-1

Global Water - Palo Verde Utilities Company - Schedules
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 - As Filed	[C] Adjusted Test Year - As Filed	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Revenues					
2	521 Flat Rate Revenues		$ 1,660,690		$ 3,662,580	
3	536 Other Wastewater Revenues		-		-	
4	541 Measured Reuse Revenues		34,996		-	
5	Total Operating Revenues		1,695,686		3,662,580	
6						
7	Operating Expenses					
8	701 Salary and Wages - Employees		-		-	
9	704 Employee Pensions and Benefits		-		-	
10	715 Purchased Power		6,557		-	
11	716 Fuel for Power Production		-		-	
12	718 Chemicals		4,819		-	
13	720 Materials and Supplies		-		-	
14	721 Office Expense		-		-	
15	731 Contractual Services -- Professional		-		-	
16	735 Contractual Services - Testing		-		-	
17	736 Contractual Services - Other		-		-	
18	740 Rents		-		-	
19	742 Rental of Equipment		-		-	
20	750 Transportation Expense		-		-	
21	755 Insurance Expense		-		-	
22	759 Insurance - Other		-		-	
23	765 Regulatory Commission Expense		51,252		-	
24	767 Rate Case Expense		-		-	
25	770 Bad Debt Expense		10,729		23,174	
26	775 Miscellaneous Expenses		28,581		75,577	
27	403 Depreciation Expense		40,920		-	
28	403 Depreciation Expense -- CIAC Amortization		366,809		-	
29	408 Taxes Other Than Income		-		-	
30	408.11 Taxes Other Than Income - Property Taxes		543,541		93,271	
31	409 Income Taxes		(508,053)		1,339,589	
32	Total Operating Expenses		543,154		1,531,611	
33						
34	Utility Operating Income (Loss)		1,152,442		2,130,969	
35						
36	414 Gains (Losses) from Disposition of Utility Property		-		-	
37	419 Interest and Dividend Income		-		-	
38	426 Miscellaneous Non-Utility Expenses		-		-	
38	427 Interest Expense		-		-	
39	Total Other Income and Deductions		-		-	
40						
41	Net Income (Loss)		$ 1,152,442		$ 2,130,969	
42						
43						
44						
45						
46						

Supporting Schedules:
E-2
C-2

Recap Schedules
A-1

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

Line No.	DESCRIPTION	[A] Actual End of 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 #7 B-2.2	ADJ #8	[H] ADJ #9 C-2.9
1	Revenues									
2	521 Flat Rate Revenues		$ -	$ -	$ -	$ 139,660	$ (564,294)	$ -	$ -	$ -
3	536 Other Wastewater Revenues		-	-	-	-	-	-	-	-
4	541 Measured Reuse Revenues		-	-	-	33,333	1,573	-	-	-
5	Total Operating Revenues		$ -	$ -	$ -	$ 172,993	$ (562,721)	$ -	$ -	$ -
6										
7	Operating Expenses									
8	701 Salary and Wages - Employees		-	-	-	-	-	-	-	-
9	704 Employee Pensions and Benefits									
10	715 Purchased Power					6,557				
11	716 Fuel for Power Production									
12	718 Chemicals					4,819				
13	720 Materials and Supplies									
14	721 Office Expense									
15	731 Contractual Services – Professional									
16	735 Contractual Services - Testing									
17	736 Contractual Services - Other									
18	740 Rents									
19	742 Rental of Equipment									
20	750 Transportation Expense									
21	756 Insurance Expense									
22	759 Insurance - Other									
23	765 Regulatory Commission Expense		(59,333)	104,565						
24	767 Rate Case Expense									
25	770 Bad Debt Expense									
26	775 Miscellaneous Expenses				(6,407)					
27	403 Depreciation Expense									40,920
28	403 Depreciation Expense – CIAC Amortization							366,809		
29	408 Taxes Other Than Income									
30	408.11 Taxes Other Than Income - Property Taxes									
31	409 Income Taxes									
32	Total Operating Expenses		(59,333)	104,565	(6,407)	11,376	-	366,809	-	40,920
33										
34	Operating Income (Loss)		59,333	(104,565)	6,407	161,617	(562,721)	(366,809)	-	(40,920)
35										
36	414 Gains (Losses) from Disposition of Utility Property		-	-	-	-	-	-	-	-
37	419 Interest and Dividend Income		-	-	-	-	-	-	-	-
38	426 Miscellaneous Non-Utility Expenses		-	-	-	-	-	-	-	-
39	427 Interest Expense		-	-	-	-	-	-	-	-
40	Total Other Income and Deductions		-	-	-	-	-	-	-	-
41	Net Income (Loss)		$ 59,333	$ (104,565)	$ 6,407	$ 161,617	$ (562,721)	$ (366,809)	$ -	$ (40,920)
42										

Supporting Schedules:

Recap Schedules
C-1

[I] ADJ #10 C-2.10*	[J] ADJ #11 C-2.11	[K] ADJ #12 C-2.12.a	[L] ADJ #13 C-2.13	[M] ADJ #14 C-2.14.a	[N] ADJ #29 C-2.15	[O] Adjusted Test Year - As Filed	[P] ADJ #15 A-1, C-2.11	[Q] ADJ #16 C-2.13	[R] ADJ #17 C-2.12.b	[S] ADJ #18 C-2.14.b	[T] Adjusted With Rate Increase
$ 2,080,277	$ -	$ -	$ -	$ -	$ 5,047	$ 12,423,785	$ 3,662,560	$ -	$ -	$ -	$ 16,086,345
-	-	-	-	-	-	345,001	-	-	-	-	345,001
-	-	-	-	-	-	338,742	-	-	-	-	338,742
$ 2,080,277	$ -	$ -	-	-	5,047	13,107,528	3,662,560	-	-	-	$ 16,770,088
-	-	-	-	-	-	1,472,381	-	-	-	-	1,472,381
						-					-
						530,509					530,509
						-					-
						408,431					408,431
						114,852					114,852
						120,122					120,122
						901,541					901,541
						40,577					40,577
						197,081					197,081
						119,980					119,980
						-					-
						76,568					76,568
						102,147					102,147
						-					-
						112,973					112,973
						-					-
-	10,729					82,936	23,174				106,110
			34,989			495,686		75,577			591,263
						3,520,714					3,520,714
						(1,292)					(1,292)
						9,500					9,500
		543,541				1,064,073			93,271		1,157,343
				[illegible]	-	682,693				1,339,589	2,022,282
-	10,729	543,541	34,989	[illegible]	-	10,041,461	23,174	75,577	93,271	1,339,589	11,573,071
2,080,277	(10,729)	(543,541)	(34,989)	506,053	5,047	3,066,067	3,639,386	(75,577)	(93,271)	(1,339,589)	5,197,017
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	36	-	-	-	-	36
-	-	-	-	-	-	(20,215)	-	-	-	-	(20,215)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(20,177)	-	-	-	-	(20,177)
$ 2,080,277	$ (10,729)	$ (543,541)	$ (34,989)	$ 506,053	$ 5,047	$ 3,045,890	$ 3,639,386	$ (75,577)	$ (93,271)	$ (1,339,589)	$ 5,178,840

Global Water - Palo Verde Utilities Company - Schedules
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
1				
2	202	Palo Verde Utilities Co.	$ 6,063,362.00	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	$ 24,289.00	1.00%
7	634	Water Utility of Greater Buckeye	$ 77,289.000	1.00%
8			$ 9,608,318.00	100.00%
9				
10				
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	
16				

17 Amortization Expense by Company

18 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
37 7/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
38 8/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
39 9/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
40 10/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
41 11/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
42 12/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
43 1/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
44 2/29/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
45 3/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
46 4/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
47 5/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
48 6/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
49 7/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
50 8/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
51 9/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
52 10/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
53 11/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
54 12/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
55 1/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
56 2/28/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
57 3/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
58 4/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
59 5/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
60 6/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
61 7/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
62 8/31/2013	$ -	$ -	$ -	$ -	$ -	$ -
63						

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line No.				
1	[redacted]			
2	202	Palo Verde Utilities Co.	16,531	39.95%
3	602	Santa Cruz Water Company	16,015	40.32%
4	618	Valencia Water Company	5,343	13.45%
5	622	Willow Valley Water Company	1,502	3.78%
6	630	Water Utility of Greater Tonopah	324	0.82%
7	634	Water Utility of Greater Buckeye	627	1.58%
8	622	Water Utility of Northern Scottsdale	76	0.19%
9			39,718	100.00%
10				
11				
12	[redacted]			
13				
14	Dorsey Mountain Ro	$ 122,002.00	$ 49,662.26	$ 49,217.76
15	Insight Consulting,	$ 216,000.00	$ 88,094.37	$ 87,695.02
16	Roshka Dewulf & P	$ 370,302.78	$ 147,597.14	$ 149,312.63
17	Ulmann & Cooper	$ 78,868.75	$ 31,411.99	$ 31,777.09
18	Total	$ 787,174.03	$ 313,765.78	$ 317,402.49
19				
20				
21	Check	$ -		
22				
23	Amortization:			
24	Year 1	$ 262,391.34	[redacted]	$ 105,800.83
25	Year 2	$ 262,391.34	$ 104,585.26	$ 105,800.83
26	Year 3	$ 262,391.34	$ 104,585.26	$ 105,800.83
27				
28		$ 787,174.03	$ 313,755.78	$ 317,402.49
29				
30				

Line No.									
1	[redacted]								
2	$ 16,491.20	$ 4,916.90	$ 985.73	$ 1,669.81	$ 239.87				
3	$ 29,657.05	$ 8,168.39	$ 1,762.02	$ 3,409.84	$ 413.31				
4	$ 49,814.39	$ 14,603.59	$ 3,020.75	$ 5,845.71	$ 708.57				
5	$ 10,691.62	$ 2,980.28	$ 642.86	$ 1,244.10	$ 150.80				
6	$ 105,893.32	$ 29,768.25	$ 6,421.38	$ 12,426.56	$ 1,506.25	$ 787,174.03			
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08				
25	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08				
26	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08				
27									
28	$ 105,893.32	$ 29,768.25	$ 6,421.38	$ 12,426.56	$ 1,506.25				
29									
30									

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment #3
Low Income Relief Tariff

Schedule C-2.3

Line No.					Total 2011 201201		
1							
2							
3	[redacted]						
4	Palo Verde Utilities Co.	Balance LIRT Liability	[redacted]	-	-	(25,141.82)	(25,141.82)
5	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)	(15,939.60)	-	(65,830.55)	(65,830.55)
6	Valencia Water Company	Balance LIRT Liability	(2,761.00)	(2,558.88)	-	(15,009.20)	(15,009.20)
7	Willow Valley Water Company	Balance LIRT Liability	(841.50)	(679.74)	-	(4,267.14)	(4,267.14)
8	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)	(145.63)	-	(889.05)	(889.05)
9	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)	(323.06)	-	(1,882.24)	(1,882.24)
10							
11			**(20,818.90)**	**(19,646.91)**	**-**	**(113,020.00)**	**(113,020.00)**
12							
13							
14							
15							
16							
17							
18							
19							
20							

Global Water - Palo Verde Utilities Company - Subsidiaries
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Remove Annualization Revenue & Expense to Reflect End-of-Test Year Customer Counts

Schedule C-2.4

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]	[E] Average Bill	[F] Additional Revenue at Present Rates
1	5/8" Residential	1,114	1,113	(1)		62.91	$ (755)
2	3/4" Residential	14,382	14,554	172		62.91	$ 129,846
3	1" Residential	42	35	(7)		157.28	$ (13,212)
4	1.5" Residential	-	-	-			$ -
5	2" Residential	-	-	-		-	$ -
6	Subtotal Residential	15,538	15,702	164			$ 115,880
7							
8							
9	5/8" Commercial	5	4	(1)		63	$ (755)
10	3/4" Commercial	4	4	-		63	$ -
11	1" Commercial	17	18	1		157	$ 1,887
12	1.5" Commercial	31	29	(2)		315	$ (7,548)
13	2" Commercial	53	58	5		503	$ 30,197
14	3" Commercial	3	3	-		1,007	$ -
15	4" Commercial	1	1	-		1,573	$ -
16	Subtotal Commercial	$ 114	$ 117	$ 3		$ 3,690	$ 23,780
17							
18	Non-Potable	9	10	1		2,779	$ 33,333
19							
20	Totals	$ 15,661	$ 15,829	$ 168		$ 6,459	$ 172,993
21							
22							
23							
24							
25							
26							
27	Class of Expense				Average Cost Per K Gallons Sold	Additional K Gallons	Additional Cost From Customer Growth
28							
29	Pumping				$ 0.63	10,388	$ 6,557
30	Water Treatment				0.46	10,388	4,819
31							
32	Totals						$ 11,376
33							
34							
35							
36							
37							
38							
39							
40							
41							

Global Water - Palo Verde Utilities Company - Schedules 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
1	[redacted]			
2	**Unbilled revenue assets:**			
3	**Wastewater (Flat Fee)**			
4	(72101) Flate Rate Rev Residential-Basic	$ 107,789.24	$ 495,380.76	$ 387,591.52
5	(72102) Flat Rate Rev Commercial-Basic	10,665.32	23,328.01	12,662.69
6				
7	**Total unbilled revenues**	$ 118,454.56	$ 518,708.77	$ 400,254.21
8				
9				
10	**Deferred revenue liability:**			
11	**Basic Charge (Flat Fee)**			
12	(72101) Flate Rate Rev Residential-Basic	$ (158,713.85)	-	$ 158,713.85
13	(72102) Flat Rate Rev Commercial-Basic	(5,325.52)	-	5,325.52
14				
15	**Total deferred revenues**	$ (164,039.37)	$ -	$ 164,039.37
16				
17				
18	**Total change in Wastewater accrual balances**			$ 564,293.58
19				
20	[redacted]			
21	**Unbilled revenue assets:**			
22	**Recycled Water (Volumetric Fee)**			
23	(74703) Measured Rev Commercial- Basic Recycle Water	$ 9,791.61	$ 8,219.05	$ (1,572.56)
24				
25				
26	**Total change in Recycled accrual balances**			$ (1,572.56)
27				
28				

Global Water - Palo Verde Utilities Company - Schedules
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	$	818,395
3	Blended depreciation rate (in years)		20
4	Estimated annual depreciation expense	$	40,920
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Global Water - Palo Verde Utilities Company C-2.10

Test Year Ended December 31, 2011

Income Statement Adjustment 10

Adjustment for Final Phase of Rate Phase In and Adjustment for 2010-2011 Pro-rata

Line No.		Adjustment for Final Phase of Rate Phase In	
1	5/8" Residential	$	129,819
2	3/4" Residential	$	1,720,672
3	1" Residential	$	12,490
4	5/8" Commercial	$	558
5	3/4" Commercial	$	469
6	1" Commercial	$	5,086
7	1.5" Commercial	$	18,395
8	2" Commercial	$	50,408
9	3" Commercial	$	5,902
10	4" Commercial	$	2,991
11	Recycled		-
12			
13	Revenue Adjustment	$	1,946,791
14			
15		Adjustment for 2010-2011 Pro-rata	
16	5/8" Residential		7363.72
17	3/4" Residential		120993.26
18	1" Residential		1072.19
19	5/8" Commercial		23.16
20	3/4" Commercial		16.49
21	1" Commercial		268.53
22	1.5" Commercial		853.74
23	2" Commercial		2571.12
24	3" Commercial		210.34
25	4" Commercial		113.74
26	Recycled		-
27			
28	Revenue Adjustment	$	133,486
29			
30			
31	**Total Adjustment**	$	2,080,277

Global Water - Palo Verde Utilities Company - Schedules Schedule C-2.11
Test Year Ended December 31, 2011
Income Statement Adjustment 11 & 14
Adjust Bad Debt Expense for Change in Revenue Levels

Line No.		
1	Bad Debt Expense - Test Year Actual (Sch C-2)	$ 72,207
2	Actual Test Year Revenues (Sch C-2)	11,411,932
3	Bad Debt Expense Rate	0.63%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	$ 13,107,528
7	Bad Debt Expense Rate	0.63%
8	Expected Bad Debt Expense	$ 82,936
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$ 10,729
11		
12		
13	Proposed Revenues (Sch C-2)	$ 16,770,088
14	Bad Debt Expense Rate	0.63%
15	Expected Bad Debt Expense Based on Proposed Revenues	$ 106,110
16		
17	Adjustment to Bad Debt Expense	$ 23,174
18		
19		
20		
21		
22		
23		
24		
25		

Global Water - Palo Verde Utilities Company - Schedules
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	$ 13,107,528	$ 13,107,528
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	26,215,056	$ 26,215,056
4	Proposed Revenue Requirement	13,107,528	$ 16,770,088
5	Subtotal (Line 4 + Line 5)	39,322,584	42,985,144
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	13,107,528	$ 14,328,381
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	26,215,056	$ 28,656,763
10	Plus: 10% of CWIP -	1,648,165	1,648,165
11	Less: Net Book Value of Licensed Vehicles	7,190	7,190
12	Full Cash Value (Line 9 + Line 10 - Line 11)	27,856,030	$ 30,297,737
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	5,849,766	$ 6,362,525
15	Composite Property Tax Rate	18.1900%	18.1900%
16			$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 1,064,073	
18	Actual Test Year Property Tax Expense	520,532	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ 543,541	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 1,157,343
22	Test Year Adjusted Property Tax Expense (Line 17)		$ 1,064,073
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ 93,271
24			
25	Increase to Property Tax Expense		$ 93,271
26	Increase in Revenue Requirement		3,662,560
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		2.546600%
28			
29			
30			

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustments 13 & 16
Adjust City of Maricopa License Fees to Reflect Adjusted and Proposed Revenue

Schedule C-2.13

Line No.		Flat rate and Reuse Water Sales (Sch: C-2)	License Fees Incurred	License Fees as a % of Metered Water Sales	Expected License Fees	Increase (decrease) in License Fees
1						
2	Actual Test Year	$ 11,066,931	$ 228,366	2%		
3						
4	Adjusted Test Year Results	$ 12,782,527			$ 263,354	$ 34,989
5						
6	Proposed Test Year Results	$ 16,425,087			$ 338,931	$ 75,577
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Global Water - Palo Verde Utilities Company - Schedules 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	$ 3,748,760	$ 7,219,299
3	Synchronized Interest	1,980,075	1,980,075
4	Arizona Taxable Income	$ 1,768,685	$ 5,239,223
5			
6	Arizona Income Tax (6.968%)	$ 123,242	$ 365,069
7			
8	Federal Income Before Taxes	$ 1,768,685	$ 5,239,223
9	Less Arizona Income Taxes	123,242	365,069
10	Federal Taxable Income	$ 1,645,443	$ 4,874,154
11			
12	Federal Income Tax (34% Tax Bracket)	$ 559,451	$ 1,657,212
13			
14	Total Income Tax	$ 682,693	$ 2,022,282
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)	$ 1,190,746	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (508,053)	
25			
26	Test Year Income Taxes - Adjusted		$ 682,693
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 1,339,589
29			
30			
31	*Calculation of Interest Synchronization:*		
32	Rate Base (Sch. B-1)		$ 60,166,756
33	Weighted Average Cost of Debt (Sch. D-1)		3.29%
34	Synchronized Interest (L32 X L33)		$ 1,980,075.14
35			
36			
37			
38			
39			
40			

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Income Statement Adjustment 20
Adjustment to eliminate self billing included in Bill Count

C-2.15

Line No.			2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October	2011 November	2011 December	2011 Total
1															
2	OPERATING REVENUES:														
3	Wastewater and Recycled Water Services														
4	Wastewater Services														
5	Flat Rate														
6	Flat Rate Rev Residential SWR	72161	$838,451	$845,348	$847,683	$851,362	$852,448	$854,327	$854,339	$858,377	$862,241	$871,453	$888,294	$905,785	
7	Flat Rate Rev Commercial SWR	72162	37,884	37,624	37,624	37,624	38,471	38,206	38,074	38,365	38,365	38,709	36,327	42,119	
8	Flat Rate Rev Comm billed to self	72162-00-99	[redacted]												
9															
10	Total Flate Rate		876,667	882,494	884,919	888,482	890,495	892,110	891,989	896,318	900,183	909,739	902,198	947,481	
11															
12															
13	CUSTOMER #	0000036890													
14	ACCOUNT #	001438544													
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															

Global Water - Palo Verde Utilities Company - Schedules
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	Uncollecible Factor (F14)			0.3885%
3	Revenues (F1 - F2)			99.6115%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (F3 - F4)			61.0126%
6	Revenue Conversion Factor (F1 / F5)			1.639005
7				
8				
9	Calculation of Uncollectible Factor:			
10	Revenue			100.0000%
11	Combined Federal and State Tax Rate (F23)			38.5989%
12	One Minus Combined Income Tax Rate (F10 - F11)			61.4011%
13	Uncollectible Rate (Sch: C-2.11)			0.6327%
14	Uncollectible Factor (F12 x F13)			0.3885%
15				
16	Calculation of Effective Tax Rate:			
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 (C18 - C19)	93.0320%		
21	Applicable Federal Income Tax Rate	34.0000%		
22	Effective Federal Income Tax Rate (C20 x C21)		31.6309%	
23	Combined Federal and State Income Tax Rate (D17 +D22)			38.5989%
24				
25				
26				

Supporting Schedules

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Global Water - Palo Verde Utilities Company - Schedules
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	$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	-	0.00%	0.00%	0.00%
5					
6	Common Equity	57,892,796	100.00%	10.00%	10.00%
7					
8	Totals	$ 57,892,796	100.00%		10.00%
9					
10					

Line No.	Description	End of Test Year - Proposed Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11									
12									
13									
14									
15	Short-Term Debt	$ -	0.00%	0.00%	0.00%	$ -	0.00%	0.00%	0.00%
16									
17	Long-Term Debt	62,047,253	51.73%	6.36%	3.29%	62,047,253	51.24%	6.36%	3.26%
18									
19	Common Equity	57,892,796	48.27%	11.44%	5.52%	59,045,238	48.76%	11.44%	5.58%
20									
21	Totals	$ 119,940,049	100.00%		8.81%	$ 121,092,491	100.00%		8.84%
22									
23									

Projected year Equity = Present Year Equity plus Projected year Net Income c

Supporting Schedules
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D-3
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Recap Schedules
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off of C-1

Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	Short-Term Debt			
4				
5	Totals	N/A	N/A	N/A
6				
7				
8				

Line No.		End of Test Year - Proposed Amount Outstanding	Annual Cost	Interest Rate	End of Projected Year - Proposed Rates Amount Outstanding	Annual Cost	Interest Rate
9							
10							
11							
12	Long-Term Debt						
13							
14	Series 2006, Due 12/1/2017	$ 4,041,872	$ 220,282	5.45%	$ 4,041,872	$ 220,282	5.45%
15	Series 2006, Due 12/1/2022	4,600,776	257,643	5.60%	4,600,776	257,643	5.60%
16	Series 2006, Due 12/1/2032	17,300,102	994,756	5.75%	17,300,102	994,756	5.75%
17	Series 2007, Due 12/1/2013	488,468	26,866	5.50%	488,468	26,866	5.50%
18	Series 2007, Due 12/1/2037	22,712,932	1,487,697	6.55%	22,712,932	1,487,697	6.55%
19	Series 2008, Due 12/1/2018	691,144	44,060	6.38%	691,144	44,060	6.38%
20	Series 2008, Due 12/1/2038	12,211,959	915,897	7.50%	12,211,959	915,897	7.50%
21							
22	Totals	$ 62,047,253	$ 3,947,201	6.36%	$ 62,047,253	$ 3,947,201	6.36%
23							

Supporting Schedules
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Recap Schedules
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Global Water - Palo Verde Utilities Company - Schedules Schedule D-3
Test Year Ended December 31, 2011
Cost of Preferred Stock

Line No.	
1	Schedule D-3 is not applicable as there is no preferred stock issued or
2	outstanding in any of the utilities involved in this rate case.
3	
4	
5	
6	

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Global Water - Palo Verde Utilities Company - Schedules Schedule D-4
Test Year Ended December 31, 2011
Cost of Common Equity

Line No.	
1	The Company's rate application reflects a 11.44% return on common equity.
2	See the Direct Testimony of Matthew Rowell.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	

Supporting Schedules	Recap Schedules
Special Studies	D-1

Global Water - Palo Verde Utilities Company - Schedules Schedule E-1
Test Year Ended December 31, 2011
Comparative Balance Sheets

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			$ -
4	132 Special Deposits			104,348
5	141 Customer Accounts Receivable			309,366
6	142 Other Accounts Receivable			-
7	143 Accumulated Provision for Uncollectible Accounts			(35,879)
8	151 Plant Material and Supplies			11,319
9	162 Prepayments			5,838
10	153 Other Material and Supplies			-
11	174 Miscellaneous Current and Accrued Assets			7,915
12	Total Current Assets			402,907
13				
14	Total Utility Plant in Service			102,195,508
15	105 Construction work-in-progress			20,640,462
16	108 Less:Accumulated Depreciation			(12,226,693)
17	Total Fixed Assets (Net)			110,609,277
18				
19	Deferred Debits			
20	190 Accumulated Deferred Income Taxes			13,849
21	Total other assets			13,849
22				
23	Total Assets	$ 115,594,831	$ 119,168,354	$ 111,026,033
24				
25	Liabilities and Stockholders' Equity			
26				
27	231 Accounts payable	$ 743,355	$ 670,980	$ 658,856
28	233 Accounts Payable to Associated Companies	-		
28	235 Customer Deposits	669,926	669,926	-
29	236 Accrued Taxes	256,817	220,459	194,704
30	241 Miscellaneous Current and Accrued Liabilities	352,066	548,278	245,312
31	253 Other Deferred Credits	114,205	61,819	47,417
32	Total Current Liabilities	2,136,369	2,171,462	1,146,289
33				
34	252 Advances for Construction	27,839,315	27,933,024	27,585,537
35	271 Contributions in Aid of Construction	29,335,685	27,689,675	
36	272 Less: Amortization of Contributions	(1,719,622)	(1,353,460)	
37	283 Accumulated Deferred Income Taxes - Other	110,288		1,019,185
38	Total Deferred Credits and Other Liabilities	55,565,666	54,269,239	28,604,722
39				
40	Total Liabilities and Deferred Credits	57,702,035	56,440,701	29,751,011
41				
42	201 Common Stock Issued	10	10	10
43	211 Other Paid-In Capital	53,069,744	59,798,049	79,542,801
44	215 Unappropriated Retained Earnings	2,929,594	1,732,211	1,464,892
45	215 Current year net income	1,893,448	1,197,383	267,319
46	Total Members' Equity	57,892,796	62,727,653	81,275,022
47				
48	Total Liabilities and Stockholders' Equity	$ 115,594,831	$ 119,168,354	$ 111,026,033
49				

Supporting Schedules
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Recap Schedules
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Global Water - Palo Verde Utilities Company - Schedules
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	521 Flat Rate Revenues			$ 6,124,915
4	522 Measured Revenues			168,464
5	536 Other Wastewater Revenues			389,437
6	Total Operating Revenues			6,682,816
7				
8	Operating Expenses			
9				
10	701 Salary and Wages - Employees			1,086,546
11	704 Employee Pensions and Benefits			-
12	715 Purchased Power			577,030
13	716 Fuel for Power Production			
14	718 Chemicals			158,672
15	720 Materials and Supplies			75,395
16	721 Office Expense			250,468
17	731 Contractual Services – Professional			55
18	735 Contractual Services - Testing			44,598
19	736 Contractual Services - Other			97,103
20	740 Rents			146,602
21	750 Transportation Expense			20,437
22	755 Insurance Expense			101,385
23	765 Regulatory Commission Expense			-
24	775 Miscellaneous Expenses			154,024
25	403 Depreciation Expense			3,154,252
26	403 Depreciation Expense – CIAC Amortization			-
27	408 Taxes Other Than Income			8,729
28	408.11 Taxes Other Than Income - Property Taxes			373,344
29	409 Income Taxes			168,422
30	Total Operating Expenses			6,417,040
31				
32	Operating Income / (Loss)			265,776
33				
34	OTHER INCOME / (EXPENSE			
35	414 Gains (Losses) from Disposition of Utility Property			-
36	419 Interest and Dividend Income			1,545
37	421 Non-Utility Income			
38	426 Miscellaneous Non-Utility Expenses			
39	427 Interest Expense			-
40	Total Other Income / (Expense)			1,545
41				
42	NET INCOME / (LOSS)			$ 267,321
43				

<u>Supporting Schedules</u>
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<u>Recap Schedules</u>
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Global Water - Palo Verde Utilities Company - Schedules
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Cash Flows from Operating Activities:			
3	Net income (loss)	$ 1,893,448	$ 1,197,383	$ 267,321
4	Adjustments to reconcile net income to net			
5	cash provided by operating activities:			
6	Depreciation	3,111,693	2,012,949	3,154,252
7	Loss on disposal of fixed and intangible assets	24,210	36,800	-
8	Provision for doubtful accounts receivable	72,207	40,966	87,148
9	Deferred income tax (benefit) expense	134,837	1,605,532	84,072
10	Changes in assets and liabilities:			
11	Accounts receivable	(211,509)	(281,330)	65,995
12	Accrued revenue	(398,682)	(120,332)	2,771
13	Other assets	4,986	(575)	1,450
14	Due to related party	76,327	(2,235)	9,535
15	Accounts payable and other current liabilities	207,091	1,013,637	105,430
16	Total Cash Flows from Operations	4,914,609	5,502,795	3,777,974
17				
18	Cash Flows From Investing Activities:			
19	Capital expenditures	(790,284)	(2,275,528)	(4,921,752)
20	Deposits of restricted cash	(38)	(203)	(1,316)
21	Proceeds from sale of fixed and intangible assets	-	40,012	22,055
22	Total Cash Flows from Investing	(790,322)	(2,235,719)	(4,901,013)
23				
24	Cash Flows From Financing Activities:			
25	Capital contributions (return of capital), net	(4,030,578)	(3,643,212)	1,060,555
26	Contributions in aid of construction	-	82,949	-
27	Advances in aid of construction	15,000	347,029	103,001
28	Refunds of advances for construction	(108,710)	(53,842)	(40,517)
29	Total Cash Flows from Financing	(4,124,288)	(3,267,076)	1,123,039
30				
31	Net Increase (Decrease) in Cash	$ 0	$ (0)	$ -
32	Cash at Beginning of Period	-	-	-
33	Ending Cash Balance	$ 0	$ (0)	$ -
34				

Supporting Schedules

Recap Schedules
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Global Water - Palo Verde Utilities Company - Schedules Schedule E-4
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Line No.		Common Stock Shares	Common Stock Amount	Additional Paid-In-Capital	Retained Earnings	Total
1						
2	Balance - December 31, 2008	1,000	$ 10.00	$ 52,194,571	$ 1,464,892	$ 53,659,473
3						
4	Net Income				267,319	267,319
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass			27,348,230	-	27,348,230
9						
10	Balance - December 31, 2009	1,000	$ 10	$ 79,542,801	$ 1,732,211	$ 81,275,022
11						
12	Net Income				1,197,383	1,197,383
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(19,744,752)	-	(19,744,752)
17						
18	Balance - December 31, 2010	1,000	$ 10	$ 59,798,049	$ 2,929,594	$ 62,727,653
19						
20	Net Income				1,893,448	1,893,448
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			-	-	-
25						
26	Balance - December 31, 2011	1,000	$ 10	$ 53,069,744	$ 4,823,042	$ 57,892,796
27	*check*		*10*	*53,069,744*	*4,823,042*	*57,892,796*
28						
29						

Supporting Schedules Recap Schedules

Global Water - Palo Verde Utilities Company - Schedules Schedule E-5
Test Year Ended December 31, 2011
Detail Plant in Service

Line No.		End of Prior Year 12/31/2010	Net Additions	End of Test Year 12/31/2011
1	Utility Plant in Service			
2	353 Land and Land Rights		$ -	
3	354 Structures and Improvements		61,771	
4	355 Power Generation Equipment		(3,805)	
5	360 Collection Sewers - Force		7,659	
6	361 Collection Sewers - Gravity		226,920	
7	363 Services to Customers		-	
8	364 Flow Measuring Devices		-	
9	370 Receiving Wells		-	
10	371 Pumping Equipment		58,038	
11	374 Reuse Distribution Reservoirs		22,978	
12	375 Reuse Transmission and Distribution System		15,319	
13	380 Treatment and Disposal Equipment		129,431	
14	381 Plant Sewers		-	
15	382 Outfall Sewer Lines		-	
16	389 Other Plant and Miscellaneous Equipment		31,256	
17	390 Office Furniture and Equipment		1,400	
18	391 Transportation Equipment		4,957	
19	393 Tools, Shop and Garage Equipment		7,453	
20	394 Laboratory Equipment		328	
21	395 Power Operated Equipment		30,828	
22	396 Communication Equipment		36,950	
23	397 Miscellaneous Equipment		(1,649)	
24	398 Other Tangible Plant		1,046	
25	Total Utility Plant in Service		$ 630,881	
26				
27	107 Construction Work in Progress		$ (188,425)	
28				
29	Total Plant		$ 442,456	
30				
31	Total Accum. Depreciation		$ (3,464,674)	
32				
33	Total Net Plant		$ (3,022,218)	
34				

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Global Water - Palo Verde Utilities Company - Schedules **Schedule E-6**
Test Year Ended December 31, 2011
Comparative Departmental Statements of Operating Income

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	$ 10,309,008	$ 6,829,509	$ 5,870,975
3	Commercial	454,087	301,044	253,940
4				
5	Other Wastewater Sales	345,001	307,385	389,437
6	Reclaimed Water Sales	303,836	222,562	168,464
7				
8	Total Water Sales	$ 11,411,932	$ 7,660,500	$ 6,682,816
9				
10	Miscellaneous	-	654	-
11				
12	Total Operating Revenues	$ 11,411,932	$ 7,661,154	$ 6,682,816
13				
14	OPERATING EXPENSES:			
15	Operations and Maintenance	$ 1,595,590	$ 1,647,233	$ 1,742,778
16				
17	General and Administrative	$ 3,070,246	$ 1,576,937	$ 969,515
18				
19	Depreciation	$ 3,111,693	$ 2,012,949	$ 3,154,252
20				
21	TAXES			
22	Income Taxes	$ 1,190,746	$ 751,968	$ 168,422
23	Property taxes	520,532	468,889	373,344
24	Other Taxes and Licenses	9,500	6,238	8,729
25				-
26				
27	TOTAL TAXES	$ 1,720,778	$ 1,227,095	$ 550,495
28				
29	Total Operating Expenses	$ 9,498,307	$ 6,464,214	$ 6,417,040
30				
31	Operating Income/(Loss)	$ 1,913,625	$ 1,196,940	$ 265,776
32				
	Supporting Schedules			Recap Schedules
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Global Water - Palo Verde Utilities Company - Schedules Schedule E-7
Test Year Ended December 31, 2011
Operating Statistics

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Gallons Sold per Water Company (in 1,000's)			
2	Total Residential	877,656	886,293	872,061
3	Total Commercial	68,213	68,212	59,611
4	Non-Potable	945,869	508,693	530,966
5		1,891,739	1,463,198	1,462,638
6				
7	Average No. Customers			
8	Total Residential	15,538	15,373	14,935
9	Total Commercial	114	115	104
10	Total Lake-Reclaimed	9	12	12
11	Non-Potable	15,661	15,500	15,051
12				
16	Average Annual Revenue Per			
17	Residential Customer	$ 754.92	$ 754.92	$ 754.92
18				
19	Average Annual Gallons Per			
23	Residential Customer (in 1,000's)	56.48	57.65	58.39
24	Commercial Customer	598.36	593.15	573.18
25				
26	Average Per 1,000 Gallons Sold			
27	Pumping Expense	$ 3.61	$ 2.93	$ 2.53
28	Water Treatment Expense	$ 4.69	$ 6.43	$ 9.22
29				
30				
31	*Based on % of Santa Cruz usage			
32				

Supporting Schedules Recap Schedules

Global Water - Palo Verde Utilities Company - Schedules
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	$ 975,789	$ 616,220	$ 138,018
4	FICA (Employer's) *	81,073	71,433	63,392
5	Unemployment *	1,354	1,203	891
6	Total Federal Taxes	$ 1,058,216	$ 688,856	$ 202,301
7				
8				
9	State Taxes			
10	Income	$ 214,957	$ 135,748	$ 30,404
11	Property	520,532	468,889	373,344
12	Other	9,500	6,238	8,729
13	Unemployment *	10,302	6,629	2,278
14	Total State Taxes	$ 755,291	$ 617,504	$ 414,755
15				
16				
17	Total Taxes to Operations	$ 1,813,507	$ 1,306,360	$ 617,056
18				
19	* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.			
20				
21				
22				

Supporting Schedules

Recap Schedules

Line No.

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.

Global Water - Pale Verde Utilities Company - Schedules
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	$ 13,107,528	$ 13,107,528	$ 3,662,560	$ 16,770,088
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	1,472,381	1,472,381	-	1,472,381
6	604 Employee Pensions and Benefits	-	-	-	-
7	610 Purchased Water	530,509	530,509	-	530,509
8	615 Purchased Power	-	-	-	-
9	616 Fuel for Power Production	408,431	408,431	-	408,431
10	618 Chemicals	114,852	114,852	-	114,852
11	620 Materials and Supplies	120,122	120,122	-	120,122
12	620.08 Materials and Supplies	901,541	901,541	-	901,541
13	634 Contractual Services - Management Fees	40,577	40,577	-	40,577
14	635 Contractual Services - Testing	197,061	197,061	-	197,061
15	636 Contractual Services - Other	119,990	119,990	-	119,990
16	641 Rental of Building/Real Property	-	-	-	-
17	642 Rental of Equipment	76,568	76,568	-	76,568
18	650 Transportation Expenses	102,147	102,147	-	102,147
19	657 Insurance - General Liability	-	-	-	-
20	659 Insurance - Other	112,973	112,973	-	112,973
21	660 Advertising Expense	-	-	-	-
22	670 Bad Debt Expense	106,110	82,936	23,174	106,110
23	675 Miscellaneous Expenses	561,263	485,686	75,577	561,263
24	403 Depreciation Expense	3,520,714	3,520,714	-	3,520,714
25	408.10 Taxes Other Than Income - Util Reg Assess Fee	(1,292)	(1,292)	-	(1,292)
26	408.11 Taxes Other Than Income - Property Taxes	9,500	9,500	-	9,500
27	408.13 Taxes Other Than Income - Other Taxes and Licenses	1,157,343	1,064,073	93,271	1,157,343
28	409 Income Taxes	2,022,282	682,693	1,339,589	2,022,282
29	Total Operating Expenses	11,573,071	10,041,461	1,531,611	11,573,071
30					
31	Operating Income / (Loss)	1,534,457	3,066,067	2,130,950	5,197,017
32					
33	OTHER INCOME / (EXPENSE				
34	414 Gains (Losses) from Disposition of Utility Property	-	-	-	-
35	419 Interest and Dividend Income	38	38	-	38
36	426 Miscellaneous Non-Utility Expenses	(20,215)	(20,215)	-	(20,215)
37	427 Interest Expense	-	-	-	-
38	Total Other Income / (Expense)	(20,177)	(20,177)	-	(20,177)
39					
40	NET INCOME / (LOSS)	$ 1,514,280	$ 3,045,890	$ 2,130,950	$ 5,176,840

Supporting Schedules
E-2

Recap Schedules
A-2

Global Water - Palo Verde Utilities Company - Schedules Schedule F-2
Test Year Ended December 31, 2011
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Line No.		Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Source of Funds			
2				
3	Cash Flows from Operating Activities:			
4	Net income (loss)	$ 1,893,448	$ 3,045,890	$ 5,176,840
5	Adjustments to reconcile net income to net			
6	cash provided by operating activities:			
7	Depreciation	3,111,693	3,519,422	3,519,422
8	Loss on disposal of fixed and intangible assets	24,210	-	-
9	Provision for doubtful accounts receivable	72,207	82,936	106,110
10	Deferred income tax (benefit) expense	134,837	682,693	2,022,282
11	Changes in assets and liabilities:			
12	Accounts receivable	(211,509)	(211,509)	(211,509)
13	Accrued revenue	(398,682)	(460,196)	(460,196)
14	Other assets	4,986	4,986	4,986
15	Due to related party	76,327	76,327	76,327
16	Accounts payable and other current liabilities	207,091	207,091	207,091
17	Total Cash Flows from Operations	4,914,609	6,947,639	10,441,352
18				
19	Cash Flows From Investing Activities:			
20	Capital expenditures	(790,284)	(818,395)	(818,395)
21	Deposits of restricted cash	(38)	139,000	-
22	Proceeds from sale of fixed and intangible assets	-	-	-
23	Total Cash Flows from Investing	(790,322)	(679,395)	(818,395)
24				
25	Cash Flows From Financing Activities:			
26	Capital contributions (return of capital), net	(4,030,578)	(6,174,535)	(9,529,248)
27	Contributions in aid of construction	-	-	-
28	Advances in aid of construction	15,000	15,000	15,000
29	Refunds of advances for construction	(108,710)	(108,710)	(108,710)
30	Total Cash Flows from Financing	(4,124,288)	(6,268,244)	(9,622,957)
31				
32	Net Increase (Decrease) in Cash	$ 0	$ -	$ -
33	Cash at Beginning of Period	-	-	-
34	Ending Cash Balance	$ 0	$ -	$ -
35				
36				

Supporting Schedules:
E-3
F-3

Recap Schedules
A-5

Global Water - Palo Verde Utilities Company - Schedules Schedule F-3
Test Year Ended December 31, 2011
Projected Construction Requirements

Line No.	Property Classification	Through 12/31/2012	Through 12/31/2013	Through 12/31/2014
1				
2	Water Reclamation Facilities/Lift Stations	$ 608,455	$ 500,000	$ -
3				
4	Reclaimed Water Distribution Centers		-	-
5				
6	Recharge Facilities		100,000	-
7				
8	Pipelines	157,917	100,000	100,000
9				
10	SCADA		50,000	50,000
11				
12	Other	52,022		
13				
14	Totals	$ 818,395	$ 750,000	$ 150,000
15		(Sch. B-2.1)		
16				
17				
18				

Supporting Schedules:

Recap Schedules
F-2 & A-4

Global Water - Palo Verde Utilities Company - Schedules **Schedule F-4**
Test Year Ended December 31, 2011
Assumptions

Line No.	
1	Revenues and expenses were projected using the pro forma changes to the test year
2	ending December 31, 2011.
3	
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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Supporting Schedules: Recap Schedules

Global Water - Palo Verde Utilities Company - Schedules Schedule G-1
Test Year Ended December 31, 2011
Cost of Service Summary - Present Rates

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.
3	
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Supporting Schedules	Recap Schedules
H-1	
G-4	
G-3	

Global Water - Palo Verde Utilities Company - Schedules Schedule G-2
Test Year Ended December 31, 2011
Cost of Service Summary - Proposed Rates

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.
3	
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Supporting Schedules	Recap Schedules
H-1	
G-4	
G-3	

Global Water - Palo Verde Utilities Company - Schedules Schedule G-3
Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

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.
3	
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Supporting Schedules	Recap Schedules
G-5	G-1 & G-2
G-7	

Global Water - Palo Verde Utilities Company - Schedules Schedule G-4
Test Year Ended December 31, 2011
Expense Allocation to Classes of Service

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.
3	
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Supporting Schedules	Recap Schedules
G-5	G-1 & G-2
G-7	

Global Water - Palo Verde Utilities Company - Schedules Schedule G-5
Test Year Ended December 31, 2011
Distribution of Rate Base by Function

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.
3	
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14	

Supporting Schedules	Recap Schedules
	G-3

Global Water - Palo Verde Utilities Company - Schedules Schedule G-6
Test Year Ended December 31, 2011
Distribution of Expenses by Function

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.
3	
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14	

Supporting Schedules	Recap Schedules
	G-4

Global Water - Palo Verde Utilities Company - Schedules Schedule G-7
Test Year Ended December 31, 2011
Development of Allocation Factors

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.
3	
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13	

Supporting Schedules	Recap Schedules
	G-4
	G-3

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Revenue at 2011 Rates Sch. H-2 Col. C	[B] Revenue Annualized and adjusted for Phase-in	[C] Proposed Rates Sch. H-2 Col. F	[D] Proposed Increase Amount	[E] %
1						
2	Residential	$ 9,762,983	$ 11,871,274	$ 14,692,684	$ 2,821,410	28.9%
3	Commercial	440,865	552,511	660,964	108,453	24.6%
4	Recycled	305,271	338,604	1,071,097	732,493	239.9%
5						
6	Total Waste Water Revenues	$ 10,509,118	$ 12,762,389	$ 16,424,745	$ 3,662,356	34.8%
7						
8	Miscellaneous Revenues (Sch. C-1, L3)	345,001	345,001	345,001		
9						
10	Total Operating Revenues	$ 10,854,119	$ 13,107,390	$ 16,769,746		
11						
12						
13						
14						
15	Test Year Revenue (Schedule C-2)	$ 11,411,932				
16	Less adjustment C-2.5	(562,721)				
17	Less adjustment C-2.15	5,047				
18		10,854,258				
19						
	Unreconciled Difference	$ (138)				
		-0.0013%				

Supporting Schedules
H-2

Recap Schedules
A-1

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				Bill Count Water Revenues								
Line No.	Class of Service	Average Number of Customers	Average Consumption	Actual Revenue at 2011 Rates	Adjustment for 2010-2011 [illegible]	Hypothetical Rev with no 2010-2011 [illegible] [C + D]	Adjustment for Jan 1 2012 Phase In Step	Amortization Adjustment C-G,J	Adjusted Present Rates [C + D + F + G]	Proposed Rates	Proposed Increase [I - H]	%
1												
2	5/8" Residential	1,114	N/A	$ [illegible]	7968.72	$ [illegible]	$ 129,819	$ (288)	$ [illegible]	$ 1,023,841	$ 205,845	25.00%
3	3/4" Residential	14,992	N/A	[illegible]	[illegible]	$ [illegible]	1,700,672	[illegible]	$ [illegible]	13,570,959	2,988,178	22.01%
4	1" Residential	42	N/A	[illegible]	[illegible]	$ [illegible]	12,490	[illegible]	$ [illegible]	98,464	32,887	33.19%
5	5/8" Commercial	5	N/A	2,929	20.35	$ 2,950	558	(768)	$ 2,750	4,408	1,648	59.79%
6	3/4" Commercial	4	N/A	2,483	16.49	$ 2,499	469	-	$ 2,967	3,696	729	24.56%
7	1" Commercial	17	N/A	36,691	268.59	$ 36,960	5,086	2,007	$ 39,053	45,101	6,149	15.75%
8	1.5" Commercial	31	N/A	96,957	839.74	$ 97,711	18,305	(7,045)	$ 108,966	145,072	36,516	33.51%
9	2" Commercial	85	N/A	265,272	2571.12	$ 267,843	59,455	20,397	$ 348,445	397,553	49,108	14.09%
10	3" Commercial	3	N/A	38,865	369.34	$ 39,235	5,968	-	$ 36,976	46,549	9,573	25.89%
11	4" Commercial	1	N/A	15,768	153.74	$ 15,922	2,391	-	$ 18,573	23,289	4,716	25.39%
12	Non-Potable	9	5,692,245	305,271	-	$ 305,271	-	39,269	$ 305,604	1,071,097	765,493	250.50%
13												
14												
15	Total Residential	16,208	N/A	$ 9,702,980	$ 129,439	$ 9,832,419	$ 1,852,502	$ 119,969	$ 11,571,374	$ 14,692,804	$ 3,121,410	27.77%
16	Total Commercial	114	N/A	448,695	4,097	444,592	89,809	33,759	552,511	608,694	108,483	19.63%
17	Recycled	9	5,692,245	305,271	-	305,271	-	39,269	305,604	1,071,097	765,493	250.50%
18	Totals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
19												
20												
21												
22												
23												
24												
25	Supporting Schedules			Recap Schedules								
26				H-1								
27												

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	$ 35.00	$ 35.00	$ -	6,604	$ -
3	Establishment After Hours	50.00	50.00	-	6	-
4	Reconnect	35.00	35.00	-	1,963	-
5	Reconnect After Hours	50.00	50.00	-	9	-
6	NSF Fees	30.00	30.00	-	-	-
7						
8	Proposed Misc. Service Charge Increase					$ -
9						
10						
11						
12						
13						
14						
15						
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Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Monthly Minimum Charges:

Meter Size (All Classes)	Basic Service Charge Present	Proposed	Change
5/8" X 3/4" Meter	$ 62.91	$ 78.63	$ 15.72
3/4" Meter	62.91	78.63	15.72
1" Meter	157.28	196.58	39.30
1.5" Meter	314.55	393.15	78.60
2" Meter	503.28	629.04	125.76
3" Meter	1,006.56	1,258.08	251.52
4" Meter	1,572.75	1,965.75	393.00
6" Meter	3,145.50	3,931.50	786.00
8" Meter	5,032.80	6,290.40	1,257.60

Effluent Charge:	Present	Proposed	Change
All Gallons (Per Acre Foot)	$ 185.74	$ 651.70	$ 465.97
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed
Establishment of Service	$ 35.00	$ 35.00
Establishment of Service (After Hours)	50.00	50.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	35.00	35.00
Reconnection of Service - After Hours (Delinquent)	50.00	50.00
Meter Move at Customer Request	NA	NA
After Hours Service Charge, Per Hour*	50.00	50.00
Deposit	(b)	(b)
Meter Re-Read (If Correct)	N/A	N/A
Meter Test Fee (If Correct)	N/A	N/A
NSF Check	30.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-603(D).
(b) Per A.A.C. R14-2-603(B).
* For After Hour Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours ch
In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-608(D)(5).

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Note on Phase in of Rates

Rates approved in Palo Verde's last rate case were phased in per the following schedule:

	Effective Date of Phase in Rate		
	8/1/2010	1/1/2011	1/1/2012
5/8"x 3/4" Meter	$42.97	$52.94	$62.91
3/4" Meter	$42.97	$52.94	$62.91
1" Meter	$107.43	$132.35	$157.28
1-1/2" Meter	$214.85	$264.70	$314.55
2" Meter	$343.76	$423.52	$503.28
3" Meter	$687.52	$847.04	$1,006.56
4" Meter	$1,074.25	$1,323.50	$1,572.75
6" Meter	$2,148.50	$2,647.00	$3,145.50
8" Meter	$1,677.60	$3,355.20	$5,032.80

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Class of Service	Average Monthly Consumption	Present Rates	Proposed Rates	Proposed Increase Amount	Proposed Increase %
5/8" Residential	N/A	$ 62.91	$ 78.63	$ 15.72	24.99%
3/4" Residential	N/A	62.91	78.63	15.72	24.99%
1" Residential	N/A	157.28	196.58	39.30	24.98%
1.5" Residential	N/A	314.55	393.15	78.60	24.99%
2" Residential	N/A	503.28	629.04	125.76	24.99%
5/8" Commercial	N/A	62.91	78.63	15.72	24.99%
3/4" Commercial	N/A	62.91	78.63	15.72	24.99%
1" Commercial	N/A	157.28	196.58	39.30	24.98%
1.5" Commercial	N/A	314.55	393.15	78.60	24.99%
2" Commercial	N/A	503.28	629.04	125.76	24.99%
3" Commercial	N/A	1,006.56	1,258.08	251.52	24.99%
4" Commercial	N/A	1,572.75	1,965.75	393.00	24.99%
6" Commercial*	N/A	3,145.50	3,931.50	786.00	24.99%
8" Commercial*	N/A	5,032.80	6,290.40	1,257.60	24.99%

*Currently no 6" or 8" customers.

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Class of Service	Monthly Consumption (1,000s)	Present Rates	Proposed Rates	Proposed Increase Amount	Proposed Increase %
Recycled Water					
	100	$ 57	$ 200	$ 143	250.88%
	1100	627	2,200	$ 1,573	250.88%
	2100	1,197	4,200	$ 3,003	250.88%
	3100	1,767	6,200	$ 4,433	250.88%
	4100	2,337	8,200	$ 5,863	250.88%
	5100	2,907	10,200	$ 7,293	250.88%
	6100	3,477	12,200	$ 8,723	250.88%
	7100	4,047	14,200	$ 10,153	250.88%
	8100	4,617	16,200	$ 11,583	250.88%
	9100	5,187	18,200	$ 13,013	250.88%
	10100	5,757	20,200	$ 14,443	250.88%
	11100	6,327	22,200	$ 15,873	250.88%
	12100	6,897	24,200	$ 17,303	250.88%
	13100	7,467	26,200	$ 18,733	250.88%
	14100	8,037	28,200	$ 20,163	250.88%
	15100	8,607	30,200	$ 21,593	250.88%
	16100	9,177	32,200	$ 23,023	250.88%
	17100	9,747	34,200	$ 24,453	250.88%
	18100	10,317	36,200	$ 25,883	250.88%
	19100	10,887	38,200	$ 27,313	250.88%
	20100	11,457	40,200	$ 28,743	250.88%
	21100	12,027	42,200	$ 30,173	250.88%
	22100	12,597	44,200	$ 31,603	250.88%
	23100	13,167	46,200	$ 33,033	250.88%
	24100	13,737	48,200	$ 34,463	250.88%
	25100	14,307	50,200	$ 35,893	250.88%
	26100	14,877	52,200	$ 37,323	250.88%
	27100	15,447	54,200	$ 38,753	250.88%
	28100	16,017	56,200	$ 40,183	250.88%
	29100	16,587	58,200	$ 41,613	250.88%

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Rate Schedule: All Wastewater

Line No.	Class of Service	Number of Bills
1		
2	5/8" Residential	13021
3	3/4" Residential	172585
4	1" Residential	501
5	5/8" Commercial	56
6	3/4" Commercial	47
7	1" Commercial	204
8	1.5" Commercial	369
9	2" Commercial	632
10	3" Commercial	37
11	4" Commercial	12

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Rate Schedule: Recycled

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
-	500	8	2,000	8	7.55%	2,000	0.00%
501	1,000	1	751	9	8.49%	2,751	0.00%
1,001	2,000	-	-	9	8.49%	2,751	0.00%
2,001	3,000	-	-	9	8.49%	2,751	0.00%
3,001	4,000	-	-	9	8.49%	2,751	0.00%
4,001	5,000	-	-	9	8.49%	2,751	0.00%
5,001	6,000	-	-	9	8.49%	2,751	0.00%
7,001	8,000	-	-	9	8.49%	2,751	0.00%
8,001	10,000	-	-	9	8.49%	2,751	0.00%
10,001	11,000	1	10,501	10	9.43%	13,251	0.00%
11,001	80,000	-	-	10	9.43%	13,251	0.00%
80,001	85,000	2	165,001	12	11.32%	178,252	0.03%
	190,000	1	190,000	13	12.26%	368,252	0.07%
	492,250	1	492,250	14	13.21%	860,502	0.16%
	568,000	1	568,000	15	14.15%	1,428,502	0.27%
	759,000	1	759,000	16	15.09%	2,187,502	0.41%
	945,000	1	945,000	17	16.04%	3,132,502	0.58%
	986,300	1	986,300	18	16.98%	4,118,802	0.77%
	1,056,000	1	1,056,000	19	17.92%	5,174,802	0.97%
	1,259,500	1	1,259,500	20	18.87%	6,434,302	1.20%
	1,277,000	1	1,277,000	21	19.81%	7,711,302	1.44%
	1,339,000	1	1,339,000	22	20.75%	9,050,302	1.69%
	1,477,000	1	1,477,000	23	21.70%	10,527,302	1.97%
	1,501,300	1	1,501,300	24	22.64%	12,028,602	2.25%
	1,535,300	1	1,535,300	25	23.58%	13,563,902	2.53%
	1,548,000	1	1,548,000	26	24.53%	15,111,902	2.82%
	1,630,000	1	1,630,000	27	25.47%	16,741,902	3.13%
	1,631,000	1	1,631,000	28	26.42%	18,372,902	3.43%
	1,710,000	1	1,710,000	29	27.36%	20,082,902	3.75%
	1,742,000	1	1,742,000	30	28.30%	21,824,902	4.08%
	1,954,000	1	1,954,000	31	29.25%	23,778,902	4.44%
	1,964,000	1	1,964,000	32	30.19%	25,742,902	4.81%
	1,994,000	1	1,994,000	33	31.13%	27,736,902	5.18%
	2,097,000	1	2,097,000	34	32.08%	29,833,902	5.57%
	2,226,000	1	2,226,000	35	33.02%	32,059,902	5.99%
	2,319,000	1	2,319,000	36	33.96%	34,378,902	6.42%
	2,320,000	1	2,320,000	37	34.91%	36,698,902	6.85%
	2,377,000	1	2,377,000	38	35.85%	39,075,902	7.30%
	2,405,000	1	2,405,000	39	36.79%	41,480,902	7.75%
	2,419,000	1	2,419,000	40	37.74%	43,899,902	8.20%
	2,424,000	1	2,424,000	41	38.68%	46,323,902	8.65%
	2,495,000	1	2,495,000	42	39.62%	48,818,902	9.12%
	2,594,600	1	2,594,600	43	40.57%	51,413,502	9.60%
	2,625,000	1	2,625,000	44	41.51%	54,038,502	10.09%
	2,643,000	1	2,643,000	45	42.45%	56,681,502	10.58%
	2,723,000	1	2,723,000	46	43.40%	59,404,502	11.09%
	2,819,000	1	2,819,000	47	44.34%	62,223,502	11.62%
	2,870,000	1	2,870,000	48	45.28%	65,093,502	12.15%
	2,872,000	1	2,872,000	49	46.23%	67,965,502	12.69%
	3,047,000	1	3,047,000	50	47.17%	71,012,502	13.26%
	3,140,000	1	3,140,000	51	48.11%	74,152,502	13.85%
	3,160,000	1	3,160,000	52	49.06%	77,312,502	14.44%
	3,170,000	1	3,170,000	53	50.00%	80,482,502	15.03%
	3,447,000	1	3,447,000	54	50.94%	83,929,502	15.67%
	3,533,000	1	3,533,000	55	51.89%	87,462,502	16.33%
	3,742,000	1	3,742,000	56	52.83%	91,204,502	17.03%

Global Water - Palo Verde Utilities Company
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Rate Schedule: Recycled

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
3,912,000	1	3,912,000	57	53.77%	95,116,502	17.76%
3,964,000	1	3,964,000	58	54.72%	99,080,502	18.50%
4,088,000	1	4,088,000	59	55.66%	103,168,502	19.26%
4,159,000	1	4,159,000	60	56.60%	107,327,502	20.04%
4,338,000	1	4,338,000	61	57.55%	111,665,502	20.85%
4,563,000	1	4,563,000	62	58.49%	116,228,502	21.70%
4,565,000	1	4,565,000	63	59.43%	120,793,502	22.56%
4,611,000	1	4,611,000	64	60.38%	125,404,502	23.42%
5,100,000	1	5,100,000	65	61.32%	130,504,502	24.37%
5,165,000	1	5,165,000	66	62.26%	135,669,502	25.33%
5,166,000	1	5,166,000	67	63.21%	140,835,502	26.30%
5,627,000	1	5,627,000	68	64.15%	146,462,502	27.35%
5,723,000	1	5,723,000	69	65.09%	152,185,502	28.42%
5,794,000	1	5,794,000	70	66.04%	157,979,502	29.50%
5,976,000	1	5,976,000	71	66.98%	163,955,502	30.61%
5,994,000	1	5,994,000	72	67.92%	169,949,502	31.73%
6,112,000	1	6,112,000	73	68.87%	176,061,502	32.87%
6,182,000	1	6,182,000	74	69.81%	182,243,502	34.03%
6,197,000	1	6,197,000	75	70.75%	188,440,502	35.19%
6,539,000	1	6,539,000	76	71.70%	194,979,502	36.41%
6,840,000	1	6,840,000	77	72.64%	201,819,502	37.68%
6,856,000	1	6,856,000	78	73.58%	208,675,502	38.96%
7,040,000	1	7,040,000	79	74.53%	215,715,502	40.28%
7,163,000	1	7,163,000	80	75.47%	222,878,502	41.62%
7,445,000	1	7,445,000	81	76.42%	230,323,502	43.01%
7,640,000	1	7,640,000	82	77.36%	237,963,502	44.43%
8,110,000	1	8,110,000	83	78.30%	246,073,502	45.95%
8,376,000	1	8,376,000	84	79.25%	254,449,502	47.51%
8,656,000	1	8,656,000	85	80.19%	263,105,502	49.13%
8,876,000	1	8,876,000	86	81.13%	271,981,502	50.79%
9,011,000	1	9,011,000	87	82.08%	280,992,502	52.47%
9,041,000	1	9,041,000	88	83.02%	290,033,502	54.16%
9,057,000	1	9,057,000	89	83.96%	299,090,502	55.85%
9,183,000	1	9,183,000	90	84.91%	308,273,502	57.56%
9,356,000	1	9,356,000	91	85.85%	317,629,502	59.31%
9,588,000	1	9,588,000	92	86.79%	327,217,502	61.10%
10,247,000	1	10,247,000	93	87.74%	337,464,502	63.01%
10,723,800	1	10,723,800	94	88.68%	348,188,302	65.02%
10,764,000	1	10,764,000	95	89.62%	358,952,302	67.03%
11,638,000	1	11,638,000	96	90.57%	370,590,302	69.20%
11,850,000	1	11,850,000	97	91.51%	382,440,302	71.41%
12,059,000	1	12,059,000	98	92.45%	394,499,302	73.66%
12,405,000	1	12,405,000	99	93.40%	406,904,302	75.98%
13,236,000	1	13,236,000	100	94.34%	420,140,302	78.45%
13,374,000	1	13,374,000	101	95.28%	433,514,302	80.95%
17,324,000	1	17,324,000	102	96.23%	450,838,302	84.18%
17,604,000	1	17,604,000	103	97.17%	468,442,302	87.47%
18,149,000	1	18,149,000	104	98.11%	486,591,302	90.86%
20,394,000	1	20,394,000	105	99.06%	506,985,302	94.67%
28,564,000	1	28,564,000	106	100.00%	535,549,302	100.00%
Totals	106	535,549,302	106		535,549,302	

Average No. of Customers: 9

Average Consumption: 5,052,345

Median Consumption: 3,308,500

WATER UTILITY OF NORTHERN SCOTTSDALE, INC.

SCHEDULES

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Computation of Increase in Gross Revenue Requirement

Schedule A-1

Line No.	DESCRIPTION	[A]	[B]	[C] Original Cost - As Filed	[D] Fair Value - As Filed
1	Adjusted Rate Base			$ (181,978)	$ (181,978)
2					
3	Adjusted Operating Income (Loss)			$ 21,301	$ 21,301
4					
5	Current Rate of Return (Line 3 / Line 1)			N/A	N/A
6					
7	Required Operating Income (Line 13 * Sch C-1, Line 5)			$ 21,301	$ 21,301
8					
9	Required Rate of Return			N/A	N/A
10					
11	Current Operating Margin (Sch. C-1)			14.44%	14.44%
12					
13	Proposed Operating Margin (Line 11)			14.44%	14.44%
14					
15	Operating Income Deficiency (Line 7 - Line 3)			$ -	$ -
16					
17	Gross Revenue Conversion Factor			1.629	1.629
18					
19	Increase in Gross Revenue Requirements			$ -	$ -
20					
21					
22					
23					
24					
25	Customer	Present	Proposed	Dollar	Percent
26	Classification	Rates	Rates	Increase	Increase
27					
28	Residential	$ 143,850	$ 146,694	$ 2,844	2.0%
29	Commercial	-	-	-	0.0%
30	Irrigation	-	-	-	0.0%
31	Construction	-	-	-	0.0%
32	Lake	-	-	-	0.0%
33	Non-Potable	-	-	-	0.0%
34					
35	Total of Water Revenues	$ 143,850	$ 146,694	$ 2,844	2.0%
36					
37	Miscellaneous Revenues	1,550	1,550	-	0.0%
38					
39	Total Revenues	$ 145,400	$ 148,244	$ 2,844	2.0%
40					
41	Total Adjusted Revenues (Schedule C-1)	$ 147,513	$ 148,244	$ 731 *	0.496%
42					
43	*The increse shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep				
44	the rates to round numbers.				

<u>Supporting Schedules:</u>
B-1
C-1
C-3
H-1

Schedule A-2

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Summary of Results of Operations

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 133,843	$ 135,148	$ 151,196	$ 147,513	$ 147,513	$ 147,513
2							
3	Revenue Deductions and						
4	Operating Expenses	117,787	25,138	127,615	126,212	126,212	126,212
5							
6	Operating Income	$ 16,056	$ 110,010	$ 23,581	$ 21,301	$ 21,301	$ 21,301
7							
8	Other Income and Deductions	-	-	-	-	-	-
9							
10	Interest Expense	-	-	-	-	-	-
11							
12	Net Income	$ 16,056	$ 110,010	$ 23,581	$ 21,301	$ 21,301	$ 21,301
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	16.06	110.01	23.58	21.30	21.30	21.30
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	0.22%	0.35%	0.07%	-9.54%	-20.05%	-20.05%
26							
27	Return on Year End						
28	Capital	-6.87%	0.17%	-10.08%	-10.02%	-10.02%	-10.02%
29							
30	Return on Average						
31	Common Equity	0.22%	0.35%	0.07%	-9.54%	-20.05%	-20.05%
32							
33	Return on Year End						
34	Common Equity	-6.87%	0.17%	-10.08%	-10.02%	-10.02%	-10.02%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	-	-	-	-	-	-
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	-	-	-	-	-	-
42							
43							
44							
45							
46	Supporting Schedules:						
47	E-2						
48	C-1						
49	F-1						
50							

Global Water - Water Utility of Northern Scottsdale - Schedules

Schedule A-4

Test Year Ended December 31, 2011

Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	$ 1,307	$ 2,455	$ 1,916,993
2					
3	Prior Year Ended	12/31/2010	-	-	1,916,993
4					
5	Test Year Ended	12/31/2011	-	4,070	1,921,063
6					
7	Projected Year Ended	12/31/2012	-	-	1,921,063
8					
9					
10					
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24					
25					
26					
27					
28					

<u>Supporting Schedules:</u>

F-3

E-5

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	$ 1,921,063
2	Less: Accumulated Depreciation	(424,824)
3		
4	Net Plant in Service	$ 1,496,239
5		
6	LESS:	
7	Net CIAC	-
8	Advances in Aid of Construction (AIAC)	1,824,411
9	Customer Deposits	10,765
10	Deferred Income Tax Credits	-
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	156,959
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ (181,978)
19		
20		
21	Note: The Company is not requesting an RCND calculation.	
22		
23		
24		
25		

Supporting Schedules:	Recap Schedules
B-2	A-1
B-3	
E-1	
B-5	

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Original Cost Rate Base Pro Forma Adjustments

Line No.	Description	[A] Actual End of Test Year	[B] ADJ #1	[C] ADJ #2	[D] Adjusted Test Year As Filed
1	303 Land and Land Rights	$ 30,374	$ -	$ -	$ 30,374
2	304 Structures and Improvements	20,000	-	-	20,000
3	307 Wells and Springs	130,000	-	-	130,000
4	309 Supply Mains	-	-	-	-
5	310 Power Generation Equipment	-	-	-	-
6	311 Pumping Equipment	216,158	-	-	216,158
7	320 Water Treatment Equipment	377	-	-	377
8	330 Distribution Reservoirs and Standpipes	182,972	-	-	182,972
9	331 Transmission and Distribution Mains	1,155,497	-	-	1,155,497
10	333 Services	60,047	-	-	60,047
11	334 Meters and Meter Installations	11,303	-	-	11,303
12	335 Hydrants	108,312	-	-	108,312
13	336 Backflow Prevention Devices	775	-	-	775
14	339 Other Plant and Miscellaneous Equipment	2,390	-	-	2,390
15	340 Office Furniture and Equipment	-	-	-	-
16	341 Transportation Equipment	-	-	-	-
17	343 Tools, Shop and Garage Equipment	515	-	-	515
18	344 Laboratory Equipment	-	-	-	-
19	345 Power Operated Equipment	-	-	-	-
20	346 Communication Equipment	-	-	-	-
21	347 Miscellaneous Equipment	-	-	-	-
21	348 Other Tangible Plant	-	-	-	-
22	390 Office Furniture & Equipment	2,343	-	-	2,343
23					
24	Total Plant in Service	$ 1,921,063	$ -	$ -	$ 1,921,063
25	Less: Accumulated Depreciation	(424,824)	-	-	(424,824)
26	Net Plant in Service (L59 - L 60)	$ 1,496,239	$ -	$ -	$ 1,496,239
27					
28	LESS:				
29	Net Contributions in Aid of Construction (CIAC)	$ -	$ -	$ -	$ -
30	Advances in Aid of Construction (AIAC)	1,824,411	-	-	1,824,411
31	Customer Meter Deposits	10,765	-	-	10,765
32	Deferred Income Tax Credits	-	-	-	-
33					
34	ADD:				
35	Unamortized Finance Charges	$ -	$ -	$ -	$ -
36	Deferred Tax Assets				
37	Meter deposits	9,246	-	-	9,246
38	Deferred gain	-	-	-	-
39	Bad debt	483	-	-	483
40	Deferred compensation	232	-	-	232
41	Fixed asset depreciation	146,998	-	-	146,998
42		-	-	-	-
43	Working Capital	-	-	-	-
44	Utility Plant Acquisition Adjustment	-	-	-	-
45					
46	Original Cost Rate Base	$ (181,978)	$ -	$ -	$ (181,978)
47					

Supporting Schedules:
E-1

Recap Schedules
B-1

Global Water - Water Utility of Northern Scottsdale - Schedules 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
2	
3	
4	
5	
6	
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19	
20	

Suppoerting Schedules	Recap Schedules
B-4	B-1

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule B-4
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Line No.		
1	The Company did not conduct a Reconstruction Cost New Study.	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Suppoerting Schedules	Recap Schedules
20	RCND Study	B-3

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule B-5

Test Year Ended December 31, 2011

Computation of Working Capital Allowance

Line No.		
1		
2	The Company is not requesting a working capital allowance.	
3		
4		
5		
6		
7		
8		
9		
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11		
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13		
14		
15		
16		
17		
18	Suppoerting Schedules	Recap Schedules
19	E-1	B-1
20		

Global Water - Water Utility of Northern Scottsdale - Schedules
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 - As Filed	[C] Adjusted Test Year - As Filed	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Revenues					
2	Metered Water Sales	$ 149,646	$ (3,683)	$ 145,963	$ -	$ 145,963
3	Water Sales - Unmetered	-	-	-	-	-
4	Other Operating Revenue	1,550	-	1,550	-	1,550
5	Total Operating Revenues	$ 151,196	$ (3,683)	$ 147,513	$ -	$ 147,513
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	$ 19,787	-	19,787	-	19,787
9	604 Employee Pensions and Benefits	-	-	-	-	-
10	610 Purchased Water	-	-	-	-	-
11	615 Purchased Power	9,918	132	10,050	-	10,050
12	616 Fuel for Power Production	-	-	-	-	-
13	618 Chemicals	1,270	16	1,286	-	1,286
14	620 Materials and Supplies	(779)	-	(779)	-	(779)
15	620.08 Materials and Supplies	-	-	-	-	-
16	621 Office Supplies and Expense	1,494	-	1,494	-	1,494
17	630 Outside Services	4,483	-	4,483	-	4,483
18	635 Contractual Services - Testing	728	-	728	-	728
19	636 Contractual Services - Other	-	-	-	-	-
20	641 Rental of Building/Real Property	504	-	504	-	504
21	642 Rental of Equipment	-	-	-	-	-
22	650 Transportation Expenses	1,508	-	1,508	-	1,508
23	657 Insurance - General Liability	475	-	475	-	475
24	659 Insurance - Other	664	-	664	-	664
25	660 Advertising Expense	-	-	-	-	-
26	666 Regulatory Commission Expense -- Rate Case	-	502	502	-	502
27	667 Rate Case Expense	-	-	-	-	-
28	670 Bad Debt Expense	-	-	-	-	-
29	675 Miscellaneous Expenses	4,137	-	4,137	-	4,137
30	403 Depreciation Expense	64,552	-	64,552	-	64,552
31	408 Taxes Other Than Income	326	-	326	-	326
32	408.11 Taxes Other Than Income - Property Taxes	3,694	(590)	3,104	-	3,104
33	408.13 Taxes Other Than Income - Other Taxes and	-	-	-	-	-
34	409 Income Taxes	14,854	(1,463)	13,391	-	13,391
35	Total Operating Expenses	$ 127,615	$ (1,403)	$ 126,212	$ -	$ 126,212
36						
37	Utility Operating Income (Loss)	$ 23,581	$ (2,280)	$ 21,301	$ -	$ 21,301
38						
39	414 Gains (Losses) from Disp of Util Prop	$ -	-	-	-	-
40	419 Interest and Dividend Income	-	-	-	-	-
41	421 Non-Utility Income		-	-	-	-
42	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-
43	427 Interest Expense	-	-	-	-	-
44	Total Other Income and Deductions	$ -	$ -	$ -	$ -	$ -
45						
46	Net Income (Loss)	$ 23,581	$ (2,280)	$ 21,301	$ -	$ 21,301
47						
48						
49						
50						
51						
52						
53						
54	Supporting Schedules:			Recap Schedules		
55	E-2			A-1		
56	C-2					
57						

Line No.	DESCRIPTION	[A] Actual End of Test Year	[B] ADJ #2 C-2.2	[C] ADJ #4 C-2.4	[D] ADJ #5 C-2.5	[E] ADJ #11 C-2.11	[F] ADJ #12 C-2.12.a	[G] ADJ #14 C-2.14.a	[H] Adjusted Test Year - As Filed	[I] ADJ #15 A-1, C-2.11	[J] ADJ #17 C-2.12.b	[K] ADJ #18 C-2.14.b	[L] Adjusted With Rate Increase
1	Revenues												
2	Metered Water Sales	$ 149,040	$ -	$ 2,115	$ (5,799)	$ -	$ -	$ -	$ 145,356	$ -	$ -	$ -	$ 145,356
3	Water Sales - Unmetered	-	-	-	-	-	-	-	-	-	-	-	-
4	Other Operating Revenue	1,559	-	-	-	-	-	-	1,559	-	-	-	1,559
5	Total Operating Revenues	$ 151,199	$ -	$ 2,115	$ (5,799)	$ -	$ -	$ -	$ 147,515	$ -	$ -	$ -	$ 147,515
6													
7	Operating Expenses												
8	601 Salary and Wages - Employees	$ 19,787	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,787	$ -	$ -	$ -	$ 19,787
9	604 Employee Pensions and Benefits	-							-				-
10	610 Purchased Water	-							-				-
11	615 Purchased Power	9,918		132					10,050				10,050
12	616 Fuel for Power Production	-							-				-
13	618 Chemicals	1,270		16					1,286				1,286
14	620 Materials and Supplies	(779)							(779)				(779)
15	620.00 Materials and Supplies	-							-				-
16	621 Office Supplies and Expense	1,494							1,494				1,494
17	630 Outside Services	4,459							4,459				4,459
18	635 Contractual Services - Testing	728							728				728
19	636 Contractual Services - Other	-							-				-
20	641 Rental of Building/Real Property	504							504				504
21	642 Rental of Equipment	-							-				-
22	650 Transportation Expenses	1,508							1,508				1,508
23	657 Insurance - General Liability	475							475				475
24	659 Insurance - Other	664							664				664
25	660 Advertising Expense	-							-				-
26	666 Regulatory Commission Expense – Rate Case	-	502						502				502
27	667 Rate Case Expense	-							-				-
28	670 Bad Debt Expense	-							-				-
29	675 Miscellaneous Expenses	4,137							4,137				4,137
30	403 Depreciation Expense	64,552							64,552				64,552
31	408 Taxes Other Than Income	326							326				326
32	408.11 Taxes Other Than Income - Property Taxes	3,804					(500)		3,304		-		3,304
33	408.13 Taxes Other Than Income - Other Taxes and Licenses	-							-				-
34	409 Income Taxes	14,864						(1,463)	13,401			-	13,401
35	Total Operating Expenses	$ 127,618	$ 502	$ 148	$ -	$ -	$ (500)	$ (1,463)	$ 126,212	$ -	$ -	$ -	$ 126,212
36													
37	Operating Income (Loss)	$ 23,581	$ (502)	$ 1,967	$ (5,799)	$ -	$ 500	$ 1,463	$ 21,301	$ -	$ -	$ -	$ 21,301
38													
39	414 Gains (Losses) from Disposition of Utility Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	419 Interest and Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-
41	421 Non-Utility Income	-	-	-	-	-	-	-	-	-	-	-	-
42	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-	-	-	-	-	-	-	-
43	427 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
44	Total Other Income and Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45													
46	Net Income (Loss)	$ 23,581	$ (502)	$ 1,967	$ (5,799)	$ -	$ 500	$ 1,463	$ 21,301	$ -	$ -	$ -	$ 21,301
47													
48													
49	Supporting Schedules:		Recap Schedules										
50			C-1										
51													

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line No.			
1	[redacted]		
2	602 Palo Verde Utilities Co.	16,391	39.60%
3	602 Santa Cruz Water Company	18,016	49.32%
4	618 Valencia Water Company	5,343	13.46%
5	622 Willow Valley Water Company	1,502	3.78%
6	630 Water Utility of Greater Tonopah	324	0.82%
7	634 Water Utility of Greater Buckeye	627	1.58%
8	622 Water Utility of Northern Scottsdale	76	0.19%
9		39,718	100.00%
10			
11			
12			
13	[redacted]		
14	Desert Mountain Analytical Inc	$ 102,942.50	$ 49,882.39	$ 49,217.70	$ 16,420.26	$ 4,016.69	$ 696.76	$ 1,020.01	$ 329.67	
15	Insight Consulting, LLC	$ 210,000.00	$ 86,094.87	$ 87,096.02	$ 29,067.06	$ 6,168.69	$ 1,782.02	$ 3,409.84	$ 113.21	
16	Roshka Dewulf & Patten, PLC	$ 370,302.76	$ 147,897.14	$ 149,312.63	$ 49,814.20	$ 14,009.59	$ 3,050.75	$ 5,846.71	$ 194.57	
17	Ultimate & Company P C	$ 76,809.75	$ 31,411.89	$ 31,777.09	$ 10,601.62	$ 2,059.36	$ 842.84	$ 1,244.10	$ 39.69	
18	Total	$ 787,174.03	$ 313,755.78	$ 317,402.49	$ 105,898.32	$ 29,768.25	$ 6,421.38	$ 12,426.56	$ 1,506.25	$ 787,174.03
19										
20										
21	Check	$ -								
22										
23	Amortization:									
24	Year 1	$ 262,391.34	$ 104,585.26	$ 105,800.83	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08	
25	Year 2	$ 262,391.34	$ 104,585.26	$ 105,800.83	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08	
26	Year 3	$ 262,391.34	$ 104,585.26	$ 105,800.83	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08	
27										
28		$ 787,174.03	$ 313,755.78	$ 317,402.49	$ 105,898.32	$ 29,768.25	$ 6,421.38	$ 12,426.56	$ 1,506.25	
29										
30										

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-5	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[H] Additional Revenues at Present Rates
1	5/8" Residential	-	-	-	-	$ -
2	3/4" Residential	-	-	-	-	-
3	1" Residential	69	70	1	176.28	2,115
4	1.5" Residential	5	5	-	284.88	-
5	2" Residential	1	1	-	234	-
6	Subtotal Residential	75	76	1		$ 2,115
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Class of Expense		Average Cost Per Gallons Sold Per Sch. E-7	Average Consumption Per Sch. E-7	Additional K Gallons To Be Sold	Additional Cost From Customer Growth
18						
19	Pumping		$ 0.73	180.77	180.77	$ 132
20	Water Treatment		0.09			16
21						
22	Totals					$ 148
23						
24						
25						
26						
27						
28						
29						
30						

Global Water - Water Utility of Northern Scottsdale - Schedules 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
1	**Unbilled revenue assets:**			
2	Potable Water (Volumetric Fee)			
3	(76101) Metered Water Sales Residential	$ -	$ 1,105.77	$ 1,105.77
4				
5	Basic Charge (Flat Fee)			
6	(76101) Basic Charge Residential	1,354.70	1,734.00	379.30
7				
8	**Total unbilled revenues**	**$ 1,354.70**	**$ 2,839.77**	**$ 1,485.07**
9				
10	**Deferred revenue liability:**			
11	Basic Charge (Flat Fee)			
12	(76101) Basic Charge Residential	$ (4,313.00)	$ -	$ 4,313.00
13				
14				
15	**Total change in accrual balances**			**$ 5,798.07**
16				
17				
18				
19				
20				

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule C-2.11

Test Year Ended December 31, 2011

Income Statement Adjustment 11 & 14

Adjust Bad Debt Expense for Change in Revenue Levels

Line No.			
1	Bad Debt Expense - Test Year Actual (Sch C-2)	$	-
2	Actual Test Year Revenues (Sch C-2)		151,196
3	Bad Debt Expense Rate		0.0%
4			
5			
6	Adjusted Test Year Revenues (Sch C-2)	$	147,513
7	Bad Debt Expense Rate		0.0%
8	Expected Bad Debt Expense	$	-
9			
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$	-
11			
12			
13	Proposed Revenues (Sch C-2)	$	147,513
14	Bad Debt Expense Rate		0.0%
15	Expected Bad Debt Expense Based on Proposed Revenues	$	-
16			
17	Adjustment to Bad Debt Expense	$	-
18			
19			
20			
21			
22			
23			
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40			

Global Water - Water Utility of Northern Scottsdale - Schedules

Schedule C-2.12

Test Year Ended December 31, 2011

Income Statement Adjustments 12 & 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	$ 147,513	$ 147,513
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	295,027	$ 295,027
4	Proposed Revenue Requirement	147,513	$ 147,513
5	Subtotal (Line 4 + Line 5)	442,540	442,540
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	147,513	$ 147,513
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	295,027	$ 295,027
10	Plus: 10% of CWIP -	-	-
11	Less: Net Book Value of Licensed Vehicles	-	$ -
12	Full Cash Value (Line 9 + Line 10 - Line 11)	295,027	$ 295,027
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	61,956	$ 61,956
15	Compoelte Property Tax Rate	5.0100%	5.0100%
16			$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 3,104	
18	Actual Test Year Property Tax Expense	3,694	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ (590)	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 3,104
22	Test Year Adjusted Property Tax Expense (Line 17)		3,104
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ -
24			
25	Increase to Property Tax Expense		$ -
26	Increase in Revenue Requirement		-
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		0.000000%
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Global Water - Water Utility of Northern Scottsdale - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustments 14 & 18
Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2.14

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	$ 34,692	$ 34,692
3	Synchronized Interest	-	-
4	Arizona Taxable Income	$ 34,692	$ 34,692
5			
6	Arizona Income Tax (6.968%)	$ 2,417	$ 2,417
7			
8	Federal Income Before Taxes	$ 34,692	$ 34,692
9	Less Arizona Income Taxes	2,417	2,417
10	Federal Taxable Income	$ 32,275	$ 32,275
11			
12	Federal Income Tax (34% Tax Bracket)	$ 10,973	$ 10,973
13			
14	Total Income Tax	$ 13,391	$ 13,391
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)	$ 14,854	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (1,463)	
25			
26	Test Year Income Taxes - Adjusted		$ 13,391
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ -
29			
30			
31	*Calculation of Interest Synchronization:*		
32	Rate Base (Sch. B-1)		$ (181,978)
33	Weighted Average Cost of Debt (Sch. D-1)		0.00%
34	Synchronized Interest (L32 X L33)		$ -
35			
36			
37			
38			
39			
40			

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule C-3
Test Year Ended December 31, 2011
Computation of Gross Conversion Factor

Line No.				Percentage of Incremental Gross Revenues
1	Revenue			100.0000%
2	Uncollecible Factor (L14)			0.0000%
3	Revenues (L1 - L2)			100.0000%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (L3 - L4)			61.4011%
6	**Revenue Conversion Factor (L1 / L5)**			**1.628635**
7				
8				
9	Calculation of Uncollectible Factor:			
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			0.0000%
14	Uncollectible Factor (L12 x L13)			0.0000%
15				
16	Calculation of Effective Tax Rate:			
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				
25				
	Supporting Schedules		Recap Schedules	
			A-1	

Global Water - Water Utility of Northern Scottsdale - Schedules
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	$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	-	0.00%	0.00%	0.00%
5					
6	Common Equity	(233,834)	100.00%	10.00%	10.00%
7					
8	Totals	$ (233,834)	100.00%		10.00%
9					
10					
11		End of Test Year - Proposed			
12		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
13					
14					
15	Short-Term Debt	$ -	0.00%	0.00%	0.00%
16					
17	Long-Term Debt	-	0.00%		0.00%
18					
19	Common Equity	(233,834)	100.00%	N/A	0.00%
20					
21	Totals	$ (233,834)	100.00%		0.00%
22					
23					
24					
25					
26					
27					
28					
29					

End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
$ -	0.00%	0.00%	0.00%
-	0.00%	0.00%	0.00%
(212,532)	100.00%	N/A	0.00%
$ (212,532)	100.00%		0.00%

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule E-1
Test Year Ended December 31, 2011
Comparative Balance Sheets

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	$ -	$ -	$ -
4	132 Special Deposits	-		
5	141 Customer Accounts Receivable	11,870	13,087	3,144
6	143 Accumulated Provision for Uncollectible Accounts	(1,250)	(2,220)	(807)
7	151 Plant Material and Supplies	-	-	-
8	162 Prepayments	1,780	1,775	427
9	174 Miscellaneous Current and Accrued Assets	2,838	1,355	8,351
10	Total Current Assets	$ 15,238	$ 13,997	$ 11,115
11				
12	101 Total Utility Plant in Service	$ 1,921,063	$ 1,916,993	$ 1,916,993
13	105 Construction work-in-progress	-	(5,958)	4,070
14	108 Less:Accumulated Depreciation	(424,824)	(360,273)	(295,779)
15	Total Fixed Assets (Net)	$ 1,496,239	$ 1,550,762	$ 1,625,284
16				
17	Deferred Debits			
18	190 Accumulated Deferred Income Taxes	$ 108,092	$ 114,861	$ 13,690
19	Total other assets	$ 108,092	$ 114,861	$ 13,690
20				
21	Total Assets	$ 1,619,569	$ 1,679,620	$ 1,650,089
22				
23	Liabilities and Stockholders' Equity			
24				
25	231 Accounts payable	$ 3,953	$ 10,145	$ 12,987
26	233 Accounts Payable to Associated Companies	-	-	-
27	235 Customer Deposits	10,765	8,160	6,560
28	236 Accrued Taxes	1,903	1,583	1,277
29	237 Accrued Interest	359	427	193
30	241 Miscellaneous Current and Accrued Liabilities	1,990	7,073	1,394
31	253 Other Deferred Credits	681	946	1,282
32	Total Current Liabilities	$ 19,651	$ 28,334	$ 23,693
33				
34	252 Advances for Construction	$ 1,824,411	$ 1,831,984	$ 1,844,573
35	271 Contributions in Aid of Construction	-	-	-
36	272 Less: Amortization of Contributions	-	-	-
37	281 Accumulated Deferred Income Taxes	9,340	1,255	
38	Total Deferred Credits and Other Liabilities	$ 1,833,751	$ 1,833,239	$ 1,844,573
39				
40	Total Liabilities and Deferred Credits	$ 1,853,402	$ 1,861,573	$ 1,868,266
41				
42	201 Common Stock Issued	$ -	$ -	$ -
43	211 Othe Paid-In Capital	(341,075)	(265,614)	(191,828)
44	215 Unappropriated Retained Earnings	83,661	(26,349)	(42,405)
45	215 Current year net income	23,581	110,010	16,056
46	Total Members' Equity	$ (233,834)	$ (181,953)	$ (218,177)
47				
48	Total Liabilities and Stockholders' Equity	$ 1,619,569	$ 1,679,620	$ 1,650,089

Supporting Schedules
E-5

Recap Schedules
A-3

Global Water - Water Utility of Northern Scottsdale - Schedules
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	$ 149,646	$ 133,499	$ 131,333
4	460 Unmetered Water Revenue	-	-	-
5	474 Other Water Revenues	1,550	1,649	2,510
6	Total Operating Revenues	$ 151,196	$ 135,148	$ 133,843
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	$ 19,787	$ 32,349	$ 18,295
11	610 Purchased Water	-	-	-
12	615 Purchased Power	9,918	9,655	9,190
13	618 Chemicals	1,270	1,416	579
14	620 Materials and Supplies	(779)	1,007	198
15	621 Office Supplies and Expense	1,494	1,374	1,885
16	630 Outside Services	4,483	3,147	175
17	635 Contractual Services - Testing	728	1,658	3,778
18	641 Rental of Building/Real Property	504	-	956
19	650 Transportation Expenses	1,508	1,153	562
20	657 Insurance - General Liability	475	348	382
21	659 Insurance - Other	664	572	345
22	666 Regulatory Commission Expense -- Rate Case	-	-	2,008
23	675 Miscellaneous Expenses	4,137	3,974	2,124
24	403 Depreciation Expense	64,552	64,493	64,414
25	408 Taxes Other Than Income	326	283	272
26	408.11 Property Taxes	3,694	3,625	2,522
27	409 Income Taxes	14,854	(99,916)	10,102
28	Total Operating Expenses	$ 127,615	$ 25,138	$ 117,787
29				
30	Operating Income / (Loss)	$ 23,581	$ 110,010	$ 16,056
31				
32	OTHER INCOME / (EXPENSE			
33	421 Non-Utility Income	$ -	$ -	$ -
34	426 Miscellaneous Non-Utility Expenses	-	-	-
35	427 Interest Expense	-	-	-
36	Total Other Income / (Expense)	$ -	$ -	$ -
37				
38	NET INCOME / (LOSS)	$ 23,581	$ 110,010	$ 16,056

Supporting Schedules
E-6

Recap Schedules
A-2

Global Water - Water Utility of Northern Scottsdale - Schedules
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	$ 28,647	$ 1,727	$ 30,374
3	304 Structures and Improvements	20,000	-	20,000
4	307 Wells and Springs	130,000	-	130,000
5	309 Supply Mains	-	-	-
6	310 Power Generation Equipment	-	-	-
7	311 Pumping Equipment	216,158	0	216,158
8	320 Water Treatment Equipment	377	0	377
9	330 Distribution Reservoirs ad Standpipes	182,972	0	182,972
10	331 Transmission and Distribution Mains	1,155,497	0	1,155,497
11	333 Services	60,047	(0)	60,047
12	334 Meters and Meter Installations	11,303	(0)	11,303
13	335 Hydrants	108,312	(0)	108,312
14	336 Backflow Prevention Devices	775	0	775
15	339 Other Plant and Miscellaneous Equipment	2,390	(0)	2,390
16	340 Office Furniture and Equipment	-	-	-
17	341 Transportation Equipment	-	-	-
18	343 Tools, Shop and Garage Equipment	515	0	515
19	344 Laboratory Equipment	-	-	-
20	345 Power Operated Equipment	-	-	-
21	346 Communication Equipment	-	-	-
22	347 Miscellaneous Equipment	-	-	-
23	348 Other Tangible Plant	-	-	-
24	390 Office Furniture & Equipment	-	2,343	2,343
24	Total Utility Plant in Service	$ 1,916,993	$ 4,070	$ 1,921,063
25				
26	107 Construction Work in Progress	$ (5,958)	$ 5,958	$ -
27				
28	Total Plant	$ 1,911,035	$ 10,028	$ 1,921,063
29				
30	Total Accum. Depreciation	$ (360,273)	$ (64,551)	$ (424,824)
31				
32	Total Net Plant	$ 1,550,762	$ (54,523)	$ 1,496,239
33				
34				

Supporting Schedules

Recap Schedules
E-1
A-4

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule E-6

Test Year Ended December 31, 2011

Comparative Departmental Statements of Operating Income

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	$ 149,646	$ 132,333	$ 124,677
3	Commercial	-	-	-
4	Construction	-	1,166	6,656
5	Irrigation	-	-	-
6	Golf Course	-	-	-
7	Lake	-	-	-
8				
9	Total Water Sales	$ 149,646	$ 133,499	$ 131,333
10				
11	Miscellaneous	1,550	1,649	2,510
12				
13	Total Operating Revenues	$ 151,196	$ 135,148	$ 133,843
14				
15	OPERATING EXPENSES:			
16	Operations and Maintenance	$ 18,619	$ 22,181	$ 19,807
17				
18	General and Administrative	$ 25,570	$ 34,472	$ 20,670
19				
20	Depreciation	$ 64,552	$ 64,493	$ 64,414
21				
22	TAXES			
23	Income Taxes	$ 14,854	$ (99,916)	$ 10,102
24	Property taxes	3,694	3,625	2,522
25	Other Taxes and Licenses	326	283	272
26	Utility Regulatory Assessment Fee	-	-	
27				
28	TOTAL TAXES	$ 18,874	$ (96,008)	$ 12,896
29				
30	Total Operating Expenses	$ 127,615	$ 25,138	$ 117,787
31				
32	Operating Income/(Loss)	$ 23,581	$ 110,010	$ 16,056
33				
34				
35	Supporting Schedules		Recap Schedules	
36			E-2	
37				
38				
39				
40				

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule E-7

Test Year Ended December 31, 2011

Operating Statistics

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	13,558	13,349	11,442
3	Total Commercial	-		
4	Total Irrigation	-		
5	Total Construction	-		
6	Total Lake	-		
7	Non-Potable	-		
8		13,558	13,349	11,442
9				
10	Average No. Customers			
11	Total Residential	75	71	70
12	Total Commercial	-		
13	Total Irrigation	-		
14	Total Construction	-		
15	Total Lake	-		
16	Non-Potable	-		
17	Total Potable	75	71	70
18				
19	Average Annual Gallons Per			
20	Residential Customer (in 1,000's)	180.77	188.01	163.46
21				
22	Average Annual Revenue Per			
23	Residential Customer	$ 1,995.28	$ 1,863.85	$ 1,781.10
24				
25				
26	Average Per 1,000 Gallons Sold			
27	Pumping Expense	$ 0.73	$ 0.72	$ 0.80
28	Water Treatment Expense	0.09	0.11	0.05
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				

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.

Global Water - Water Utility of Northern Scottsdale - Schedules
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	$ 147,513	$ 147,513	$ -	$ 147,513
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	$ 19,787	$ 19,787	$ -	$ 19,787
6	604 Employee Pensions and Benefits	-	-	-	-
7	610 Purchased Water	-	-	-	-
8	615 Purchased Power	9,918	10,050	-	10,050
9	616 Fuel for Power Production	-	-	-	-
10	618 Chemicals	1,270	1,286	-	1,286
11	620 Materials and Supplies	(779)	(779)	-	(779)
12	620.06 Materials and Supplies	-	-	-	-
13	621 Office Supplies and Expense	1,494	1,494	-	1,494
14	630 Outside Services	4,483	4,483	-	4,483
15	635 Contractual Services - Testing	728	728	-	728
16	636 Contractual Services - Other	-	-	-	-
17	641 Rental of Building/Real Property	504	504	-	504
18	642 Rental of Equipment	-	-	-	-
19	650 Transportation Expenses	1,508	1,508	-	1,508
20	657 Insurance - General Liability	475	475	-	475
21	659 Insurance - Other	664	664	-	664
22	660 Advertising Expense	-	-	-	-
23	666 Regulatory Commission Expense – Rate Case	-	502	-	502
24	667 Rate Case Expense	-	-	-	-
25	670 Bad Debt Expense	-	-	-	-
26	675 Miscellaneous Expenses	4,137	4,137	-	4,137
27	403 Depreciation Expense	64,552	64,552	-	64,552
28	408 Taxes Other Than Income	326	326	-	326
29	408.11 Property Taxes	3,094	3,104	-	3,104
30	408.13 Taxes Other Than Income - Other Taxes and Licenses	-	-	-	-
31	409 Income Taxes	14,854	13,391	-	13,391
32	Total Operating Expenses	$ 127,615	$ 126,212	$ -	$ 126,212
33					
34	Operating Income / (Loss)	$ 19,898	$ 21,301	$ -	$ 21,301
35					
36	OTHER INCOME / (EXPENSE				
37	421 Non-Utility Income	$ -	$ -	-	$ -
38	426 Miscellaneous Non-Utility Expenses	-	-	-	-
39	427 Interest Expense	-	-	-	-
40	Total Other Income / (Expense)	$ -	$ -	$ -	$ -
41					
42	NET INCOME / (LOSS)	$ 19,898	$ 21,301	$ -	$ 21,301
43					

Supporting Schedules
E-2

Recap Schedules
A-2

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule F-3

Test Year Ended December 31, 2011

Projected Construction Requirements

Line No.	Property Classification		Through 12/31/2012
1			
2	Well Development		$ -
3			
4	Water Distribution Centers		-
5			
6	Treatment and/or Blending		-
7			
8	Pipelines		-
9			
10	SCADA		-
11			
12	Other		-
13			
14	Totals		$ -
15			
16			
17	Supporting Schedules	Recap Schedules	
18		F-2 & A-4	
19			
20			

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule F-4

Test Year Ended December 31, 2011

Assumptions

Line No.	
1	Revenues and expenses were projected using the pro forma changes to the test year
2	ending December 31, 2011.
3	
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.
7	
8	
9	
10	
11	
12	
13	
14	
15	

Supporting Schedules Recap Schedules

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule G-1
Test Year Ended December 31, 2011
Cost of Service Summary - Present Rates

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.	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
	Supporting Schedules	Recap Schedules
	H-1	
	G-4	
	G-3	

Global Water - Water Utility of Northern Scottsdale - Schedules
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.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	

Supporting Schedules	Recap Schedules
H-1	
G-4	
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.	
3		
4		
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12		
13		
14		
15		
16		
17	Supporting Schedules	Recap Schedules
18	G-5	G-1 & G-2
19	G-7	
20		

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.	
3		
4		
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9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Supporting Schedules	Recap Schedules
19	G-5	G-1 & G-2
20	G-7	

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.	
3		
4		
5		
6		
7		
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9		
10		
11		
12	Supporting Schedules	Recap Schedules
13		G-3
14		
15		
16		
17		
18		
19		
20		

Global Water - Water Utility of Northern Scottsdale - Schedules Schedule G-6
Test Year Ended December 31, 2011
Distribution of Expenses by Function

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.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	

Supporting Schedules	Recap Scheduels
	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.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	

Supporting Schedules	Recap Schedules
	G-4
	G-3

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates	[B] Present Rates Adjusted	[C] Proposed Rates No CRT	[D] Proposed CRT	[E] Proposed Rates [C+D]	[F] Proposed Increase Amount	[G] %
1								
2	Residential	$ 143,850	$ 145,965 *	$ 152,610	$ (5,915)	$ 146,694	$ 729	0.5%
3	Commercial	-				-	-	
4	Irrigation	-				-	-	
5	Construction	-				-	-	
6								
7	Total Water Revenues	$ 143,850	$ 145,965	$ 152,610	$ (5,915)	$ 146,694	$ 729	0.5%
8								
9	Miscellaneous Revenues (Sch. C-1, L4)	1,550	1,550	1,550	1,550	1,550		
10								
11	Total Operating Revenues	$ 145,400	$ 147,515	$ 154,160	$ (4,365)	$ 148,244		
12								
13	Adjustment C-2.4							
14								
15								
16	Test Year Revenue (Schedule C-2)	$ 151,196						
17	Less adjustment C-2.5	(5,798)						
18		145,398						
19								
20	Unreconciled Difference	$ 2						
21		0.0014%						
22								

Supporting Schedules
H-2

Recap Schedules
A-1

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

Schedule H-2

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
						Bill Count Water Revenues							
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates	Adjustments Sch. C-2.4	Adjusted Present Rates [E + F]	Proposed Rates No CRT	Proposed CRT	Proposed Rates [H + I]	Proposed Increase [J - G]	%
1	1" Residential, GBD	69	15687	$ 128,112	$ -	$128,112	$ 2,115	$130,228	$ 122,920	$ (5,512)	$128,432	$ (1,795)	-1.4%
2	1.5" Residential, GBD	4	20038	$ 12,930	$ -	$ 12,930	$ -	$ 12,930	$ 13,780	$ (326)	$ 14,106	$ 1,176	9.1%
3	2" Residential, GBD	1	17667	$ 2,808	$ -	$ 2,808	$ -	$ 2,808	$ 4,079	$ (77)	$ 4,156	$ 1,348	48.0%
7						$ -							
8						$ -							
9	Total Residential	74	15973	$ 143,850	$ -	$143,850	$ 2,115	$145,966	$ 140,779	$ (5,915)	$146,694	$ 729	0.50%
10	Total Commercial	0	NA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0
11	Total Irrigation	0	NA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0
12	Total Construction	0	NA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0

Supporting Schedules

Recap Schedules
H-1

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Changes in Representative Rate Schedules

Monthly Minimum Charges:

Meter Size (All Classes)	Basic Service Charge Present	Basic Service Charge Proposed	Change
5/8" by 3/4" Meter	$ 27.00	$ 34.00	$ 7.00
3/4" Meter	27.00	$ 34.00	7.00
1" Meter	57.00	$ 85.00	28.00
1.5" Meter	120.00	$ 170.00	50.00
2" Meter	128.00	$ 272.00	144.00
3" Meter	340.00	$ 544.00	204.00
4" Meter	550.00	$ 850.00	300.00
6" Meter	1,100.00	$ 1,700.00	600.00

Commodity Rate Charges:

Potable Water	Present Rate Block (Gallons)	Present Volumetric Charge (Per 1,000 Gallons)	Proposed Rate Block	Proposed Volumetric Charge (Per 1,000 Gallons)	Change
5/8 x 3/4", 3/4", 1", and 1 1/2" Residential Meters					
Tier One Breakover	4,000	$ 5.00	1,000	2.50	NA
Tier Two Breakover	10,000	6.00	5,000	3.50	NA
Tier Three Breakover	over 10,000	7.00	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
5/8 x 3/4" and 3/4" Non-residential Meters					
Tier One Breakover	7,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 7,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
1" Non-residential Meters					
Tier One Breakover	16,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 16,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
1 1/2" Non-residential Meters					
Tier One Breakover	32,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 32,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
2" Meters - All Classes					
Tier One Breakover	60,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 60,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
3" Meters - All Classes					
Tier One Breakover	120,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 120,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
4" Meters - All Classes					
Tier One Breakover	200,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 200,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
6" Meters - All Classes					
Tier One Breakover	400,000	$ 6.00	1,000	2.50	NA
Tier Two Breakover	over 400,000	7.00	5,000	3.50	NA
Tier three Breakover	NA	NA	10,000	4.50	NA
Tier Four Breakover	NA	NA	18,000	5.50	NA
Tier Five Breakover	NA	NA	25,000	6.50	NA
Tier Six Breakover	NA	NA	over 25,000	7.50	NA
Standpipe Rate - per 1,000 gallons	all gallons	$ 7.00	all gallons	$ 7.00	$ -

	Present	Proposed
Conservation Rebate Threshold ("CRT") in Gallons	N/A	14,000
Commodity rate rebate applied if consumption is below the CRT:	N/A	50%

Miscellaneous Service Charges	Present	Proposed	Change
Establishment of Service	$ 30.00	$ 30.00	$ -
Establishment of Service (After Hours)	45.00	45.00	$ -
Re-establishment of Service (Within 12 Months)	**	**	
Reconnection of Service (Delinquent)	$ 30.00	$ 30.00	$ -
Reconnection of Service - After Hours (Delinquent)	N/A	45.00	$ -
Meter Move at Customer Request	N/A	at cost	
Deposit	*	*	
Deposit Interest	*	*	
Meter Re-Read (If Correct)	25.00	25.00	$ -
Meter Test Fee (If Correct)	30.00	30.00	$ -
NSF Check	30.00	30.00	$ -
Late Payment Charge (Per Month)	$ 3.00	$ 3.00	$ -
Deferred Payment Charge (Per Month)	1.50%	1.50%	$ -
Fire Sprinkler, Monthly Service Charge	***	***	

* Per A.A.C. R14-2-403(B).

** Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

*** One percent (1.00%) of monthly minimum for a comparable sized meter connection, but not less than $5.00 per month. The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present Service Line Charges	Meter Charges	Total Charges	Proposed Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$370.00	$115.00	$485.00	$ 445.00	$ 155.00	$600.00	23.71%
3/4" Meter	375.00	145.00	520.00	445.00	255.00	700.00	34.62%
1" Meter	405.00	205.00	610.00	495.00	315.00	810.00	32.79%
1 1/2" Meter	440.00	415.00	855.00	550.00	525.00	1,075.00	25.73%
2" Turbine Meter	615.00	900.00	1,515.00	830.00	1,045.00	1,875.00	23.76%
2" Compound Meter	815.00	1,625.00	2,240.00	830.00	1,890.00	2,720.00	21.43%
3" Turbine Meter	790.00	1,405.00	2,195.00	1,045.00	1,670.00	2,715.00	23.69%
3" Compound Meter	830.00	2,200.00	3,030.00	1,165.00	2,545.00	3,710.00	22.44%
4" Turbine Meter	1,100.00	2,260.00	3,360.00	1,490.00	2,670.00	4,160.00	23.81%
4" Compound Meter	1,155.00	3,160.00	4,315.00	1,670.00	3,645.00	5,315.00	23.17%
6" Turbine Meter	1,655.00	4,460.00	6,115.00	2,210.00	5,025.00	7,235.00	18.32%
6" Compound Meter	1,700.00	6,190.00	7,890.00	2,330.00	6,920.00	9,250.00	17.24%
8" and Larger Meters	NA	NA	NA	Cost	Cost	Cost	

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 1" Residential Meters

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 57.00	$ 85.00	49.12%
1,000	62.00	$ 86.25	39.11%
2,000	67.00	$ 88.00	31.34%
3,000	72.00	$ 89.75	24.65%
4,000	77.00	$ 91.50	18.83%
5,000	83.00	$ 93.25	12.35%
6,000	89.00	$ 95.50	7.30%
7,000	95.00	$ 97.75	2.89%
8,000	101.00	$ 115.00	13.86%
9,000	107.00	$ 119.50	11.68%
10,000	113.00	$ 124.00	9.73%
15,000	148.00	$ 151.50	2.36%
20,000	183.00	$ 181.00	-1.09%
25,000	218.00	$ 251.00	15.14%
50,000	393.00	$ 438.50	11.58%
75,000	568.00	$ 626.00	10.21%
100,000	743.00	$ 813.50	9.49%
125,000	918.00	$ 1,001.00	9.04%
150,000	1,093.00	$ 1,188.50	8.74%
175,000	1,268.00	$ 1,376.00	8.52%
200,000	1,443.00	$ 1,563.50	8.35%

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 1 1/2" Residential Meters

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 120.00	$ 170.00	41.67%
1,000	125.00	$ 171.25	37.00%
2,000	130.00	$ 173.00	33.08%
3,000	135.00	$ 174.75	29.44%
4,000	140.00	$ 176.50	26.07%
5,000	146.00	$ 178.25	22.09%
6,000	152.00	$ 180.50	18.75%
7,000	158.00	$ 182.75	15.69%
8,000	164.00	$ 200.00	21.95%
9,000	170.00	$ 204.50	20.29%
10,000	176.00	$ 209.00	18.75%
15,000	211.00	$ 236.50	12.09%
20,000	246.00	$ 266.00	8.13%
25,000	281.00	$ 336.00	19.57%
50,000	456.00	$ 523.50	14.80%
75,000	631.00	$ 711.00	12.68%
100,000	806.00	$ 898.50	11.48%
125,000	981.00	$ 1,086.00	10.70%
150,000	1,156.00	$ 1,273.50	10.16%
175,000	1,331.00	$ 1,461.00	9.77%
200,000	1,506.00	$ 1,648.50	9.46%

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 2" Residential Meters

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 128.00	$ 272.00	112.50%
1,000	134.00	$ 273.25	103.92%
2,000	140.00	$ 275.00	96.43%
3,000	146.00	$ 276.75	89.55%
4,000	152.00	$ 278.50	83.22%
5,000	158.00	$ 280.25	77.37%
6,000	164.00	$ 282.50	72.26%
7,000	170.00	$ 284.75	67.50%
8,000	176.00	$ 302.00	71.59%
9,000	182.00	$ 306.50	68.41%
10,000	188.00	$ 311.00	65.43%
15,000	218.00	$ 338.50	55.28%
20,000	248.00	$ 368.00	48.39%
25,000	278.00	$ 438.00	57.55%
50,000	428.00	$ 625.50	46.14%
75,000	593.00	$ 813.00	37.10%
100,000	768.00	$ 1,000.50	30.27%
125,000	943.00	$ 1,188.00	25.98%
150,000	1,118.00	$ 1,375.50	23.03%
175,000	1,293.00	$ 1,563.00	20.88%
200,000	1,468.00	$ 1,750.50	19.24%

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0	15	-	15	1.82%	-	0.00%
1,000	24	24,000	39	4.73%	24,000	0.19%
2,000	34	68,000	73	8.86%	92,000	0.71%
3,000	56	168,000	129	15.66%	260,000	2.01%
4,000	43	172,000	172	20.87%	432,000	3.34%
5,000	44	220,000	216	26.21%	652,000	5.04%
6,000	39	234,000	255	30.95%	886,000	6.86%
7,000	35	245,000	290	35.19%	1,131,000	8.75%
8,000	38	304,000	328	39.81%	1,435,000	11.10%
9,000	42	378,000	370	44.90%	1,813,000	14.03%
10,000	23	230,000	393	47.69%	2,043,000	15.81%
11,000	41	451,000	434	52.67%	2,494,000	19.29%
12,000	33	396,000	467	56.67%	2,890,000	22.36%
13,000	23	299,000	490	59.47%	3,189,000	24.67%
14,000	32	448,000	522	63.35%	3,637,000	28.14%
15,000	19	285,000	541	65.66%	3,922,000	30.34%
16,000	23	368,000	564	68.45%	4,290,000	33.19%
17,000	25	425,000	589	71.48%	4,715,000	36.48%
18,000	22	396,000	611	74.15%	5,111,000	39.54%
19,000	16	304,000	627	76.09%	5,415,000	41.89%
20,000	10	200,000	637	77.31%	5,615,000	43.44%
21,000	8	168,000	645	78.28%	5,783,000	44.74%
22,000	7	154,000	652	79.13%	5,937,000	45.93%
23,000	10	230,000	662	80.34%	6,167,000	47.71%
24,000	5	120,000	667	80.95%	6,287,000	48.64%
25,000	7	175,000	674	81.80%	6,462,000	49.99%
26,000	6	156,000	680	82.52%	6,618,000	51.20%
27,000	6	162,000	686	83.25%	6,780,000	52.45%
28,000	7	196,000	693	84.10%	6,976,000	53.97%
29,000	5	145,000	698	84.71%	7,121,000	55.09%
30,000	13	390,000	711	86.29%	7,511,000	58.11%
31,000	4	124,000	715	86.77%	7,635,000	59.07%
32,000	8	256,000	723	87.74%	7,891,000	61.05%
33,000	9	297,000	732	88.83%	8,188,000	63.35%
34,000	6	204,000	738	89.56%	8,392,000	64.92%
35,000	6	210,000	744	90.29%	8,602,000	66.55%
36,000	4	144,000	748	90.78%	8,746,000	67.66%
37,000	3	111,000	751	91.14%	8,857,000	68.52%
38,000	3	114,000	754	91.50%	8,971,000	69.40%
39,000	7	273,000	761	92.35%	9,244,000	71.51%
40,000	8	320,000	769	93.38%	9,564,000	73.99%
41,000	1	41,000	770	93.45%	9,605,000	74.31%
42,000	4	168,000	774	93.93%	9,773,000	75.61%
43,000	3	129,000	777	94.30%	9,902,000	76.61%
44,000	2	88,000	779	94.54%	9,990,000	77.29%
45,000	1	45,000	780	94.66%	10,035,000	77.63%
46,000	1	46,000	781	94.78%	10,081,000	77.99%
47,000	3	141,000	784	95.15%	10,222,000	79.08%
48,000		-	784	95.15%	10,222,000	79.08%
49,000	2	98,000	786	95.39%	10,320,000	79.84%
50,000	1	50,000	787	95.51%	10,370,000	80.23%
51,000	1	51,000	788	95.63%	10,421,000	80.62%
52,000	2	104,000	790	95.87%	10,525,000	81.43%
53,000	1	53,000	791	96.00%	10,578,000	81.84%
54,000	2	108,000	793	96.24%	10,686,000	82.67%
55,000	2	110,000	795	96.48%	10,796,000	83.52%
56,000	1	56,000	796	96.60%	10,852,000	83.95%
57,000	1	57,000	797	96.72%	10,909,000	84.40%
58,000	3	174,000	800	97.09%	11,083,000	85.74%
59,000	2	118,000	802	97.33%	11,201,000	86.65%
60,000		-	802	97.33%	11,201,000	86.65%
61,000	1	61,000	803	97.45%	11,262,000	87.13%
62,000	2	124,000	805	97.69%	11,386,000	88.09%
63,000	2	126,000	807	97.94%	11,512,000	89.06%
64,000		-	807	97.94%	11,512,000	89.06%
65,000	2	130,000	809	98.18%	11,642,000	90.07%
66,000		-	809	98.18%	11,642,000	90.07%
67,000	3	201,000	812	98.54%	11,843,000	91.62%
68,000		-	812	98.54%	11,843,000	91.62%
69,000	2	138,000	814	98.79%	11,981,000	92.69%
70,000		-	814	98.79%	11,981,000	92.69%
71,000	1	71,000	815	98.91%	12,052,000	93.24%
72,000		-	815	98.91%	12,052,000	93.24%
73,000		-	815	98.91%	12,052,000	93.24%
74,000	1	74,000	816	99.03%	12,126,000	93.81%
75,000	2	150,000	818	99.27%	12,276,000	94.97%
76,000	1	76,000	819	99.39%	12,352,000	95.56%
82,000	1	82,000	820	99.51%	12,434,000	96.19%
92,000	1	92,000	821	99.64%	12,526,000	96.91%
98,000	1	98,000	822	99.76%	12,624,000	97.66%
112,000	1	112,000	823	99.88%	12,736,000	98.53%
190,000	1	190,000	824	100.00%	12,926,000	100.00%
		-	824	100.00%	12,926,000	100.00%
Totals	824	12,926,000	824		12,926,000	

Average No. of Customers: 69
Average Consumption: 15,687
Median Consumption: 10,500

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1 1/2" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1,000	1,000	2	2,000	2	3.77%	2,000	0.19%
2,000	2,000	1	2,000	3	5.66%	4,000	0.38%
3,000	3,000		-	3	5.66%	4,000	0.38%
4,000	4,000		-	3	5.66%	4,000	0.38%
5,000	5,000	2	10,000	5	9.43%	14,000	1.32%
6,000	6,000	1	6,000	6	11.32%	20,000	1.88%
7,000	7,000	4	28,000	10	18.87%	48,000	4.52%
8,000	8,000	2	16,000	12	22.64%	64,000	6.03%
9,000	9,000	2	18,000	14	26.42%	82,000	7.72%
10,000	10,000	1	10,000	15	28.30%	92,000	8.66%
11,000	11,000		-	15	28.30%	92,000	8.66%
12,000	12,000	4	48,000	19	35.85%	140,000	13.18%
13,000	13,000	3	39,000	22	41.51%	179,000	16.85%
14,000	14,000	2	28,000	24	45.28%	207,000	19.49%
15,000	15,000	1	15,000	25	47.17%	222,000	20.90%
16,000	16,000	2	32,000	27	50.94%	254,000	23.92%
17,000	17,000	1	17,000	28	52.83%	271,000	25.52%
18,000	18,000	4	72,000	32	60.38%	343,000	32.30%
19,000	19,000	3	57,000	35	66.04%	400,000	37.66%
20,000	20,000	2	40,000	37	69.81%	440,000	41.43%
21,000	21,000		-	37	69.81%	440,000	41.43%
22,000	22,000	1	22,000	38	71.70%	462,000	43.50%
23,000	23,000	1	23,000	39	73.58%	485,000	45.67%
24,000	24,000		-	39	73.58%	485,000	45.67%
25,000	25,000	5	125,000	44	83.02%	610,000	57.44%
26,000	26,000		-	44	83.02%	610,000	57.44%
27,000	27,000	1	27,000	45	84.91%	637,000	59.98%
28,000	28,000	1	28,000	46	86.79%	665,000	62.62%
29,000	29,000		-	46	86.79%	665,000	62.62%
30,000	30,000	2	60,000	48	90.57%	725,000	68.27%
31,000	31,000		-	48	90.57%	725,000	68.27%
32,000	32,000	1	32,000	49	92.45%	757,000	71.28%
37,000	37,000	1	37,000	50	94.34%	794,000	74.76%
88,000	88,000	1	88,000	51	96.23%	882,000	83.05%
89,000	89,000	1	89,000	52	98.11%	971,000	91.43%
91,000	91,000	1	91,000	53	100.00%	1,062,000	100.00%
			-	53	100.00%	1,062,000	100.00%
Totals		53	1,062,000	53		1,062,000	

Average No. of Customers: 5

Average Consumption: 20,038

Median Consumption: 15,500

Note:
The monthly minimum for this meter size is $120. Two of the bills had monthly minimum amounts of $16.00 and $36.00 to reflect a partial months billing. As a result, the amount of revenue calculated by the bill count for the monthly minimum must be reduced by $188.00:

	Actual	Mo. Min	Difference
Bill 1	$ 16.00	$ 120.00	$ (104.00)
Bill 2	36.00	120.00	(84.00)
	Adjustment to match bill count revenue		$ (188.00)

Water Utility of Northern Scottsdale
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
7,000	7,000	1	7,000	1	8.33%	7,000	3.30%
11,000	11,000	2	22,000	3	25.00%	29,000	13.68%
12,000	12,000	1	12,000	4	33.33%	41,000	19.34%
17,000	17,000	1	17,000	5	41.67%	58,000	27.36%
19,000	19,000	1	19,000	6	50.00%	77,000	36.32%
20,000	20,000	1	20,000	7	58.33%	97,000	45.75%
22,000	22,000	2	44,000	9	75.00%	141,000	66.51%
23,000	23,000	2	46,000	11	91.67%	187,000	88.21%
25,000	25,000	1	25,000	12	100.00%	212,000	100.00%
			-	12	100.00%	212,000	100.00%
Totals		12	212,000	12		212,000	

Average No. of Customers: 1

Average Consumption: 17,667

Median Consumption: 19,500

WATER UTILITY COMPANY

OF

GREATER TONOPAH

SCHEDULES

Water Utility of Greater Tonopah, 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			$ 2,206,816	$ 2,206,816
2					
3	Adjusted Operating Income (Loss)			$ (175,170)	$ (175,170)
4					
5	Current Rate of Return (Line 3 / Line 1)			-7.94%	-7.94%
6					
7	Required Operating Income (Line 9 * Line 1)			$ 236,637	$ 236,637
8					
9	Required Rate of Return			10.72%	10.72%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			$ 411,807	$ 411,807
12					
13	Gross Revenue Conversion Factor			1.645086	1.645086
14					
15	Increase in Gross Revenue Requirements			$ 677,458	$ 677,458
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	$ 168,037	$ 722,744	$ 554,707	330.1%
22	Commercial	3,257	14,959	11,702	359.3%
23	Irrigation	31,022	136,902	105,880	341.3%
24	Construction	1,293	5,945	4,652	N/A
25					
26	Total of Water Revenues	$ 203,609	$ 880,551	$ 676,942	332.5%
27					
28	Miscellaneous Revenues	$ 5,503	$ 5,503	$ -	0.0%
29					
30	Total Operating Revenues	$ 209,112	$ 886,054	$ 676,942	323.7%
31					
32	Total Adjusted Revenues (Schedule C-1)	$ 207,705	$ 886,054	$ 678,348	326.6%
33					

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

Supporting Schedules:
B-1
C-1
C-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 228,723	$ 213,425	$ 214,736	$ 207,705	$ 207,705	$ 885,163
2							
3	Revenue Deductions and						
4	Operating Expenses	327,246	(102,084)	200,142	382,875	382,875	661,027
5							
6	Operating Income	$ (98,523)	$ 315,509	$ 14,594	$ (175,170)	$ (175,170)	$ 224,136
7							
8	Other Income and Deductions	13,872	(23,984,905)	-	-	-	-
9							
10	Interest Expense	(31,392)	(30,471)	(28,562)	(28,562)	(28,562)	(28,562)
11							
12	Net Income	$ (116,043)	$ (23,699,867)	$ (13,968)	$ (203,732)	$ (203,732)	$ 195,574
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(116.04)	(23,699.87)	(13.97)	(203.73)	(203.73)	195.57
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.56%	-179.67%	1.71%	21.55%	38.43%	-36.89%
26							
27	Return on Year End						
28	Capital	-0.43%	2964.69%	1.68%	19.22%	19.22%	-18.45%
29							
30	Return on Average						
31	Common Equity	-0.56%	-186.40%	1.10%	14.83%	27.62%	-26.51%
32							
33	Return on Year End						
34	Common Equity	-0.43%	1874.09%	1.10%	13.81%	13.81%	-13.26%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	(5.02)	(770.06)	0.11	(13.06)	(13.06)	9.71
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	(2.14)	11.35	1.51	(5.13)	(5.13)	8.85
42							
43							

Supporting Schedules:
E-2
C-1
F-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year 12/31/2012
1	Short-Term Debt	$ 22,759	$ 24,211	$ 25,759	$ 27,407
2					
3	Long-Term Debt	465,200	440,989	415,230	387,823
4					
5	Total Debt	$ 487,959	$ 465,200	$ 440,989	$ 415,230
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	26,693,423	(1,264,604)	(1,271,726)	(1,475,458)
10					
11	Total Capital	$ 27,181,382	$ (799,404)	$ (830,737)	$ (1,060,228)
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.08%	-3.03%	-3.10%	-2.58%
16					
17	Long-Term Debt	1.71%	-55.16%	-49.98%	-36.58%
18					
19	Total Debt	1.80%	-58.19%	-53.08%	-39.16%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	98.20%	158.19%	153.08%	139.16%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	-0.19%	-0.19%	-0.19%	-0.19%
29					
30	Weighted Cost of				
31	Long-Term Debt	-3.16%	-3.16%	-3.16%	-3.16%
32					
33	Weighted Cost of				
34		0.00%	0.00%	0.00%	0.00%
35					

Supporting Schedules:
E-1
D-1

Water Utility of Greater Tonopah, Inc. Schedule A-4
Test Year Ended December 31, 2011
Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	$ 368,079	$ 435,740	$ 5,200,334
2					
3	Prior Year Ended	12/31/2010	110,887	298,227	5,498,561
4					
5	Test Year Ended	12/31/2011	229,181	161,050	5,659,611
6					
7	Projected Year Ended	12/31/2012		106,782	5,766,393
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

Supporting Schedules:
F-3
E-5

B-5

Water Utility of Greater Tonopah, 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	$ 5,766,393
2	Less: Accumulated Depreciation	(1,863,416)
3		
4	Net Plant in Service	$ 3,902,977
5		
6	LESS:	
7	Net CIAC	59,465
8	Advances in Aid of Construction (AIAC)	1,619,985
9	Customer Deposits	22,030
10	Deferred Income Tax Credits	27,797
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	33,116
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 2,206,816
19		

Supporting Schedules:
B-2
B-3
E-1
B-5

Recap Schedules:
A-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Original Cost Rate Base Pro Forma Adjustments

Schdule B-2

Line No.	Description	[A] Actual End of Test Year	[B] ADJ #1 B-2.1	[C] ADJ #2 B-2.2a	[D] ADJ #3 B-2.2b	[E] Adjusted End of Test Year
1	303 Land and Land Rights	$ 177,430	$ -	$ -	$ -	$ 177,430
2	304 Structures and Improvements	47,677	-	-	-	47,677
3	307 Wells and Springs	299,601	-	-	-	299,601
4	309 Supply Mains	-	-	-	-	-
5	310 Power Generation Equipment	-	-	-	-	-
6	311 Pumping Equipment	1,787,637	-	-	-	1,787,637
7	320 Water Treatment Equipment	1,626,520	-	-	-	1,626,520
8	330 Distribution Reservoirs and Standpipes	228,655	-	-	-	228,655
9	331 Transmission and Distribution Mains	890,943	-	-	-	890,943
10	333 Services	43,069	-	-	-	43,069
11	334 Meters and Meter Installations	147,178	-	-	-	147,178
12	335 Hydrants	38,386	-	-	-	38,386
13	336 Backflow Prevention Devices	5,894	-	-	-	5,894
14	339 Other Plant and Miscellaneous Equipment	5,427	-	-	-	5,427
15	340 Office Furniture and Equipment	-	-	-	-	-
16	341 Transportation Equipment	-	-	-	-	-
17	343 Tools, Shop and Garage Equipment	1,977	-	-	-	1,977
18	344 Laboratory Equipment	663	-	-	-	663
19	345 Power Operated Equipment	838	-	-	-	838
20	346 Communication Equipment	12,408	-	-	-	12,408
21	347 Miscellaneous Equipment	5,210	-	-	-	5,210
22	348 Other Tangible Plant	340,097	106,782	-	-	446,880
23						
24	Total Plant in Service	$ 5,659,611	$ 106,782	$ -	$ -	$ 5,766,393
25	Less: Accumulated Depreciation	(1,863,416)	-	-	-	(1,863,416)
26	Net Plant in Service (L59 - L 60)	$ 3,796,195	$ 106,782	$ -	$ -	$ 3,902,977
27						
28	LESS:					
29	Net Contributions in Aid of Construction (CIAC)	$ 6,215,057	$ -	$ (2,109,071)	$ (4,046,521)	$ 59,465
30	Advances in Aid of Construction (AIAC)	1,619,985	-	-	-	1,619,985
31	Customer Meter Deposits	22,030	-	-	-	22,030
32	Deferred Income Tax Credits	27,797	-	-	-	27,797
33						
34	ADD:					
35	Unamortized Finance Charges	$ -	$ -	$ -	$ -	$ -
36	Deferred Tax Assets					
37	Meter deposits	28,678				28,678
38	Deferred gain	174				174
39	Bad debt	3,232				3,232
40	Deferred compensation	1,032				1,032
41	CIAC	2,381,534		(815,978)	(1,565,557)	0
42	Working Capital	-	-	-	-	-
43	Utility Plant Acquisition Adjustment	-	-	-	-	-
44						
45	**Original Cost Rate Base**	$ (1,674,024)	$ 106,782	$ 1,293,094	$ 2,480,964	$ 2,206,816

Supporting Schedules:
E-1

Recap Schedules:
B-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line No.	Company Name	Project ID	Total 2012
1			
2	Company Name	Project ID	Total 2012
3			
4	Water Utility of Greater Tonopah	West Phoenix 6 Electrical Upgrades	$ 3,076
5		West Phoenix 6 Fluoride	8,625
6		WPE 6 Tank and Well Replacement	95,082
7	[redacted]		
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-2.2

Line No.			Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
1							
2							
3							
4							
5	39007-00-00	Contributions in Aid of Construction					
6	630	Water Utility of Greater Tonopah	73,118	73,118	-	73,118	
7							
8							
9	39012-00-00	Contributions in Aid of Construction Amortization					
10	630	Water Utility of Greater Tonopah	(10,324)	(11,502)	(2,151)	(13,653)	
11							
12		Total Net Traditional CIAC	$ 62,794	$ 61,615	$ (2,151)	$ 59,465	
13							
14							
15							
16	39007-00-03	Contributions in Aid of Construction - ICFA					
17	630	Water Utility of Greater Tonopah	-	5,261,415	-	5,261,415	
18							
19	39012-00-03	Less Amortization - ICFA					
20	630	Water Utility of Greater Tonopah	-	(858,999)	(355,895)	(1,214,894)	
21							
22		Total ICFA CIAC - Plant in service	$ -	$ 4,402,416	$ (355,895)	$ 4,046,521	$ 1,565,557
23							
24							
25	39007-00-05	Contributions in Aid of Construction - ICFA Excess Capacity					
26	630	Water Utility of Greater Tonopah	$ -	$ 2,109,071		$ 2,109,071	$ 815,978
27							
28							
29							
30							
31		Total CIAC	$ 62,794	$ 6,573,103	$ (358,046)	$ 6,215,057	$ 2,381,534
32							
33							

Water Utility of Greater Tonopah, 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
2	
3	
4	
5	
6	
7	
8	

Supporting Schedules	Recap Schedules
B-4	B-1

Water Utility of Greater Tonopah, Inc. **Schedule B-4**
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Line No.	
1	
2	The Company did not conduct a Reconstruction Cost New Study.
3	
4	
5	
6	
7	
8	
9	

Supporting Schedules:	Recap Scheudles
RCND Study	B-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line No.	
1	
2	The Company is not requesting a working capital allowance.
3	
4	
5	
6	

Supporting Schedules	Recap Schedules
E-1	B-1

Water Utility of Greater Tonopah, 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	$ 177,314	$ 24,888	$ 202,202	$ 677,458	$ 879,660
3	Water Sales - Unmetered	31,919	(31,919)	-	-	-
4	Other Operating Revenue	5,503	-	5,503	-	5,503
5	Total Operating Revenues	$ 214,736	$ (7,031)	$ 207,705	$ 677,458	$ 885,163
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	$ 75,753	-	75,753	-	75,753
9	610 Purchased Water	960	-	960	-	960
10	615 Purchased Power	18,395	4,012	22,407	-	22,407
11	618 Chemicals	10,551	(29)	10,522	-	10,522
12	620 Materials and Supplies	20,175	-	20,175	-	20,175
13	621 Office Supplies and Expense	3,591	-	3,591	-	3,591
14	630 Outside Services	26,415	-	26,415	-	26,415
15	635 Contractual Services - Testing	5,109	-	5,109	-	5,109
16	636 Contractual Services - Other	-	-	-	-	-
17	641 Rental of Building/Real Property	2,597	-	2,597	-	2,597
18	650 Transportation Expenses	5,733	-	5,733	-	5,733
19	657 Insurance - General Liability	1,557	-	1,557	-	1,557
20	659 Insurance - Other	269	-	269	-	269
21	666 Regulatory Commission Expense – Rate Case	1,333	807	2,140	-	2,140
22	670 Bad Debt Expense	4,930	(161)	4,769	15,553	20,322
23	675 Miscellaneous Expenses	7,393	(172)	7,221	-	7,221
24	403 Depreciation Expense	375,446	5,339	380,785	-	380,785
25	403 Depreciation Expense – CIAC Amortization	(358,046)	355,895	(2,151)	-	(2,151)
26	408 Taxes Other Than Income	1,553	-	1,553	-	1,553
27	408.11 Taxes Other Than Income - Property Taxes	7,752	3,502	11,254	11,580	22,835
28	409 Income Taxes	(11,324)	(186,461)	(197,785)	251,018	53,233
29	Total Operating Expenses	$ 200,142	$ 182,733	$ 382,875	$ 278,152	$ 661,027
30						
31	Utility Operating Income (Loss)	$ 14,594	$ (189,764)	$ (175,170)	$ 399,306	$ 224,136
32						
33	421 Non-Utility Income	$ -	-	-	-	-
34	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-
35	427 Interest Expense	(28,562)	-	(28,562)	-	(28,562)
36	Total Other Income and Deductions	$ (28,562)	$ -	$ (28,562)	$ -	$ (28,562)
37						
38	Net Income (Loss)	$ (13,968)	$ (189,764)	$ (203,732)	$ 399,306	$ 195,574

Supporting Schedules:
E-2
C-2

Recap Schedules:
A-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

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 #7 B-2.2	[I] ADJ #8
1	Revenues									
2	Metered Water Sales	$ 177,314	$ -	$ -	$ -	$ (1,319)	$ (5,712)	$ -	$ -	$ 31,919
3	Water Sales - Unmetered	31,919	-	-	-	-	-	-	-	(31,919)
4	Other Operating Revenue	5,503	-	-	-	-	-	-	-	-
5	Total Operating Revenues	$ 214,736	$ -	$ -	$ -	$ (1,319)	$ (5,712)	$ -	$ -	$ -
6										
7	Operating Expenses									
8	601 Salary and Wages - Employees	$ 75,753	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	610 Purchased Water	960	-	-	-	-	-	-	-	-
10	615 Purchased Power	18,395	-	-	-	(50)	-	4,062	-	-
11	618 Chemicals	10,551	-	-	-	(29)	-	-	-	-
12	620 Materials and Supplies	20,175	-	-	-	-	-	-	-	-
13	621 Office Supplies and Expense	3,591	-	-	-	-	-	-	-	-
14	630 Outside Services	26,415								
15	635 Contractual Services - Testing	5,109	-	-	-	-	-	-	-	-
16	636 Contractual Services - Other	-	-	-	-	-	-	-	-	-
17	641 Rental of Building/Real Property	2,597	-	-	-	-	-	-	-	-
18	650 Transportation Expenses	5,733	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	1,557	-	-	-	-	-	-	-	-
20	659 Insurance - Other	269	-	-	-	-	-	-	-	-
21	666 Regulatory Commission Expense – Rate Case	1,393	(1,333)	2,140	-	-	-	-	-	-
22	670 Bad Debt Expense	4,930	-	-	-	-	-	-	-	-
23	675 Miscellaneous Expenses	7,393	-	-	(172)	-	-	-	-	-
24	403 Depreciation Expense	375,446	-	-	-	-	-	-	-	-
25	403 Depreciation Expense – CIAC Amortization	(358,046)	-	-	-	-	-	-	355,895	-
26	408 Taxes Other Than Income	1,553	-	-	-	-	-	-	-	-
27	408.11 Taxes Other Than Income - Property Taxes	7,752	-	-	-	-	-	-	-	-
28	409 Income Taxes	(11,324)	-	-	-	-	-	-	-	-
29	Total Operating Expenses	$ 200,142	$ (1,333)	$ 2,140	$ (172)	$ (78)	$ -	$ 4,062	$ 355,895	$ -
30										
31	Operating Income (Loss)	$ 14,594	$ 1,333	$ (2,140)	$ 172	$ (1,240)	$ (5,712)	$ (4,062)	$ (355,895)	$ -
32										
33	421 Non-Utility Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-	-	-	-	-
35	427 Interest Expense	(28,562)	-	-	-	-	-	-	-	-
36	Total Other Income and Deductions	$ (28,562)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37										
38	Net Income (Loss)	$ (13,968)	$ 1,333	$ (2,140)	$ 172	$ (1,240)	$ (5,712)	$ (4,062)	$ (355,895)	$ -
39										

Supporting Schedules:
C-2
E-2

Recap Schedules:
C-1

[J] ADJ #9 C-2.9	[K] ADJ #11 C-2.11	[L] ADJ #12 C-2.12.a	[M] ADJ #14 C-2.14.a	[N] Adjusted Test Year - As Filed	[O] ADJ #16 A-1, C-2.11	[P] ADJ #17 C-2.12.b	[Q] ADJ #18 C-2.14.b	[R] Adjusted With Rate Increase
$ -	$ -	$ -	$ -	$ 202,202	$ 677,458	$ -	$ -	$ 879,660
-	-	-	-	-	-	-	-	-
-	-	-	-	5,503	-	-	-	5,503
$ -	$ -	$ -	$ -	$ 207,705	$ 677,458	$ -	$ -	$ 885,163
$ -	$ -	$ -	$ -	75,753	$ -	$ -	$ -	75,753
-	-	-	-	960	-	-	-	960
-	-	-	-	22,407	-	-	-	22,407
-	-	-	-	10,522	-	-	-	10,522
-	-	-	-	20,175	-	-	-	20,176
-	-	-	-	3,591	-	-	-	3,591
				26,415				26,415
-	-	-	-	5,109	-	-	-	5,109
-	-	-	-	-	-	-	-	-
-	-	-	-	2,597	-	-	-	2,597
-	-	-	-	5,733	-	-	-	5,733
-	-	-	-	1,557	-	-	-	1,557
-	-	-	-	269	-	-	-	269
-	-	-	-	2,140	-	-	-	2,140
-	(161)	-	-	4,769	15,553	-	-	20,322
-	-	-	-	7,221	-	-	-	7,221
5,339	-	-	-	380,785	-	-	-	380,785
-	-	-	-	(2,151)	-	-	-	(2,151)
-	-	-	-	1,553	-	-	-	1,553
-	-	3,502	-	11,254	-	11,580	-	22,835
-	-	-	(186,461)	(197,785)	-	-	251,018	53,233
$ 5,339	$ (161)	$ 3,502	$ (186,461)	$ 382,875	$ 15,553	$ 11,580	$ 251,018	$ 661,027
$ (5,339)	$ 161	$ (3,502)	$ 186,461	$ (175,170)	$ 661,905	$ (11,580)	$ (251,018)	$ 224,136
$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(28,562)	-	-	-	(28,562)
$ -	$ -	$ -	$ -	$ (28,562)	$ -	$ -	$ -	$ (28,562)
$ (5,339)	$ 161	$ (3,502)	$ 186,461	$ (203,732)	$ 661,905	$ (11,580)	$ (251,018)	$ 195,574

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 1

Schedule C-2.1

Line No.	Company ID	Company	Revenue Increase/Decrease	Percent
1				
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	1.09%
7	634	Water Utility of Greater Buckeye	$ 77,259.000	1.00%
8			$ 9,608,316.00	100.00%
9				
10				
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	
16				

17 Amortization Expense by Company

18 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	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
37	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
38 8/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
39 9/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
40 10/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
41 11/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
42 12/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
43 1/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
44 2/29/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
45 3/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
46 4/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
47 5/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
48 6/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
49 7/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
50 8/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
51 9/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
52 10/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
53 11/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
54 12/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
55 1/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
56 2/28/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
57 3/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
58 4/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
59 5/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
60 6/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
61 7/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
62 8/31/2013	$ -	$ -	$ -	$ -	$ -	$ -
63						

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 2
2011 Rate Case Costs

Schedule C-2.2

Line No.			
1	[redacted]		
2	202 Palo Verde Utilities Co.	15,531	39.66%
3	602 Santa Cruz Water Company	16,015	40.32%
4	618 Valencia Water Company	5,343	13.45%
5	622 Willow Valley Water Company	1,502	3.78%
6	630 Water Utility of Greater Tonopah	324	0.82%
7	634 Water Utility of Greater Buckeye	627	1.58%
8	622 Water Utility of Northern Scottsdale	78	0.19%
9		39,718	100.00%
10			
11			
12			

Line No.																	
13	[redacted]																
14	Desert Mountain A	$	122,[illegible]	$	48,[illegible]2.26	$	49,217.76	$	16,420.28	$	4,815.99	$	995.73	$	1,926.91	$	233.57	
15	Insight Consulting,	$	216,000.00	$	86,094.37	$	87,095.02	$	29,057.95	$	8,168.39	$	1,762.02	$	3,408.54	$	413.31	
16	Reshka Dewulf & F	$	370,302.78	$	147,597.14	$	149,312.63	$	49,814.39	$	14,003.59	$	3,020.75	$	5,845.71	$	708.57	
17	Ullmann & Compa	$	78,808.75	$	31,411.99	$	31,777.08	$	10,601.62	$	2,980.28	$	642.88	$	1,244.10	$	159.80	
18	Total	$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	$ 787,174.03
19																	
20																	
21	Check	$	-														
22																	
23	Amortization:																
24	Year 1	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
25	Year 2	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
26	Year 3	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
27																	
28		$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 3
Low Income Relief Tariff

Schedule C-2.3

Line No.			Total 2011
1			
2			
3	[redacted]		
4	Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
5	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
6	Valencia Water Company	Balance LIRT Liability	(2,761.00)
7	Willow Valley Water Company	Balance LIRT Liability	(841.50)
8	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
9	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
10			
11			(20,810.90)
12			
13			
14			
15			
16			
17			
18			
19			
20			

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4

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 Greater Tonopah	304	305	1	44.45	533.40
2	3/4" Residential Greater Tonopah	4	3	(1)	46.35	(556.20)
3	1" Residential Greater Tonopah	8	7	(1)	108	(1,296.00)
4	1.5" Residential Greater Tonopah	2	2	-	115.08	-
5	Subtotal Residential	318	317	(1)	314	
6						
7						
8	5/8" Commercial Greater Tonopah	2	2	-	66	-
9	1" Commercial Greater Tonopah	2	2	-	100	-
10	1.5" Commercial Greater Tonopah	-		-		-
11	6" Commercial Greater Tonopah	-		-	-	-
12	Subtotal Commercial	4	4	-	166	
13						
14						
15	2" Irrigation	2	2	-	1,129	-
16	3" Irrigation	1	1	-	448	-
17	Subtotal Irrigation	3	3	-	1,577	
18						
19	Total					(1,318.80)
20						
21						
22						
23						
24						
25	Class of Expense	Average Cost Per Gallons Sold Per Sch. E-7				
26						
27	Pumping	$ 0.52				
28	Water Treatment	0.30				
29						
30	Totals					
31						
32						
33		Change in Customers	Average Consumption	Change in M Gallons	Change in Pumping Cost	Change in Treatment Cost
34	Residential	(1)	96.19	-96	$ (49.79)	$ (28.56)
35	Commercial	-	143.00	0	$ -	$ -
36	Irrigation	-	1,446.73	0	$ -	$ -
37	Total				$ (49.79)	$ (28.56)
38						
39						
40						
41						
42						
43						
44						
45						
46						

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 5
Net change in accrued revenue accounts during the Test Year 2011.

Schedule C-2.5

Line No.		2010 Ending Balance	2011 Ending Balance	Change
1	**Unbilled revenue assets:**			
2	Potable Water (Volumetric Fee)			
3	(76101) Metered Water Sales Residential	$ -	$ 3,247.42	$ 3,247.42
4	(76103) Metered Water Sales Commercial		68.49	68.49
5	(76104) Water Usage Income Construction		-	-
6	(76109) Metered Water Sales Irrigation		245.29	245.29
7				
8	Basic Charge (Flat Fee)			
9	(76101) Basic Charge Residential	3,898.89	6,689.12	2,790.23
10	(76103) Basic Charge Commercial	80.51	142.08	61.57
11	(76104) Basic Charge Construction	1,350.69	0.00	(1,350.69)
12	(76109) Basic Charge- Irrigation		649.44	649.44
13				
14	**Total unbilled revenues**	**$ 5,330.09**	**$ 11,041.83**	**$ 5,711.74**
15				
16				
17	**Total change in accrual balances**			**$ 5,711.74**
18				
19				
20				

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 6
Adjustment to Purchased Power Expense

Schedule C-2.6

Line No.		
1	615 Purchased Power - Test year actual	$ 18,555
2		
3	Future Purchased Power due to APS annual increases at a rate of 3.5%	$ 22,457
4		
5		
6	Adjustment to Purchased Power	$ 4,002
7		
8		
9		

Line No.	Variables	Annual % Change	Implementation date
10	Variables		
11	PSA Reset (Four Corners Not Approved)	6.4%	Feb-13
12	PSA Reset (Four Corners Approved)	3.5%	Feb-13
13	Low Fixed Cost Recovery (LFCR)	1.0%	Jan-14
14	LFCA Year 1	0.2%	Mar-13
15	Four Corner Rate Approval	3.0%	Jul-13
16			
17	Projected Growth Rate (Annually)	0.0%	
18			
19			

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2011 Total Costs
20														
21		$ 1,608	$ 1,742	$ 1,536	$ 1,589	$ 1,657	$ 1,797	$ 1,918	$ 2,424	$ 1,986	$ 1,672	$ 1,654	$ 1,885	$ 20,712
22														
23		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
24		$ 2,529	$ 912	$ 1,280	$ 1,524	$ 1,578	$ 1,797	$ 1,918	$ 2,424	$ 1,986	$ 1,672	$ 1,654	$ 1,885	$ 20,455
25														
26														
27		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
28	No Rate Increase	$ 2,529	$ 912	$ 1,280	$ 1,524	$ 1,578	$ 1,797	$ 1,918	$ 2,424	$ 1,986	$ 1,672	$ 1,654	$ 1,885	$ 20,455
29	Rate Increase	$ 2,529	$ 970	$ 1,365	$ 1,625	$ 1,677	$ 1,886	$ 2,044	$ 2,584	$ 2,117	$ 1,782	$ 1,880	$ 1,676	$ 21,636
30														
31														
32		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
33	No Rate Increase	$ 2,529	$ 912	$ 1,280	$ 1,524	$ 1,578	$ 1,797	$ 1,918	$ 2,424	$ 1,986	$ 1,672	$ 1,654	$ 1,885	$ 20,455
34	Rate Increase	$ 2,727	$ 980	$ 1,370	$ 1,641	$ 1,695	$ 1,935	$ 2,085	$ 2,610	$ 2,138	$ 1,800	$ 1,866	$ 1,691	$ 22,014
35														
36														
37		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
38	No Rate Increase	$ 2,529	$ 912	$ 1,280	$ 1,524	$ 1,578	$ 1,797	$ 1,918	$ 2,424	$ 1,986	$ 1,672	$ 1,654	$ 1,885	$ 20,455
39	Rate Increase	$ 2,744	$ 989	$ 1,382	$ 1,657	$ 1,710	$ 1,954	$ 2,085	$ 2,636	$ 2,160	$ 1,818	$ 1,881	$ 1,906	$ 22,294
40														
41														
42		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
43	No Rate Increase	$ 2,529	$ 912	$ 1,280	$ 1,524	$ 1,578	$ 1,797	$ 1,918	$ 2,424	$ 1,986	$ 1,672	$ 1,654	$ 1,885	$ 20,455
44	Rate Increase	$ 2,771	$ 999	$ 1,406	$ 1,674	$ 1,728	$ 1,974	$ 2,106	$ 2,688	$ 2,181	$ 1,836	$ 1,897	$ 1,921	$ 22,457

Water Utility of Greater Tonopah, 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	$	106,782
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	$	5,339
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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19			
20			

Water Utility of Greater Tonopah, 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)	$	4,930
2	Actual Test Year Revenues (Sch C-2)		214,736
3	Bad Debt Expense Rate		2.3%
4			
5			
6	Adjusted Test Year Revenues (Sch C-2)	$	207,705
7	Bad Debt Expense Rate		2.3%
8	Expected Bad Debt Expense	$	4,769
9			
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$	(161)
11			
12			
13	Proposed Revenues (Sch C-2)	$	885,163
14	Bad Debt Expense Rate		2.3%
15	Expected Bad Debt Expense Based on Proposed Revenues	$	20,322
16			
17	Adjustment to Bad Debt Expense	$	15,553
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Water Utility of Greater Tonopah, 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	$ 207,705	$ 207,705
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	415,411	$ 415,411
4	Proposed Revenue Requirement	207,705	$ 885,163
5	Subtotal (Line 4 + Line 5)	623,116	1,300,574
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	207,705	$ 433,525
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	415,411	$ 867,050
10	Plus: 10% of CWIP -	23,514	23,514
11	Less: Net Book Value of Licensed Vehicles	-	$ -
12	Full Cash Value (Line 9 + Line 10 - Line 11)	438,925	$ 890,563
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	92,174	$ 187,018
15	Composite Property Tax Rate	12.2100%	12.2100%
16			$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 11,254	
18	Actual Test Year Property Tax Expense	7,752	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ 3,502	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 22,835
22	Test Year Adjusted Property Tax Expense (Line 17)		11,254
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ 11,580
24			
25	Increase to Property Tax Expense		$ 11,580
26	Increase in Revenue Requirement		677,458
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		1.709400%
28			
29			
30			
31			
32			
33			
34			
35			

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Incom Income Statement Adjustments 14 & 18
Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2.14

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	$ (372,955)	$ 277,370
3	Synchronized Interest	139,456	139,456
4	Arizona Taxable Income	$ (512,410)	$ 137,914
5			
6	Arizona Income Tax (6.968%)	$ (35,705)	$ 9,610
7			
8	Federal Income Before Taxes	$ (512,410)	$ 137,914
9	Less Arizona Income Taxes	(35,705)	9,610
10	Federal Taxable Income	$ (476,706)	$ 128,304
11			
12	Federal Income Tax (34% Tax Bracket)	$ (162,080)	$ 43,623
13			
14	Total Income Tax	$ (197,785)	$ 53,233
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)	$ (11,324)	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (186,461)	
25			
26	Test Year Income Taxes - Adjusted		$ (197,785)
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 251,018
29			
30			
31			
32			
33			
34			
35			

Water Utility of Greater Tonopah, 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	Uncollecible 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	Calculation of Uncollectible Factor:			
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	Calculation of Effective Tax Rate:			
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				
25				

Supporting Schedules

Recap Schedules
A-1

Water Utility of Greater Tonopah, 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	$ 25,759	-3.10%	6.22%	-0.19%
3					
4	Long-Term Debt	415,230	-49.98%	6.33%	-3.16%
5					
6	Common Equity	(1,271,726)	153.08%	1.10% a	1.68%
7					
8	Totals	$ (830,737)	100.00%		-1.67%
9					
10					
11					
12					
13					
14					
15	Short-Term Debt	$ 25,759	0.82%	6.22%	0.05%
16					
17	Long-Term Debt	415,230	13.18%	6.33%	0.83%
18					
19	Common Equity*	2,708,518	86.00%	11.44%	9.84%
20					
21	Totals	$ 3,149,507	100.00%		10.72%
22					

Line No.	End of Test Year - Proposed Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
15	$ 25,759	0.82%	6.22%	0.05%	$ 27,407	0.94%	6.22%	0.06%
17	415,230	13.18%	6.33%	0.83%	387,823	13.28%	6.33%	0.84%
19	2,708,518	86.00%	11.44%	9.84%	2,504,786	85.78%	11.44%	9.81%
21	$ 3,149,507	100.00%		10.72%	$ 2,920,016	100.00%		10.71%

23 *Pro-Forma based on Equity Level Prior to the imputation of ICFA CIAC, See Schedule E-1.
24 2009 Equity balance, less 2010 Goodwill impairment charge.
25
26 a. Sch. A-2

Supporting Schedules
D-2 D-4
D-3 E-1

Recap Schedules
A-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	WIFA 920071-03	$ 59,175	$ 2,589	4.38%
4	WIFA 920104-06	356,055	23,678	6.65%
5				
6	Totals	$ 415,230	$ 26,267	6.33%
7				
8	Short-Term Debt			
9				
10	WIFA 920071-03	$ 4,925	$ 215	4.38%
11	WIFA 920104-06	20,834	1,385	6.65%
12				
13	Totals	$ 25,759	$ 1,601	6.22%
14				
15	Total	$ 440,989	$ 27,867	6.32%
16				

Line No.		End of Test Year - Proposed Amount Outstanding	Annual Cost	Interest Rate	End of Projected Year - Proposed Rates Amount Outstanding	Annual Cost	Interest Rate
17							
18							
19							
20	Long-Term Debt						
21							
22	WIFA 920071-03	$ 59,175	$ 2,589	4.38%	$ 54,030	$ 2,364	4.38%
23	WIFA 920104-06	356,055	23,678	6.65%	333,794	22,197	6.65%
24							
25	Totals	$ 415,230	$ 26,267	6.33%	$ 387,823	$ 24,561	6.33%
26							
27	Short-Term Debt						
28							
29	WIFA 920071-03	$ 4,925	$ 215	4.38%	$ 5,145	$ 225	4.38%
30	WIFA 920104-06	20,834	1,385	6.65%	22,261	1,480	6.65%
31							
32	Totals	$ 25,759	$ 1,601	6.22%	$ 27,407	$ 1,705	6.22%
33							
34	Total	$ 440,989	$ 27,867	6.32%	$ 415,230	$ 26,267	6.33%

Supporting Schedules
E-1

Recap Schedules
D-1

Water Utility of Greater Tonopah, 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	$ (120)	$ (120)	$ (120)
4	132 Special Deposits	53,188	45,353	36,300
5	141 Customer Accounts Receivable	12,843	15,051	10,734
6	142 Other Accounts Receivable	-	-	-
7	143 Accumulated Provision for Uncollectible Accounts	(8,353)	(7,173)	(4,245)
8	145 Accounts Receivable from Associated Companies	-	-	-
9	162 Prepayments	39,964	10,635	7,471
10	174 Miscellaneous Current and Accrued Assets	11,042	5,330	6,222
11	Total Current Assets	$ 108,564	$ 69,076	$ 56,362
12				
13	101 Total Utility Plant in Service	$ 5,659,611	$ 5,498,561	$ 5,200,334
14	105 Construction work-in-progress	236,137	167,006	354,346
15	108 Less:Accumulated Depreciation	(1,863,416)	(1,504,873)	(1,183,465)
16	Total Fixed Assets (Net)	$ 4,031,332	$ 4,160,694	$ 4,371,215
17				
18	Deferred Debits			
19	114 Utility Plant Acquisition Adjustments	$ -	$ -	$ 23,984,905
20	190 Accumulated Deferred Income Taxes	2,938,618	2,927,295	282,274
21	Total other assets	$ 2,938,618	$ 2,927,295	$ 24,267,179
22				
23	Total Assets	$ 7,078,514	$ 7,157,065	$ 28,694,756
24				
25	Liabilities and Stockholders' Equity			
26				
27				
28	231 Accounts payable	$ 41,838	$ 90,358	$ 149,323
29	232 Notes Payable	25,759	24,211	22,759
30	235 Customer Deposits	22,030	19,830	11,880
31	236 Accrued Taxes	3,533	3,548	2,734
32	237 Accrued Interest	3,992	3,546	3,168
33	241 Miscellaneous Current and Accrued Liabilities	(2,650)	35,177	43,287
34	253 Other Deferred Credits	5,466	3,608	4,387
35	Total Current Liabilities	$ 99,968	$ 180,278	$ 237,538
36				
37	224 Other Long-Term Debt	$ 415,230	$ 440,989	$ 465,200
38				
39	252 Advances for Construction	$ 1,619,985	$ 1,227,299	$ 1,235,801
40	271 Contributions in Aid of Construction	7,443,604	7,443,604	73,118
41	272 Accumulated Amortization of CIAC	(1,228,547)	(870,501)	(10,324)
42	Total Deferred Credits and Other Liabilities	$ 7,835,042	$ 7,800,402	$ 1,298,595
43				
44	Total Liabilities and Deferred Credits	$ 8,350,240	$ 8,421,669	$ 2,001,333
45				
46	211 Other Paid-In Capital	$ 31,483,037	$ 31,476,191	$ 35,734,352
47	215 Unappropriated Retained Earnings	(32,740,795)	(9,040,929)	(8,924,886)
48	215 Current year net income	(13,968)	(23,699,866)	(116,043)
49	Total Members' Equity	$ (1,271,726)	$ (1,264,604)	$ 26,693,423
50				
51	Total Liabilities and Stockholders' Equity	$ 7,078,514	$ 7,157,065	$ 28,694,756
52		$ 0	$ 0	$ (0)

Supporting Schedule
E-5

Recap Schedule
A-3

Water Utility of Greater Tonopah, 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	$ 177,314	$ 173,827	$ 191,379
4	460 Unmetered Water Revenue	31,919	31,663	29,650
5	474 Other Water Revenues	5,503	7,935	7,694
6	Total Operating Revenues	$ 214,736	$ 213,425	$ 228,723
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	$ 75,753	$ 97,440	$ 52,668
11	610 Purchased Water	960	1,621	-
12	615 Purchased Power	18,395	20,033	16,217
13	618 Chemicals	10,561	10,190	13,409
14	620 Materials and Supplies	20,175	13,521	6,822
15	621 Office Supplies and Expense	3,591	3,891	6,932
16	630 Outside Services	26,415	25,859	25,351
17	635 Contractual Services - Testing	5,109	9,030	11,000
18	636 Contractual Services - Other	-	-	-
19	641 Rental of Building/Real Property	2,597	1,700	7,120
20	650 Transportation Expenses	5,733	5,053	2,648
21	657 Insurance - General Liability	1,557	1,685	2,003
22	659 Insurance - Other	269	982	835
23	666 Regulatory Commission Expense – Rate Case	1,333	2,133	-
24	670 Bad Debt Expense	4,930	2,928	4,644
25	675 Miscellaneous Expenses	7,393	15,739	12,349
26	403 Depreciation Expense	375,446	332,205	231,194
27	403 Depreciation Expense – CIAC Amortization	(358,046)	(861,150)	(2,194)
28	408 Taxes Other Than Income	1,553	1,374	2,285
29	408.11 Taxes Other Than Income - Property Taxes	7,752	8,755	6,869
30	409 Income Taxes	(11,324)	204,927	(72,906)
31	Total Operating Expenses	$ 200,142	$ (102,084)	$ 327,246
32				
33	Operating Income / (Loss)	$ 14,594	$ 315,509	$ (98,523)
34				
35				
36	421 Non-Utility Income	$ -	$ -	$ 13,872
37	426 Miscellaneous Non-Utility Expenses		(23,984,905)	-
38	427 Interest Expense	(28,562)	(30,471)	(31,392)
39	Total Other Income / (Expense)	$ (28,562)	$ (24,015,376)	$ (17,520)
40				
41	NET INCOME / (LOSS)	$ (13,968)	$ (23,699,867)	$ (116,043)
42				

Supporting Schedules
E-6

Recap Schedules
A-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock Shares	Common Stock Amount	Additional Paid-In-Capital	Retained Earnings	Total
1						
2	Balance - December 31, 2008	-	$ -	$ 33,452,020	$ (8,924,886)	$ 24,527,134
3						
4	Net Income				(116,043)	(116,043)
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass	-	0	2,282,332	-	2,282,332
9						
10	Balance - December 31, 2009	-	$ -	$ 35,734,352	$ (9,040,929)	$ 26,693,423
11						
12	Net Income				(23,699,867)	(23,699,867)
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(4,258,161)	-	(4,258,161)
17						
18	Balance - December 31, 2010	-	$ -	$ 31,476,191	$ (32,740,796)	$ (1,264,605)
19						
20	Net Income				(13,968)	(13,968)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			6,846	-	6,846
25						
26	Balance - December 31, 2011	-	$ -	$ 31,483,037	$ (32,754,764)	$ (1,271,727)
	supporting Schedules				Recap Schedules	

Water Utility of Greater Tonopah, 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	$ 66,651	$ 110,779	$ 177,430
3	304 Structures and Improvements	46,704	973	47,677
4	307 Wells and Springs	299,601	(0)	299,601
5	309 Supply Mains	-	-	-
6	310 Power Generation Equipment	-	-	-
7	311 Pumping Equipment	1,758,442	29,195	1,787,637
8	320 Water Treatment Equipment	1,621,120	5,400	1,626,520
9	330 Distribution Reservoirs ad Standpipes	185,006	43,649	228,655
10	331 Transmission and Distribution Mains	889,254	1,689	890,943
11	333 Services	43,069	(0)	43,069
12	334 Meters and Meter Installations	145,260	1,918	147,178
13	335 Hydrants	38,386	0	38,386
14	336 Backflow Prevention Devices	5,894	(0)	5,894
15	339 Other Plant and Miscellaneous Equipment	5,427	(0)	5,427
16	340 Office Furniture and Equipment	-	-	-
17	341 Transportation Equipment	32,617	(32,617)	-
18	343 Tools, Shop and Garage Equipment	1,687	290	1,977
19	344 Laboratory Equipment	663	0	663
20	345 Power Operated Equipment	838	0	838
21	346 Communication Equipment	12,408	0	12,408
22	347 Miscellaneous Equipment	5,436	(226)	5,210
23	348 Other Tangible Plant	340,097	0	340,097
24	Total Utility Plant in Service	$ 5,498,560	$ 161,051	$ 5,659,611
25				
26	107 Construction Work in Progress	$ 167,006	$ 68,131	$ 235,137
27				
28	Total Plant	$ 5,665,566	$ 229,182	$ 5,894,748
29				
30	Total Accum. Depreciation	$ (1,504,873)	$ (358,543)	$ (1,863,416)
31				
32	Total Net Plant	$ 4,160,693	$ (129,361)	$ 4,031,332
33				

Supporting Schedules

Recap Schedules
E-1
A-4

Water Utility of Greater Tonopah, 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	$ 173,983	$ 167,879	$ 183,487
3	Commercial	2,993	4,323	5,540
4	Construction	337	1,625	2,353
5	Irrigation	31,919	31,664	29,649
6				
7	Total Water Sales	$ 209,232	$ 205,491	$ 221,029
8				
9	Miscellaneous	5,503	7,935	7,694
10				
11	Total Operating Revenues	$ 214,735	$ 213,426	$ 228,723
12				
13	OPERATING EXPENSES:			
14	Operations and Maintenance	$ 86,010	$ 104,256	$ 96,954
15				
16	General and Administrative	$ 96,489	$ 104,689	$ 64,530
17				
18	Depreciation	$ 17,400	$ (528,945)	$ 229,000
19				
20	TAXES			
21	Income Taxes	$ (11,324)	$ 204,927	$ (72,906)
22	Property taxes	7,752	8,755	6,869
23	Other Taxes and Licenses	1,553	1,374	2,285
24	Utility Regulatory Assessment Fee	1,333	2,133	-
25				
26	TOTAL TAXES	$ (686)	$ 217,189	$ (63,752)
27				
28	Total Operating Expenses	$ 199,213	$ (102,811)	$ 326,732
29				
30	Operating Income/(Loss)	$ 15,522	$ 316,237	$ (98,009)
31				

Supporting Schedules

Recap Schedules
E-2

Water Utility of Greater Tonopah, 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	30,589	25,270	26,324
3	Total Commercial	572.00	542	493
4	Total Irrigation	4,340	4,757	4,328
5	Total Construction	38	166	19
6		35,539	30,735	31,164
7				
8	Average No. Customers			
9	Total Residential	318	311	307
10	Total Commercial	4	4	4
11	Total Irrigation	3	3	3
12	Total Construction	1	1	1
13	Non-Potable	326	319	315
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	96	81	86
17				
18	Average Annual Gallons Per			
19	Commercial Customer (in 1,000's)	143	136	123
20				
21	Average Annual Gallons Per			
22	Irrigation Customer	1447	1586	1443
23				
24				
25	Average Per 1,000 Gallons Sold			
26	Pumping Expense	$ 0.52	$ 0.65	$ 0.52
27	Water Treatment Expense	0.30	0.33	0.43
28				
29				
30				

Water Utility of Greater Tonopah, 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	$ (9,280)	$ 167,933	$ (59,745)
4	FICA (Employer's)	4,888	5,647	3,075
5	Unemployment	98	94	41
6	Total Federal Taxes	$ (4,294)	$ 173,673	$ (56,629)
7				
8				
9	State Taxes			
10	Income	$ (2,044)	$ 36,994	$ (13,161)
11	Property	7,752	8,755	6,869
12	Other	1,553	1,374	2,285
13	Unemployment	733	520	105
12	Total State Taxes	$ 7,994	$ 47,643	$ (3,902)
13				
14				
15	Total Taxes to Operations	$ 3,700	$ 221,317	$ (60,531)
16				
17				
18				
19	Supporting Schedules		Recap Schedules	
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

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.

Water Utility of Greater Tonopah, 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	$ 214,736	$ 207,705	$ 677,458	$ 885,163
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	75,753	75,753	-	75,753
6	610 Purchased Water	960	960	-	960
7	615 Purchased Power	18,395	22,407	-	22,407
8	618 Chemicals	10,551	10,522	-	10,522
9	620 Materials and Supplies	20,175	20,175	-	20,175
10	621 Office Supplies and Expense	3,591	3,591	-	3,591
11	630 Outside Services	26,415	26,415	-	26,415
12	635 Contractual Services - Testing	5,109	5,109	-	5,109
13	636 Contractual Services - Other	-	-	-	-
14	641 Rental of Building/Real Property	2,597	2,597	-	2,597
15	650 Transportation Expenses	5,733	5,733	-	5,733
16	657 Insurance - General Liability	1,557	1,557	-	1,557
17	659 Insurance - Other	269	269	-	269
18	666 Regulatory Commission Expense – Rate Case	1,333	2,140	-	2,140
19	670 Bad Debt Expense	4,930	4,769	15,553	20,322
20	675 Miscellaneous Expenses	7,393	7,221	-	7,221
21	403 Depreciation Expense	375,446	380,785	-	380,785
22	403 Depreciation Expense – CIAC Amortization	(358,046)	(2,151)	-	(2,151)
23	408 Taxes Other Than Income	1,553	1,553	-	1,553
24	408.11 Taxes Other Than Income - Property Taxes	7,752	11,254	11,580	22,835
25	409 Income Taxes	(11,324)	(197,785)	251,018	53,233
26	Total Operating Expenses	200,142	382,875	278,152	661,027
27					
28	Operating Income / (Loss)	$ 14,594	$ (175,170)	$ 399,306	$ 224,136
29					
30	OTHER INCOME / (EXPENSE				
31	421 Non-Utility Income	$ -	$ -	$ -	$ -
32	426 Miscellaneous Non-Utility Expenses	-	-	-	-
33	427 Interest Expense	(28,562)	(28,562)	-	(28,562)
34	Total Other Income / (Expense)	$ (28,562)	$ (28,562)	$ -	$ (28,562)
35					
36	NET INCOME / (LOSS)	$ (13,968)	$ (203,732)	$ 399,306	$ 195,574

Supporting Schedules
E-2

Recap Schedules
A-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification		Through 12/31/2012
1			
2	Well Development	$	95,081.77
3			
4	Water Distribution Centers		3,076
5			
6	Treatment and/or Blending		8,625
7			
8	Pipelines		-
9			
10	SCADA		
11			
12	Other		-
13			
14	Totals	$	106,782
15			(Sch. B-2.1)

Supporting Schedules	Recap Schedules
	F-2 & A-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line
No.

1 Revenues and expenses were projected using the pro forma changes to the test year
2 ending December 31, 2011.
3
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.
7
8

Supporting Schedules

Recap Schedules

Water Utility of Greater Tonopah, 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.
3	
4	
5	
6	
7	
8	
9	
10	

Supporting Schedules	Recap Schedules
H-1	
G-3	
G-4	

Water Utility of Greater Tonopah, 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.
3	
4	
5	
6	
7	
8	
9	
10	
11	

Supporting Schedules	Recap Schedules
H-1	
G-3	
G-4	

Water Utility of Greater Tonopah, 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.
3	
4	
5	
6	
7	

Supporting Schedules	Recap Schedules
G-5	G-1 & G-2
G-7	

Water Utility of Greater Tonopah, 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.
3	
4	
5	
6	
7	
8	
9	

Supporting Schedules	Recap Schedules
G-5	G-1 & G-2
G-7	

Water Utility of Greater Tonopah, 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.	
3		
4		
5		
6		
7		
8		
9		
10	Supporting Schedules	Recap Schedules
11		G-3
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		

Water Utility of Greater Tonopah, 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.
3	
4	
5	
6	
7	

Supporting Schedules	Recap Schedules
	G-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

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.
3	
4	
5	
6	
7	
8	

Supporting Schedules	Recap Schedules
	G-4
	G-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates Adjusted Sch. H-2 Col. E	[B] Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1					
2	Residential	$ 168,037	$ 722,744	$ 554,707	330.1%
3	Commercial	$ 3,257	14,959	11,702	359.3%
4	Irrigation	$ 31,022	136,902	105,880	341.3%
5	Construction	$ 1,293	5,945	4,652	N/A
6					
7	Total Water Revenues	$ 203,609	$ 880,551	$ 676,942	332.5%
8					
9	Miscellaneous Revenues (Sch. C-1, L4)	5,503	5,503		
10					
11	Total Operating Revenues	$ 209,112	$ 886,054		
12					
13					
14					
15	Test Year Revenue (Schedule C-2)	$ 214,736			
16	Less adjustment C-2.5	(5,712)			
17		209,024			
18					
19	Unreconciled Difference	$ 88			
20		0.0420%			
21					
22	Supporting Schedules		Recap Schedules		
23	H-2		A-1		
24					
25					
26					
27					
28					
29					
30					
31					
32					

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
				Bill Count Water Revenues									
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates [C+D]	Annualization Adjustments*	Adjusted Present Rates [E+F]	Proposed Rates No CRT	Proposed CRT	Proposed Rates [H+I]	Proposed Increase [J-G]	%
1	5/8" Residential	304	7,953	$ 161,214	$ (6,481)	$ 154,733	$ 533	$ 155,266	$ 685,710	$ (24,017)	$ 661,693	$ 506,426	326.17%
2	3/4" Residential	4	8,989	$ 2,240	(71)	2,169	(556)	1,613	9,402	(212)	9,190	7,577	469.83%
3	1" Residential	8	13,706	$ 9,400	(121)	9,279	(1,296)	7,983	41,545	(417)	41,128	33,145	415.19%
4	1.5" Residential	2	3,053	$ 1,873	(17)	1,856	-	1,856	10,808	(74)	10,734	8,878	N/A
5	5/8" Commercial	2	11,917	$ 1,415	(36)	1,379	-	1,379	5,887	(116)	5,771	4,392	318.49%
6	1" Commercial	2	11,917	$ 1,909	(31)	1,878	-	1,878	9,254	(66)	9,188	7,310	389.26%
7	2" Irrigation	2	171,908	$ 25,938	-	25,938	-	25,938	113,384	-	113,384	87,448	337.13%
8	3" Irrigation	1	18,667	$ 5,086	(2)	5,084	-	5,084	23,527	(9)	23,519	18,435	362.60%
9	2" Construction	1	5,682	$ 1,294	(1)	1,293	-	1,293	5,951	(6)	5,945	4,652	N/A
10							-						
11													
12													
13	Total Residential	318	8,004	$ 174,727	$ (6,690)	$ 168,037	$ (1,319)	$ 166,718	$ 747,464	$ (24,720)	$ 722,744	$ 556,026	333.51%
14	Total Commercial	4	11,942	3,324	(67)	3,257	-	3,257	15,140	(181)	14,959	11,702	359.30%
15	Total Irrigation	3	120,636	31,024	(2)	31,022	-	31,022	136,911	(9)	136,902	105,880	341.31%
16	Total Construction	1	5,682	1,294	(1)	1,293	-	1,293	5,951	(6)	5,945	4,652	N/A
17	Totals	326	-	210,369	(6,760)	203,609	(1,319)	202,290	905,465	(24,914)	880,551	678,260	335.29%
18													
19		Adjustment C-2.4											

Supporting Schedules

Recap Schedules
H-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Calculation of Change in Miscellaneous Service Charge revenue

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	$ 35.00	$ 35.00	$ -	81	$ -
3	Reconnect	35.00	35.00	-	29	-
4	NSF Fees	30.00	30.00	-	6	-
5						
6	Proposed Misc. Service Charge Increase					$ -
7						
8						
9						
10						
11						
12						
13						
14						
15						
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17						
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28						
29						
30						

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Changes in Representative Rate Schedules

Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge Present	Basic Service Charge Proposed	Change
5/8" x 3/4" Meter	$ 22.55	$ 108.00	$ 85.45
3/4" Meter	22.55	108.00	85.45
1" Meter	56.38	270.00	213.62
1.5" Meter	112.75	540.00	427.25
2" Meter	180.40	864.00	683.60
3" Meter	360.80	1,728.00	1,367.20
4" Meter	563.75	2,700.00	2,136.25
6" Meter	1,127.50	5,400.00	4,272.50
8" Meter	2,255.00	10,800.00	8,545.00

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block Present	Rate Block Proposed	Volumetric Charges (per 1,000 Gallons) Present	Volumetric Charges (per 1,000 Gallons) Proposed	Volumetric Charges (per 1,000 Gallons) Change
Tier One Breakover	1,000 gallons	1,000 gallons	$ 1.18	$ 5.00	$ 3.82
Tier Two Breakover	5,000 gallons	5,000 gallons	1.99	7.00	5.01
Tier Three Breakover	10,000 gallons	10,000 gallons	2.89	9.00	6.11
Tier Four Breakover	18,000 gallons	18,000 gallons	3.80	14.00	10.20
Tier Five Breakover	25,000 gallons	25,000 gallons	4.68	19.00	14.32
Tier Six Breakover	999,999,999	> 25,000 gallons	5.54	24.00	18.46
Conservation Rebate Threshold ("CRT") in Gallons	7,401	7,000			
Commodity rate rebate applied if consumption is below the CRT:	45%	50%			

*Includes all potable water meters including irrigation meters.

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	$ 651.70	$ 465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed
Establishment of Service	$ 35.00	$ 35.00
Establishment of Service (After Hours)	50.00	50.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	$ 35.00	$ 35.00
Reconnection of Service - After Hours (Delinquent)	50.00	50.00
Meter Move at Customer Request	(b)	(b)
After Hours Service Charge, Per Hour*	$ 50.00	$ 50.00
Deposit	(c)	(c)
Meter Re-Read (If Correct)	30.00	30.00
Meter Test Fee (If Correct)	30.00	30.00
NSF Check	30.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).
(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).
(c) Per A.A.C. R14-2-403(B).
*For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.
In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

	Present			Proposed			
Meter Size	Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$ 445.00	$ 155.00	$ 600.00	$ 445.00	$ 155.00	$ 600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

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

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 22.55	$ 108.00	378.94%
1,000	23.20	110.50	376.31%
2,000	24.29	114.00	369.26%
3,000	25.39	117.50	362.82%
4,000	26.48	121.00	356.91%
5,000	27.58	124.50	351.46%
6,000	29.17	129.00	342.29%
7,000	37.47	159.00	324.34%
8,000	40.36	168.00	316.25%
9,000	43.25	177.00	309.25%
10,000	46.14	186.00	303.12%
15,000	95.14	256.00	169.08%
20,000	133.90	336.00	150.93%
25,000	157.30	431.00	174.00%
50,000	295.80	1,031.00	248.55%
75,000	434.30	1,631.00	275.55%
100,000	572.80	2,231.00	289.49%
125,000	711.30	2,831.00	298.00%
150,000	849.80	3,431.00	303.74%
175,000	988.30	4,031.00	307.87%
200,000	1,126.80	4,631.00	310.99%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 56.38	$ 270.00	378.89%
1,000	57.03	272.50	377.83%
2,000	58.12	276.00	374.85%
3,000	59.22	279.50	371.98%
4,000	60.31	283.00	369.22%
5,000	61.41	286.50	366.56%
6,000	63.00	291.00	361.93%
7,000	64.59	321.00	397.01%
8,000	74.19	330.00	344.80%
9,000	77.08	339.00	339.80%
10,000	79.97	348.00	335.16%
15,000	128.97	418.00	224.11%
20,000	167.73	498.00	196.91%
25,000	191.13	593.00	210.26%
50,000	329.63	1,193.00	261.92%
75,000	468.13	1,793.00	283.01%
100,000	606.63	2,393.00	294.47%
125,000	745.13	2,993.00	301.67%
150,000	883.63	3,593.00	306.62%
175,000	1,022.13	4,193.00	310.22%
200,000	1,160.63	4,793.00	312.97%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1.5" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 112.75	$ 540.00	378.94%
1,000	113.40	542.50	378.40%
2,000	114.49	546.00	376.88%
3,000	115.59	549.50	375.40%
4,000	116.68	553.00	373.94%
5,000	117.78	556.50	372.50%
6,000	119.37	561.00	369.98%
7,000	120.96	591.00	388.61%
8,000	130.56	600.00	359.56%
9,000	133.45	609.00	356.35%
10,000	136.34	618.00	353.28%
15,000	185.34	688.00	271.21%
20,000	224.10	768.00	242.70%
25,000	247.50	863.00	248.69%
50,000	386.00	1,463.00	279.02%
75,000	524.50	2,063.00	293.33%
100,000	663.00	2,663.00	301.66%
125,000	801.50	3,263.00	307.11%
150,000	940.00	3,863.00	310.96%
175,000	1,078.50	4,463.00	313.82%
200,000	1,217.00	5,063.00	316.02%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 2" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 180.40	$ 864.00	378.94%
1,000	181.05	866.50	378.60%
2,000	182.14	870.00	377.65%
3,000	183.24	873.50	376.70%
4,000	184.33	877.00	375.77%
5,000	185.43	880.50	374.85%
6,000	187.02	885.00	373.22%
7,000	188.61	915.00	385.14%
8,000	198.21	924.00	366.17%
9,000	201.10	933.00	363.95%
10,000	203.99	942.00	361.79%
15,000	252.99	1,012.00	300.02%
20,000	291.75	1,092.00	274.29%
25,000	315.15	1,187.00	276.65%
50,000	453.65	1,787.00	293.92%
75,000	592.15	2,387.00	303.11%
100,000	730.65	2,987.00	308.81%
125,000	869.15	3,587.00	312.70%
150,000	1,007.65	4,187.00	315.52%
175,000	1,146.15	4,787.00	317.66%
200,000	1,284.65	5,387.00	319.34%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 3" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 360.80	$ 1,728.00	378.94%
1,000	361.45	1,730.50	378.77%
2,000	362.54	1,734.00	378.29%
3,000	363.64	1,737.50	377.81%
4,000	364.73	1,741.00	377.34%
5,000	365.83	1,744.50	376.86%
6,000	367.42	1,749.00	376.03%
7,000	369.01	1,779.00	382.11%
8,000	378.61	1,788.00	372.25%
9,000	381.50	1,797.00	371.04%
10,000	384.39	1,806.00	369.84%
15,000	433.39	1,876.00	332.87%
20,000	472.15	1,956.00	314.28%
25,000	495.55	2,051.00	313.88%
50,000	634.05	2,651.00	318.11%
75,000	772.55	3,251.00	320.81%
100,000	911.05	3,851.00	322.70%
125,000	1,049.55	4,451.00	324.09%
150,000	1,188.05	5,051.00	325.15%
175,000	1,326.55	5,651.00	325.99%
200,000	1,465.05	6,251.00	326.67%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		112	-	112	3.08%	-	0.00%
1	1,000	313	156,500	425	11.69%	156,500	0.54%
1,001	2,000	248	372,000	673	18.50%	528,500	1.83%
2,001	3,000	293	732,500	966	26.56%	1,261,000	4.36%
3,001	4,000	335	1,172,500	1,301	35.77%	2,433,500	8.41%
4,001	5,000	341	1,534,500	1,642	45.15%	3,968,000	13.72%
5,001	6,000	301	1,655,500	1,943	53.42%	5,623,500	19.44%
6,001	7,000	252	1,638,000	2,195	60.35%	7,261,500	25.10%
7,001	8,000	196	1,470,000	2,391	65.74%	8,731,500	30.19%
8,001	9,000	156	1,326,000	2,547	70.03%	10,057,500	34.77%
9,001	10,000	151	1,434,500	2,698	74.18%	11,492,000	39.73%
10,001	11,000	141	1,480,500	2,839	78.06%	12,972,500	44.85%
11,001	12,000	94	1,081,000	2,933	80.64%	14,053,500	48.59%
12,001	13,000	96	1,200,000	3,029	83.28%	15,253,500	52.73%
13,001	14,000	70	945,000	3,099	85.21%	16,198,500	56.00%
14,001	15,000	63	913,500	3,162	86.94%	17,112,000	59.16%
15,001	16,000	68	1,054,000	3,230	88.81%	18,166,000	62.80%
16,001	17,000	43	709,500	3,273	89.99%	18,875,500	65.26%
17,001	18,000	32	560,000	3,305	90.87%	19,435,500	67.19%
18,001	19,000	30	555,000	3,335	91.70%	19,990,500	69.11%
19,001	20,000	30	585,000	3,365	92.52%	20,575,500	71.13%
20,001	21,000	32	656,000	3,397	93.40%	21,231,500	73.40%
21,001	22,000	29	623,500	3,426	94.20%	21,855,000	75.56%
22,001	23,000	19	427,500	3,445	94.72%	22,282,500	77.03%
23,001	24,000	20	470,000	3,465	95.27%	22,752,500	78.66%
24,001	25,000	25	612,500	3,490	95.96%	23,365,000	80.78%
25,001	26,000	15	382,500	3,505	96.37%	23,747,500	82.10%
26,001	27,000	15	397,500	3,520	96.78%	24,145,000	83.47%
27,001	28,000	15	412,500	3,535	97.20%	24,557,500	84.90%
28,001	29,000	12	342,000	3,547	97.53%	24,899,500	86.08%
29,001	30,000	9	265,500	3,556	97.77%	25,165,000	87.00%
30,001	31,000	7	213,500	3,563	97.97%	25,378,500	87.74%
31,001	32,000	7	220,500	3,570	98.16%	25,599,000	88.50%
32,001	33,000	7	227,500	3,577	98.35%	25,826,500	89.29%
33,001	34,000	6	201,000	3,583	98.52%	26,027,500	89.98%
34,001	35,000	5	172,500	3,588	98.65%	26,200,000	90.58%
35,001	36,000	8	284,000	3,596	98.87%	26,484,000	91.56%
36,001	37,000	7	255,500	3,603	99.07%	26,739,500	92.44%
37,001	38,000	3	112,500	3,606	99.15%	26,852,000	92.83%
38,001	39,000	1	38,500	3,607	99.18%	26,890,500	92.97%
39,001	40,000	4	158,000	3,611	99.29%	27,048,500	93.51%
40,001	41,000	3	121,500	3,614	99.37%	27,170,000	93.93%
41,001	42,000	4	166,000	3,618	99.48%	27,336,000	94.51%
42,001	43,000	-	-	3,618	99.48%	27,336,000	94.51%
43,001	44,000	5	217,500	3,623	99.62%	27,553,500	95.26%
44,001	45,000	2	89,000	3,625	99.67%	27,642,500	95.57%
45,001	46,000	-	-	3,625	99.67%	27,642,500	95.57%
46,001	47,000	2	93,000	3,627	99.73%	27,735,500	95.89%
47,001	48,000	1	47,500	3,628	99.75%	27,783,000	96.05%
48,001	49,000	-	-	3,628	99.75%	27,783,000	96.05%
49,001	50,000	-	-	3,628	99.75%	27,783,000	96.05%
50,001	51,000	3	151,500	3,631	99.84%	27,934,500	96.58%
51,001	52,000	2	103,000	3,633	99.89%	28,037,500	96.93%
52,001	53,000	-	-	3,633	99.89%	28,037,500	96.93%
53,001	54,000	1	53,500	3,634	99.92%	28,091,000	97.12%
65,001	66,000	1	65,500	3,635	99.95%	28,156,500	97.34%
82,001	83,000	1	82,500	3,636	99.97%	28,239,000	97.63%
686,180	686,180	1	686,180	3,637	100.00%	28,925,180	100.00%
				3,637	100.00%	28,925,180	100.00%
Totals		3,637	28,925,180	3,637		28,925,180	

Average No. of Customers: 304

Average Consumption: 7,953

Median Consumption: 5,000

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		1	-	1	2.17%	-	0.00%
1	1,000	3	1,500	4	8.70%	1,500	0.36%
1,001	2,000	2	3,000	6	13.04%	4,500	1.09%
2,001	3,000	5	12,500	11	23.91%	17,000	4.11%
3,001	4,000	7	24,500	18	39.13%	41,500	10.04%
4,001	5,000	3	13,500	21	45.65%	55,000	13.30%
5,001	6,000	2	11,000	23	50.00%	66,000	15.96%
6,001	7,000	1	6,500	24	52.17%	72,500	17.53%
7,001	8,000	3	22,500	27	58.70%	95,000	22.97%
8,001	9,000	4	34,000	31	67.39%	129,000	31.20%
9,001	10,000	-	-	31	67.39%	129,000	31.20%
10,001	11,000	3	31,500	34	73.91%	160,500	38.81%
11,001	12,000	1	11,500	35	76.09%	172,000	41.60%
12,001	13,000	4	50,000	39	84.78%	222,000	53.69%
13,001	14,000	-	-	39	84.78%	222,000	53.69%
14,001	15,000	1	14,500	40	86.96%	236,500	57.19%
19,001	20,000	1	19,500	41	89.13%	256,000	61.91%
24,001	25,000	1	24,500	42	91.30%	280,500	67.84%
30,001	31,000	2	61,000	44	95.65%	341,500	82.59%
35,001	36,000	1	35,500	45	97.83%	377,000	91.17%
36,001	37,000	1	36,500	46	100.00%	413,500	100.00%
Totals		46	413,500	46		413,500	

Average No. of Customers: 4

Average Consumption: 8,989

Median Consumption: 5,500

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	10	5,000	10	11.49%	5,000	0.42%
1,001	2,000	1	1,500	11	12.64%	6,500	0.55%
2,001	3,000	11	27,500	22	25.29%	34,000	2.85%
3,001	4,000	7	24,500	29	33.33%	58,500	4.91%
4,001	5,000	4	18,000	33	37.93%	76,500	6.42%
5,001	6,000	2	11,000	35	40.23%	87,500	7.34%
6,001	7,000	6	39,000	41	47.13%	126,500	10.61%
7,001	8,000	8	60,000	49	56.32%	186,500	15.64%
8,001	9,000	10	85,000	59	67.82%	271,500	22.77%
9,001	10,000	2	19,000	61	70.11%	290,500	24.36%
10,001	11,000	5	52,500	66	75.86%	343,000	28.76%
11,001	12,000	3	34,500	69	79.31%	377,500	31.66%
12,001	13,000	3	37,500	72	82.76%	415,000	34.80%
13,001	14,000	1	13,500	73	83.91%	428,500	35.93%
14,001	15,000	2	29,000	75	86.21%	457,500	38.37%
15,001	16,000	1	15,500	76	87.36%	473,000	39.67%
16,001	17,000	1	16,500	77	88.51%	489,500	41.05%
17,001	18,000	1	17,500	78	89.66%	507,000	42.52%
18,001	19,000	-	-	78	89.66%	507,000	42.52%
19,001	20,000	1	19,500	79	90.80%	526,500	44.15%
20,001	21,000	1	20,500	80	91.95%	547,000	45.87%
46,001	47,000	1	46,500	81	93.10%	593,500	49.77%
48,001	49,000	1	48,500	82	94.25%	642,000	53.84%
83,001	84,000	1	83,500	83	95.40%	725,500	60.84%
96,001	97,000	1	96,500	84	96.55%	822,000	68.93%
118,960	118,960	1	118,960	85	97.70%	940,960	78.91%
125,280	125,280	1	125,280	86	98.85%	1,066,240	89.42%
126,220	126,220	1	126,220	87	100.00%	1,192,460	100.00%
Totals		87	1,192,460	87		1,192,460	

Average No. of Customers: 8

Average Consumption: 13,706

Median Consumption: 7,000

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 1.5" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		7	-	7	36.84%	-	0.00%
1	1,000	-	-	7	36.84%	-	0.00%
1,001	2,000	1	1,500	8	42.11%	1,500	2.59%
2,001	3,000	9	22,500	17	89.47%	24,000	41.38%
8,001	9,000	1	8,500	18	94.74%	32,500	56.03%
25,001	26,000	1	25,500	19	100.00%	58,000	100.00%
Totals		19	58,000	19		58,000	

Average No. of Customers: 2

Average Consumption: 3,053

Median Consumption: 2,000

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 5/8" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	1	500	1	4.17%	500	0.17%
1,001	2,000	1	1,500	2	8.33%	2,000	0.70%
2,001	3,000	3	7,500	5	20.83%	9,500	3.32%
3,001	4,000	1	3,500	6	25.00%	13,000	4.55%
4,001	5,000	1	4,500	7	29.17%	17,500	6.12%
5,001	6,000	2	11,000	9	37.50%	28,500	9.97%
6,001	7,000	1	6,500	10	41.67%	35,000	12.24%
7,001	8,000	1	7,500	11	45.83%	42,500	14.86%
8,001	9,000	3	25,500	14	58.33%	68,000	23.78%
9,001	10,000	1	9,500	15	62.50%	77,500	27.10%
10,001	11,000	-	-	15	62.50%	77,500	27.10%
11,001	12,000	-	-	15	62.50%	77,500	27.10%
12,001	13,000	1	12,500	16	66.67%	90,000	31.47%
15,001	16,000	1	15,500	17	70.83%	105,500	36.89%
16,001	17,000	-	-	17	70.83%	105,500	36.89%
17,001	18,000	1	17,500	18	75.00%	123,000	43.01%
18,001	19,000	1	18,500	19	79.17%	141,500	49.48%
23,001	24,000	1	23,500	20	83.33%	165,000	57.69%
28,001	29,000	1	28,500	21	87.50%	193,500	67.66%
29,001	30,000	1	29,500	22	91.67%	223,000	77.97%
30,001	31,000	1	30,500	23	95.83%	253,500	88.64%
31,001	32,000	-	-	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
				24	100.00%	286,000	100.00%
Totals		24	286,000	24		286,000	

Average No. of Customers: 2

Average Con 92,000 11,917
96,000

Median Consumption: 8,500

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
5,001	6,000	1	5,500	1	4.17%	5,500	1.92%
6,001	7,000	2	13,000	3	12.50%	18,500	6.47%
7,001	8,000	3	22,500	6	25.00%	41,000	14.34%
8,001	9,000	2	17,000	8	33.33%	58,000	20.28%
9,001	10,000	2	19,000	10	41.67%	77,000	26.92%
10,001	11,000	3	31,500	13	54.17%	108,500	37.94%
11,001	12,000	1	11,500	14	58.33%	120,000	41.96%
12,001	13,000	2	25,000	16	66.67%	145,000	50.70%
13,001	14,000	5	67,500	21	87.50%	212,500	74.30%
16,001	17,000	1	16,500	22	91.67%	229,000	80.07%
24,001	25,000	1	24,500	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
Totals		24	286,000	24		286,000	

Average No. of Customers: 2

Average Consumption: 11,917

Median Consumption: 10,500

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 2" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0	-	1	-	1	4.17%	-	0.00%
9,001	10,000	1	9,500	2	8.33%	9,500	0.23%
17,001	18,000	1	17,500	3	12.50%	27,000	0.66%
18,001	19,000	1	18,500	4	16.67%	45,500	1.11%
22,001	23,000	2	45,000	6	25.00%	90,500	2.20%
23,001	24,000	1	23,500	7	29.17%	114,000	2.77%
24,001	25,000	1	24,500	8	33.33%	138,500	3.36%
29,001	30,000	1	29,500	9	37.50%	168,000	4.08%
55,001	56,000	1	55,500	10	41.67%	223,500	5.43%
67,001	68,000	1	67,500	11	45.83%	291,000	7.07%
75,001	76,000	1	75,500	12	50.00%	366,500	8.90%
79,001	80,000	1	79,500	13	54.17%	446,000	10.84%
83,001	84,000	1	83,500	14	58.33%	529,500	12.86%
105,600	105,600	1	105,600	15	62.50%	635,100	15.43%
122,000	122,000	1	122,000	16	66.67%	757,100	18.39%
220,100	220,100	1	220,100	17	70.83%	977,200	23.74%
313,200	313,200	1	313,200	18	75.00%	1,290,400	31.35%
370,400	370,400	1	370,400	19	79.17%	1,660,800	40.35%
395,600	395,600	1	395,600	20	83.33%	2,056,400	49.96%
410,800	410,800	1	410,800	21	87.50%	2,467,200	59.94%
462,500	462,500	1	462,500	22	91.67%	2,929,700	71.17%
549,300	549,300	1	549,300	23	95.83%	3,479,000	84.52%
637,200	637,200	1	637,200	24	100.00%	4,116,200	100.00%
Totals		24	4,116,200	24		4,116,200	

Average No. of Customers: 2

Average Consumption: 171,508

Median Consumption: 76,000

Water Utility of Greater Tonopah
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 3" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		-	-	-	0.00%	-	0.00%
1,001	2,000	2	3,000	2	16.67%	3,000	1.34%
12,001	13,000	1	12,500	3	25.00%	15,500	6.92%
15,001	16,000	1	15,500	4	33.33%	31,000	13.84%
18,001	19,000	2	37,000	6	50.00%	68,000	30.36%
22,001	23,000	2	45,000	8	66.67%	113,000	50.45%
25,001	26,000	1	25,500	9	75.00%	138,500	61.83%
28,001	29,000	3	85,500	12	100.00%	224,000	100.00%
			-				
			-				
Totals		12	224,000	12		224,000	

Average No. of Customers: 1

Average Consumption: 18,667

Median Consumption: 18,500

Water Utility of Greater Tonopah
Test Year Ended December 31, 2008
Bill Count

Rate Schedule: 2" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		1.6	-	2	24.24%	-	0.00%
1	1,000	1	500	3	39.39%	500	1.33%
1,001	2,000	1	1,500	4	54.55%	2,000	5.33%
7,001	8,000	1	7,500	5	69.70%	9,500	25.33%
10,001	11,000	1	10,500	6	84.85%	20,000	53.33%
17,001	18,000	1	17,500	7	100.00%	37,500	100.00%
			-				
Totals		6.6	37,500	7		37,500	

Average No. of Customers: 1

Average Consumption: 5,682

Median Consumption: 1,000

Please Note:

The Monthly Minimum in this category is $180.40, however only 6 of the bills were for the entire month, while 1 of the bills was for about 60% of the month, resulting in a zero usage bill for .6 months.

VALENCIA WATER COMPANY-

GREATER BUCKEYE

SCHEDULES

Valencia Water Company, Greater Buckeye Division
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			$ 634,978	$ 634,978
2					
3	Adjusted Operating Income (Loss)			$ 49,158	$ 49,158
4					
5	Current Rate of Return (Line 3 / Line 1)			7.74%	7.74%
6					
7	Required Operating Income (Line 9 * Line 1)			$ 70,975	$ 70,975
8					
9	Required Rate of Return			11.18%	11.18%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			$ 21,817	$ 21,817
12					
13	Gross Revenue Conversion Factor			1.669446	1.669446
14					
15	Increase in Gross Revenue Requirements			$ 36,423	$ 36,423
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	$ 446,726	$ 479,016	$ 32,289	7.2%
22	Commercial	4,208	4,611	403	9.6%
23	Irrigation	1,078	1,222	145	13.4%
24	Construction	275	677	402	N/A
25					
26	Total of Water Revenues	$ 452,287	$ 485,526	$ 33,239	7.3%
27					
28	Miscellaneous Revenues	12,128	12,128	-	0.0%
29					
30	Total Operating Revenues	$ 464,415	$ 497,654	$ 33,239	7.2%
31					
32	Total Adjusted Revenues (Schedule C-1)	$ 462,043	$ 497,654	$ 35,611 *	7.7%
33					

34 *The increse 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

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 353,417	$ 402,828	$ 479,427	$ 462,043	$ 462,043	$ 498,466
2							
3	Revenue Deductions and						
4	Operating Expenses	345,451	415,371	432,008	412,885	412,885	427,679
5							
6	Operating Income	$ 7,966	$ (12,543)	$ 47,419	$ 49,158	$ 49,158	$ 70,787
7							
8	Other Income and Deductions	-	-	-	-	-	-
9							
10	Interest Expense	(11,463)	(10,970)	(10,487)	(10,487)	(10,487)	(10,487)
11							
12	Net Income	$ (3,497)	$ (23,513)	$ 36,932	$ 38,671	$ 38,671	$ 60,300
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(3.50)	(23.51)	36.93	38.67	38.67	60.30
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.04%	-0.86%	1.38%	1.46%	2.91%	4.53%
26							
27	Return on Year End						
28	Capital	-0.13%	-0.87%	1.40%	1.45%	1.45%	2.27%
29							
30	Return on Average						
31	Common Equity	-0.04%	-0.91%	1.46%	1.54%	3.05%	4.75%
32							
33	Return on Year End						
34	Common Equity	-0.13%	-0.92%	1.48%	1.52%	1.52%	2.38%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	0.51	(3.28)	6.76	5.24	5.24	8.60
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	1.69	(0.14)	5.52	5.69	5.69	7.75
42							
43							

<u>Supporting Schedules:</u>
E-2
C-1
F-1

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year 12/31/2012
1	Short-Term Debt	$ 11,261	$ 12,045	$ 12,886	$ 13,668
2					
3	Long-Term Debt	146,311	134,266	121,380	107,712
4					
5	Total Debt	$ 157,572	$ 146,311	$ 134,266	$ 121,380
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	2,604,568	2,559,263	2,499,277	2,537,948
10					
11	Total Capital	$ 2,762,140	$ 2,705,574	$ 2,633,543	$ 2,659,328
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.41%	0.45%	0.49%	0.51%
16					
17	Long-Term Debt	5.30%	4.96%	4.61%	4.05%
18					
19	Total Debt	5.70%	5.41%	5.10%	4.56%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	94.30%	94.59%	94.90%	95.44%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.03%	0.03%	0.03%	0.03%
29					
30	Weighted Cost of				
31	Long-Term Debt	0.29%	0.29%	0.29%	0.29%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					
37					
38	Supporting Schedules:				
39	E-1				
40	D-1				

Valencia Water Company, Greater Buckeye Division Schedule A-4

Test Year Ended December 31, 2011

Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	$ 92,932	$ 218,505	$ 3,051,042
2					
3	Prior Year Ended	12/31/2010	15,888	21,157	3,072,199
4					
5	Test Year Ended	12/31/2011	6,978	7,007	3,079,206
6					
7	Projected Year Ended	12/31/2012	-	-	3,079,206
8					
9					
10					
11					
12					
13					
14					

<u>Supporting Schedules:</u>

F-3

E-5

Valencia Water Company, Greater Buckeye Division
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	$ 3,079,206
2	Less: Accumulated Depreciation	(1,372,116)
3		
4	Net Plant in Service	$ 1,707,090
5		
6	LESS:	
7	Net CIAC	236,097
8	Advances in Aid of Construction (AIAC)	722,274
9	Customer Deposits	43,597
10	Deferred Income Tax Credits	112,475
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	42,332
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 634,978
19		
20		

Supporting Schedules:
B-2
B-3
E-1
B-5

Recap Schedules:
A-1

Valencia Water Company, Greater Buckeye Division
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	[C] ADJ #2	[D] Adjusted End of Test Year
1	303 Land and Land Rights	$ 27,898	$ -	$ -	$ 27,898
2	304 Structures and Improvements	39,296	-	-	39,296
3	307 Wells and Springs	115,895	-	-	115,895
4	309 Supply Mains	-	-	-	-
5	310 Power Generation Equipment	1,738	-	-	1,738
6	311 Pumping Equipment	543,761	-	-	543,761
7	320 Water Treatment Equipment	844,990	-	-	844,990
8	330 Distribution Reservoirs ad Standpipes	588,494	-	-	588,494
9	331 Transmission and Distribution Mains	766,900	-	-	766,900
10	333 Services	37,406	-	-	37,406
11	334 Meters and Meter Installations	37,332	-	-	37,332
12	335 Hydrants	40,757	-	-	40,757
13	336 Backflow Prevention Devices	5,432	-	-	5,432
14	339 Other Plant and Miscellaneous Equipment	4,284	-	-	4,284
15	340 Office Furniture and Equipment	-	-	-	-
16	341 Transportation Equipment	-	-	-	-
17	343 Tools, Shop and Garage Equipment	1,650	-	-	1,650
18	344 Laboratory Equipment	-	-	-	-
19	345 Power Operated Equipment	-	-	-	-
20	346 Communication Equipment	4,751	-	-	4,751
21	347 Miscellaneous Equipment	10,089	-	-	10,089
22	348 Other Tangible Plant	8,533	-	-	8,533
23					
24	Total Plant in Service	$ 3,079,206	$ -	$ -	$ 3,079,206
25	Less: Accumulated Depreciation	(1,372,116)	-	-	(1,372,116)
26	Net Plant in Service (L59 - L 60)	$ 1,707,090	$ -	$ -	$ 1,707,090
27					
28	LESS:				
29	Net Contributions in Aid of Construction (CIAC)	$ 236,097	$ -	$ -	$ 236,097
30	Advances in Aid of Construction (AIAC)	722,274	-	-	722,274
31	Customer Meter Deposits	43,597	-	-	43,597
32	Deferred Income Tax Credits	112,475	-	-	112,475
33					
34	ADD:				
35	Unamortized Finance Charges	$ -	$ -	$ -	$ -
36	Deferred Tax Assets				
37	Meter deposits	36,986			36,986
38	Deferred gain	-			-
39	Bad debt	3,405			3,405
40	Deferred compensation	1,941			1,941
41	CIAC	-			-
42	Working Capital	-	-	-	-
43	Utility Plant Acquisition Adjustment	-	-	-	-
44					
45	**Original Cost Rate Base**	$ 634,978	$ -	$ -	$ 634,978
46					

Supporting Schedules:
E-1

Recap Schedules:
B-1

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Schedule B-3

Line No.	
1	The Company did not make pro forma adjustments to gross plant in service and accumulated depreciation for RCND rate base
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	

Supporting Schedules	Recap Schedules
B-4	B-1

Valencia Water Company, Greater Buckeye Division Schedule B-4
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Line No.	
1	The Company did not conduct a Reconstruction Cost New Study.
2	
3	
4	
5	
6	
7	
8	
9	

Supporting Schedules	Recap Schedules
RCND Study	B-3

Valencia Water Company, Greater Buckeye Division Schedule B-5
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Line No.	
1	
2	The Company is not requesting a working capital allowance.
3	
4	
5	
6	
7	
8	
9	
10	

Supporting Schedules	Recap Schedules
E-1	B-1

Valencia Water Company, Greater Buckeye Division
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	$ 466,071	$ (16,156)	$ 449,915	$ 36,423	$ 486,338
3	Water Sales - Unmetered	1,228	(1,228)	-	-	-
4	Other Operating Revenue	12,128	-	12,128	-	12,128
5	Total Operating Revenues	$ 479,427	$ (17,384)	$ 462,043	$ 36,423	$ 498,466
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	$ 108,598	-	108,598	-	108,598
9	610 Purchased Water	51,353	-	51,353	-	51,353
10	615 Purchased Power	23,611	4,058	27,669	-	27,669
11	618 Chemicals	5,235	(1)	5,234	-	5,234
12	620 Materials and Supplies	(2,816)	-	(2,816)	-	(2,816)
13	621 Office Supplies and Expense	5,458	-	5,458	-	5,458
14	630 Outside Services	36,433	-	36,433	-	36,433
15	635 Contractual Services - Testing	3,252	-	3,252	-	3,252
16	641 Rental of Building/Real Property	4,216	-	4,216	-	4,216
17	650 Transportation Expenses	9,090	-	9,090	-	9,090
18	657 Insurance - General Liability	2,836	-	2,836	-	2,836
19	659 Insurance - Other	1,509	-	1,509	-	1,509
20	666 Regulatory Commission Expense – Rate Case	1,333	2,809	4,142	-	4,142
21	670 Bad Debt Expense	11,720	(425)	11,295	890	12,185
22	675 Miscellaneous Expenses	13,636	(334)	13,302	-	13,302
23	403 Depreciation Expense	137,751	-	137,751	-	137,751
24	403 Depreciation Expense – CIAC Amortization	(25,605)	-	(25,605)	-	(25,605)
25	408 Taxes Other Than Income	1,722	-	1,722	-	1,722
26	408.11 Taxes Other Than Income - Property Taxes	19,177	(7,514)	11,663	306	11,969
27	409 Income Taxes	23,499	(17,716)	5,783	13,597	19,380
28	Total Operating Expenses	$ 432,008	$ (19,123)	$ 412,885	$ 14,794	$ 427,679
29						
30	Utility Operating Income (Loss)	$ 47,419	$ 1,739	$ 49,158	$ 21,629	$ 70,787
31						
32	414 Gains (Losses) from Disp of Util Prop	$ -	-	-	-	-
33	419 Interest and Dividend Income	-	-	-	-	-
34	427 Interest Expense	(10,487)	-	(10,487)	-	(10,487)
35	Total Other Income and Deductions	$ (10,487)	$ -	$ (10,487)	$ -	$ (10,487)
36						
37	Net Income (Loss)	$ 36,932	$ 1,739	$ 38,671	$ 21,629	$ 60,300
38						
39						
40						

Supporting Schedules:
E-2
C-2

Recap Schedules:
A-1

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

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
1	Revenues							
2	461 Metered Water Revenue	$ 466,671	$ -	$ -	$ -	$ (494)	$ (16,890)	$ -
3	460 Unmetered Water Revenue	1,228	-	-	-	-	-	-
4	474 Other Water Revenues	12,128	-	-	-	-	-	-
5	Total Operating Revenues	479,427	-	-	-	(494)	(16,890)	-
6								
7	Operating Expenses							
8	601 Salary and Wages - Employees	108,598	-	-	-	-	-	-
9	610 Purchased Water	51,353	-	-	-	-	-	-
10	615 Purchased Power	23,611	-	-	-	(4)	-	4,063
11	618 Chemicals	5,235	-	-	-	(1)	-	-
12	620 Materials and Supplies	(2,816)	-	-	-	-	-	-
13	621 Office Supplies and Expense	5,458	-	-	-	-	-	-
14	630 Outside Services	36,433						
15	635 Contractual Services - Testing	3,252	-	-	-	-	-	-
16	641 Rental of Building/Real Property	4,216	-	-	-	-	-	-
17	650 Transportation Expenses	9,080	-	-	-	-	-	-
18	657 Insurance - General Liability	2,836	-	-	-	-	-	-
19	659 Insurance - Other	1,509	-	-	-	-	-	-
20	666 Regulatory Commission Expense – Rate Case	1,333	(1,333)	4,142	-	-	-	-
21	670 Bad Debt Expense	11,720	-	-	-	-	-	-
22	675 Miscellaneous Expenses	13,836	-	-	(334)	-	-	-
23	403 Depreciation Expense	137,751	-	-	-	-	-	-
24	403 Depreciation Expense – CIAC Amortization	(25,005)						
25	408 Taxes Other Than Income	1,722	-	-	-	-	-	-
26	408.11 Taxes Other Than Income - Property Taxes	19,177	-	-	-	-	-	-
27	409 Income Taxes	23,499	-	-	-	-	-	-
28	Total Operating Expenses	432,008	(1,333)	4,142	(334)	(5)	-	4,063
29								
30		47,419	1,333	(4,142)	334	(489)	(16,890)	(4,063)
31	Operating Income (Loss)							
32	414 Gains (Losses) from Disposition of Utility Property	-	-	-	-	-	-	-
33	419 Interest and Dividend Income	-	-	-	-	-	-	-
34	427 Interest Expense	(10,487)	-	-	-	-	-	-
35	Total Other Income and Deductions	(10,487)	-	-	-	-	-	-
36								
37								
38	Net Income (Loss)	$ 36,932	$ 1,333	$ (4,142)	$ 334	$ (489)	$ (16,890)	$ (4,063)
39								
40								
41	Supporting Schedules:							
42								
43								

[H] ADJ #8	[I] ADJ #11 C-2.11	[J] ADJ #12 C-2.12.a	[K] ADJ #14 C-2.14.a	[L] Adjusted Test Year - As Filed	[M] ADJ #15 A-1, C-2.11	[N] ADJ #17 C-2.12.b	[O] ADJ #18 C-2.14.b	[P] Adjusted With Rate Increase
$ 1,228	$ -	$ -	$ -	$ 449,915	$ 36,423	$ -	$ -	$ 486,338
(1,228)	-	-	-	-	-	-	-	-
-	-	-	-	12,128	-	-	-	12,128
-	-	-	-	462,043	36,423	-	-	498,466
-	-	-	-	108,598	-	-	-	108,598
-	-	-	-	51,353	-	-	-	51,353
-	-	-	-	27,669	-	-	-	27,669
-	-	-	-	5,234	-	-	-	5,234
-	-	-	-	(2,816)	-	-	-	(2,816)
-	-	-	-	5,458	-	-	-	5,458
				36,433				36,433
-	-	-	-	3,252	-	-	-	3,252
-	-	-	-	4,216	-	-	-	4,216
-	-	-	-	9,000	-	-	-	9,000
-	-	-	-	2,836	-	-	-	2,836
-	-	-	-	1,509	-	-	-	1,509
-	-	-	-	4,142	-	-	-	4,142
-	(425)	-	-	11,295	890	-	-	12,185
-	-	-	-	13,302	-	-	-	13,302
-	-	-	-	137,751	-	-	-	137,751
				(25,905)				(25,905)
-	-	-	-	1,722	-	-	-	1,722
-	-	(7,514)	-	11,663	-	306	-	11,969
-	-	-	(17,716)	5,783	-	-	13,597	19,380
-	(425)	(7,514)	(17,716)	412,886	890	306	13,597	427,679
-	425	7,514	17,716	49,158	35,533	(306)	(13,597)	70,787
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(10,487)	-	-	-	(10,487)
-	-	-	-	(10,487)	-	-	-	(10,487)
$ -	$ 425	$ 7,514	$ 17,716	$ 38,671	$ 35,533	$ (306)	$ (13,597)	$ 60,300

Recap Schedules
C-1

Valencia Water Company, Greater Buckeye Division
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
1				
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			$ 9,608,316.00	100.00%
9				
10				
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	
16				

17 Amortization Expense by Company

18 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
37 7/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
38 8/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
39 9/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
40 10/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
41 11/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
42 12/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
43 1/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
44 2/29/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
45 3/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
46 4/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
47 5/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
48 6/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
49 7/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
50 8/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
51 9/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
52 10/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
53 11/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
54 12/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
55 1/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
56 2/28/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
57 3/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
58 4/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
59 5/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
60 6/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
61 7/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
62 8/31/2013	$ -	$ -	$ -	$ -	$ -	$ -
63						

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line No.			
1	[redacted]		
2	202 Pale Verde Utilities Co.	15,831	39.86%
3	602 Santa Cruz Water Company	16,015	40.32%
4	618 Valencia Water Company	5,343	13.45%
5	622 Willow Valley Water Company	1,502	3.78%
6	630 Water Utility of Greater Tonopah	324	0.82%
7	634 Water Utility of Greater Buckeye	627	1.58%
8	622 Water Utility of Northern Scottsdale	76	0.19%
9		39,718	100.00%
10			
11			
12			

Line No.																	
13	[redacted]																
14	Desert Mountain Ar	$	122,092.60	$	48,652.28	$	49,217.76	$	16,426.26	$	4,615.99	$	995.73	$	1,926.91	$	233.57	
15	Insight Consulting,	$	216,009.90	$	86,094.37	$	87,095.02	$	29,057.05	$	8,168.39	$	1,762.02	$	3,409.84	$	413.31	
16	Roshka Dewulf & P	$	370,302.78	$	147,597.14	$	149,312.63	$	49,814.39	$	14,083.59	$	3,020.75	$	5,845.71	$	708.57	
17	Ullmann & Compar	$	78,808.75	$	31,411.99	$	31,777.08	$	10,601.62	$	2,980.28	$	642.88	$	1,244.10	$	150.80	
18	Total	$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	$ 787,174.03
19																	
20																	
21	Check	$	-														
22																	
23	Amortization:																
24	Year 1	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
25	Year 2	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
26	Year 3	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
27																	
28		$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	
29																	
30																	

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Income Statement Adjustment #3
Low Income Relief Tariff

Schedule C-2.3

Line No.			Total 2011
1	Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
2	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
3	Valencia Water Company	Balance LIRT Liability	(2,761.00)
4	Willow Valley Water Company	Balance LIRT Liability	(841.50)
5	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
6	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
7			
8			(20,810.90)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4

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, Greater Buckeye Division	560	567	7	41	290
2	3/4" Residential, Greater Buckeye Division	4	3	(1)	57	(57)
3	1" Residential, Greater Buckeye Division	57	54	(3)	125	(375)
4	Subtotal Residential	621	624	3		(142)
5						
6	5/8" Commercial, Greater Buckeye Division	2	1	(1)	351.96	(352)
7	Subtotal Commercial	2	1	(1)		(352)
8						
9	1" Irrigation	1	1	-	97.14	-
10		1	1	-		-
11						
12	Totals					(494)
13						
14						
15						
16						
17						
18						
19	Class of Expense					
20		Cost per M gallons				
21	Pumping	$ 0.35				
22	Water Treatment	0.08				
23	Totals	$ 0.43				
24						
25		Change in	Average	Change in	Change in	Change in
26		Customers	Consumption	M Gallons	Pumping Cost	Treatment Cost
27	Residential	3	105.33	316	$ 119.77	$ 24.88
28	Commercial	(1)	328.75	-329	$ (115.23)	$ (25.55)
29	Irrigation	-	1,222.43	0	$ -	$ -
30	Total				$ (4.47)	$ (0.99)
31						
32						
33						
34						
35						

Valencia Water Company, Greater Buckeye Division 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
1	**Unbilled revenue assets:**			
2	Potable Water (Volumetric Fee)			
3	(76101) Metered Water Sales Residential	$ -	$ 3,270.94	$ 3,270.94
4	(76103) Metered Water Sales Commercial		0.53	0.53
5	(76104) Water Usage Income Construction		-	-
6	(76109) Metered Water Sales Irrigation		1.49	1.49
7				
8	Basic Charge (Flat Fee)			
9	(76101) Basic Charge Residential	13,192.63	7,847.53	(5,345.10)
10	(76103) Basic Charge Commercial	234.15	11.09	(223.06)
11	(76104) Basic Charge Construction	-	-	-
12	(76109) Basic Charge- Irrigation	11.15	27.72	16.57
13				
14	**Total unbilled revenues**	**$ 13,437.93**	**$ 11,159.30**	**$ (2,278.63)**
15				
16	**Deferred revenue liability:**			
17	Basic Charge (Flat Fee)			
18	(76101) Basic Charge Residential	$ (19,044)	-	$ 19,043.52
19	(76103) Basic Charge Commercial	(55.44)	-	55.44
20	(76104) Basic Charge Construction	-	-	-
21	(76109) Basic Charge- Irrigation	(69.30)	-	69.30
22				
23	**Total deferred revenues**	**$ (19,168.26)**	**$ -**	**$ 19,168.26**
24				
25				
26	**Total change in accrual balances**			**$ 16,889.63**
27				
28				
29				
30				

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Income Statement Adjustment 6
Adjustment to Purchased Power Expense

Schedule C-2.6

Line No.		
1	615 Purchased Power - Test year actual	$ 23,611
2		
3	Future Purchased Power due to APS annual increases at a rate of 3.5%	27,674
4		
5		
6	Adjustment to Purchased Power	$ 4,063
7		
8		
9		

	Variables	Annual % Change	Implementation date
10			
11	PSA Reset (Four Corners Not Approved)	6.4%	Feb-13
12	PSA Reset (Four Corners Approved)	3.5%	Feb-13
13	Low Fixed Cost Recovery (LFCR)	1.8%	Jan-14
14	LFCA Year 1	0.2%	Mar-13
15	Four Corner Rate Approval	3.0%	Jul-13
16			
17	Projected Growth Rate (Annually)	0.0%	
18			

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Costs
19	[redacted]													
20		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
21		$ 1,645	$ 1,618	$ 1,722	$ 1,909	$ 2,009	$ 2,348	$ 2,438	$ 2,202	$ 2,325	$ 2,116	$ 2,011	$ 1,854	$ 24,094
22	[redacted]													
23		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
24		$ 2,412	$ 1,601	$ 1,803	$ 2,003	$ 2,094	$ 2,348	$ 2,438	$ 2,202	$ 2,325	$ 2,116	$ 2,011	$ 1,854	$ 25,206
25														
26	[redacted]													
27		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
28	No Rate Increase	$ 2,412	$ 1,601	$ 1,803	$ 2,003	$ 2,094	$ 2,348	$ 2,438	$ 2,202	$ 2,325	$ 2,116	$ 2,011	$ 1,854	$ 25,206
29	With Rate Increase	$ 2,412	$ 1,708	$ 1,922	$ 2,135	$ 2,233	$ 2,508	$ 2,599	$ 2,347	$ 2,478	$ 2,255	$ 2,144	$ 1,976	$ 26,707
30														
31	[redacted]													
32		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
33	No Rate Increase	$ 2,412	$ 1,601	$ 1,803	$ 2,003	$ 2,094	$ 2,348	$ 2,438	$ 2,202	$ 2,325	$ 2,116	$ 2,011	$ 1,854	$ 25,206
34	With Rate Increase	$ 2,591	$ 1,720	$ 1,941	$ 2,156	$ 2,255	$ 2,528	$ 2,625	$ 2,371	$ 2,503	$ 2,278	$ 2,165	$ 1,996	$ 27,129
35														
36	[redacted]													
37		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
38	No Rate Increase	$ 2,412	$ 1,601	$ 1,803	$ 2,003	$ 2,094	$ 2,348	$ 2,438	$ 2,202	$ 2,325	$ 2,116	$ 2,011	$ 1,854	$ 25,206
39	With Rate Increase	$ 2,617	$ 1,737	$ 1,960	$ 2,178	$ 2,276	$ 2,553	$ 2,651	$ 2,394	$ 2,528	$ 2,300	$ 2,187	$ 2,016	$ 27,400
40														
41	[redacted]													
42		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
43	No Rate Increase	$ 2,412	$ 1,601	$ 1,803	$ 2,003	$ 2,094	$ 2,348	$ 2,438	$ 2,202	$ 2,325	$ 2,116	$ 2,011	$ 1,854	$ 25,206
44	With Rate Increase	$ 2,643	$ 1,755	$ 1,980	$ 2,200	$ 2,300	$ 2,579	$ 2,678	$ 2,418	$ 2,553	$ 2,323	$ 2,209	$ 2,036	$ 27,674

Valencia Water Company, Greater Buckeye Division Schedule C-2.11
Test Year Ended December 31, 2011
Income Statement Adjustment 11 & 14
Adjust Bad Debt Expense for Change in Revenue Levels

Line No.			
1	Bad Debt Expense - Test Year Actual (Sch C-2)	$	11,720
2	Actual Test Year Revenues (Sch C-2)		479,427
3	Bad Debt Expense Rate		2.4%
4			
5			
6	Adjusted Test Year Revenues (Sch C-2)	$	462,043
7	Bad Debt Expense Rate		2.4%
8	Expected Bad Debt Expense	$	11,295
9			
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$	(425)
11			
12			
13	Proposed Revenues (Sch C-2)	$	498,466
14	Bad Debt Expense Rate		2.4%
15	Expected Bad Debt Expense Based on Proposed Revenues	$	12,185
16			
17	Adjustment to Bad Debt Expense	$	890
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Valencia Water Company, Greater Buckeye Division
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	$ 462,043	$ 462,043
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	924,086	$ 924,086
4	Proposed Revenue Requirement	462,043	$ 498,466
5	Subtotal (Line 4 + Line 5)	1,386,129	1,422,552
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	462,043	$ 474,184
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	924,086	$ 948,368
10	Plus: 10% of CWIP -	(3)	(3)
11	Less: Net Book Value of Licensed Vehicles	-	$ -
12	Full Cash Value (Line 9 + Line 10 - Line 11)	924,083	$ 948,365
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	194,057	$ 199,157
15	Composite Property Tax Rate	6.0100%	6.0100%
16			$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 11,663	
18	Actual Test Year Property Tax Expense	19,177	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ (7,514)	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 11,969
22	Test Year Adjusted Property Tax Expense (Line 17)		11,663
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ 306
24			
25	Increase to Property Tax Expense		$ 306
26	Increase in Revenue Requirement		36,423
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		0.84%
28			
29			
30			

Valencia Water Company, Greater Buckeye Division 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	$ 54,941	$ 90,167
3	Synchronized Interest	39,958	39,958
4	Arizona Taxable Income	$ 14,983	$ 50,209
5			
6	Arizona Income Tax (6.968%)	$ 1,044	$ 3,499
7			
8	Federal Income Before Taxes	$ 14,983	$ 50,209
9	Less Arizona Income Taxes	1,044	3,499
10	Federal Taxable Income	$ 13,939	$ 46,710
11			
12	Federal Income Tax (34% Tax Bracket)	$ 4,739	$ 15,882
13			
14	Total Income Tax	$ 5,783	$ 19,380
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)	$ 23,499	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (17,716)	
25			
26	Test Year Income Taxes - Adjusted		$ 5,783
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 13,597
29			
30			
31			
32			
33			
34			
35			

Valencia Water Company, Greater Buckeye Division
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	Uncollecible Factor (L14)			1.5010%
3	Revenues (L1 - L2)			98.4990%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (L3 - L4)			59.9001%
6	**Revenue Conversion Factor (L1 / L5)**			**1.669446**
7				
8				
9	Calculation of Uncollectible Factor:			
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			2.4446%
14	Uncollectible Factor (L12 x L13)			1.5010%
15				
16	Calculation of Effective Tax Rate:			
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				
25				

Supporting Schedules

Recap Schedules
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Valencia Water Company, Greater Buckeye Division
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	$ 12,886	0.49%	6.78%	0.03%
3					
4	Long-Term Debt	121,380	4.61%	6.24%	0.29%
5					
6	Common Equity	2,499,277	94.90%	1.48% a	1.40%
7					
8	Totals	$ 2,633,543	100.00%		1.72%
9					
10					

Line No.	Description	End of Test Year - Proposed Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
11									
12									
13									
14									
15	Short-Term Debt	$ 12,886	0.49%	6.78%	0.03%	$ 13,668	0.51%	6.78%	0.03%
16									
17	Long-Term Debt	121,380	4.61%	6.24%	0.29%	107,712	4.02%	6.17%	0.25%
18									
19	Common Equity	2,499,277	94.90%	11.44%	10.86%	2,559,577	95.47%	11.44%	10.92%
20									
21	Totals	$ 2,633,543	100.00%		11.18%	$ 2,680,957	100.00%		11.20%
22									
23		a. Sch. A-2							
24									

Supporting Schedules
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Recap Schedules
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Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	WIFA 920072-03	$ 33,356	$ 1,564	4.688%
4	WIFA 920103-06	76,278	5,072	6.650%
5	Stewart Title (Garcia)	11,746	940	8.000%
6				
7				
8	Totals	$ 121,380	$ 7,576	6.24%
9				
10	Short-Term Debt			
11				
12	WIFA 920072-03	$ 2,677	$ 125	4.69%
13	WIFA 920103-06	5,108	340	6.65%
14	Stewart Title (Garcia)	5,101	408	8.00%
15				
16	Totals	$ 12,886	$ 873	6.78%
17				
18				
19				

Line No.		End of Test Year - Proposed Amount Outstanding	Annual Cost	Interest Rate	End of Projected Year - Proposed Rates Amount Outstanding	Annual Cost	Interest Rate
20							
21							
22							
23	Long-Term Debt						
24							
25	WIFA 920072-03	$ 33,356	$ 1,564	4.69%	$ 30,551	$ 1,432	4.69%
26	WIFA 920103-06	76,278	5,072	6.65%	70,820	4,710	6.65%
27	Stewart Title (Garcia)	11,746	940	8.00%	6,341	507	8.00%
28							
29							
30	Totals	$ 121,380	$ 7,576	6.24%	$ 107,712	$ 6,649	6.17%
31							
32	Short-Term Debt						
33							
34	WIFA 920072-03	$ 2,677	$ 125	4.69%	$ 2,805	$ 131	4.69%
35	WIFA 920103-06	5,108	340	6.65%	5,458	363	6.65%
36	Stewart Title (Garcia)	5,101	408	8.00%	5,405	432	8.00%
37							
38	Totals	$ 12,886	$ 873	6.78%	$ 13,668	$ 927	6.78%
39							
40	Total	$ 134,266	$ 8,449	6.29%			

<u>Supporting Schedules</u>
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<u>Recap Schedules</u>
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Valencia Water Company, Greater Buckeye Division
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	$ (138)	$ (138)	$ (138)
4	132 Special Deposits	14,674	12,946	10,873
5	141 Customer Accounts Receivable	43,230	58,108	12,397
6	143 Accumulated Provision for Uncollectible Accounts	(8,799)	(6,295)	(3,093)
7	162 Prepayments	5,583	6,637	5,082
8	174 Miscellaneous Current and Accrued Assets	11,159	13,438	15,164
9	Total Current Assets	65,709	84,696	40,285
10				
11	101 Total Utility Plant in Service	3,079,206	3,072,199	3,051,042
12	105 Construction work-in-progress	(29)	-	5,269
13	108 Less:Accumulated Depreciation	(1,372,116)	(1,234,365)	(1,038,560)
14	Total Fixed Assets (Net)	1,707,061	1,837,834	2,017,751
15				
16	Deferred Debits			
17	114 Utility Plant Acquisition Adjustments	1,888,677	1,888,677	1,888,677
18	181 Unamortized Debt Discount & Expense	-	-	45
19	190 Accumulated Deferred Income Taxes	17,832	38,846	15,390
20	Total other assets	1,906,509	1,927,523	1,904,112
21				
22	Total Assets	$ 3,679,279	$ 3,850,053	$ 3,962,148
23				
24	Liabilities and Stockholders' Equity			
25				
26				
27	231 Accounts payable	$ 5,971	$ 62,346	$ 79,969
28	232 Notes Payable	12,886	12,045	11,261
29	235 Customer Deposits	43,597	28,510	13,269
30	236 Accrued Taxes	9,475	9,576	8,417
31	237 Accrued Interest	3,565	2,559	1,760
32	241 Miscellaneous Current and Accrued Liabilities	15,922	46,404	24,734
33	253 Other Deferred Credits	6,349	2,386	7,811
34	Total Current Liabilities	$ 97,765	$ 163,826	$ 147,221
35				
36	224 Other Long-Term Debt	121,380	134,266	146,311
37				
38	252 Advances for Construction	722,274	730,996	747,864
39	271 Contributions in Aid of Construction	407,979	407,979	407,979
40	272 Accumulated Amortization of CIAC	(171,882)	(146,277)	(91,795)
41	281 Accumulated Deferred Income Taxes	2,486	-	-
42	Total Deferred Credits and Other Liabilities	$ 960,857	$ 992,698	$ 1,064,048
43				
44	Total Liabilities and Deferred Credits	$ 1,180,002	$ 1,290,790	$ 1,357,580
45				
46	211 Other Paid-In Capital	2,370,339	2,467,256	2,489,049
47	215 Unappropriated Retained Earnings	92,007	115,520	119,016
48	215 Current year net income	36,932	(23,513)	(3,497)
49	Total Members' Equity	$ 2,499,277	$ 2,559,263	$ 2,604,568
50				
51	Total Liabilities and Stockholders' Equity	$ 3,679,279	$ 3,850,053	$ 3,962,148
52		$ (0)	$ 0	$ -

Supporting Schedules
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Recap Schedules
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Valencia Water Company, Greater Buckeye Division
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	$ 466,071	$ 386,931	$ 336,851
4	460 Unmetered Water Revenue	1,228	2,106	749
5	474 Other Water Revenues	12,128	13,791	15,817
6	Total Operating Revenues	479,427	402,828	353,417
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	108,598	124,086	83,036
11	610 Purchased Water	51,353	48,729	52,384
12	615 Purchased Power	23,611	22,231	25,191
13	618 Chemicals	5,235	5,019	5,291
14	620 Materials and Supplies	(2,816)	7,577	879
15	621 Office Supplies and Expense	5,458	5,905	12,199
16	630 Outside Services	36,433	21,330	759
17	635 Contractual Services - Testing	3,252	7,221	7,595
18	641 Rental of Building/Real Property	4,216	-	4,995
19	650 Transportation Expenses	9,090	7,573	4,340
20	657 Insurance - General Liability	2,836	3,081	3,330
21	659 Insurance - Other	1,509	1,135	1,546
22	666 Regulatory Commission Expense – Rate Case	1,333	2,133	-
23	670 Bad Debt Expense	11,720	2,988	3,534
24	675 Miscellaneous Expenses	13,636	12,718	5,675
25	403 Depreciation Expense	137,751	199,675	140,075
26	403 Depreciation Expense – CIAC Amortization	(25,605)	(54,481)	(20,399)
27	408 Taxes Other Than Income	1,722	1,127	815
28	408.11 Taxes Other Than Income - Property Taxes	19,177	20,780	16,351
29	409 Income Taxes	23,499	(23,456)	(2,145)
30	Total Operating Expenses	432,008	415,371	345,451
31				
32	Operating Income / (Loss)	47,419	(12,543)	7,966
33				
34	OTHER INCOME / (EXPENSE			
35	414 Gains (Losses) from Disposition of Utility Property	-	-	-
36	419 Interest and Dividend Income	-	-	-
37	427 Interest Expense	(10,487)	(10,970)	(11,463)
38	Total Other Income / (Expense)	(10,487)	(10,970)	(11,463)
39				
40	NET INCOME / (LOSS)	$ 36,932	$ (23,513)	$ (3,497)
41				

Supporting Schedules
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Recap Schedules
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Valencia Water Company, Greater Buckeye Division
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	$ 27,898	$ 0	$ 27,898
3	304 Structures and Improvements	39,169	127	39,296
4	307 Wells and Springs	115,895	0	115,895
5	309 Supply Mains	-	-	-
6	310 Power Generation Equipment	1,738	(0)	1,738
7	311 Pumping Equipment	538,769	4,992	543,761
8	320 Water Treatment Equipment	844,990	(0)	844,990
9	330 Distribution Reservoirs ad Standpipes	588,494	(0)	588,494
10	331 Transmission and Distribution Mains	765,540	1,360	766,900
11	333 Services	37,406	(0)	37,406
12	334 Meters and Meter Installations	37,332	0	37,332
13	335 Hydrants	40,757	(0)	40,757
14	336 Backflow Prevention Devices	5,432	0	5,432
15	339 Other Plant and Miscellaneous Equipment	4,284	(0)	4,284
16	340 Office Furniture and Equipment	-	-	-
17	341 Transportation Equipment	-	-	-
18	343 Tools, Shop and Garage Equipment	1,650	0	1,650
19	344 Laboratory Equipment	-	-	-
20	345 Power Operated Equipment	-	-	-
21	346 Communication Equipment	7,491	(2,740)	4,751
22	347 Miscellaneous Equipment	6,821	3,268	10,089
23	348 Other Tangible Plant	8,533	(0)	8,533
24	Total Utility Plant in Service	$ 3,072,199	$ 7,007	$ 3,079,206
25				
26	107 Construction Work in Progress	$ -	$ (29)	$ (29)
27				
28	Total Plant	$ 3,072,199	$ 6,978	$ 3,079,177
29				
30	Total Accum. Depreciation	$ (1,234,365)	$ (137,751)	$ (1,372,116)
31				
32	Total Net Plant	$ 1,837,834	$ (130,773)	$ 1,707,061
33				
34				
35	Supporting Schedules		Recap Schedules	
36	E-6		E-1	
			A-4	

Valencia Water Company, Greater Buckeye Division Schedule E-6
Test Year Ended December 31, 2011
Comparative Departmental Statements of Operating Income

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	$ 461,390	$ 383,373	$ 333,948
3	Commercial	4,407	1,825	1,319
4	Irrigation	1,228	2,106	749
5	Construction	275	1,732	1,584
6				
7	Total Water Sales	$ 467,299	$ 389,036	$ 337,600
8				
9	Miscellaneous	12,128	13,791	15,817
10				
11	Total Operating Revenues	$ 479,427	$ 402,827	$ 353,417
12				
13	Operating Expenses			
14	Operations and Maintenance	$ 140,024	$ 153,170	$ 136,834
15				
16	General and Administrative	$ 135,440	$ 143,138	$ 76,880
17				
18	Depreciation	$ 112,146	$ 145,194	$ 119,676
19				
20	Taxes			
21	Income Taxes	$ 23,499	$ (23,456)	$ (2,145)
22	Property taxes	19,177	20,780	16,351
23	Other Taxes and Licenses	1,722	(23,456)	(2,145)
24	Utility Regulatory Assessment Fee			-
25				
26	Total Taxes	$ 44,398	$ (26,132)	$ 12,061
27				
28	Total Operating Expenses	$ 432,008	$ 415,370	$ 345,451
29				
30	Operating Income/(Loss)	$ 47,419	$ (12,543)	$ 7,966
31				
32				

Supporting Schedules

Recap Schedules
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Valencia Water Company, Greater Buckeye Division
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	65,412	69,083	66,234
3	Total Commercial	657	333	329
4	Total Irrigation	1,222	356	135
5	Total Construction	68		
6		67,359	69,772	66,698
7				
8	Average No. Customers			
9	Total Residential	621	608	599
10	Total Commercial	2	2	2
11	Total Irrigation	1	1	1
12	Total Construction	1	1	1
13	Non-Potable	625	612	603
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	105.33	113.62	110.57
17				
18	Average Annual Gallons Per			
19	Commercial Customer (in 1,000's)	328.75	166.50	164.50
20				
21				
22	Average Annual Revenue Per			
23	Residential Customer	$ 742.98	$ 630.55	$ 557.51
24				
25				
26	Average Per 1,000 Gallons Sold			
27	Pumping Expense	$ 0.35	$ 0.32	$ 0.38
28	Water Treatment Expense	0.08	0.07	0.08

Valencia Water Company, Greater Buckeye Division
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	19,257	(19,222)	(1,758)
4	FICA (Employer's)	6,291	7,091	4,862
5	Unemployment	129	118	64
6	Total Federal Taxes	$ 25,676.88	$ (12,012.64)	$ 3,168.22
7				
8				
9	State Taxes			
10	Income	$ 4,242	$ (4,234)	$ (387)
11	Property	19,177	20,780	16,351
12	Other	1,722	1,127	815
13	Unemployment*	960	649	164
14	Total State Taxes	$ 26,101	$ 18,322	$ 16,943
15				
16	Local Taxes			
17				
18	Total Taxes to Operations	$ 51,778	$ 6,309	$ 20,111
19				
20				
21	* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.			

Line No.

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.

Valencia Water Company, Greater Buckeye Division
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 12/312012	Adjustments	Proposed Rates Year Ended 12/312012
1	Operating Revenues	$ 479,427	$ 462,043	$ 36,423	$ 498,466
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	$ 108,598	$ 108,598	$ -	$ 108,598
6	610 Purchased Water	51,353	51,353	-	51,353
7	615 Purchased Power	23,611	27,669	-	27,669
8	618 Chemicals	5,235	5,234	-	5,234
9	620 Materials and Supplies	(2,816)	(2,816)	-	(2,816)
10	621 Office Supplies and Expense	5,458	5,458	-	5,458
11	630 Outside Services	36,433	36,433	-	36,433
12	635 Contractual Services - Testing	3,252	3,252	-	3,252
13	641 Rental of Building/Real Property	4,216	4,216	-	4,216
14	650 Transportation Expenses	9,090	9,090	-	9,090
15	657 Insurance - General Liability	2,836	2,836	-	2,836
16	659 Insurance - Other	1,509	1,509	-	1,509
17	666 Regulatory Commission Expense – Rate Case	1,333	4,142	-	4,142
18	670 Bad Debt Expense	11,720	11,295	890	12,185
19	675 Miscellaneous Expenses	13,636	13,302	-	13,302
20	403 Depreciation Expense	137,751	137,751	-	137,751
21	403 Depreciation Expense – CIAC Amortization	(25,605)	(25,605)	-	(25,605)
22	408Taxes Other Than Income	1,722	1,722	-	1,722
23	408.11 Taxes Other Than Income - Property Taxes	19,177	11,663	306	11,969
24	409 Income Taxes	23,499	5,783	13,597	19,380
25	Total Operating Expenses	$ 432,008	$ 412,885	$ 14,794	$ 427,679
26					
27	Operating Income / (Loss)	$ 47,419	$ 49,158	$ 21,629	$ 70,787
28					
29	OTHER INCOME / (EXPENSE				
30	414 Gains (Losses) from Disp of Util Prop	$ -	$ -	$ -	$ -
31	419 Interest and Dividend Income	-	-	-	-
32	427 Interest Expense	(10,487)	(10,487)	-	(10,487)
33	Total Other Income / (Expense)	$ (10,487)	$ (10,487)	$ -	$ (10,487)
34					
35	NET INCOME / (LOSS)	$ 36,932	$ 38,671	$ 21,629	$ 60,300
36					

Supporting Schedules
E-2

Recap Schedules
A-2

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2012
1		
2	Well Development	$ -
3		
4	Water Distribution Centers	-
5		
6	Treatment and/or Blending	-
7		
8	Pipelines	-
9		
10	SCADA	-
11		
12	Other	-
13		
14	Totals	$ -

Supporting Schedules

Recap Schedules
F-2 & A-4

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line No.	
1	Revenues and expenses were projected using the pro forma changes to the test year
2	ending December 31, 2011.
3	
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.
7	
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Valencia Water Company, Greater Buckeye Division
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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13	Supporting Schedules	Recap Schedules
14	H-1	
15	G-3	
16	G-4	
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Valencia Water Company, Greater Buckeye Division
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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12	Supporting Schedules	Recap Schedules
13	H-1	
14	G-3	
15	G-4	
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Valencia Water Company, Greater Buckeye Division
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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12	Supporting Schedules	Recap Schedules
13	G-5	G-1 & G-2
14	G-7	
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Valencia Water Company, Greater Buckeye Division Schedule G-4
Test Year Ended December 31, 2011
Expense Allocation to Classes of Service

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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12	Supporting Schedules	Recap Schedules
13	G-5	G-1 & G-2
14	G-7	
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Valencia Water Company, Greater Buckeye Division
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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12 Supporting Schedules — Recap Schedules
13 G-3
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Valencia Water Company, Greater Buckeye Division
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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12	Supporting Schedules	Recap Schedules
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Valencia Water Company, Greater Buckeye Division Schedule G-7
Test Year Ended December 31, 2011
Development of Allocation Factors

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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12	Supporting Schedules	Recap Schedules
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14		G-3
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Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates Sch. H-2 Col. C	[B] Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1					
2	Residential	$ 446,726	$ 479,016	$ 32,289	7.2%
3	Commercial	4,208	4,611	403	9.6%
4	Irrigation	1,078	1,222	145	13.4%
5	Construction	275	677	402	N/A
6					
7	Total Water Revenues	$ 452,287	$ 485,526	$ 33,239	7.3%
8					
9	Miscellaneous Revenues (Sch. C-1, L4)	12,128	12,128		
10					
11	Total Operating Revenues	$ 464,415	$ 497,654		
12					
13					
14					
15	Test Year Revenue (Schedule C-2)	$ 479,427			
16	Less adjustment C-2.5	(16,890)			
17		$ 462,537			
18					
19	Unreconciled Difference	$ 1,878			
20		0.4043%			

Supporting Schedules	Recap Schedules
H-2	A-1

Valencia Water Company, Greater Bachaya Division
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

		[A]	[B]			[C]	[D]	[E]			[F]	[G]	[H]
									Bill Count Water Revenues				
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates	Adjustments Sch. C-2.4	Adjusted Present Rates [C + D]	Proposed Rates No CRT	Proposed CRT	Proposed Rates	Proposed Increase [F - E]	%
1	5/8" Residential, GBD	560	8,600	$ 391,061	$ (20,367)	$ 370,695	$ 200	$ 370,895	$ 417,049	$ (29,729)	$ 388,320	$ 25,336	6.83%
2	3/4" Residential, GBD	4	9,090	2,325	(70)	2,255	(57)	2,197	2,451	(72)	2,379	182	8.30%
3	1" Residential, GBD	57	10,856	75,568	(1,648)	73,920	(375)	73,544	81,963	(1,647)	80,316	6,771	9.21%
4	5/8" Commercial, GBD	2	43,833	4,560	(0)	4,560	(352)	4,208	4,612	(1)	4,611	403	9.58%
5	1" HOA, GBD	1	8,667	1,142	(64)	1,078	-	1,078	1,256	(33)	1,222	145	13.42%
6	2" Construction, GBD	1	36,000	275	-	275	-	275	677	-	677	402	N/A
7													
8													
9	Total Residential	621	8,771	$ 468,952	$ (22,083)	$ 446,869	$ (142)	$ 446,726	$ 501,463	$ (22,448)	$ 479,016	$ 32,289	7.23%
10	Total Commercial	2	43,833	4,560	(0)	4,560	(352)	4,208	4,612	(1)	4,611	403	9.58%
11	Total Irrigation	1	8,667	1,142	(64)	1,078	-	1,078	1,256	(33)	1,222	145	13.42%
12	Total Construction	1	36,000	275	-	275	-	275	677	-	677	402	N/A
13	Totals	625		474,929	(22,147)	452,781	(494)	452,287	508,008	(22,482)	485,526	33,239	7.35%
14													

Supporting Schedules

Recap Schedules
H-1

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Calculation of Change in Miscellaneous Service Charge revenue

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	$ 35.00	$ 35.00	$ -	146	$ -
3	Reconnect	35.00	35.00	-	57	-
4	NSF Fees	30.00	30.00	-	18	-
5						
6	Proposed Misc. Service Charge Increase					$ -
7						
8						
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Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge Present	Proposed	Change
5/8" x 3/4" Meter	$ 27.72	$ 31.50	$ 3.78
3/4" Meter	27.72	31.50	3.78
1" Meter	69.30	78.75	9.45
1.5" Meter	138.60	157.50	18.90
2" Meter	221.76	252.00	30.24
3" Meter	443.52	504.00	60.48
4" Meter	693.00	787.50	94.50
6" Meter	1,386.00	1,575.00	189.00
8" Meter	N/A	3,150.00	N/A

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block Present	Rate Block Proposed	Volumetric Charge (Per 1,000 Gallons): Present	Proposed	Change
Tier One Breakover	1,000 Gallons	1,000 Gallons	$ 1.35	$ 1.35	$ -
Tier Two Breakover	5,000 Gallons	5,000 Gallons	2.55	2.55	-
Tier Three Breakover	10,000 Gallons	10,000 Gallons	3.75	3.75	-
Tier Four Breakover	18,000 Gallons	18,000 Gallons	4.95	4.95	-
Tier Five Breakover	25,000 Gallons	25,000 Gallons	6.15	6.15	-
Tier Six Breakover	999,999,999	over 25,000 Gallons	7.35	7.35	-
Conservation Rebate Threshold ("CRT") in Gallons	9,001	8,000			
Commodity rate rebate applied if consumption is below the CRT:	45%	50%			

*Includes all potable water meters including irrigation meters.

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	$ 651.70	$ 465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed	Change
Establishment of Service	$ 35.00	$ 35.00	$ -
Establishment of Service (After Hours)	50.00	50.00	$ -
Re-establishment of Service (Within 12 Months)	(a)	(a)	
Reconnection of Service (Delinquent)	$ 35.00	35.00	$ -
Reconnection of Service - After Hours (Delinquent)	50.00	50.00	$ -
Meter Move at Customer Request	(b)	(b)	
After Hours Service Charge, Per Hour*	$ 50.00	50.00	$ -
Deposit	(c)	(c)	
Meter Re-Read (If Correct)	$ 30.00	30.00	$ -
Meter Test Fee (If Correct)	30.00	30.00	$ -
NSF Check	30.00	30.00	$ -
Late Payment Charge (Per Month)	1.50%	1.5%	$ -
Deferred Payment Charge (Per Month)	1.50%	1.5%	$ -

(a) Number of Months off System times the Monthly Minimum per A.A.C. R14-2-403(D).
(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).
(c) Per A.A.C. R14-2-403(B).
*For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-4-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

	Present			Proposed			
Meter Size	Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$ 445.00	$ 155.00	$ 600.00	$ 445.00	$ 155.00	$ 600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedu 3/4" X 5/8" Meters and 3/4" meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 27.72	$ 31.50	13.64%
1,000	29.07	32.18	10.68%
2,000	31.62	33.45	5.79%
3,000	34.17	34.73	1.62%
4,000	36.72	36.00	-1.96%
5,000	39.27	37.28	-5.08%
6,000	43.02	39.15	-9.00%
7,000	46.77	50.55	8.08%
8,000	50.52	54.30	7.48%
9,000	54.27	58.05	6.97%
10,000	58.02	61.80	6.51%
15,000	82.77	86.55	4.57%
20,000	109.92	113.70	3.44%
25,000	140.67	144.45	2.69%
50,000	324.42	328.20	1.17%
75,000	508.17	511.95	0.74%
100,000	691.92	695.70	0.55%
125,000	875.67	879.45	0.43%
150,000	1,059.42	1,063.20	0.36%
175,000	1,243.17	1,246.95	0.30%
200,000	1,426.92	1,430.70	0.26%

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 69.30	$ 78.75	13.64%
1,000	70.65	79.43	12.42%
2,000	73.20	80.70	10.25%
3,000	75.75	81.98	8.22%
4,000	78.30	83.25	6.32%
5,000	80.85	84.53	4.55%
6,000	84.60	86.40	2.13%
7,000	88.35	97.80	10.70%
8,000	92.10	101.55	10.26%
9,000	95.85	105.30	9.86%
10,000	99.60	109.05	9.49%
15,000	124.35	133.80	7.60%
20,000	151.50	160.95	6.24%
25,000	182.25	191.70	5.19%
50,000	366.00	375.45	2.58%
75,000	549.75	559.20	1.72%
100,000	733.50	742.95	1.29%
125,000	917.25	926.70	1.03%
150,000	1,101.00	1,110.45	0.86%
175,000	1,284.75	1,294.20	0.74%
200,000	1,468.50	1,477.95	0.64%

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		139	-	139	2.07%	-	0.00%
1	1,000	373	186,500	512	7.62%	186,500	0.32%
1,001	2,000	349	523,500	861	12.82%	710,000	1.23%
2,001	3,000	479	1,197,500	1,340	19.96%	1,907,500	3.30%
3,001	4,000	530	1,855,000	1,870	27.86%	3,762,500	6.52%
4,001	5,000	641	2,884,500	2,511	37.39%	6,647,000	11.51%
5,001	6,000	639	3,514,500	3,150	46.91%	10,161,500	17.60%
6,001	7,000	538	3,497,000	3,688	54.92%	13,658,500	23.65%
7,001	8,000	445	3,337,500	4,133	61.55%	16,996,000	29.43%
8,001	9,000	346	2,941,000	4,479	66.70%	19,937,000	34.52%
9,001	10,000	310	2,945,000	4,789	71.32%	22,882,000	39.62%
10,001	11,000	261	2,740,500	5,050	75.20%	25,622,500	44.37%
11,001	12,000	210	2,415,000	5,260	78.33%	28,037,500	48.55%
12,001	13,000	194	2,425,000	5,454	81.22%	30,462,500	52.75%
13,001	14,000	167	2,254,500	5,621	83.71%	32,717,000	56.65%
14,001	15,000	126	1,827,000	5,747	85.58%	34,544,000	59.82%
15,001	16,000	97	1,503,500	5,844	87.03%	36,047,500	62.42%
16,001	17,000	105	1,732,500	5,949	88.59%	37,780,000	65.42%
17,001	18,000	100	1,750,000	6,049	90.08%	39,530,000	68.45%
18,001	19,000	65	1,202,500	6,114	91.05%	40,732,500	70.53%
19,001	20,000	61	1,189,500	6,175	91.96%	41,922,000	72.59%
20,001	21,000	69	1,414,500	6,244	92.99%	43,336,500	75.04%
21,001	22,000	50	1,075,000	6,294	93.73%	44,411,500	76.90%
22,001	23,000	47	1,057,500	6,341	94.43%	45,469,000	78.73%
23,001	24,000	42	987,000	6,383	95.06%	46,456,000	80.44%
24,001	25,000	36	862,000	6,419	95.59%	47,338,000	81.97%
25,001	26,000	33	841,500	6,452	96.08%	48,179,500	83.43%
26,001	27,000	30	795,000	6,482	96.53%	48,974,500	84.80%
27,001	28,000	20	550,000	6,502	96.83%	49,524,500	85.75%
28,001	29,000	17	484,500	6,519	97.08%	50,009,000	86.59%
29,001	30,000	19	560,500	6,538	97.36%	50,569,500	87.56%
30,001	31,000	16	488,000	6,554	97.60%	51,057,500	88.41%
31,001	32,000	18	567,000	6,572	97.87%	51,624,500	89.39%
32,001	33,000	13	422,500	6,585	98.06%	52,047,000	90.12%
33,001	34,000	15	502,500	6,600	98.29%	52,549,500	90.99%
34,001	35,000	11	379,500	6,611	98.45%	52,929,000	91.65%
35,001	36,000	5	177,500	6,616	98.53%	53,106,500	91.96%
36,001	37,000	8	292,000	6,624	98.64%	53,398,500	92.46%
37,001	38,000	8	300,000	6,632	98.76%	53,698,500	92.98%
38,001	39,000	10	385,000	6,642	98.91%	54,083,500	93.65%
39,001	40,000	5	197,500	6,647	98.99%	54,281,000	93.99%
40,001	41,000	7	283,500	6,654	99.09%	54,564,500	94.48%
41,001	42,000	1	41,500	6,655	99.11%	54,606,000	94.55%
42,001	43,000	5	212,500	6,660	99.18%	54,818,500	94.92%
43,001	44,000	7	304,500	6,667	99.29%	55,123,000	95.45%
44,001	45,000	5	222,500	6,672	99.36%	55,345,500	95.83%
45,001	46,000	6	273,000	6,678	99.45%	55,618,500	96.31%
46,001	47,000	4	186,000	6,682	99.51%	55,804,500	96.63%
47,001	48,000	6	285,000	6,688	99.60%	56,089,500	97.12%
48,001	49,000	1	48,500	6,689	99.61%	56,138,000	97.21%
49,001	50,000	3	148,500	6,692	99.66%	56,286,500	97.46%
50,001	51,000	2	101,000	6,694	99.69%	56,387,500	97.64%
51,001	52,000	1	51,500	6,695	99.70%	56,439,000	97.73%
52,001	53,000	2	105,000	6,697	99.73%	56,544,000	97.91%
53,001	54,000	2	107,000	6,699	99.76%	56,651,000	98.09%
55,001	56,000	2	111,000	6,701	99.79%	56,762,000	98.29%
56,001	57,000	2	113,000	6,703	99.82%	56,875,000	98.48%
57,001	58,000	1	57,500	6,704	99.84%	56,932,500	98.58%
58,001	59,000	1	58,500	6,705	99.85%	56,991,000	98.68%
59,001	60,000	2	119,000	6,707	99.88%	57,110,000	98.89%
60,001	61,000	1	60,500	6,708	99.90%	57,170,500	98.99%
62,001	63,000	1	62,500	6,709	99.91%	57,233,000	99.10%
63,001	64,000	1	63,500	6,710	99.93%	57,296,500	99.21%
69,001	70,000	1	69,500	6,711	99.94%	57,366,000	99.33%
74,001	75,000	1	74,500	6,712	99.96%	57,440,500	99.46%
80,001	81,000	1	80,500	6,713	99.97%	57,521,000	99.60%
114,440	114,440	1	114,440	6,714	99.99%	57,635,440	99.80%
115,870	115,870	1	115,870	6,715	100.00%	57,751,310	100.00%
Totals		6,715	57,751,310	6,715		57,751,310	

Average No. of Customers: 560

Average Consumption: 8,600

Median Consumption: 6,386

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000	1	500	1	2.56%	500	0.14%
1,001	2,000	1	1,500	2	5.13%	2,000	0.56%
2,001	3,000	3	7,500	5	12.82%	9,500	2.68%
3,001	4,000	9	31,500	14	35.90%	41,000	11.57%
4,001	5,000	2	9,000	16	41.03%	50,000	14.10%
5,001	6,000		-	16	41.03%	50,000	14.10%
6,001	7,000	2	13,000	18	46.15%	63,000	17.77%
7,001	8,000		-	18	46.15%	63,000	17.77%
8,001	9,000	1	8,500	19	48.72%	71,500	20.17%
9,001	10,000	3	28,500	22	56.41%	100,000	28.21%
10,001	11,000	5	52,500	27	69.23%	152,500	43.02%
11,001	12,000	3	34,500	30	76.92%	187,000	52.75%
12,001	13,000	2	25,000	32	82.05%	212,000	59.80%
13,001	14,000	1	13,500	33	84.62%	225,500	63.61%
14,001	15,000		-	33	84.62%	225,500	63.61%
15,001	16,000		-	33	84.62%	225,500	63.61%
16,001	17,000	1	16,500	34	87.18%	242,000	68.27%
17,001	18,000		-	34	87.18%	242,000	68.27%
18,001	19,000	2	37,000	36	92.31%	279,000	78.70%
19,001	20,000	1	19,500	37	94.87%	298,500	84.20%
23,001	24,000	1	23,500	38	97.44%	322,000	90.83%
32,001	33,000	1	32,500	39	100.00%	354,500	100.00%
33,001	34,000		-	39	100.00%	354,500	100.00%
34,001	35,000		-	39	100.00%	354,500	100.00%
			-	39	100.00%	354,500	100.00%
Totals		39	354,500	39		354,500	

Average No. of Customers: 4

Average Consumption: 9,090

Median Consumption: 9,167

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		9	-	9	1.34%	-	0.00%
1	1,000	62	31,000	71	10.55%	31,000	0.42%
1,001	2,000	32	48,000	103	15.30%	79,000	1.08%
2,001	3,000	23	57,500	126	18.72%	136,500	1.87%
3,001	4,000	32	112,000	158	23.48%	248,500	3.40%
4,001	5,000	40	180,000	198	29.42%	428,500	5.87%
5,001	6,000	63	346,500	261	38.78%	775,000	10.61%
6,001	7,000	51	331,500	312	46.36%	1,106,500	15.15%
7,001	8,000	32	240,000	344	51.11%	1,346,500	18.43%
8,001	9,000	30	255,000	374	55.57%	1,601,500	21.92%
9,001	10,000	30	285,000	404	60.03%	1,886,500	25.82%
10,001	11,000	28	294,000	432	64.19%	2,180,500	29.85%
11,001	12,000	27	310,500	459	68.20%	2,491,000	34.10%
12,001	13,000	19	237,500	478	71.03%	2,728,500	37.35%
13,001	14,000	13	175,500	491	72.96%	2,904,000	39.75%
14,001	15,000	25	362,500	516	76.67%	3,266,500	44.71%
15,001	16,000	16	248,000	532	79.05%	3,514,500	48.10%
16,001	17,000	12	198,000	544	80.83%	3,712,500	50.81%
17,001	18,000	16	280,000	560	83.21%	3,992,500	54.65%
18,001	19,000	11	203,500	571	84.84%	4,196,000	57.43%
19,001	20,000	11	214,500	582	86.48%	4,410,500	60.37%
20,001	21,000	8	164,000	590	87.67%	4,574,500	62.61%
21,001	22,000	11	236,500	601	89.30%	4,811,000	65.85%
22,001	23,000	12	270,000	613	91.08%	5,081,000	69.55%
23,001	24,000	4	94,000	617	91.68%	5,175,000	70.83%
24,001	25,000	5	122,500	622	92.42%	5,297,500	72.51%
25,001	26,000	5	127,500	627	93.16%	5,425,000	74.25%
26,001	27,000		-	627	93.16%	5,425,000	74.25%
27,001	28,000	3	82,500	630	93.61%	5,507,500	75.38%
28,001	29,000	3	85,500	633	94.06%	5,593,000	76.55%
29,001	30,000	4	118,000	637	94.65%	5,711,000	78.17%
30,001	31,000	6	183,000	643	95.54%	5,894,000	80.67%
31,001	32,000	5	157,500	648	96.29%	6,051,500	82.83%
32,001	33,000	1	32,500	649	96.43%	6,084,000	83.27%
33,001	34,000	3	100,500	652	96.88%	6,184,500	84.65%
34,001	35,000	2	69,000	654	97.18%	6,253,500	85.59%
35,001	36,000	2	71,000	656	97.47%	6,324,500	86.57%
36,001	37,000	1	36,500	657	97.62%	6,361,000	87.07%
37,001	38,000	1	37,500	658	97.77%	6,398,500	87.58%
38,001	39,000	2	77,000	660	98.07%	6,475,500	88.63%
39,001	40,000		-	660	98.07%	6,475,500	88.63%
40,001	41,000		-	660	98.07%	6,475,500	88.63%
41,001	42,000	2	83,000	662	98.37%	6,558,500	89.77%
46,001	47,000	1	46,500	663	98.51%	6,605,000	90.41%
48,001	49,000	2	97,000	665	98.81%	6,702,000	91.73%
52,001	53,000	1	52,500	666	98.96%	6,754,500	92.45%
54,001	55,000	3	163,500	669	99.41%	6,918,000	94.69%
57,001	58,000	1	57,500	670	99.55%	6,975,500	95.48%
59,001	60,000	1	59,500	671	99.70%	7,035,000	96.29%
73,001	74,000	1	73,500	672	99.85%	7,108,500	97.30%
197,420	197,420	1	197,420	673	100.00%	7,305,920	100.00%
Totals		673	7,305,920	673		7,305,920	

Average No. of Customers: 57

Average Consumption: 10,856

Median Consumption: 7,766

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 5/8" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		1	-	1	6.67%	-	0.00%
1	1,000	4	2,000	5	33.33%	2,000	0.30%
10,001	11,000	1	10,500	6	40.00%	12,500	1.90%
24,001	25,000	1	24,500	7	46.67%	37,000	5.63%
45,001	46,000	1	45,500	8	53.33%	82,500	12.55%
47,001	48,000	1	47,500	9	60.00%	130,000	19.77%
62,001	63,000	1	62,500	10	66.67%	192,500	29.28%
72,001	73,000	1	72,500	11	73.33%	265,000	40.30%
77,001	78,000	1	77,500	12	80.00%	342,500	52.09%
97,001	98,000	1	97,500	13	86.67%	440,000	66.92%
106,610	106,610	1	106,610	14	93.33%	546,610	83.14%
110,880	110,880	1	110,880	15	100.00%	657,490	100.00%
Totals		15	657,490	15		657,490	

Average No. of Customers: 2

Average Consumption: 43,833

Median Consumption: 45,500

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 1" HOA

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
3,001	4,000	1	3,500	1	8.33%	3,500	3.37%
6,001	7,000	1	6,500	2	16.67%	10,000	9.62%
7,001	8,000	2	15,000	4	33.33%	25,000	24.04%
8,001	9,000	3	25,500	7	58.33%	50,500	48.56%
9,001	10,000	2	19,000	9	75.00%	69,500	66.83%
10,001	11,000	1	10,500	10	83.33%	80,000	76.92%
11,001	12,000	1	11,500	11	91.67%	91,500	87.98%
12,001	13,000	1	12,500	12	100.00%	104,000	100.00%
			-				
Totals		12	104,000	12		104,000	

Average No. of Customers: 1

Average Consumption: 8,667

Median Consumption: 8,667

Valencia Water Company, Greater Buckeye Division
Test Year Ended December 31, 2011
Bill Count

Rate Schedule: 2" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
36,000	36,000	1	36,000	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
			-	1	100.00%	36,000	100.00%
Totals		1	36,000	1		36,000	

Average No. of Customers: 1

Average Consumption: 36,000

Median Consumption: 36,000

Please Note:

The normal monthly minimum charge for this meter size is $221.76 per month. However, in the case of this one bill, they were only charged for 11 of the 30 days of the month. ($221.76 divided by 30, times 11 = $81.31)

	Gallons	Rate	Cost
Monthly Minimum			$ 81.31
Tier 1	1,000	1.35	1.35
Tier 2	4,000	2.55	10.20
Tier 3	5,000	3.75	18.75
Tier 4	8,000	4.95	39.60
Tier 5	7,000	6.15	43.05
Tier 6	11,000	7.35	80.85
Totals for bill	36,000		$ 275.11

GLOBAL WATER – SANTA CRUZ WATER COMPANY

SCHEDULES

Global Water - Santa Cruz Water Company - Schedules
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			$ 38,014,243	$ 38,014,243
2					
3	Adjusted Operating Income (Loss)			$ 1,675,030	$ 1,675,030
4					
5	Current Rate of Return (Line 3 /Line 1)			4.41%	4.41%
6					
7	Required Operating Income (Line 9 * Line 1)			$ 3,342,866	$ 3,342,866
8					
9	Required Rate of Return			8.79%	8.79%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			$ 1,667,836	$ 1,667,836
12					
13	Gross Revenue Conversion Factor			1.637072	1.637072
14					
15	Increase in Gross Revenue Requirements			$ 2,730,367	$ 2,730,367
16					
17					
18	Customer				
19	Classification	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
20					
21	Residential	$ 7,736,898	$ 9,442,976	$ 1,706,078	22.1%
22	Commercial	469,152	571,299	102,147	21.8%
23	Irrigation	1,508,323	1,886,911	378,589	25.1%
24	Hydrant	52,399	61,593	9,194	17.5%
25	Lake	29,803	53,645	23,842	80.0%
26	Non-Potable (Raw Water)	227,065	796,806	569,741	250.9%
27					
28	Total of Water Revenues	$ 10,023,638	$ 12,813,230	$ 2,789,591	27.8%
29					
30	Miscellaneous Revenues	$ 379,710	$ 379,710	$ -	0.0%
31					
32	Total Operating Revenues	$ 10,403,348	$ 13,192,940	$ 2,789,591	26.8%
33					
34	Total Adjusted Revenues (Schedule C-1)	$ 10,463,460	$ 13,192,940	$ 2,729,480	26.1%
35					

36 *The increse shown on line 34 does not match exactly with that shown on line 15 because an effort was made to keep
37 the rates to round numbers.
38

Supporting Schedules:
B-1
C-1
C-3
H-1

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 9,355,008	$ 9,684,900	$ 10,705,826	$ 10,463,460	$ 10,463,460	$ 13,193,827
3	Revenue Deductions and Operating Expenses	7,695,379	7,562,212	9,121,234	8,788,430	8,788,430	9,987,550
6	Operating Income	$ 1,659,629	$ 2,122,688	$ 1,584,592	$ 1,675,030	$ 1,675,030	$ 3,206,277
8	Other Income and Deductions	37,039	(501)	(5,120)	(5,120)	(5,120)	(5,120)
10	Interest Expense	(84,136)	(77,891)	(89,804)	(89,804)	(89,804)	(89,804)
12	Net Income	$ 1,612,532	$ 2,044,296	$ 1,489,668	$ 1,580,106	$ 1,580,106	$ 3,111,353
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
16	Earned Per Average Common Share	1,612.53	2,044.30	1,489.67	1,580.11	1,580.11	3,111.35
19	Dividends Per Common Share	-	-	-	-	-	-
22	Payout Ratio	-	-	-	-	-	-
24	Return on Average Invested Capital	3.99%	3.62%	3.34%	3.66%	7.19%	14.16%
27	Return on Year End Capital	2.43%	4.37%	3.52%	3.60%	3.60%	7.08%
30	Return on Average Common Equity	3.99%	3.62%	3.34%	3.66%	7.19%	14.16%
33	Return on Year End Common Equity	2.43%	4.37%	3.52%	3.60%	3.60%	7.08%
36	Times Bond Interest Earned Before Income Taxes	32.22	43.99	28.00	19.70	19.70	48.54
39	Times Total Interest and Preferred Dividends Earned After Income Taxes	20.17	27.25	17.59	18.60	18.60	35.65

46 <u>Supporting Schedules:</u>
47 E-2
48 C-1
49 F-1
50

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year 12/31/2012
1	Short-Term Debt	$ -	$ -		
2					
3	Long-Term Debt	-	-		
4					
5	Total Debt	$ -	$ -	$ -	$ -
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	66,258,637	46,732,797	42,364,815	43,944,921
10					
11	Total Capital	$ 66,258,637	$ 46,732,797	$ 42,364,815	$ 43,944,921
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
16					
17	Long-Term Debt	0.00%	0.00%	0.00%	0.00%
18					
19	Total Debt	0.00%	0.00%	0.00%	0.00%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	100.00%	100.00%	100.00%	100.00%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
29					
30	Weighted Cost of				
31	Long-Term Debt	0.00%	0.00%	0.00%	0.00%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					

37 Note: For purposes of the rate case cost of capital calculation, the parent company's (GWR) IDA bond debt
38 is imputed to Santa Cruz Water Company and Palo Verde Utilities Company. See the D Schedules.
39
40
41 <u>Supporting Schedules:</u>
42 E-1
43 D-1
44
45

Global Water - Santa Cruz Water Company - Schedules
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	$ 666,161	$ 750,916	$ 88,508,958
2					
3	Prior Year Ended	12/31/2010	154,550	365,414	88,874,372
4					
5	Test Year Ended	12/31/2011	1,105,979	1,195,126	90,069,498
6					
7	Projected Year Ended	12/31/2012	-	306,892	90,376,390
8					
9					
10					
11					
12					
13	Supporting Schedules:				
14	F-3				
15	E-5				
16					
17					
18					
19					
20					

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule A-5

Line No.		Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Source of Funds					
2						
3	Cash Flows from Operating Activities:					
4	Net income (loss)	$ 1,612,532	$ 2,044,296	$ 1,489,668	$ 1,580,106	$ 3,111,353
5	Adjustments to reconcile net income to net					
6	cash provided by operating activities:					
7	Depreciation	3,687,197	2,652,031	3,324,072	3,613,647	3,613,647
8	(Gain) loss on disposal of fixed and intangible assets	161	502	(15,101)	-	-
9	Provision for doubtful accounts receivable	44,171	35,340	55,174	53,925	67,996
10	Deferred income tax (benefit) expense	(325,910)	(89,790)	(223,536)	98,898	1,158,010
11	Changes in assets and liabilities:	-	-	-		
12	Accounts receivable	112,060	(288,397)	(74,279)	(74,279)	(74,279)
13	Accrued revenue	(12,963)	(74,120)	(193,073)	(188,702)	(237,943)
14	Other assets	5,604	(186)	1,554	1,554	1,554
15	Due to related party	(3,293)	11,969	78,934	78,934	78,934
16	Accounts payable and other current liabilities	405,740	37,593	615,256	615,256	615,256
17	Total Cash Flows from Operations	5,525,299	4,329,238	5,058,669	5,779,338	8,334,528
18						
19	Cash Flows From Investing Activities:					
20	Capital expenditures	(1,702,734)	(481,925)	(939,745)	(306,892)	(306,892)
21	Proceeds from sale of fixed and intangible assets	45,634	23,411	26,285	-	-
22	Total Cash Flows from Investing	(1,657,100)	(458,514)	(913,460)	(306,892)	(306,892)
23						
24	Cash Flows From Financing Activities:					
25	Capital contributions (return of capital), net	(3,991,375)	(3,821,470)	(3,863,462)	(5,190,700)	(7,745,890)
26	Contributions in aid of construction	-	32,300	-		
27	Advances in aid of construction	271,629	109,418	72,190	72,190	72,190
28	Refunds of advances for construction	(148,203)	(190,972)	(353,937)	(353,937)	(353,937)
29	Total Cash Flows from Financing	(3,867,949)	(3,870,724)	(4,145,209)	(5,472,447)	(8,027,637)
30						
31	Net Increase (Decrease) in Cash	$ 250	$ 0	$ 0	$ -	$ -
32	Cash at Beginning of Period	1,050	1,300	1,300	1,300	1,300
33	Ending Cash Balance	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300
34						
35						
36						
37						
38	Supporting Schedules:					
39	E-3					
40	F-2					

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base As Filed
1	Plant in Service	$ 90,376,391
2	Less: Accumulated Depreciation	(19,047,719)
3		
4	Net Plant in Service	$ 71,328,672
5		
6	LESS:	
7	Net CIAC	77,294
8	Advances in Aid of Construction (AIAC)	33,414,961
9	Customer Deposits	1,193,499
10	Deferred Income Tax Credits	-
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	1,371,325
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 38,014,243
19		
20		
21		
22		
23		
24	Note: The Company is not requesting an RCND calculation.	
25		
26		
27	Supporting Schedules:	
28	B-2	
29	B-3	
30	E-1	
31	B-5	
32		
33		
34		
35		

Global Water - Santa Cruz Water Company - Schedules
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 B-2.2a	[D] ADJ #3 B-2.2b	[E] ADJ #4	[F] ADJ #5	[G] ADJ #6	[H] Adjusted Test Year As Filed
1	303 Land and Land Rights		$ -	$ -	$ -	$ -	$ -	$ -	$ 62,847
2	304 Structures and Improvements		-	-	-	-	-	-	9,566,104
3	306 Lake, River and Other Intakes		-	-	-	-	-	-	1,855
4	307 Wells and Springs		-	-	-	-	-	-	4,459,478
5	309 Supply Mains		-	-	-	-	-	-	2,340,773
6	310 Power Generation Equipment		-	-	-	-	-	-	324,955
7	311 Pumping Equipment		-	-	-	-	-	-	6,762,543
8	320 Water Treatment Equipment		-	-	-	-	-	-	27,895
9	330 Distribution Reservoirs and Standpipes		-	-	-	-	-	-	1,378,273
10	331 Transmission and Distribution Mains		-	-	-	-	-	-	44,363,856
11	333 Services		-	-	-	-	-	-	4,645,439
12	334 Meters and Meter Installations		-	-	-	-	-	-	3,792,641
13	335 Hydrants		-	-	-	-	-	-	4,340,020
14	336 Backflow Prevention Devices		-	-	-	-	-	-	15,144
15	339 Other Plant and Miscellaneous Equipment		-	-	-	-	-	-	769,912
16	340 Office Furniture and Equipment		-	-	-	-	-	-	585,281
17	341 Transportation Equipment		-	-	-	-	-	-	585,195
18	343 Tools, Shop and Garage Equipment		-	-	-	-	-	-	71,996
19	344 Laboratory Equipment		-	-	-	-	-	-	103,063
20	345 Power Operated Equipment		-	-	-	-	-	-	60,372
21	346 Communication Equipment		-	-	-	-	-	-	640,845
22	347 Miscellaneous Equipment		-	-	-	-	-	-	85,216
22	348 Other Tangible Plant		306,892	-	-	-	-	-	5,448,566
23	390 Office Furniture & Equipment		-	-	-	-	-	-	5,712
24									
25	Total Plant In Service		$ 306,892	$ -	$ -	$ -	$ -	$ -	$ 90,376,391
26	Less: Accumulated Depreciation		-	-	-	-	-	-	(19,047,719)
27	Net Plant In Service (L59 - L 60)		$ 306,892	$ -	$ -	$ -	$ -	$ -	$ 71,328,672
28									
29	LESS:								
30	Net Contributions In Aid of Construction (CIAC)		$ -	$ (20,152,432)	$ (6,070,139)	$ -	$ -	$ -	$ 77,294
31	Advances In Aid of Construction (AIAC)		-	-	-	-	-	-	33,414,961
32	Customer Meter Deposits		-	-	-	-	-	-	1,193,499
33	Deferred Income Tax Credits		-	-	-	-	-	-	-
34									
35	ADD:								
36	Unamortized Finance Charges		$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Deferred Tax Assets:		-	-	-	-	-	-	-
38	Meter deposits		-	-	-	-	-	-	-
39	Deferred gain		-	-	-	-	-	-	194
40	Bad debt		-	-	-	-	-	-	18,600
41	Deferred compensation		-	-	-	-	-	-	50,256
42	CIAC		-	(7,774,472)	(2,341,768)	-	-	-	29,820
43	Fixed asset depreciation		-	-	-	-	-	-	1,272,256
44									
45	Working Capital		-	-	-	-	-	-	-
46	Utility Plant Acquisition Adjustment		-	-	-	-	-	-	-
47									
48	Original Cost Rate Base	$ 21,601,011	$ 306,892	$ 12,377,960	$ 3,728,381	$ -	$ -	$ -	$ 38,014,243
49									
50									
51	Supporting Schedules:								
52	E-1								
53									

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule 2.1

Line No.	Company Name	Project ID	Total 2012
1			
2			
3			
4	Santa Cruz Water Company	Edison Road Waterline Extension	$ 300,742
5		RED WDC Chlorination System Replacement	6,149
6	[redacted]		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-2.2

Line No.			Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
1	39007-00-00	Contributions in Aid of Construction					
2	602	Santa Water Company	-	82,949	-	82,949	
3							
4	39012-00-00	Contributions in Aid of Construction Amortization					
5	602	Santa Water Company	-	(1,885)	(3,770)	(5,656)	
6							
7		Total Net Traditional CIAC	$ -	$ 81,064	$ (3,770)	$ 77,293	$ 29,818
8							
9							
10							
11	39007-00-03	Contributions in Aid of Construction - ICFA					
12	602	Santa Water Company	-	6,600,076	787,522	7,387,598	
13							
14	39012-00-03	Less Amortization - ICFA					
15	602	Santa Water Company	-	(1,043,229)	(274,230)	(1,317,459)	
16							
17		Total ICFA CIAC - Plant in service	$ -	$ 5,556,847	$ 513,292	$ 6,070,139	$ 2,341,758
18							
19							
20							
21	39007-00-05	Contributions in Aid of Construction - ICFA Excess Capacity					
22	602	Santa Water Company	$ -	$ 20,079,527	$ 72,905	$ 20,152,432	$ 7,774,472
23							
24							
25		Total CIAC	$ -	$ 25,717,437	$ 582,426	$ 26,299,864	$ 10,146,048
26							
27							
28							

Global Water - Santa Cruz Water Company - Schedules

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	
2	The Company did not make pro forma adjustments to gross plant in service and accumulated depreciation for RCND rate base
3	
4	
5	
6	
7	
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11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Schedule B-4

Line No.	
1	
2	The Company did not conduct a Reconstruction Cost New Study.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line No.	
1	
2	The Company is not requesting a working capital allowance.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
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14	
15	
16	
17	
18	
19	
20	

Global Water - Santa Cruz Water Company - Schedules
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 - As Filed	[C] Adjusted Test Year - As Filed	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Revenues					
2	Metered Water Sales	$ [illegible]	$ 1,477,403	$ 10,083,750	$ 2,730,367	$ 12,814,117
3	Water Sales - Unmetered	[illegible]	(1,719,769)	-	-	-
4	Other Operating Revenue	379,710	-	379,710	-	379,710
5	Total Operating Revenues	[illegible]	(242,366)	10,463,460	2,730,367	13,193,827
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	[illegible]	-	1,268,835	-	1,268,835
9	604 Employee Pensions and Benefits	-	-	-	-	-
10	610 Purchased Water	-	-	-	-	-
11	615 Purchased Power	[illegible]	3,299	768,901	-	768,901
12	616 Fuel for Power Production	-	-	-	-	-
13	618 Chemicals	[illegible]	254	53,341	-	53,341
14	620 Materials and Supplies	[illegible]	-	47,783	-	47,783
15	620.08 Materials and Supplies	-	-	-	-	-
16	621 Office Supplies and Expense	[illegible]	-	90,035	-	90,035
17	630 Outside Services	[illegible]	-	1,053,640	-	1,053,640
18	635 Contractual Services - Testing	[illegible]	-	32,871	-	32,871
19	636 Contractual Services - Other	-	-	-	-	-
20	641 Rental of Building/Real Property	[illegible]	-	121,973	-	121,973
21	642 Rental of Equipment	-	-	-	-	-
22	650 Transportation Expenses	[illegible]	-	67,733	-	67,733
23	657 Insurance - General Liability	[illegible]	-	74,487	-	74,487
24	659 Insurance - Other	[illegible]	-	26,232	-	26,232
25	660 Advertising Expense	-	-	-	-	-
26	666 Regulatory Commission Expense – Rate Case	[illegible]	52,468	105,801	-	105,801
27	667 Rate Case Expense	-	-	-	-	-
28	670 Bad Debt Expense	[illegible]	(1,249)	53,925	14,071	67,996
29	675 Miscellaneous Expenses	[illegible]	(13,275)	373,190	56,099	429,289
30	403 Depreciation Expense	[illegible]	15,345	3,617,417	-	3,617,417
31	403 Depreciation Expense – CIAC Amortization	[illegible]	274,230	(3,770)	-	(3,770)
31	408 Taxes Other Than Income	40,010	-	40,010	-	40,010
32	408.11 Taxes Other Than Income - Property Taxes	[illegible]	172,531	897,129	69,837	966,966
33	408.13 Taxes Other Than Income - Other Taxes and	-	-	-	-	-
34	409 Income Taxes	[illegible]	(836,406)	98,898	1,059,113	1,158,010
35	Total Operating Expenses	[illegible]	(332,804)	8,788,430	1,199,120	9,987,550
36						
37	Utility Operating Income (Loss)	[illegible]	90,438	1,675,030	1,531,247	3,206,277
38						
39	414 Gains (Losses) from Disp of Util Prop	-	-	-	-	-
40	419 Interest and Dividend Income	-	-	-	-	-
41	421 Non-Utility Income	-	-	-	-	-
42	426 Miscellaneous Non-Utility Expenses	[illegible]	-	(5,120)	-	(5,120)
43	427 Interest Expense	[illegible]	-	(89,804)	-	(89,804)
44	Total Other Income and Deductions	[illegible]	-	(94,924)	-	(94,924)
45						
46	Net Income (Loss)	$ [illegible]	$ 90,438	$ 1,580,106	$ 1,531,247	$ 3,111,353
47						
48						
49						
50						
51						
52						
53						
54	Supporting Schedules:					
55	E-2					
56	C-2					
57						
58						
59						
60						

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

Line No.	DESCRIPTION	[A] Actual End of 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 #7 B-2.2	[H] ADJ #8	[I] ADJ #9 C-2.9
1	Revenues									
2	Metered Water Sales	$ 8,608,347	$ -	$ -	$ -	$ (83,647)	$ (312,254)	$ -	$ 1,719,769	$ -
3	Water Sales - Unmetered	1,719,769	-	-	-	-	-	-	(1,719,769)	-
4	Other Operating Revenue	378,710	-	-	-	-	-	-	-	-
5	Total Operating Revenues	10,706,826	-	-	-	(83,647)	(312,254)	-	-	-
6										
7	Operating Expenses									
8	601 Salary and Wages - Employees	1,268,835								
9	604 Employee Pensions and Benefits	-								
10	610 Purchased Water	-								
11	615 Purchased Power	765,692				3,299				
12	616 Fuel for Power Production	-								
13	618 Chemicals	53,087				254				
14	620 Materials and Supplies	47,783								
15	620.08 Materials and Supplies	-								
16	621 Office Supplies and Expense	99,895								
17	630 Outside Services	1,053,640								
18	635 Contractual Services - Testing	32,671								
19	636 Contractual Services - Other	-								
20	641 Rental of Building/Real Property	121,673								
21	642 Rental of Equipment	-								
22	650 Transportation Expenses	67,733								
23	657 Insurance - General Liability	74,497								
24	659 Insurance - Other	26,232								
25	660 Advertising Expense	-								
26	666 Regulatory Commission Expense – Rate Case	53,333	(53,333)	105,801						
27	667 Rate Case Expense	-								
28	670 Bad Debt Expense	55,174								
29	675 Miscellaneous Expenses	386,465								
30	403 Depreciation Expense	3,802,072			(8,295)					
31	403 Depreciation Expense – CIAC Amortization	(278,000)								
32	408 Taxes Other Than Income	40,010						274,230		15,345
33	408.11 Taxes Other Than Income - Property Taxes	724,598								
34	408.13 Taxes Other Than Income - Other Taxes and Licenses	-								
35	409 Income Taxes	935,304								
36	Total Operating Expenses	9,121,234	(53,333)	105,801	(8,295)	3,553	-	274,230	-	15,345
37										
38	Operating Income (Loss)	1,584,592	53,333	(105,801)	8,295	(87,200)	(312,254)	(274,230)	-	(15,345)
39										
40	414 Gains (Losses) from Disposition of Utility Property	-	-	-	-	-	-	-	-	-
41	419 Interest and Dividend Income	-								-
42	421 Non-Utility Income	-								-
43	426 Miscellaneous Non-Utility Expenses	(5,120)								-
44	427 Interest Expense	(89,804)								
45	Total Other Income and Deductions	(94,924)	-	-	-	-	-	-	-	-
46										
47	Net Income (Loss)	$ 1,489,668	$ 53,333	$ (105,801)	$ 8,295	$ (87,200)	$ (312,254)	$ (274,230)	$ -	$ (15,345)
48										
49										
50	Supporting Schedules:									
51	C-2									
52	E-2									

[J] ADJ #10	[K] ADJ #11 C-2.11	[L] ADJ #12 C-2.12.a	[M] ADJ #13 C-2.13	[N] ADJ #14 C-2.14.a	[O] ADJ #20 C-2.15	[O] ADJ #21 C-2.16	[P] Adjusted Test Year - As Filed	[Q] ADJ #15 A-1, C-2.11	[R] ADJ #16 C-2.13	[S] ADJ #17 C-2.12.b	[T] ADJ #18 C-2.14.b	[U] Adjusted With Rate Increase
$ -	$ -	$ -	$ -	$ -	$ 8,974	$ 144,561	$ 10,083,760	$ 2,730,367	$ -	$ -	$ -	$ 12,814,117
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	379,710	-	-	-	-	379,710
-	-	-	-	-	8,974	144,561	10,463,470	2,730,367	-	-	-	13,193,827
							1,268,835					1,268,835
							-					-
							-					-
							768,901					768,901
							-					-
							53,341					53,341
							47,763					47,763
							-					-
							90,035					90,035
							1,053,640					1,053,640
							32,871					32,871
							-					-
							121,973					121,973
							-					-
							67,733					67,733
							74,467					74,467
							26,232					26,232
							-					-
							105,801					105,801
	(1,249)						-					-
			(4,960)				53,926	14,071				67,986
							373,190		56,099			429,289
							3,617,417					3,617,417
							(3,770)					(3,770)
		172,531					40,010					40,010
							897,129			69,837		966,966
-	-	-	-	(836,406)			-					-
-	(1,249)	172,531	(4,960)	(836,406)	-	-	96,866	-	-	-	1,059,113	1,156,019
							8,788,430	14,071	56,099	69,837	1,059,113	9,987,550
-	1,249	(172,531)	4,960	836,406	8,974	144,561	1,675,030	2,716,296	(56,099)	(69,837)	(1,059,113)	3,206,277
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
							-					-
-	-	-	-	-	-	-	(5,120)	-	-	-	-	(5,120)
-	-	-	-	-	-	-	(89,804)					(89,804)
							(94,924)	-	-	-	-	(94,924)
$ -	$ 1,249	$ (172,531)	$ 4,960	$ 836,406	$ 8,974	$ 144,561	$ 1,580,106	$ 2,716,296	$ (56,099)	$ (69,837)	$ (1,059,113)	$ 3,111,353

Global Water - Santa Cruz Water Company - Schedules
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
1				
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			$ 9,608,316.00	100.00%
9				
10				
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	#N/A	
15		Monthly Amortization Expense	$ 11,111.11	
16				
17				

Amortization Expense by Company

18 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
37 7/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
38 8/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
39 9/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
40 10/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
41 11/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
42 12/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
43 1/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
44 2/29/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
45 3/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
46 4/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
47 5/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
48 6/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
49 7/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
50 8/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
51 9/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
52 10/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
53 11/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
54 12/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
55 1/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
56 2/28/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
57 3/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
58 4/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
59 5/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
60 6/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
61 7/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
62 8/31/2013	$ -	$ -	$ -	$ -	$ -	$ -
63						

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line No.				
1				
2	202	Palo Verde Utilities Co.	15,831	39.88%
3	602	Santa Cruz Water Company	16,015	40.32%
4	618	Valencia Water Company	5,343	13.45%
5	622	Willow Valley Water Company	1,502	3.78%
6	630	Water Utility of Greater Tonopah	324	0.82%
7	634	Water Utility of Greater Buckeye	627	1.58%
8	622	Water Utility of Northern Scottsdale	76	0.19%
9			39,718	100.00%
10				
11				
12				

Line No.																								
13																								
14	Desert Mountain Analytical Ser	$	122,062.50	$	48,652.28	$	49,217.76	$	18,420.26	$	4,615.99	$	995.73	$	1,926.91	$	233.57							
15	Insight Consulting, LLC	$	218,000.00	$	86,094.37	$	87,095.02	$	29,057.05	$	8,168.30	$	1,762.02	$	3,409.84	$	413.31							
16	Roshka Dewulf & Patten, PLC	$	370,302.78	$	147,597.14	$	149,312.63	$	49,814.39	$	14,003.59	$	3,020.75	$	5,845.71	$	708.57							
17	Ullmann & Company P C	$	78,808.75	$	31,411.99	$	31,777.08	$	10,601.62	$	2,980.28	$	642.66	$	1,244.10	$	150.80							
18	Total	$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	$	787,174.03					
19																								
20																								
21	Check	$	-																					
22																								
23	Amortization:																							
24	Year 1	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08							
25	Year 2	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08							
26	Year 3	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08							
27																								
28		$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25							
29																								
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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment #3
Low Income Relief Tariff

Schedule C-2.3

Line No.					Total 2011 201201		
1							
2							
3							
4	Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)	-	-	(25,141.82)	(25,141.82)
5	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)	(15,939.60)	-	(65,830.55)	(65,830.55)
6	Valencia Water Company	Balance LIRT Liability	(2,761.00)	(2,558.88)	-	(15,009.20)	(15,009.20)
7	Willow Valley Water Company	Balance LIRT Liability	(841.50)	(679.74)	-	(4,267.14)	(4,267.14)
8	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)	(145.63)	-	(889.05)	(889.05)
9	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)	(323.06)	-	(1,882.24)	(1,882.24)
10							
11							
12			**(20,810.90)**	**(19,646.91)**	**-**	**(113,020.00)**	**(113,020.00)**
13							-
14							
15							
16							
17							
18							

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Remove Annualization Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4

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	1,755	1,747	(8)	45	$ (4,328)
2	3/4" Residential	14,095	13,915	(180)	33	(70,783)
3	1" Residential	47	40	(7)	74	(6,227)
4	1.5" Residential	-	-	-	-	-
5	2" Residential	-	-	-	-	-
6	Subtotal Residential	15,897	15,702	(195)	152	(81,338)
7						
8						
9	5/8" Commercial	5	5	-	99	-
10	3/4" Commercial	7	7	-	31	-
11	1" Commercial	20	18	(2)	85	(2,033)
12	1.5" Commercial	29	28	(1)	305	(3,657)
13	2" Commercial	51	52	1	521	6,253
14	3" Commercial	2	2	-	251	-
15	4" Commercial	1	1	-	-	-
16	3" Compound	1	1	-	-	-
17	Subtotal Commercial	116	114	(2)	1,291	563
18						
19	5/8" Irrigation	11	10	(1)	29	(346)
20	3/4" Irrigation	28	27	(1)	32	(382)
21	1" Irrigation	18	19	1	155	1,858
22	1.5" Irrigation	31	29	(2)	645	(15,489)
23	2" Irrigation	90	91	1	957	11,487
24	3" Irrigation	1	1	-	2,925	-
25	4" Irrigation	2	2	-	5,798	-
26		-	-	-	-	-
27	Subtotal Irrigation	181	179	(2)	10,541	(2,873)
28						
29	2" Hydrant	9	1	(8)	-	-
30	Subtotal Hydrant	9	1	(8)	-	-
31						
32	2" Lake	1	1	-	-	-
33						
34	Raw Water	5	5	-	-	-
35						
36	Totals	16,209	16,002	(207)		(83,647)
37						
38						
39						
40						
41						
42						
43	Class of Expense			Average Cost Per Gallons Sold Per Sch. E-7	Additional K Gallons To Be Sold	Additional Cost From Customer Growth
44						
45	Pumping			$ 0.39	8,459	$ 3,299
46	Water Treatment			0.03	8,459	254
47						
48	Totals					$ 3,553
49						
50						

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment 5
Net change in accrued revenue accounts during the Test Year 2011.

Schedule C-2.5

Line No.		2010 Ending Balance	2011 Ending Balance	Change
1	**Unbilled revenue assets:**			
2	Raw Water (Volumetric Fee)			
3	(76109) Santa Cruz - Consumption - Irrig. & HOA- Raw Water	$ (0.00)	$ 2,751.96	$ 2,751.96
4	(76110) Water Usage Golf-Course Raw Water	797.00	1,584.03	787.03
5				
6	Potable Water (Volumetric Fee)			
7	(76101) Santa Cruz - Consumption - Res	(74,570.26)	84,530.62	159,100.88
8	(76103) Santa Cruz - Consumption - Commercial	80.39	8,632.33	8,551.94
9	(76104) Santa Cruz - Consumption - Construction	89.45	-	(89.45)
10	(76109) Santa Cruz - Consumption - Irrig. & HOA	11,073.52	31,106.52	20,033.00
11	(76113) Santa Cruz - Consumption - Potable Lakes	(501.55)	514.11	1,015.66
12				
13	Basic Charge (Flat Fee)			
14	(76101) Basic Charge Santa Cruz - Consumption - Res	198,255.66	258,904.88	60,649.22
15	(76103) Basic Charge Santa Cruz - Consumption - Commercial	9,666.67	14,185.54	4,518.87
16	(76104) Basic Charge Santa Cruz - Consumption - Construction	26,799.27	1,276.97	(25,522.30)
17	(76109) Basic Charge Santa Cruz - Consumption - Irrig.	58,261.31	20,909.01	(37,352.30)
18	(76113) Basic Charge - Potable Lakes	1,666.17	295.25	(1,370.92)
19				
20	**Total unbilled revenues**	$ 231,617.63	$ 424,691.22	$ 193,073.59
21				
22	**Deferred revenue liability:**			
23	Basic Charge (Flat Fee)			
24	(76101) Basic Charge Residential	$ (109,313)	-	$ 109,312.57
25	(76103) Basic Charge Commercial	(3,044.80)	-	3,044.80
26	(76104) Basic Charge Construction	-	-	-
27	(76109) Basic Charge- Irrigation	(6,601.68)	-	6,601.68
28	(76113) Basic Charge - Potable Lakes	$ (221)		$ 221
29	**Total deferred revenues**	$ (119,180.49)	$ -	$ 119,180.49
30				
31				
32	**Total change in accrual balances**			$ 312,254.08

Global Water - Santa Cruz Water Company - Schedules
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	$	306,892
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	$	15,345
5			
6			
7			
8			
9			
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Global Water - Santa Cruz Water Company - Schedules
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)	$ 55,174
2	Actual Test Year Revenues (Sch C-2)	10,705,826
3	Bad Debt Expense Rate	0.5%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	$ 10,463,460
7	Bad Debt Expense Rate	0.5%
8	Expected Bad Debt Expense	$ 53,925
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$ (1,249)
11		
12		
13	Proposed Revenues (Sch C-2)	$ 13,193,827
14	Bad Debt Expense Rate	0.5%
15	Expected Bad Debt Expense Based on Proposed Revenues	$ 67,996
16		
17	Adjustment to Bad Debt Expense	$ 14,071
18		
19		
20		

Global Water - Santa Cruz Water Company - Schedules
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	$ 10,463,460	$ 10,463,460
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	20,926,920	$ 20,926,920
4	Proposed Revenue Requirement	10,463,460	$ 13,193,827
5	Subtotal (Line 4 + Line 5)	31,390,379	34,120,747
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	10,463,460	$ 11,373,582
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	20,926,920	$ 22,747,164
10	Plus: 10% of CWIP -	2,492,608	2,492,608
11	Less: Net Book Value of Licensed Vehicles	36,699	36,699
12	Full Cash Value (Line 9 + Line 10 - Line 11)	23,382,828	$ 25,203,073
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	4,910,394	$ 5,292,645
15	Composite Property Tax Rate	18.2700%	18.2700%
16			$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 897,129	
18	Actual Test Year Property Tax Expense	724,598	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ 172,531	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 966,966
22	Test Year Adjusted Property Tax Expense (Line 17)		897,129
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ 69,837
24			
25	Increase to Property Tax Expense		$ 69,837
26	Increase in Revenue Requirement		2,730,367
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		0.000000%
28			
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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustments 13 & 16
Adjust City of Maricopa License Fees to Reflect Adjusted and Proposed Revenue

Schedule C-2.13

Line No.		Metered Water Sales (Sch: C-2)	License Fees Incurred	License Fees as a % of Metered Water Sales	Expected License Fees	Increase (decrease) in License Fees
1						
2	Actual Test Year	$ 10,326,116	$ 212,164	2%		
3						
4	Adjusted Test Year Results	$ 10,083,750			$ 207,185	$ (4,980)
5						
6	Proposed Test Year Results	$ 12,814,117			$ 263,284	$ 56,099
7						
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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustments 14 & 18
Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2.14

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	$ 1,620,393	$ 4,364,287
3	Synchronized Interest	1,364,173	1,364,173
4	Arizona Taxable Income	$ 256,220	$ 3,000,114
5			
6	Arizona Income Tax (6.968%)	$ 17,853	$ 209,048
7			
8	Federal Income Before Taxes	$ 256,220	$ 3,000,114
9	Less Arizona Income Taxes	17,853	209,048
10	Federal Taxable Income	$ 238,366	$ 2,791,066
11			
12	Federal Income Tax (34% Tax Bracket)	$ 81,045	$ 948,962
13			
14	Total Income Tax	$ 98,898	$ 1,158,010
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 35)	$ 935,304	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (836,406)	
25			
26	Test Year Income Taxes - Adjusted		$ 98,898
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 1,059,113
29			
30			
31	*Calculation of Interest Synchronization:*		
32	Rate Base (Sch. B-1)		$ 38,014,243
33	Weighted Average Cost of Debt (Sch. D-1)		3.59%
34	Synchronized Interest (L32 X L33)		$ 1,364,173
35			
36			
37			
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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment 20
Adjustment to add back self billed revenues which were eliminated in the GL

Line No.			2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October	2011 November	2011 December	2011 Total
1															
2	OPERATING REVENUES:														
3	Water Usage														
4	Water Sales														
5	Metered Sales														
6	Metered Water Sales Resident	76101 -(76...	$628,065	$642,572	$695,491	$727,932	$747,801	$744,780	$739,202	$862,696	$760,600	$712,401	$696,198	$633,307	
7	Conservation Rebate - Resident	76101-00-02	(53,486)	(39,676)	(52,691)	(49,771)	(45,571)	(41,547)	(40,568)	(41,615)	(41,295)	(54,613)	(36,682)	(66,226)	
8	Metered Water Sales Commerc	76103 -(76...	38,782	35,364	43,504	41,725	25,821	64,397	20,208	57,939	88,058	36,993	38,032	55,528	
9	Conservation Rebate - Commerc	76103-00-02	(140)	(122)	(173)	(153)	(148)	(148)	(167)	(174)	(128)	(183)	(68)	(203)	
10	Water Usage Income:Constr	76104 -(76...	2,544	2,578	2,086	2,087	2,417	1,812	4,709	7,256	3,754	1,975	3,098	201	
11	Conservation Rebate - Constr	76104-00-02	(16)							(2)					
12	Metered Water Sales Irrigation	76109 -(76...	5,019	102,613	(2,224)	75,615	123,479	265,980	268,348	235,032	289,618	52,805	47,726	120,732	
13	Irrigation Self-Revenue	76109-00-93	(28)	(192)	(3,427)	(28)	(97)	(97)	(482)	(395)	(69)	(3,515)	(380)	(264)	(8,974)
14	Water Usage Income:Golf Course	76110 -(76...	987	1,237	4,161	8,708	8,671	15,069	12,838	11,593	6,793	9,906	5,436	1,584	
15	Water Usage Income:Lakes	76113 -(76...	3,255	4,414	7,576	3,332	7,310	5,460	4,757	7,470	4,527	3,294	3,660	2,161	
16															
17	Total Metered Sales		624,981	748,789	694,303	809,447	869,683	#######	#######	#######	1,111,857	759,063	757,020	746,820	10,326,116
18															
19	Other Water Revenues														
20	Meter Sales	77902	3,500	700	2,200					150					
21	Connect/Establish Fees	77901	22,260	18,180	34,180	27,450	23,988	28,808	25,155	28,817	25,925	22,989	20,119	21,873	
22	Misc Service Revenue	77100	3,981	2,206	2,781	3,614	3,361	3,634	5,256	5,705	6,721	5,724	4,217	3,588	
23	Repair Charges	77102	250	350	390	300	450	100	200	395	795	855	580	740	
24															
25	Total Other Water Revenues		29,991	21,436	39,551	31,364	27,798	32,542	30,611	35,067	33,441	29,567	24,916	26,201	
	Total Water Usage		654,972	770,225	733,854	840,811	897,481	#######	#######	#######	1,145,298	788,630	781,936	773,021	
	Total Operating Revenues		654,972	770,225	733,854	840,811	897,481	#######	#######	#######	1,145,298	788,630	781,936	773,021	

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Income Statement Adjustment 21
Adjustments made in 2011 Test Year for pre Test Year billing errors

Line No.	Meter Size and Class	Amount
1	5/8" Residential	(248)
2	3/4" Residential	(9,930)
3	1" Residential	-
4	5/8" Commercial	-
5	3/4" Commercial	(199)
6	1" Commercial	-
7	1.5" Commercial	(27,206)
8	2" Commercial	423
9	3" Commercial	-
10	3" Compound Commercial	-
11	4" Commercial	-
12	5/8" Irrigation	(16,267)
13	3/4" Irrigation	1,173
14	1" Irrigation	-
15	1.5" Irrigation	1,678
16	2" Irrigation	(55,543)
17	3" Irrigation	(23,501)
18	4" Irrigation	-
19	2" Lake	-
20	2" Construction	(16,101)
21	Raw	1,161
22		
23	Total	(144,561)
24		
25	Schedule H-2 Supplement	

Global Water - Santa Cruz Water Company - Schedules
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	Uncollecible Factor (F14)			0.3164%
3	Revenues (F1 - F2)			99.6836%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (F3 - F4)			61.0847%
6	**Revenue Conversion Factor (F1 / F5)**			**1.637072**
7				
8				
9	Calculation of Uncollectible Factor:			
10	Revenue			100.0000%
11	Combined Federal and State Tax Rate (F23)			38.5989%
12	One Minus Combined Income Tax Rate (F10 - F11)			61.4011%
13	Uncollectible Rate (Sch: C-2.11)			0.5154%
14	Uncollectible Factor (F12 x F13)			0.3164%
15				
16	Calculation of Effective Tax Rate:			
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 (C18 - C19)	93.0320%		
21	Applicable Federal Income Tax Rate	34.0000%		
22	Effective Federal Income Tax Rate (C20 x C21)		31.6309%	
23	Combined Federal and State Income Tax Rate (D17 +D22)			38.5989%
24				
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Global Water - Santa Cruz Water Company - Schedules
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 Return
1					
2	Short-Term Debt	$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	-	0.00%	0.00%	0.00%
5					
6	Common Equity	42,364,815	100.00%	3.52% a	3.52%
7					
8	Totals	$ 42,364,815	100.00%		3.52%
9					
10					
11		End of Test Year - Proposed			
12					
13		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
14					
15	Short-Term Debt	$ -	0.00%	0.00%	0.00%
16					
17	Long-Term Debt	50,745,824	54.50%	6.58%	3.59%
18					
19	Common Equity	42,364,815	45.50%	11.44%	5.21%
20					
21	Totals	$ 93,110,640	100.00%		8.79%
22					
23					
24					
25	a. Sch. A-2				
26					
27					
28					
29					
30					

End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
$ -	0.00%	0.00%	0.00%
50,745,824	54.45%	6.58%	3.59%
42,455,253	45.55%	11.44%	5.21%
$ 93,201,078	100.00%		8.80%

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual		
		Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt	$ -	$ -	N/A
2				
3	Short-Term Debt	$ -	$ -	N/A
4				
5				
6				
7				

Line No.		End of Test Year - Proposed			End of Projected Year - Proposed Rates		
		Amount Outstanding	Annual Cost	Interest Rate	Amount Outstanding	Annual Cost	Interest Rate
8							
9							
10							
11	Long-Term Debt						
12							
13	Series 2006, Due 12/1/2017	$1,418,128	$ 77,288	5.45%	$ 1,418,128	$ 77,288	5.45%
14	Series 2006, Due 12/1/2022	$1,614,224	90,397	5.60%	$ 1,614,224	90,397	5.60%
15	Series 2006, Due 12/1/2032	$6,069,898	349,019	5.75%	$ 6,069,898	349,019	5.75%
16	Series 2007, Due 12/1/2013	$631,532	34,734	5.50%	$ 631,532	34,734	5.50%
17	Series 2007, Due 12/1/2037	$29,365,145	1,923,417	6.55%	$ 29,365,145	1,923,417	6.55%
18	Series 2008, Due 12/1/2018	$623,856	39,771	6.38%	$ 623,856	39,771	6.38%
19	Series 2008, Due 12/1/2038	$11,023,041	826,728	7.50%	$ 11,023,041	826,728	7.50%
20							
21	Totals	$ 50,745,824	$ 3,341,354	6.58%	$ 50,745,824	$ 3,341,354	6.58%
22							
23	Short-Term Debt	$ -	$ -	N/A	$ -	$ -	N/A
24							
25							
26							
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Global Water - Santa Cruz Water Company - Schedules

Schedule D-3

Test Year Ended December 31, 2011

Cost of Preferred Stock

Line No.	
1	Schedule D-3 is not applicable as there is no preferred stock issued or
2	outstanding in any of the utilities involved in this rate case.
3	
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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Cost of Common Equity

Schedule D-4

Line No.	
1	The Company's rate application reflects a 11.44% return on common equity.
2	See the Direct Testimony of Matthew Rowell.
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Global Water - Santa Cruz Water Company - Schedules
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	$ 1,300	$ 1,300	$ 1,300
4	132 Special Deposits			
5	141 Customer Accounts Receivable	724,551	722,076	430,614
6	142 Other Accounts Receivable	2,083	4,713	2,575
7	143 Accumulated Provision for Uncollectible Accounts	(48,594)	(65,224)	(26,819)
8	151 Plant Material and Supplies	12,616	11,719	4,340
9	162 Prepayments	2,916	1,708	3,659
10	173 Accrued utility revenue	424,558	231,618	157,498
11	Total Current Assets	1,119,430	907,910	$ 573,167
12				
13	101 Total Utility Plant in Service	90,069,498	88,874,372	$ 88,508,958
14	105 Construction work-in-progress	24,926,075	25,015,222	25,226,086
15	108 Less:Accumulated Depreciation	(19,047,719)	(15,451,526)	(11,767,525)
16	Total Fixed Assets (Net)	95,947,854	98,438,068	$ 101,967,519
17				
18	Deferred Debits			
19	190 Accumulated Deferred Income Taxes	9,064,725	9,647,215	$ 518,456
20	Total other assets	9,064,725	9,647,215	$ 518,456
21				
22	Total Assets	$ 106,132,009	$ 108,993,193	$ 103,059,142
23				
24	Liabilities and Stockholders' Equity			
25				
26	231 Accounts payable	$ 1,275,479	$ 855,895	$ 805,030
27	233 Accounts Payable to Associated Companies			
28	235 Customer Deposits	1,193,499	890,235	1,358,855
29	236 Accrued Taxes	357,529	325,479	298,242
30	237 Accrued Interest	187,371	144,819	102,691
31	241 Miscellaneous Current and Accrued Liabilities	332,998	403,847	146,198
32	253 Other Deferred Credits	236,240	109,536	311,227
33	Total Current Liabilities	3,583,116	2,729,811	$ 3,022,243
34				
35	252 Advances for Construction	33,414,961	33,696,708	$ 33,778,262
36	271 Contributions in Aid of Construction	27,622,978	26,762,552	-
37	272 Less: Amortization of Contributions	(1,323,114)	(1,045,114)	-
38	281 Accumulated Deferred Income Taxes	469,253	116,439	
39	Total Deferred Credits and Other Liabilities	60,184,078	59,530,585	$ 33,778,262
40				
41	Total Liabilities and Deferred Credits	63,767,194	62,260,396	$ 36,800,505
42				
43	201 Common Stock Issued	10	10	$ 10
44	211 Other Paid-In Capital	24,766,785	30,624,434	52,194,571
45	215 Unappropriated Retained Earnings	16,108,353	14,064,056	12,451,524
46	215 Current year net income	1,489,668	2,044,297	1,612,532
47	Total Members' Equity	$ 42,364,815	$ 46,732,797	$ 66,258,637
48				
49	Total Liabilities and Stockholders' Equity	$ 106,132,009	$ 108,993,193	$ 103,059,142
50				
51				
52				
53				

Global Water - Santa Cruz Water Company - Schedules
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	$ 8,606,347	$ 7,990,882	$ 7,642,581
4	460 Unmetered Water Revenue	1,749,769	1,352,334	1,287,983
5	474 Other Water Revenues	379,210	341,684	424,444
6	Total Operating Revenues	$ 10,735,326	$ 9,684,900	$ 9,355,008
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	$ 1,266,835	$ 1,092,686	$ 971,205
11	610 Purchased Water			-
12	615 Purchased Power	765,602	698,359	728,478
13	618 Chemicals	53,087	39,825	34,282
14	620 Materials and Supplies	47,783	21,903	8,695
15	621 Office Supplies and Expense	90,095	96,008	247,652
16	630 Outside Services	1,059,640	361,576	52,357
17	635 Contractual Services - Testing	32,871	12,026	21,097
18	641 Rental of Building/Real Property	121,979	13,545	137,897
19	650 Transportation Expenses	67,733	33,299	21,776
20	657 Insurance - General Liability	74,487	79,082	85,097
21	659 Insurance - Other	26,232	21,331	18,875
22	666 Regulatory Commission Expense – Rate Case	53,333	85,323	-
23	675 Miscellaneous Expenses	441,899	326,312	62,493
24	403 Depreciation Expense	3,602,072	3,697,145	3,687,197
25	403 Depreciation Expense – CIAC Amortization	(278,000)	(1,045,114)	-
26	408 Taxes Other Than Income	40,010	26,429	37,437
27	408.11 Property Taxes	724,598	693,840	566,721
28	409 Income Taxes	935,304	1,303,883	1,014,120
29	Total Operating Expenses	$ 9,121,234	$ 7,562,212	$ 7,695,379
30				
31	Operating Income / (Loss)	$ 1,584,592	$ 2,122,688	$ 1,659,629
32				
33	OTHER INCOME / (EXPENSE			
34	421 Non-Utility Income	$ -	$	$ 37,200
35	426 Miscellaneous Non-Utility Expenses	(5,120)	(501)	(161)
36	427 Interest Expense	(89,804)	(77,891)	(84,136)
37	Total Other Income / (Expense)	$ (94,924)	$ (78,392)	$ (47,097)
38				
39	NET INCOME / (LOSS)	$ 1,489,668	$ 2,044,296	$ 1,612,532
40				
41				
42				
43				

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Cash Flows from Operating Activities:			
3	Net income (loss)	$ 1,489,668	$ 2,044,296	$ 1,612,532
4	Adjustments to reconcile net income to net			
5	cash provided by operating activities:			
6	Depreciation	3,324,072	2,652,031	3,687,197
7	Loss on disposal of fixed and intangible assets	(15,101)	502	161
8	Provision for doubtful accounts receivable	55,174	35,340	44,171
9	Deferred income tax (benefit) expense	(223,536)	(89,790)	(325,910)
10	Changes in assets and liabilities:			
11	Accounts receivable	(74,279)	(288,397)	112,060
12	Accrued revenue	(193,073)	(74,120)	(12,963)
13	Other assets	1,554	(186)	5,604
14	Due to related party	78,934	11,969	(3,293)
15	Accounts payable and other current liabilities	615,256	37,593	405,740
16	Total Cash Flows from Operations	5,058,669	4,329,238	5,525,299
17				
18	Cash Flows From Investing Activities:			
19	Capital expenditures	(939,745)	(481,925)	(1,702,734)
20	Proceeds from sale of fixed and intangible assets	26,285	23,411	45,634
21	Total Cash Flows from Investing	(913,460)	(458,514)	(1,657,100)
22				
23	Cash Flows From Financing Activities:			
24	Capital contributions (return of capital), net	(3,863,462)	(3,821,470)	(3,991,375)
25	Contributions in aid of construction		32,300	-
26	Advances in aid of construction	72,190	109,418	271,629
27	Refunds of advances for construction	(353,937)	(190,972)	(148,203)
28	Total Cash Flows from Financing	(4,145,209)	(3,870,724)	(3,867,949)
29				
30	Net Increase (Decrease) in Cash	$ 0	$ 0	$ 250
31	Cash at Beginning of Period	1,300	1,300	1,050
32	Ending Cash Balance	$ 1,300	$ 1,300	$ 1,300
33				
34				

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock Shares	Common Stock Amount	Additional Paid-In-Capital	Retained Earnings	Total
1						
2	Balance - December 31, 2008	1,000	$ 10	$ 52,194,571	$ 12,451,524	$ 64,646,105
3						
4	Net Income				1,612,532	1,612,532
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass				-	-
9						
10	Balance - December 31, 2009	1,000	$ 10	$ 52,194,571	$ 14,064,056	$ 66,258,637
11						
12	Net Income				2,044,296	2,044,296
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(21,570,135)	-	(21,570,135)
17						
18	Balance - December 31, 2010	1,000	$ 10	$ 30,624,436	$ 16,108,352	$ 46,732,798
19						
20	Net Income				1,489,668	1,489,668
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			(5,857,650)	-	(5,857,650)
25						
26	Balance - December 31, 2011	1,000	$ 10	$ 24,766,786	$ 17,598,020	$ 42,364,816
27	*check*		*10*	*24,766,785*	*17,598,020*	*42,364,815*
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Global Water - Santa Cruz Water Company - Schedules
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	$ 45,509	$ 17,338	$ 62,847
3	304 Structures and Improvements	9,564,364	1,740	9,566,104
4	306 Lake, River and Other Intakes	1,855	-	1,855
5	307 Wells and Springs	3,708,261	751,217	4,459,478
6	309 Supply Mains	2,184,242	156,531	2,340,773
7	310 Power Generation Equipment	324,152	803	324,955
8	311 Pumping Equipment	6,646,170	136,373	6,782,543
9	320 Water Treatment Equipment	12,554	14,541	27,095
10	330 Distribution Reservoirs ad Standpipes	1,373,590	4,683	1,378,273
11	331 Transmission and Distribution Mains	44,334,810	28,246	44,363,056
12	333 Services	4,645,137	302	4,645,439
13	334 Meters and Meter Installations	3,737,472	55,169	3,792,641
14	335 Hydrants	4,351,520	(11,500)	4,340,020
15	336 Backflow Prevention Devices	11,662	3,482	15,144
16	339 Other Plant and Miscellaneous Equipment	122,823	647,089	769,912
17	340 Office Furniture and Equipment	508,377	(3,096)	505,281
18	341 Transportation Equipment	576,093	9,102	585,195
19	343 Tools, Shop and Garage Equipment	70,383	1,613	71,996
20	344 Laboratory Equipment	103,063	-	103,063
21	345 Power Operated Equipment	60,372	-	60,372
22	346 Communication Equipment	616,104	24,741	640,845
23	347 Miscellaneous Equipment	82,937	2,289	85,226
24	348 Other Tangible Plant	5,141,674	-	5,141,674
25	390 Office Furniture & Equipment	651,248	(645,536)	5,712
26	Total Utility Plant in Service	$ 88,874,372	$ 1,195,127	$ 90,069,499
27				
28	107 Construction Work in Progress	$ 25,015,222	$ (89,147)	$ 24,926,075
29				
30	Total Plant	$ 113,889,594	$ 1,105,980	$ 114,995,574
31				
32	Total Accum. Depreciation	$ (15,451,526)	$ (3,596,193)	$ (19,047,719)
33				
34	Total Net Plant	$ 98,438,068	$ (2,490,213)	$ 95,947,855
35				
36				
37				
38				
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41				

Global Water - Santa Cruz Water Company - Schedules
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	$ 8,027,304	$ 7,545,411	$ 7,254,201
3	Commercial	544,544	420,857	337,060
4	Construction	34,499	24,614	51,320
5	Irrigation	1,575,771	1,250,625	1,200,872
6	Golf Course	86,782	54,140	60,128
7	Lake	57,216	47,569	26,983
8				
9	Total Water Sales	$ 10,326,116	$ 9,343,216	$ 8,930,564
10				
11	Miscellaneous	379,710	341,684	424,444
12				
13	Total Operating Revenues	$ 10,705,826	$ 9,684,900	$ 9,355,008
14				
15	OPERATING EXPENSES:			
16	Operations and Maintenance	$ 1,391,524	$ 1,135,346	$ 1,121,169
17				
18	General and Administrative	$ 2,705,726	$ 1,750,683	$ 1,268,735
19				
20	Depreciation	$ 3,324,072	$ 2,652,031	$ 3,687,197
21				
22	TAXES			
23	Income Taxes	$ 935,304	$ 1,303,883	$ 1,014,120
24	Property taxes	724,598	693,840	566,721
25	Other Taxes and Licenses	40,010	26,429	37,437
26				-
27				
28	TOTAL TAXES	$ 1,699,912	$ 2,024,152	$ 1,618,278
29				
30	Total Operating Expenses	$ 9,121,234	$ 7,562,212	$ 7,695,379
31				
32	Operating Income/(Loss)	$ 1,584,592	$ 2,122,688	$ 1,659,629
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Global Water - Santa Cruz Water Company - Schedules
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	1,253,807	1,266,133	1,245,801
3	Total Commercial	68,212	61,230	59,611
4	Total Irrigation	233,348	230,223	326,391
5	Total Hydrant / Construction	2,855	3,458	14,279
6	Total Lake	9,187	11,366	9,467
7	Non-Potable	400,440	315,329	413,493
8		1,967,849	1,887,739	2,069,042
9				
10	Average No. Customers			
11	Total Residential	15,897	15,246	14,820
12	Total Commercial	116	111	100
13	Total Irrigation	182	186	180
14	Total Hydrant / Construction	14	12	27
15	Total Lake	-	1	1
16	Non-Potable	-	5	5
17		16,209	15,561	15,133
18				
19	Average Annual Gallons Per			
20	Residential Customer (in 1,000's)	78.87	83.05	84.06
21				
22	Average Annual Revenue Per			
23	Residential Customer	$ 504.96	$ 494.91	$ 489.49
24				
25				
26	Average Per 1,000 Gallons Sold			
27	Pumping Expense	$ 0.39	$ 0.37	$ 0.35
28	Water Treatment Expense	0.03	0.03	0.02

Global Water - Santa Cruz Water Company - Schedules
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	$ 766,460	$ 1,068,502	$ 831,048
4	FICA (Employer's) *	66,610	63,321	55,793
5	Unemployment *	1,094	1,019	809
6	Total Federal Taxes	$ 834,164	$ 1,132,842	$ 887,650
7				
8				
9	State Taxes			
10	Income	$ 168,844	$ 235,381	$ 183,072
11	Property	724,598	693,840	566,721
12	Other	40,010	26,429	37,437
13	Unemployment *	8,338	5,613	2,061
14	Total State Taxes	$ 941,790	$ 961,263	$ 789,291
15				
16				
17	Total Taxes to Operations	$ 1,775,954	$ 2,094,105	$ 1,676,941
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19				
20	* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.			
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Line No.

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.

Global Water - Santa Cruz Water Company - Schedules
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	$ 10,463,460	$ 10,463,460	$ 2,730,367	$ 13,193,827
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	1,268,835	1,268,835	-	1,268,835
6	604 Employee Pensions and Benefits	-	-	-	-
7	610 Purchased Water	-	-	-	-
8	615 Purchased Power	768,901	768,901	-	768,901
9	616 Fuel for Power Production	-	-	-	-
10	618 Chemicals	53,341	53,341	-	53,341
11	620 Materials and Supplies	47,783	47,783	-	47,783
12	620.08 Materials and Supplies	-	-	-	-
13	621 Office Supplies and Expense	90,035	90,035	-	90,035
14	630 Outside Services	1,053,640	1,053,640	-	1,053,640
15	635 Contractual Services - Testing	32,871	32,871	-	32,871
16	636 Contractual Services - Other	-	-	-	-
17	641 Rental of Building/Real Property	121,973	121,973	-	121,973
18	642 Rental of Equipment	-	-	-	-
19	650 Transportation Expenses	67,733	67,733	-	67,733
20	657 Insurance - General Liability	74,487	74,487	-	74,487
21	659 Insurance - Other	26,232	26,232	-	26,232
22	660 Advertising Expense	-	-	-	-
23	666 Regulatory Commission Expense – Rate Case	105,801	105,801	-	105,801
24	667 Rate Case Expense	-	-	-	-
25	670 Bad Debt Expense	53,174	53,925	14,071	67,996
26	675 Miscellaneous Expenses	373,190	373,190	56,099	429,289
27	403 Depreciation Expense	3,617,417	3,617,417	-	3,617,417
28	403 Depreciation Expense – CIAC Amortization	(3,770)	(3,770)	-	(3,770)
29	408 Taxes Other Than Income	40,010	40,010	-	40,010
30	408.11 Taxes Other Than Income - Property Taxes	897,129	897,129	69,837	966,966
31	408.13 Taxes Other Than Income - Other Taxes and Licenses	-	-	-	-
32	409 Income Taxes	98,898	98,898	1,059,113	1,158,010
33	Total Operating Expenses	8,788,430	8,788,430	1,199,120	9,987,550
34					
35	Operating Income / (Loss)	1,675,030	1,675,030	1,531,247	3,206,277
36					
37	OTHER INCOME / (EXPENSE				
38	414 Gains (Losses) from Disp of Util Prop	-	-	-	-
37	419 Interest and Dividend Income	-	-	-	-
38	421 Non-Utility Income	-	-	-	-
39	426 Miscellaneous Non-Utility Expenses	(5,120)	(5,120)	-	(5,120)
40	427 Interest Expense	(89,804)	(89,804)	-	(89,804)
41	Total Other Income / (Expense)	(94,924)	(94,924)	-	(94,924)
42					
43	NET INCOME / (LOSS)	$ 1,489,668	$ 1,580,106	$ 1,531,247	$ 3,111,353
44					

Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Schedule F-2

Line No.		Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Source of Funds			
2				
3	Cash Flows from Operating Activities:			
4	Net income (loss)	$ 1,489,668	$ 1,580,106	$ 3,111,353
5	Adjustments to reconcile net income to net			
6	cash provided by operating activities:			
7	Depreciation	3,324,072	3,613,647	3,613,647
8	(Gain) loss on disposal of fixed and intangible assets	(15,101)	-	-
9	Provision for doubtful accounts receivable	55,174	53,925	67,996
10	Deferred income tax (benefit) expense	(223,536)	98,898	1,158,010
11	Changes in assets and liabilities:			
12	Accounts receivable	(74,279)	(74,279)	(74,279)
13	Accrued revenue	(193,073)	(188,702)	(237,943)
14	Other assets	1,554	1,554	1,554
15	Due to related party	78,934	78,934	78,934
16	Accounts payable and other current liabilities	615,256	615,256	615,256
17	Total Cash Flows from Operations	5,058,669	5,779,338	8,334,528
18				
19	Cash Flows From Investing Activities:			
20	Capital expenditures	(939,745)	(306,892)	(306,892)
21	Proceeds from sale of fixed and intangible assets	26,285	-	-
22	Total Cash Flows from Investing	(913,460)	(306,892)	(306,892)
23				
24	Cash Flows From Financing Activities:			
25	Capital contributions (return of capital), net	(3,863,462)	(5,190,700)	(7,745,890)
26	Advances in aid of construction	72,190	72,190	72,190
27	Refunds of advances for construction	(353,937)	(353,937)	(353,937)
28	Total Cash Flows from Financing	(4,145,209)	(5,472,447)	(8,027,637)
29				
30	Net Increase (Decrease) in Cash	$ 0	$ -	$ -
31	Cash at Beginning of Period	1,300	1,300	1,300
32	Ending Cash Balance	$ 1,300	$ 1,300	$ 1,300
33				
34				
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39	Supporting Schedules:			
40	E-3			
41	F-3			
42				
43				
44				

Glob Global Water - Santa Cruz Water Company - Schedules
Test 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		100,000	
5				
6	Treatment and/or Blending	6,149		
7				
8	Pipelines	300,742		
9				
10	SCADA		50,000	50,000
11				
12	Other			
13				
14	Totals	$ 306,892	$ 150,000	$ 50,000
15		(Sch. B-2.1)		
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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line No.	
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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Global Water - Santa Cruz Water Company - Schedules Schedule G-1

Test Year Ended December 31, 2011

Cost of Service Summary - Present Rates

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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Global Water - Santa Cruz Water Company - Schedules Schedule G-2

Test Year Ended December 31, 2011

Cost of Service Summary - Proposed Rates

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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Global Water - Santa Cruz Water Company - Schedules
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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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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Global Water - Santa Cruz Water Company - Schedules Schedule G-5

Test Year Ended December 31, 2011

Distribution of Rate Base by Function

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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Global Water - Santa Cruz Water Company - Schedules
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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Global Water - Santa Cruz Water Company - Schedules
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates Sch. H-2 Col. E	[B] Proposed Rates Sch. H-2 Col. J	[C] Proposed Increase Amount	[D] %
1	Residential	$ 7,736,898	$ 9,442,976	$ 1,706,078	22.1%
2	Commercial	$ 469,152	571,299	102,147	21.8%
3	Irrigation	$ 1,508,323	1,886,911	378,589	25.1%
4	Lake	$ 52,399	61,593	9,194	N/A
5	Construction Hydrant	$ 29,803	53,645	23,842	80.0%
6	Raw Water	$ 227,065	796,806	569,741	250.9%
7					
8	Total Water Revenues	$ 10,023,638	$ 12,813,230	$ 2,789,591	27.8%
9					
10	Miscellaneous Revenues (Sch. C-1, L4)	379,710	379,710		
11					
12	Total Operating Revenues	$ 10,403,348	$ 13,192,940		
13					
14					
15					
16					
17	Test Year Revenue (Schedule C-2)	$ 10,705,826			
18	Less adjustment C-2.5	(312,254)			
19	Add adjustment C-2.15	8,974			
20		10,402,546			
21					
22	Unreconciled Difference	$ 802			
		0.0077%			

Supporting Schedules
H-2

Recap Schedules
A-1

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

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Line No.	Class of Service	[A] Average Number of Customers	[B] Average Consumption	[C] Present Rates No CRT	[D] CRT	[E] Present Rates [C+D]	[F] Annualization Adjustments*	[G] Adjusted Present Rates [E+F]	[H] Proposed Rates No CRT	[I] Proposed CRT	[J] Proposed Rates [H+I]	[K] Proposed Increase [J-G]	[L] %
				Bill Count Water Revenues									
1	5/8" Residential	1,755	7,324	966,619.15	$ (57,520)	$ 909,099	$ (4,328)	$ 904,771	$ 1,128,295	$ (93,760)	$ 1,104,536	$ 199,764	22%
2	3/4" Residential	14,095	6,436	7,286,167.33	(503,093)	$ 6,783,074	(70,783)	6,712,291	8,582,944	(300,064)	8,282,881	1,570,590	23%
3	1" Residential	47	6,530	46,260.02	(1,582)	44,725	(6,227)	38,498	56,513	(954)	55,560	17,062	44%
4	5/8" Commercial	5	70,303	19,188.50	(116)	$ 19,072	-	19,072	22,532	(41)	22,491	3,419	18%
5	3/4" Commercial	7	2,825	2,695.88	(100)	$ 2,596	-	2,596	4,084	(95)	3,990	1,394	54%
6	1" Commercial	20	6,882	20,337.55	(552)	$ 19,786	(2,033)	17,753	24,012	(343)	23,669	5,916	33%
7	1.5" Commercial	29	32,329	77,633.43	(340)	$ 77,293	(3,657)	73,636	114,385	(219)	114,166	40,529	55%
8	2" Commercial	51	59,077	313,842.35	(682)	$ 313,160	6,253	319,413	369,933	(412)	369,521	50,108	16%
9	3" Commercial	2	95,616	22,101.66	-	$ 22,102	-	22,102	26,205	(0)	26,205	4,103	19%
10	3" Compound Commercial	1	54,917	8,675.64	-	$ 8,676	-	8,676	3,509	(8)	3,501	(5,174)	-60%
11	4" Commercial	1	10,500	6,496.63	(30)	$ 6,467	-	6,467	7,759	(3)	7,756	1,290	20%
12	5/8" Irrigation	11	2,264	(11,913.96)	-	$ (11,914)	(346)	(12,260)	5,170	(59)	5,111	17,372	-142%
13	3/4" Irrigation	28	6,192	21,548.18	(435)	$ 21,113	(382)	20,731	18,796	(314)	18,482	(2,249)	-11%
14	1" Irrigation	18	26,123	40,177.99	(309)	$ 39,869	1,858	41,727	47,104	(212)	46,892	5,165	12%
15	1.5" Irrigation	31	109,806	250,175.57	(141)	$ 250,035	(15,489)	234,546	296,671	(109)	296,562	62,016	26%
16	2" Irrigation	90	113,036	1,086,359.92	(369)	$ 1,085,991	11,487	1,047,478	1,288,227	(261)	1,287,966	240,489	23%
17	3" Irrigation	1	869,292	38,375.94	-	$ 38,376	-	38,376	72,801	-	72,801	34,425	90%
18	4" Irrigation	2	1,178,627	134,858.49	(5)	$ 134,853	-	134,853	158,106	(9)	158,097	24,244	18%
19	2" Lake	1	765,602	52,398.68	-	$ 52,399	-	52,399	61,593	-	61,593	9,194	18%
20	2" Construction Hydrant	9	43,974	29,861.57	(59)	$ 29,803	-	29,803	53,645	-	53,645	23,842	80%
21	Raw	5	7,661,596	227,064.53	-	$ 227,065	-	227,065	796,849	(43)	796,806	569,741	251%
22													
23													
24													
25													
26	Total Residential	15,897		$ 8,299,046	$(562,196)	$ 7,736,898	$ (81,338)	$ 7,655,560	$ 9,777,753	$ (334,777)	$ 9,442,976	$ 1,787,416	
27	Total Commercial	116		470,972	(1,820)	469,152	563	469,715	572,419	(1,120)	571,299	101,584	
28	Total Irrigation	182		1,509,582	(1,259)	1,508,323	(2,873)	1,505,450	1,887,875	(963)	1,886,911	381,461	
29	Total Lake	14		52,399	-	52,399	-	52,399	61,593	-	61,593	9,194	
30	Total Construction Hydrant	-		29,862	(59)	29,803	-	29,803	53,645	-	53,645	23,842	
31	Raw Water	-		227,065	-	227,065	-	227,065	796,849	(43)	796,806	569,741	
32	Totals	16,209		10,588,925	(565,334)	10,023,638	(83,647)	9,939,991	13,150,134	(336,904)	12,813,230	2,873,238	
33													
34													
35		Adjustment C-2.4											
36													

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Supplement to Schedule H-2

	a	b	c a+b	d	e (c-d)/d	f	g	h d + f + g
	Bill Count Revenue	Partial Bill Adjustment	Adjusted Bill Count	Water Sales	Difference	Other Adjustments	Adjustments for Refunds of out of Period Bills	Present Rates No CRT
5/8" Residential	983,725	(15,004)	968,721	968,218	0.052%	(1,351)	(248)	966,619
3/4" Residential	7,431,784	(123,971)	7,307,812	7,307,587	0.003%	(11,489)	(9,930)	7,286,167
1" Residential	47,924	(1,506)	46,418	46,493	-0.161%	(190)	-	46,303
5/8" Commercial	19,214	-	19,214	19,189	0.135%	-	-	19,189
3/4" Commercial	2,998	-	2,998	2,995	0.088%	(100.38)	(198.79)	2,696
1" Commercial	20,371	-	20,371	20,338	0.166%	-	-	20,338
1.5" Commercial	97,093	-	97,093	97,214	-0.125%	7,626	(27,206)	77,633
2" Commercial	313,279	-	313,279	313,420	-0.045%	-	423	313,842
3" Commercial	22,144	-	22,144	22,102	0.193%	-	-	22,102
3" Compound Commercial	8,671	-	8,671	8,676	-0.057%	-	-	8,676
4" Commercial	6,486	-	6,486	6,497	-0.161%	-	-	6,497
5/8" Irrigation	4,372	-	4,372	4,353	0.451%	-	(16,267)	(11,914)
3/4" Irrigation	16,096	-	16,096	16,056	0.249%	4,319	1,173	21,548
1" Irrigation	40,153	-	40,153	40,178	-0.063%	-	-	40,178
1.5" Irrigation	252,451	-	252,451	252,422	0.011%	(3,925)	1,678	250,176
2" Irrigation	1,091,376	-	1,091,376	1,091,903	-0.048%	-	(55,543)	1,036,360
3" Irrigation	61,877	-	61,877	61,877	0.000%	-	(23,501)	38,376
4" Irrigation	135,151	(98)	135,053	135,053	0.000%	(195)	-	134,858
2" Lake	52,399	-	52,399	52,399	0.000%	-	-	52,399
2" Construction	45,395	443	45,838	45,962	-0.270%	-	(16,101)	29,862
Raw	227,090	-	227,090	227,096	-0.003%	(1,192)	1,161	227,065
Total Residential	8,463,433	(140,482)	8,322,951	8,322,298	0.008%	(13,030)	(10,178)	8,299,089
Total Commercial	490,256	-	490,256	490,428	-0.035%	7,526	(26,982)	470,972
Total Irrigation	1,601,477	(98)	1,601,379	1,601,843	-0.029%	200	(92,461)	1,509,582
Total Lake	52,399	-	52,399	52,399	0.000%	-	-	52,399
Total Construction Hydrant	45,395	443	45,838	45,962	-0.270%	-	(16,101)	29,862
Raw Water	227,090	-	227,090	227,096	-0.003%	(1,192)	1,161	227,065
Totals	10,880,049	(140,137)	10,739,912	10,740,026	-0.001%	(6,497)	(144,561)	10,588,968

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Calculation of Change in Miscellaneous Service Charge revenue

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	$ 35.00	$ 35.00	$ -	6,599	$ -
3	Establishment (After Hours)	50.00	50.00	-	6	-
4	Reconnect	35.00	35.00	-	1,902	-
5	Reconnect (After hours)	50.00	50.00	-	13	-
6	NSF Fees	30.00	30.00	-	735	
7	Proposed Misc. Service Charge Increase					$ -
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9						
10						
11						
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Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Changes in Representative Rate Schedules

Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge Present	Basic Service Charge Proposed	Change
5/8" X 3/4" Meter	$ 27.68	$ 33.25	$ 5.57
3/4" Meter	27.68	33.25	5.57
1" Meter	69.20	83.13	13.93
1.5" Meter	138.40	166.25	27.85
2" Meter	221.44	266.00	44.56
3" Meter	442.88	532.00	89.12
4" Meter	692.00	831.25	139.25
6" Meter	1,384.00	1,662.50	278.50
8" Meter	2,768.00	2,660.00	(108.00)

Commodity Rate Charges (per 1,000 gallons):

Potable Water - All Meter Sizes and Classes	Rate Block Present	Rate Block Proposed	Volumetric Charge Present	Volumetric Charge Proposed	Change
Tier One Breakover	1,000 Gallons	1,000 Gallons	$ 1.30	$ 1.25	$ (0.05)
Tier Two Breakover	5,000 Gallons	5,000 Gallons	2.12	2.25	0.13
Tier Three Breakover	10,000 Gallons	10,000 Gallons	2.94	3.25	0.31
Tier Four Breakover	18,000 Gallons	18,000 Gallons	3.76	4.25	0.49
Tier Five Breakover	25,000 Gallons	25,000 Gallons	4.58	5.25	0.67
Tier Six Breakover	999,999,999	Over 25,000	5.48	6.44	0.96

	Present	Proposed
Conservation Rebate Threshold ("CRT") in Gallons	7,001	6,000
Commodity rate rebate applied if consumption is below the CRT:	65%	50%

*Includes all potable water meters including irrigation meters.

Non-Potable Raw Water - All Meter Sizes and Classes	Volumetric Charge Present	Volumetric Charge Proposed	Change
All Gallons (Per Acre Foot)	$ 185.74	$ 651.70	$ 465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed	Change
Establishment of Service	$ 35.00	$ 35.00	$ -
Establishment of Service (After Hours)	50.00	50.00	-
Re-establishment of Service (Within 12 Months)	(a)	(a)	
Reconnection of Service (Delinquent)	$ 35.00	35.00	$ -
Reconnection of Service - After Hours (Delinquent)	50.00	50.00	-
Meter Move at Customer Request	(b)	(b)	
After Hours Service Charge, Per Hour *	$ 50.00	50.00	$ -
Deposit	(c)	(c)	
Deposit Interest	NA	(c)	
Meter Re-Read (If Correct)	$ 30.00	30.00	$ -
Meter Test Fee (If Correct)	30.00	30.00	-
NSF Check	30.00	30.00	-
Late Payment Charge (Per Month)	1.50%	1.50%	0.00%
Deferred Payment (Per Month)	1.50%	1.50%	0.00%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).
(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).
(c) Per A.A.C. R14-2-403(B).

* For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present Service Lir	Meter Charges	Total Charges	Proposed Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$445.00	$155.00	$600.00	$445.00	$155.00	$600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Typical Bill Analysis

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

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 27.68	$ 33.25	20.12%
1,000	28.14	33.88	20.40%
2,000	28.88	35.00	21.20%
3,000	29.62	36.13	21.97%
4,000	30.36	37.25	22.69%
5,000	31.10	38.38	23.38%
6,000	32.13	40.00	24.49%
7,000	33.16	50.00	50.78%
8,000	46.28	53.25	15.06%
9,000	49.22	56.50	14.79%
10,000	52.16	59.75	14.55%
15,000	70.96	81.00	14.15%
20,000	91.40	104.25	14.06%
25,000	114.30	130.50	14.17%
50,000	251.30	291.50	16.00%
75,000	388.30	452.50	16.53%
100,000	525.30	613.50	16.79%
125,000	662.30	774.50	16.94%
150,000	799.30	935.50	17.04%
175,000	936.30	1,096.50	17.11%
200,000	1,073.30	1,257.50	17.16%

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 69.20	$ 83.13	20.12%
1,000	69.66	83.75	20.24%
2,000	70.40	84.88	20.57%
3,000	71.14	86.00	20.89%
4,000	71.88	87.13	21.21%
5,000	72.62	88.25	21.52%
6,000	73.65	89.88	22.03%
7,000	74.68	99.88	33.74%
8,000	87.80	103.13	17.45%
9,000	90.74	106.38	17.23%
10,000	93.68	109.63	17.02%
15,000	112.48	130.88	16.35%
20,000	132.92	154.13	15.95%
25,000	155.82	180.38	15.76%
50,000	292.82	341.38	16.58%
75,000	429.82	502.38	16.88%
100,000	566.82	663.38	17.03%
125,000	703.82	824.38	17.13%
150,000	840.82	985.38	17.19%
175,000	977.82	1,146.38	17.24%
200,000	1,114.82	1,307.38	17.27%

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 1.5" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 138.40	$ 166.25	20.12%
1,000	138.86	166.88	20.18%
2,000	139.60	168.00	20.35%
3,000	140.34	169.13	20.51%
4,000	141.08	170.25	20.68%
5,000	141.82	171.38	20.84%
6,000	142.85	173.00	21.10%
7,000	143.88	183.00	27.19%
8,000	157.00	186.25	18.63%
9,000	159.94	189.50	18.48%
10,000	162.88	192.75	18.34%
15,000	181.68	214.00	17.79%
20,000	202.12	237.25	17.38%
25,000	225.02	263.50	17.10%
50,000	362.02	424.50	17.26%
75,000	499.02	585.50	17.33%
100,000	636.02	746.50	17.37%
125,000	773.02	907.50	17.40%
150,000	910.02	1,068.50	17.42%
175,000	1,047.02	1,229.50	17.43%
200,000	1,184.02	1,390.50	17.44%

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 2" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 221.44	$ 266.00	20.12%
1,000	221.90	266.63	20.16%
2,000	222.64	267.75	20.26%
3,000	223.38	268.88	20.37%
4,000	224.12	270.00	20.47%
5,000	224.86	271.13	20.57%
6,000	225.89	272.75	20.74%
7,000	226.92	282.75	24.60%
8,000	240.04	286.00	19.15%
9,000	242.98	289.25	19.04%
10,000	245.92	292.50	18.94%
15,000	264.72	313.75	18.52%
20,000	285.16	337.00	18.18%
25,000	308.06	363.25	17.92%
50,000	445.06	524.25	17.79%
75,000	582.06	685.25	17.73%
100,000	719.06	846.25	17.69%
125,000	856.06	1,007.25	17.66%
150,000	993.06	1,168.25	17.64%
175,000	1,130.06	1,329.25	17.63%
200,000	1,267.06	1,490.25	17.61%

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule: 3" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	$ 442.88	$ 532.00	20.12%
1,000	443.34	532.63	20.14%
2,000	444.08	533.75	20.19%
3,000	444.82	534.88	20.25%
4,000	445.56	536.00	20.30%
5,000	446.30	537.13	20.35%
6,000	447.33	538.75	20.44%
7,000	448.36	548.75	22.39%
8,000	461.48	552.00	19.62%
9,000	464.42	555.25	19.56%
10,000	467.36	558.50	19.50%
15,000	486.16	579.75	19.25%
20,000	506.60	603.00	19.03%
25,000	529.50	629.25	18.84%
50,000	666.50	790.25	18.57%
75,000	803.50	951.25	18.39%
100,000	940.50	1,112.25	18.26%
125,000	1,077.50	1,273.25	18.17%
150,000	1,214.50	1,434.25	18.09%
175,000	1,351.50	1,595.25	18.04%
200,000	1,488.50	1,756.25	17.99%

Global Water - Santa Cruz 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
-	$ 1,384.00	$ 1,662.50	20.12%
1,000	1,384.46	1,663.13	20.13%
2,000	1,385.20	1,664.25	20.15%
3,000	1,385.94	1,665.38	20.16%
4,000	1,386.68	1,666.50	20.18%
5,000	1,387.42	1,667.63	20.20%
6,000	1,388.45	1,669.25	20.22%
7,000	1,389.48	1,679.25	20.85%
8,000	1,402.60	1,682.50	19.96%
9,000	1,405.54	1,685.75	19.94%
10,000	1,408.48	1,689.00	19.92%
15,000	1,427.28	1,710.25	19.83%
20,000	1,447.72	1,733.50	19.74%
25,000	1,470.62	1,759.75	19.66%
50,000	1,607.62	1,920.75	19.48%
75,000	1,744.62	2,081.75	19.32%
100,000	1,881.62	2,242.75	19.19%
125,000	2,018.62	2,403.75	19.08%
150,000	2,155.62	2,564.75	18.98%
175,000	2,292.62	2,725.75	18.89%
200,000	2,429.62	2,886.75	18.81%

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

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		310	-	310	1.47%	-	0.00%
1	1,000	1417	708,500	1,727	8.20%	708,500	0.46%
1,001	2,000	1311	1,966,500	3,038	14.43%	2,675,000	1.74%
2,001	3,000	1668	4,170,000	4,706	22.36%	6,845,000	4.44%
3,001	4,000	1939	6,786,500	6,645	31.57%	13,631,500	8.84%
4,001	5,000	2121	9,544,500	8,766	41.64%	23,176,000	15.03%
5,001	6,000	1947	10,708,500	10,713	50.89%	33,884,500	21.98%
6,001	7,000	1671	10,861,500	12,384	58.83%	44,746,000	29.02%
7,001	8,000	1451	10,882,500	13,835	65.72%	55,628,500	36.08%
8,001	9,000	1218	10,353,000	15,053	71.51%	65,981,500	42.80%
9,001	10,000	1077	10,231,500	16,130	76.63%	76,213,000	49.43%
10,001	11,000	861	9,040,500	16,991	80.72%	85,253,500	55.30%
11,001	12,000	697	8,015,500	17,688	84.03%	93,269,000	60.50%
12,001	13,000	601	7,512,500	18,289	86.88%	100,781,500	65.37%
13,001	14,000	468	6,318,000	18,757	89.11%	107,099,500	69.47%
14,001	15,000	401	5,814,500	19,158	91.01%	112,914,000	73.24%
15,001	16,000	300	4,650,000	19,458	92.44%	117,564,000	76.26%
16,001	17,000	221	3,646,500	19,679	93.49%	121,210,500	78.62%
17,001	18,000	190	3,325,000	19,869	94.39%	124,535,500	80.78%
18,001	19,000	193	3,570,500	20,062	95.31%	128,106,000	83.09%
19,001	20,000	133	2,593,500	20,195	95.94%	130,699,500	84.78%
20,001	21,000	130	2,665,000	20,325	96.56%	133,364,500	86.51%
21,001	22,000	123	2,644,500	20,448	97.14%	136,009,000	88.22%
22,001	23,000	94	2,115,000	20,542	97.59%	138,124,000	89.59%
23,001	24,000	81	1,903,500	20,623	97.97%	140,027,500	90.83%
24,001	25,000	65	1,592,500	20,688	98.28%	141,620,000	91.86%
25,001	26,000	52	1,326,000	20,740	98.53%	142,946,000	92.72%
26,001	27,000	36	954,000	20,776	98.70%	143,900,000	93.34%
27,001	28,000	29	797,500	20,805	98.84%	144,697,500	93.86%
28,001	29,000	28	798,000	20,833	98.97%	145,495,500	94.37%
29,001	30,000	19	560,500	20,852	99.06%	146,056,000	94.74%
30,001	31,000	20	610,000	20,872	99.15%	146,666,000	95.13%
31,001	32,000	9	283,500	20,881	99.20%	146,949,500	95.32%
32,001	33,000	23	747,500	20,904	99.31%	147,697,000	95.80%
33,001	34,000	13	435,500	20,917	99.37%	148,132,500	96.08%
34,001	35,000	13	448,500	20,930	99.43%	148,581,000	96.38%
35,001	36,000	10	355,000	20,940	99.48%	148,936,000	96.61%
36,001	37,000	9	328,500	20,949	99.52%	149,264,500	96.82%
37,001	38,000	9	337,500	20,958	99.56%	149,602,000	97.04%
38,001	39,000	10	385,000	20,968	99.61%	149,987,000	97.29%
39,001	40,000	9	355,500	20,977	99.65%	150,342,500	97.52%
40,001	41,000	3	121,500	20,980	99.67%	150,464,000	97.60%
41,001	42,000	5	207,500	20,985	99.69%	150,671,500	97.73%
42,001	43,000	4	170,000	20,989	99.71%	150,841,500	97.84%
43,001	44,000	2	87,000	20,991	99.72%	150,928,500	97.90%
44,001	45,000	6	267,000	20,997	99.75%	151,195,500	98.07%
45,001	46,000	7	318,500	21,004	99.78%	151,514,000	98.28%
46,001	47,000	5	232,500	21,009	99.81%	151,746,500	98.43%
47,001	48,000	5	237,500	21,014	99.83%	151,984,000	98.58%
48,001	49,000	1	48,500	21,015	99.83%	152,032,500	98.61%
49,001	50,000	3	148,500	21,018	99.85%	152,181,000	98.71%
50,001	51,000	6	303,000	21,024	99.88%	152,484,000	98.91%
51,001	52,000	2	103,000	21,026	99.89%	152,587,000	98.97%
52,001	53,000	1	52,500	21,027	99.89%	152,639,500	99.01%

53,001	54,000	1	53,500	21,028	99.90%	152,693,000	99.04%
54,001	55,000	2	109,000	21,030	99.90%	152,802,000	99.11%
55,001	56,000	3	166,500	21,033	99.92%	152,968,500	99.22%
56,001	57,000	2	113,000	21,035	99.93%	153,081,500	99.29%
57,001	58,000	1	57,500	21,036	99.93%	153,139,000	99.33%
58,001	59,000	0	-	21,036	99.93%	153,139,000	99.33%
59,001	60,000	1	59,500	21,037	99.94%	153,198,500	99.37%
60,001	61,000	1	60,500	21,038	99.94%	153,259,000	99.41%
61,001	62,000	2	123,000	21,040	99.95%	153,382,000	99.49%
62,001	63,000	1	62,500	21,041	99.96%	153,444,500	99.53%
63,001	64,000	1	63,500	21,042	99.96%	153,508,000	99.57%
64,001	65,000	0	-	21,042	99.96%	153,508,000	99.57%
65,001	66,000	1	65,500	21,043	99.97%	153,573,500	99.61%
66,001	67,000	0	-	21,043	99.97%	153,573,500	99.61%
67,001	68,000	0	-	21,043	99.97%	153,573,500	99.61%
68,001	69,000	0	-	21,043	99.97%	153,573,500	99.61%
69,001	70,000	0	-	21,043	99.97%	153,573,500	99.61%
70,001	71,000	0	-	21,043	99.97%	153,573,500	99.61%
71,001	72,000	0	-	21,043	99.97%	153,573,500	99.61%
72,001	73,000	0	-	21,043	99.97%	153,573,500	99.61%
73,001	74,000	0	-	21,043	99.97%	153,573,500	99.61%
74,001	75,000	1	74,500	21,044	99.97%	153,648,000	99.66%
75,001	76,000	0	-	21,044	99.97%	153,648,000	99.66%
76,001	77,000	0	-	21,044	99.97%	153,648,000	99.66%
77,001	78,000	0	-	21,044	99.97%	153,648,000	99.66%
78,001	79,000	2	157,000	21,046	99.98%	153,805,000	99.76%
79,001	80,000	0	-	21,046	99.98%	153,805,000	99.76%
80,001	81,000	1	80,500	21,047	99.99%	153,885,500	99.82%
81,001	82,000	1	81,500	21,048	99.99%	153,967,000	99.87%
82,001	83,000	0	-	21,048	99.99%	153,967,000	99.87%
83,001	84,000	0	-	21,048	99.99%	153,967,000	99.87%
84,001	85,000	0	-	21,048	99.99%	153,967,000	99.87%
85,001	86,000	0	-	21,048	99.99%	153,967,000	99.87%
86,001	87,000	0	-	21,048	99.99%	153,967,000	99.87%
87,001	88,000	0	-	21,048	99.99%	153,967,000	99.87%
88,001	89,000	0	-	21,048	99.99%	153,967,000	99.87%
89,001	90,000	0	-	21,048	99.99%	153,967,000	99.87%
90,001	91,000	0	-	21,048	99.99%	153,967,000	99.87%
91,001	92,000	0	-	21,048	99.99%	153,967,000	99.87%
92,001	93,000	0	-	21,048	99.99%	153,967,000	99.87%
93,001	94,000	0	-	21,048	99.99%	153,967,000	99.87%
94,001	95,000	1	94,500	21,049	100.00%	154,061,500	99.93%
95,001	96,000	0	-	21,049	100.00%	154,061,500	99.93%
96,001	97,000	0	-	21,049	100.00%	154,061,500	99.93%
97,001	98,000	0	-	21,049	100.00%	154,061,500	99.93%
98,001	99,000	0	-	21,049	100.00%	154,061,500	99.93%
99,001	100,000	0	-	21,049	100.00%	154,061,500	99.93%
107,790	107,790	1	107,790	21,050	100.00%	154,169,290	100.00%
Totals		21,050	154,169,290	21,050		154,169,290	

Average No. of Customers: 1,755

Average Consumption: 7,324

Median Consumption: 6,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3-4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		3,356	-	3,356	1.98%	-	0.00%
1	1,000	12,921	6,460,500	16,277	9.62%	6,460,500	0.59%
1,001	2,000	12,687	19,030,500	28,964	17.12%	25,491,000	2.34%
2,001	3,000	15,735	39,337,500	44,699	26.43%	64,828,500	5.96%
3,001	4,000	18,016	63,056,000	62,715	37.08%	127,884,500	11.75%
4,001	5,000	18,288	82,296,000	81,003	47.89%	210,180,500	19.31%
5,001	6,000	16,708	91,894,000	97,711	57.77%	302,074,500	27.75%
6,001	7,000	13,865	90,122,500	111,576	65.97%	392,197,000	36.03%
7,001	8,000	11,258	84,435,000	122,834	72.62%	476,632,000	43.79%
8,001	9,000	8,908	75,718,000	131,742	77.89%	552,350,000	50.74%
9,001	10,000	7,244	68,818,000	138,986	82.17%	621,168,000	57.06%
10,001	11,000	5,665	59,482,500	144,651	85.52%	680,650,500	62.53%
11,001	12,000	4,592	52,808,000	149,243	88.24%	733,458,500	67.38%
12,001	13,000	3,569	44,612,500	152,812	90.35%	778,071,000	71.48%
13,001	14,000	2,848	38,448,000	155,660	92.03%	816,519,000	75.01%
14,001	15,000	2,402	34,829,000	158,062	93.45%	851,348,000	78.21%
15,001	16,000	1,938	30,039,000	160,000	94.60%	881,387,000	80.97%
16,001	17,000	1,540	25,410,000	161,540	95.51%	906,797,000	83.30%
17,001	18,000	1,179	20,632,500	162,719	96.20%	927,429,500	85.20%
18,001	19,000	1,047	19,369,500	163,766	96.82%	946,799,000	86.98%
19,001	20,000	825	16,087,500	164,591	97.31%	962,886,500	88.46%
20,001	21,000	682	13,981,000	165,273	97.71%	976,867,500	89.74%
21,001	22,000	545	11,717,500	165,818	98.04%	988,585,000	90.82%
22,001	23,000	485	10,912,500	166,303	98.32%	999,497,500	91.82%
23,001	24,000	378	8,883,000	166,681	98.55%	1,008,380,500	92.63%
24,001	25,000	354	8,673,000	167,035	98.76%	1,017,053,500	93.43%
25,001	26,000	275	7,012,500	167,310	98.92%	1,024,066,000	94.08%
26,001	27,000	244	6,466,000	167,554	99.06%	1,030,532,000	94.67%
27,001	28,000	205	5,637,500	167,759	99.18%	1,036,169,500	95.19%
28,001	29,000	150	4,275,000	167,909	99.27%	1,040,444,500	95.58%
29,001	30,000	153	4,513,500	168,062	99.36%	1,044,958,000	95.99%
30,001	31,000	127	3,873,500	168,189	99.44%	1,048,831,500	96.35%
31,001	32,000	102	3,213,000	168,291	99.50%	1,052,044,500	96.65%
32,001	33,000	86	2,795,000	168,377	99.55%	1,054,839,500	96.90%
33,001	34,000	95	3,182,500	168,472	99.61%	1,058,022,000	97.19%
34,001	35,000	77	2,656,500	168,549	99.65%	1,060,678,500	97.44%
35,001	36,000	66	2,343,000	168,615	99.69%	1,063,021,500	97.65%
36,001	37,000	54	1,971,000	168,669	99.72%	1,064,992,500	97.84%
37,001	38,000	52	1,950,000	168,721	99.75%	1,066,942,500	98.01%
38,001	39,000	32	1,232,000	168,753	99.77%	1,068,174,500	98.13%
39,001	40,000	26	1,027,000	168,779	99.79%	1,069,201,500	98.22%
40,001	41,000	31	1,255,500	168,810	99.80%	1,070,457,000	98.34%
41,001	42,000	17	705,500	168,827	99.81%	1,071,162,500	98.40%
42,001	43,000	29	1,232,500	168,856	99.83%	1,072,395,000	98.52%
43,001	44,000	17	739,500	168,873	99.84%	1,073,134,500	98.58%
44,001	45,000	18	801,000	168,891	99.85%	1,073,935,500	98.66%
45,001	46,000	19	864,500	168,910	99.86%	1,074,800,000	98.74%
46,001	47,000	19	883,500	168,929	99.88%	1,075,683,500	98.82%
47,001	48,000	13	617,500	168,942	99.88%	1,076,301,000	98.87%
48,001	49,000	16	776,000	168,958	99.89%	1,077,077,000	98.95%

49,001	50,000	9	445,500	168,967	99.90%	1,077,522,500	98.99%
50,001	51,000	12	606,000	168,979	99.90%	1,078,128,500	99.04%
51,001	52,000	12	618,000	168,991	99.91%	1,078,746,500	99.10%
52,001	53,000	15	787,500	169,006	99.92%	1,079,534,000	99.17%
53,001	54,000	8	428,000	169,014	99.93%	1,079,962,000	99.21%
54,001	55,000	5	272,500	169,019	99.93%	1,080,234,500	99.24%
55,001	56,000	11	610,500	169,030	99.93%	1,080,845,000	99.29%
56,001	57,000	9	508,500	169,039	99.94%	1,081,353,500	99.34%
57,001	58,000	6	345,000	169,045	99.94%	1,081,698,500	99.37%
58,001	59,000	7	409,500	169,052	99.95%	1,082,108,000	99.41%
59,001	60,000	3	178,500	169,055	99.95%	1,082,286,500	99.42%
60,001	61,000	6	363,000	169,061	99.95%	1,082,649,500	99.46%
61,001	62,000	6	369,000	169,067	99.96%	1,083,018,500	99.49%
62,001	63,000	6	375,000	169,073	99.96%	1,083,393,500	99.53%
63,001	64,000	5	317,500	169,078	99.96%	1,083,711,000	99.55%
64,001	65,000	5	322,500	169,083	99.97%	1,084,033,500	99.58%
65,001	66,000	5	327,500	169,088	99.97%	1,084,361,000	99.61%
66,001	67,000	5	332,500	169,093	99.97%	1,084,693,500	99.64%
67,001	68,000	-	-	169,093	99.97%	1,084,693,500	99.64%
68,001	69,000	4	274,000	169,097	99.97%	1,084,967,500	99.67%
69,001	70,000	1	69,500	169,098	99.98%	1,085,037,000	99.68%
70,001	71,000	2	141,000	169,100	99.98%	1,085,178,000	99.69%
71,001	72,000	3	214,500	169,103	99.98%	1,085,392,500	99.71%
72,001	73,000	2	145,000	169,105	99.98%	1,085,537,500	99.72%
73,001	74,000	2	147,000	169,107	99.98%	1,085,684,500	99.74%
74,001	75,000	3	223,500	169,110	99.98%	1,085,908,000	99.76%
75,001	76,000	3	226,500	169,113	99.98%	1,086,134,500	99.78%
76,001	77,000	1	76,500	169,114	99.98%	1,086,211,000	99.78%
77,001	78,000	2	155,000	169,116	99.99%	1,086,366,000	99.80%
78,001	79,000	2	157,000	169,118	99.99%	1,086,523,000	99.81%
79,001	80,000	1	79,500	169,119	99.99%	1,086,602,500	99.82%
80,001	81,000	-	-	169,119	99.99%	1,086,602,500	99.82%
81,001	82,000	4	326,000	169,123	99.99%	1,086,928,500	99.85%
82,001	83,000	2	165,000	169,125	99.99%	1,087,093,500	99.87%
83,001	84,000	2	167,000	169,127	99.99%	1,087,260,500	99.88%
84,001	85,000	1	84,500	169,128	99.99%	1,087,345,000	99.89%
85,001	86,000	1	85,500	169,129	99.99%	1,087,430,500	99.90%
86,001	87,000	2	173,000	169,131	99.99%	1,087,603,500	99.91%
87,001	88,000	1	87,500	169,132	100.00%	1,087,691,000	99.92%
88,001	89,000	3	265,500	169,135	100.00%	1,087,956,500	99.94%
89,001	90,000	-	-	169,135	100.00%	1,087,956,500	99.94%
90,001	91,000	-	-	169,135	100.00%	1,087,956,500	99.94%
91,001	92,000	-	-	169,135	100.00%	1,087,956,500	99.94%
92,001	93,000	1	92,500	169,136	100.00%	1,088,049,000	99.95%
93,001	94,000	-	-	169,136	100.00%	1,088,049,000	99.95%
94,001	95,000	-	-	169,136	100.00%	1,088,049,000	99.95%
95,001	96,000	-	-	169,136	100.00%	1,088,049,000	99.95%
96,001	97,000	-	-	169,136	100.00%	1,088,049,000	99.95%
97,001	98,000	-	-	169,136	100.00%	1,088,049,000	99.95%
98,001	99,000	1	98,500	169,137	100.00%	1,088,147,500	99.96%
99,001	100,000	-	-	169,137	100.00%	1,088,147,500	99.96%
104,379	104,379	1	104,379	169,138	100.00%	1,088,251,879	99.97%
106,931	106,931	1	106,931	169,139	100.00%	1,088,358,810	99.98%
200,625	200,625	1	200,125	169,140	100.00%	1,088,558,935	100.00%
Totals		169,140	1,088,558,935	169,140		1,088,558,935	

Average No. of Customers: 14,095

Average Consumption: 6,436

Median Consumption: 5,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		11	-	11	1.97%	-	0.00%
1	1,000	51	25,500	62	11.09%	25,500	0.70%
1,001	2,000	0	-	62	11.09%	25,500	0.70%
2,001	3,000	85	212,500	147	26.30%	238,000	6.52%
3,001	4,000	64	224,000	211	37.75%	462,000	12.66%
4,001	5,000	69	310,500	280	50.09%	772,500	21.16%
5,001	6,000	34	187,000	314	56.17%	959,500	26.29%
6,001	7,000	45	292,500	359	64.22%	1,252,000	34.30%
7,001	8,000	48	360,000	407	72.81%	1,612,000	44.16%
8,001	9,000	29	246,500	436	78.00%	1,858,500	50.92%
9,001	10,000	23	218,500	459	82.11%	2,077,000	56.90%
10,001	11,000	17	178,500	476	85.15%	2,255,500	61.79%
11,001	12,000	20	230,000	496	88.73%	2,485,500	68.10%
12,001	13,000	9	112,500	505	90.34%	2,598,000	71.18%
13,001	14,000	7	94,500	512	91.59%	2,692,500	73.77%
14,001	15,000	8	116,000	520	93.02%	2,808,500	76.95%
15,001	16,000	7	108,500	527	94.28%	2,917,000	79.92%
16,001	17,000	3	49,500	530	94.81%	2,966,500	81.27%
17,001	18,000	4	70,000	534	95.53%	3,036,500	83.19%
18,001	19,000	10	185,000	544	97.32%	3,221,500	88.26%
19,001	20,000	0	-	544	97.32%	3,221,500	88.26%
20,001	21,000	2	41,000	546	97.67%	3,262,500	89.38%
21,001	22,000	3	64,500	549	98.21%	3,327,000	91.15%
22,001	23,000	1	22,500	550	98.39%	3,349,500	91.77%
23,001	24,000	1	23,500	551	98.57%	3,373,000	92.41%
24,001	25,000	0	-	551	98.57%	3,373,000	92.41%
25,001	26,000	2	51,000	553	98.93%	3,424,000	93.81%
26,001	27,000	1	26,500	554	99.11%	3,450,500	94.53%
27,001	28,000	0	-	554	99.11%	3,450,500	94.53%
28,001	29,000	0	-	554	99.11%	3,450,500	94.53%
29,001	30,000	1	29,500	555	99.28%	3,480,000	95.34%
30,001	31,000	1	30,500	556	99.46%	3,510,500	96.18%
31,001	32,000	0	-	556	99.46%	3,510,500	96.18%
32,001	33,000	0	-	556	99.46%	3,510,500	96.18%
33,001	34,000	0	-	556	99.46%	3,510,500	96.18%
34,001	35,000	0	-	556	99.46%	3,510,500	96.18%
35,001	36,000	1	35,500	557	99.64%	3,546,000	97.15%
36,001	37,000	0	-	557	99.64%	3,546,000	97.15%
37,001	38,000	0	-	557	99.64%	3,546,000	97.15%
38,001	39,000	0	-	557	99.64%	3,546,000	97.15%
39,001	40,000	0	-	557	99.64%	3,546,000	97.15%
40,001	41,000	1	40,500	558	99.82%	3,586,500	98.26%
41,001	42,000	0	-	558	99.82%	3,586,500	98.26%
42,001	43,000	0	-	558	99.82%	3,586,500	98.26%
43,001	44,000	0	-	558	99.82%	3,586,500	98.26%
44,001	45,000	0	-	558	99.82%	3,586,500	98.26%
45,001	46,000	0	-	558	99.82%	3,586,500	98.26%
46,001	47,000	0	-	558	99.82%	3,586,500	98.26%
47,001	48,000	0	-	558	99.82%	3,586,500	98.26%
48,001	49,000	0	-	558	99.82%	3,586,500	98.26%

49,001	50,000	0	-	558	99.82%	3,586,500	98.26%
50,001	51,000	0	-	558	99.82%	3,586,500	98.26%
51,001	52,000	0	-	558	99.82%	3,586,500	98.26%
52,001	53,000	0	-	558	99.82%	3,586,500	98.26%
53,001	54,000	0	-	558	99.82%	3,586,500	98.26%
54,001	55,000	0	-	558	99.82%	3,586,500	98.26%
55,001	56,000	0	-	558	99.82%	3,586,500	98.26%
56,001	57,000	0	-	558	99.82%	3,586,500	98.26%
57,001	58,000	0	-	558	99.82%	3,586,500	98.26%
58,001	59,000	0	-	558	99.82%	3,586,500	98.26%
59,001	60,000	0	-	558	99.82%	3,586,500	98.26%
60,001	61,000	0	-	558	99.82%	3,586,500	98.26%
61,001	62,000	0	-	558	99.82%	3,586,500	98.26%
62,001	63,000	0	-	558	99.82%	3,586,500	98.26%
63,001	64,000	1	63,500	559	100.00%	3,650,000	100.00%
64,001	65,000	0	-	559	100.00%	3,650,000	100.00%
65,001	66,000	0	-	559	100.00%	3,650,000	100.00%
66,001	67,000	0	-	559	100.00%	3,650,000	100.00%
67,001	68,000	0	-	559	100.00%	3,650,000	100.00%
68,001	69,000	0	-	559	100.00%	3,650,000	100.00%
69,001	70,000	0	-	559	100.00%	3,650,000	100.00%
70,001	71,000	0	-	559	100.00%	3,650,000	100.00%
71,001	72,000	0	-	559	100.00%	3,650,000	100.00%
72,001	73,000	0	-	559	100.00%	3,650,000	100.00%
73,001	74,000	0	-	559	100.00%	3,650,000	100.00%
74,001	75,000	0	-	559	100.00%	3,650,000	100.00%
75,001	76,000	0	-	559	100.00%	3,650,000	100.00%
76,001	77,000	0	-	559	100.00%	3,650,000	100.00%
77,001	78,000	0	-	559	100.00%	3,650,000	100.00%
78,001	79,000	0	-	559	100.00%	3,650,000	100.00%
79,001	80,000	0	-	559	100.00%	3,650,000	100.00%
80,001	81,000	0	-	559	100.00%	3,650,000	100.00%
81,001	82,000	0	-	559	100.00%	3,650,000	100.00%
82,001	83,000	0	-	559	100.00%	3,650,000	100.00%
83,001	84,000	0	-	559	100.00%	3,650,000	100.00%
84,001	85,000	0	-	559	100.00%	3,650,000	100.00%
85,001	86,000	0	-	559	100.00%	3,650,000	100.00%
86,001	87,000	0	-	559	100.00%	3,650,000	100.00%
87,001	88,000	0	-	559	100.00%	3,650,000	100.00%
88,001	89,000	0	-	559	100.00%	3,650,000	100.00%
89,001	90,000	0	-	559	100.00%	3,650,000	100.00%
90,001	91,000	0	-	559	100.00%	3,650,000	100.00%
91,001	92,000	0	-	559	100.00%	3,650,000	100.00%
92,001	93,000	0	-	559	100.00%	3,650,000	100.00%
93,001	94,000	0	-	559	100.00%	3,650,000	100.00%
94,001	95,000	0	-	559	100.00%	3,650,000	100.00%
95,001	96,000	0	-	559	100.00%	3,650,000	100.00%
96,001	97,000	0	-	559	100.00%	3,650,000	100.00%
97,001	98,000	0	-	559	100.00%	3,650,000	100.00%
98,001	99,000	0	-	559	100.00%	3,650,000	100.00%
99,001	100,000	0	-	559	100.00%	3,650,000	100.00%
Over 100,000		0	-	-		-	
Totals		559	3,650,000	559		3,650,000	

Average No. of Customers: 47

Average Consumption: 6,530

Median Consumption: 5,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

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		2	-	2	5.13%	-	0.00%
1	1,000	10	5,000	12	30.77%	5,000	0.88%
1,001	2,000	7	10,500	19	48.72%	15,500	2.72%
2,001	3,000	2	5,000	21	53.85%	20,500	3.60%
3,001	4,000	2	7,000	23	58.97%	27,500	4.83%
4,001	5,000	0	-	23	58.97%	27,500	4.83%
5,001	6,000	3	16,500	26	66.67%	44,000	7.72%
6,001	7,000	7	45,500	33	84.62%	89,500	15.71%
7,001	8,000	1	7,500	34	87.18%	97,000	17.03%
8,001	9,000	0	-	34	87.18%	97,000	17.03%
9,001	10,000	1	9,500	35	89.74%	106,500	18.70%
10,001	11,000	1	10,500	36	92.31%	117,000	20.54%
11,001	12,000	1	11,500	37	94.87%	128,500	22.56%
12,001	13,000		-	37	94.87%	128,500	22.56%
13,001	14,000	1	13,500	38	97.44%	142,000	24.93%
14,001	15,000		-	38	97.44%	142,000	24.93%
15,001	16,000		-	38	97.44%	142,000	24.93%
16,001	17,000		-	38	97.44%	142,000	24.93%
17,001	18,000		-	38	97.44%	142,000	24.93%
18,001	19,000		-	38	97.44%	142,000	24.93%
19,001	20,000		-	38	97.44%	142,000	24.93%
20,001	21,000		-	38	97.44%	142,000	24.93%
21,001	22,000		-	38	97.44%	142,000	24.93%
22,001	23,000		-	38	97.44%	142,000	24.93%
23,001	24,000		-	38	97.44%	142,000	24.93%
24,001	25,000		-	38	97.44%	142,000	24.93%
25,001	26,000		-	38	97.44%	142,000	24.93%
26,001	27,000		-	38	97.44%	142,000	24.93%
27,001	28,000		-	38	97.44%	142,000	24.93%
28,001	29,000		-	38	97.44%	142,000	24.93%
29,001	30,000		-	38	97.44%	142,000	24.93%
30,001	31,000		-	38	97.44%	142,000	24.93%
31,001	32,000		-	38	97.44%	142,000	24.93%
32,001	33,000		-	38	97.44%	142,000	24.93%
33,001	34,000		-	38	97.44%	142,000	24.93%
34,001	35,000		-	38	97.44%	142,000	24.93%
35,001	36,000		-	38	97.44%	142,000	24.93%
36,001	37,000		-	38	97.44%	142,000	24.93%
37,001	38,000		-	38	97.44%	142,000	24.93%
38,001	39,000		-	38	97.44%	142,000	24.93%
39,001	40,000		-	38	97.44%	142,000	24.93%
40,001	41,000		-	38	97.44%	142,000	24.93%
41,001	42,000		-	38	97.44%	142,000	24.93%
42,001	43,000		-	38	97.44%	142,000	24.93%
43,001	44,000		-	38	97.44%	142,000	24.93%
44,001	45,000		-	38	97.44%	142,000	24.93%
45,001	46,000		-	38	97.44%	142,000	24.93%
46,001	47,000		-	38	97.44%	142,000	24.93%
47,001	48,000		-	38	97.44%	142,000	24.93%
48,001	49,000		-	38	97.44%	142,000	24.93%

49,001	50,000		-	38	97.44%	142,000	24.93%
50,001	51,000		-	38	97.44%	142,000	24.93%
51,001	52,000		-	38	97.44%	142,000	24.93%
52,001	53,000		-	38	97.44%	142,000	24.93%
53,001	54,000		-	38	97.44%	142,000	24.93%
54,001	55,000		-	38	97.44%	142,000	24.93%
55,001	56,000		-	38	97.44%	142,000	24.93%
56,001	57,000		-	38	97.44%	142,000	24.93%
57,001	58,000		-	38	97.44%	142,000	24.93%
58,001	59,000		-	38	97.44%	142,000	24.93%
59,001	60,000		-	38	97.44%	142,000	24.93%
60,001	61,000		-	38	97.44%	142,000	24.93%
61,001	62,000		-	38	97.44%	142,000	24.93%
62,001	63,000		-	38	97.44%	142,000	24.93%
63,001	64,000		-	38	97.44%	142,000	24.93%
64,001	65,000		-	38	97.44%	142,000	24.93%
65,001	66,000		-	38	97.44%	142,000	24.93%
66,001	67,000		-	38	97.44%	142,000	24.93%
67,001	68,000		-	38	97.44%	142,000	24.93%
68,001	69,000		-	38	97.44%	142,000	24.93%
69,001	70,000		-	38	97.44%	142,000	24.93%
70,001	71,000		-	38	97.44%	142,000	24.93%
71,001	72,000		-	38	97.44%	142,000	24.93%
72,001	73,000		-	38	97.44%	142,000	24.93%
73,001	74,000		-	38	97.44%	142,000	24.93%
74,001	75,000		-	38	97.44%	142,000	24.93%
75,001	76,000		-	38	97.44%	142,000	24.93%
76,001	77,000		-	38	97.44%	142,000	24.93%
77,001	78,000		-	38	97.44%	142,000	24.93%
78,001	79,000		-	38	97.44%	142,000	24.93%
79,001	80,000		-	38	97.44%	142,000	24.93%
80,001	81,000		-	38	97.44%	142,000	24.93%
81,001	82,000		-	38	97.44%	142,000	24.93%
82,001	83,000		-	38	97.44%	142,000	24.93%
83,001	84,000		-	38	97.44%	142,000	24.93%
84,001	85,000		-	38	97.44%	142,000	24.93%
85,001	86,000		-	38	97.44%	142,000	24.93%
86,001	87,000		-	38	97.44%	142,000	24.93%
87,001	88,000		-	38	97.44%	142,000	24.93%
88,001	89,000		-	38	97.44%	142,000	24.93%
89,001	90,000		-	38	97.44%	142,000	24.93%
90,001	91,000		-	38	97.44%	142,000	24.93%
91,001	92,000		-	38	97.44%	142,000	24.93%
92,001	93,000		-	38	97.44%	142,000	24.93%
93,001	94,000		-	38	97.44%	142,000	24.93%
94,001	95,000		-	38	97.44%	142,000	24.93%
95,001	96,000		-	38	97.44%	142,000	24.93%
96,001	97,000		-	38	97.44%	142,000	24.93%
97,001	98,000		-	38	97.44%	142,000	24.93%
98,001	99,000		-	38	97.44%	142,000	24.93%
99,001	100,000		-	38	97.44%	142,000	24.93%
143,779	143,779	1	143,779	39	100.00%	285,779	50.17%
237,515	237,515	1	237,515	40	102.56%	523,294	91.86%
263,250	263,250	1	263,250	41	105.13%	786,544	138.08%
274,257	274,257	1	274,257	42	107.69%	1,060,801	186.22%
277,917	277,917	1	277,917	43	110.26%	1,338,718	235.01%
293,964	293,964	1	293,964	44	112.82%	1,632,682	286.62%
293,964	293,964	1	293,964	45	115.38%	1,926,646	338.22%
331,213	331,213	1	331,213	46	117.95%	2,257,859	396.37%
352,412	352,412	1	352,412	47	120.51%	2,610,271	458.23%
406,953	406,953	1	406,953	48	123.08%	3,017,224	529.67%
427,641	427,641	1	427,641	39	100.00%	569,641	100.00%
Totals		49	3,444,885	39		569,641	

Average No. of Customers: 5

Average Consumption: 70,303

Median Consumption: 2,500

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		16	-	16	19.28%	-	0.00%
1	1,000	30	15,000	46	55.42%	15,000	6.40%
1,001	2,000	22	33,000	68	81.93%	48,000	20.47%
2,001	3,000	4	10,000	72	86.75%	58,000	24.73%
3,001	4,000	3	10,500	75	90.36%	68,500	29.21%
4,001	5,000	1	4,500	76	91.57%	73,000	31.13%
5,001	6,000		-	76	91.57%	73,000	31.13%
6,001	7,000		-	76	91.57%	73,000	31.13%
7,001	8,000		-	76	91.57%	73,000	31.13%
8,001	9,000	1	8,500	77	92.77%	81,500	34.75%
9,001	10,000		-	77	92.77%	81,500	34.75%
10,001	11,000		-	77	92.77%	81,500	34.75%
11,001	12,000		-	77	92.77%	81,500	34.75%
12,001	13,000		-	77	92.77%	81,500	34.75%
13,001	14,000	1	13,500	78	93.98%	95,000	40.51%
14,001	15,000		-	78	93.98%	95,000	40.51%
15,001	16,000		-	78	93.98%	95,000	40.51%
16,001	17,000		-	78	93.98%	95,000	40.51%
17,001	18,000	1	17,500	79	95.18%	112,500	47.97%
18,001	19,000		-	79	95.18%	112,500	47.97%
19,001	20,000	1	19,500	80	96.39%	132,000	56.29%
20,001	21,000		-	80	96.39%	132,000	56.29%
21,001	22,000		-	80	96.39%	132,000	56.29%
22,001	23,000		-	80	96.39%	132,000	56.29%
23,001	24,000		-	80	96.39%	132,000	56.29%
24,001	25,000		-	80	96.39%	132,000	56.29%
25,001	26,000		-	80	96.39%	132,000	56.29%
26,001	27,000	1	26,500	81	97.59%	158,500	67.59%
27,001	28,000		-	81	97.59%	158,500	67.59%
28,001	29,000		-	81	97.59%	158,500	67.59%
29,001	30,000	1	29,500	82	98.80%	188,000	80.17%
30,001	31,000		-	82	98.80%	188,000	80.17%
31,001	32,000		-	82	98.80%	188,000	80.17%
32,001	33,000		-	82	98.80%	188,000	80.17%
33,001	34,000		-	82	98.80%	188,000	80.17%
34,001	35,000		-	82	98.80%	188,000	80.17%
35,001	36,000		-	82	98.80%	188,000	80.17%
36,001	37,000		-	82	98.80%	188,000	80.17%
37,001	38,000		-	82	98.80%	188,000	80.17%
38,001	39,000		-	82	98.80%	188,000	80.17%
39,001	40,000		-	82	98.80%	188,000	80.17%
40,001	41,000		-	82	98.80%	188,000	80.17%
41,001	42,000		-	82	98.80%	188,000	80.17%
42,001	43,000		-	82	98.80%	188,000	80.17%
43,001	44,000		-	82	98.80%	188,000	80.17%
44,001	45,000		-	82	98.80%	188,000	80.17%
45,001	46,000		-	82	98.80%	188,000	80.17%
46,001	47,000	1	46,500	83	100.00%	234,500	100.00%
47,001	48,000		-	83	100.00%	234,500	100.00%
48,001	49,000		-	83	100.00%	234,500	100.00%

49,001	50,000		-	83	100.00%	234,500	100.00%
50,001	51,000		-	83	100.00%	234,500	100.00%
51,001	52,000		-	83	100.00%	234,500	100.00%
52,001	53,000		-	83	100.00%	234,500	100.00%
53,001	54,000		-	83	100.00%	234,500	100.00%
54,001	55,000		-	83	100.00%	234,500	100.00%
55,001	56,000		-	83	100.00%	234,500	100.00%
56,001	57,000		-	83	100.00%	234,500	100.00%
57,001	58,000		-	83	100.00%	234,500	100.00%
58,001	59,000		-	83	100.00%	234,500	100.00%
59,001	60,000		-	83	100.00%	234,500	100.00%
60,001	61,000		-	83	100.00%	234,500	100.00%
61,001	62,000		-	83	100.00%	234,500	100.00%
62,001	63,000		-	83	100.00%	234,500	100.00%
63,001	64,000		-	83	100.00%	234,500	100.00%
64,001	65,000		-	83	100.00%	234,500	100.00%
65,001	66,000		-	83	100.00%	234,500	100.00%
66,001	67,000		-	83	100.00%	234,500	100.00%
67,001	68,000		-	83	100.00%	234,500	100.00%
68,001	69,000		-	83	100.00%	234,500	100.00%
69,001	70,000		-	83	100.00%	234,500	100.00%
70,001	71,000		-	83	100.00%	234,500	100.00%
71,001	72,000		-	83	100.00%	234,500	100.00%
72,001	73,000		-	83	100.00%	234,500	100.00%
73,001	74,000		-	83	100.00%	234,500	100.00%
74,001	75,000		-	83	100.00%	234,500	100.00%
75,001	76,000		-	83	100.00%	234,500	100.00%
76,001	77,000		-	83	100.00%	234,500	100.00%
77,001	78,000		-	83	100.00%	234,500	100.00%
78,001	79,000		-	83	100.00%	234,500	100.00%
79,001	80,000		-	83	100.00%	234,500	100.00%
80,001	81,000		-	83	100.00%	234,500	100.00%
81,001	82,000		-	83	100.00%	234,500	100.00%
82,001	83,000		-	83	100.00%	234,500	100.00%
83,001	84,000		-	83	100.00%	234,500	100.00%
84,001	85,000		-	83	100.00%	234,500	100.00%
85,001	86,000		-	83	100.00%	234,500	100.00%
86,001	87,000		-	83	100.00%	234,500	100.00%
87,001	88,000		-	83	100.00%	234,500	100.00%
88,001	89,000		-	83	100.00%	234,500	100.00%
89,001	90,000		-	83	100.00%	234,500	100.00%
90,001	91,000		-	83	100.00%	234,500	100.00%
91,001	92,000		-	83	100.00%	234,500	100.00%
92,001	93,000		-	83	100.00%	234,500	100.00%
93,001	94,000		-	83	100.00%	234,500	100.00%
94,001	95,000		-	83	100.00%	234,500	100.00%
95,001	96,000		-	83	100.00%	234,500	100.00%
96,001	97,000		-	83	100.00%	234,500	100.00%
97,001	98,000		-	83	100.00%	234,500	100.00%
98,001	99,000		-	83	100.00%	234,500	100.00%
99,001	100,000		-	83	100.00%	234,500	100.00%
Totals		83	234,500	83		234,500	

Average No. of Customers: 7

Average Consumption: 2,825

Median Consumption: 1,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		14	-	14	6.01%	-	0.00%
1	1,000	24	12,000	38	16.31%	12,000	0.75%
1,001	2,000	22	33,000	60	25.75%	45,000	2.81%
2,001	3,000	11	27,500	71	30.47%	72,500	4.52%
3,001	4,000	25	87,500	96	41.20%	160,000	9.98%
4,001	5,000	29	130,500	125	53.65%	290,500	18.12%
5,001	6,000	11	60,500	136	58.37%	351,000	21.89%
6,001	7,000	13	84,500	149	63.95%	435,500	27.16%
7,001	8,000	6	45,000	155	66.52%	480,500	29.97%
8,001	9,000	12	102,000	167	71.67%	582,500	36.33%
9,001	10,000	5	47,500	172	73.82%	630,000	39.29%
10,001	11,000	4	42,000	176	75.54%	672,000	41.91%
11,001	12,000	11	126,500	187	80.26%	798,500	49.80%
12,001	13,000	10	125,000	197	84.55%	923,500	57.59%
13,001	14,000	6	81,000	203	87.12%	1,004,500	62.64%
14,001	15,000	6	87,000	209	89.70%	1,091,500	68.07%
15,001	16,000	2	31,000	211	90.56%	1,122,500	70.00%
16,001	17,000	2	33,000	213	91.42%	1,155,500	72.06%
17,001	18,000	1	17,500	214	91.85%	1,173,000	73.15%
18,001	19,000	2	37,000	216	92.70%	1,210,000	75.46%
19,001	20,000	1	19,500	217	93.13%	1,229,500	76.68%
20,001	21,000	2	41,000	219	93.99%	1,270,500	79.23%
21,001	22,000	4	86,000	223	95.71%	1,356,500	84.60%
22,001	23,000	6	135,000	229	98.28%	1,491,500	93.02%
23,001	24,000	2	47,000	231	99.14%	1,538,500	95.95%
24,001	25,000		-	231	99.14%	1,538,500	95.95%
25,001	26,000		-	231	99.14%	1,538,500	95.95%
26,001	27,000		-	231	99.14%	1,538,500	95.95%
27,001	28,000	1	27,500	232	99.57%	1,566,000	97.66%
28,001	29,000		-	232	99.57%	1,566,000	97.66%
29,001	30,000		-	232	99.57%	1,566,000	97.66%
30,001	31,000		-	232	99.57%	1,566,000	97.66%
31,001	32,000		-	232	99.57%	1,566,000	97.66%
32,001	33,000		-	232	99.57%	1,566,000	97.66%
33,001	34,000		-	232	99.57%	1,566,000	97.66%
34,001	35,000		-	232	99.57%	1,566,000	97.66%
35,001	36,000		-	232	99.57%	1,566,000	97.66%
36,001	37,000		-	232	99.57%	1,566,000	97.66%
37,001	38,000	1	37,500	233	100.00%	1,603,500	100.00%
38,001	39,000		-	233	100.00%	1,603,500	100.00%
39,001	40,000		-	233	100.00%	1,603,500	100.00%
40,001	41,000		-	233	100.00%	1,603,500	100.00%
41,001	42,000		-	233	100.00%	1,603,500	100.00%
42,001	43,000		-	233	100.00%	1,603,500	100.00%
43,001	44,000		-	233	100.00%	1,603,500	100.00%
44,001	45,000		-	233	100.00%	1,603,500	100.00%
45,001	46,000		-	233	100.00%	1,603,500	100.00%
46,001	47,000		-	233	100.00%	1,603,500	100.00%
47,001	48,000		-	233	100.00%	1,603,500	100.00%
48,001	49,000		-	233	100.00%	1,603,500	100.00%

49,001	50,000		-	233	100.00%	1,603,500	100.00%
50,001	51,000		-	233	100.00%	1,603,500	100.00%
51,001	52,000		-	233	100.00%	1,603,500	100.00%
52,001	53,000		-	233	100.00%	1,603,500	100.00%
53,001	54,000		-	233	100.00%	1,603,500	100.00%
54,001	55,000		-	233	100.00%	1,603,500	100.00%
55,001	56,000		-	233	100.00%	1,603,500	100.00%
56,001	57,000		-	233	100.00%	1,603,500	100.00%
57,001	58,000		-	233	100.00%	1,603,500	100.00%
58,001	59,000		-	233	100.00%	1,603,500	100.00%
59,001	60,000		-	233	100.00%	1,603,500	100.00%
60,001	61,000		-	233	100.00%	1,603,500	100.00%
61,001	62,000		-	233	100.00%	1,603,500	100.00%
62,001	63,000		-	233	100.00%	1,603,500	100.00%
63,001	64,000		-	233	100.00%	1,603,500	100.00%
64,001	65,000		-	233	100.00%	1,603,500	100.00%
65,001	66,000		-	233	100.00%	1,603,500	100.00%
66,001	67,000		-	233	100.00%	1,603,500	100.00%
67,001	68,000		-	233	100.00%	1,603,500	100.00%
68,001	69,000		-	233	100.00%	1,603,500	100.00%
69,001	70,000		-	233	100.00%	1,603,500	100.00%
70,001	71,000		-	233	100.00%	1,603,500	100.00%
71,001	72,000		-	233	100.00%	1,603,500	100.00%
72,001	73,000		-	233	100.00%	1,603,500	100.00%
73,001	74,000		-	233	100.00%	1,603,500	100.00%
74,001	75,000		-	233	100.00%	1,603,500	100.00%
75,001	76,000		-	233	100.00%	1,603,500	100.00%
76,001	77,000		-	233	100.00%	1,603,500	100.00%
77,001	78,000		-	233	100.00%	1,603,500	100.00%
78,001	79,000		-	233	100.00%	1,603,500	100.00%
79,001	80,000		-	233	100.00%	1,603,500	100.00%
80,001	81,000		-	233	100.00%	1,603,500	100.00%
81,001	82,000		-	233	100.00%	1,603,500	100.00%
82,001	83,000		-	233	100.00%	1,603,500	100.00%
83,001	84,000		-	233	100.00%	1,603,500	100.00%
84,001	85,000		-	233	100.00%	1,603,500	100.00%
85,001	86,000		-	233	100.00%	1,603,500	100.00%
86,001	87,000		-	233	100.00%	1,603,500	100.00%
87,001	88,000		-	233	100.00%	1,603,500	100.00%
88,001	89,000		-	233	100.00%	1,603,500	100.00%
89,001	90,000		-	233	100.00%	1,603,500	100.00%
90,001	91,000		-	233	100.00%	1,603,500	100.00%
91,001	92,000		-	233	100.00%	1,603,500	100.00%
92,001	93,000		-	233	100.00%	1,603,500	100.00%
93,001	94,000		-	233	100.00%	1,603,500	100.00%
94,001	95,000		-	233	100.00%	1,603,500	100.00%
95,001	96,000		-	233	100.00%	1,603,500	100.00%
96,001	97,000		-	233	100.00%	1,603,500	100.00%
97,001	98,000		-	233	100.00%	1,603,500	100.00%
98,001	99,000		-	233	100.00%	1,603,500	100.00%
99,001	100,000		-	233	100.00%	1,603,500	100.00%
Totals		233	1,603,500	233		1,603,500	

Average No. of Customers: 20

Average Consumption: 6,882

Median Consumption: 5,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		11	-	11	3.32%	-	0.00%
1	1,000	26	13,000	37	11.18%	13,000	0.16%
1,001	2,000	32	48,000	69	20.85%	61,000	0.74%
2,001	3,000	11	27,500	80	24.17%	88,500	1.07%
3,001	4,000	12	42,000	92	27.79%	130,500	1.57%
4,001	5,000	9	40,500	101	30.51%	171,000	2.06%
5,001	6,000	11	60,500	112	33.84%	231,500	2.79%
6,001	7,000	7	45,500	119	35.95%	277,000	3.34%
7,001	8,000	3	22,500	122	36.86%	299,500	3.61%
8,001	9,000	6	51,000	128	38.67%	350,500	4.22%
9,001	10,000	6	57,000	134	40.48%	407,500	4.91%
10,001	11,000	7	73,500	141	42.60%	481,000	5.80%
11,001	12,000	6	69,000	147	44.41%	550,000	6.63%
12,001	13,000	8	100,000	155	46.83%	650,000	7.83%
13,001	14,000	8	108,000	163	49.24%	758,000	9.14%
14,001	15,000	9	130,500	172	51.96%	888,500	10.71%
15,001	16,000	6	93,000	178	53.78%	981,500	11.83%
16,001	17,000	2	33,000	180	54.38%	1,014,500	12.23%
17,001	18,000	8	140,000	188	56.80%	1,154,500	13.91%
18,001	19,000	2	37,000	190	57.40%	1,191,500	14.36%
19,001	20,000	3	58,500	193	58.31%	1,250,000	15.06%
20,001	21,000	4	82,000	197	59.52%	1,332,000	16.05%
21,001	22,000	3	64,500	200	60.42%	1,396,500	16.83%
22,001	23,000	2	45,000	202	61.03%	1,441,500	17.37%
23,001	24,000	0	-	202	61.03%	1,441,500	17.37%
24,001	25,000	3	73,500	205	61.93%	1,515,000	18.26%
25,001	26,000	2	51,000	207	62.54%	1,566,000	18.87%
26,001	27,000	1	26,500	208	62.84%	1,592,500	19.19%
27,001	28,000	2	55,000	210	63.44%	1,647,500	19.86%
28,001	29,000	3	85,500	213	64.35%	1,733,000	20.89%
29,001	30,000	6	177,000	219	66.16%	1,910,000	23.02%
30,001	31,000	5	152,500	224	67.67%	2,062,500	24.86%
31,001	32,000	2	63,000	226	68.28%	2,125,500	25.62%
32,001	33,000	4	130,000	230	69.49%	2,255,500	27.18%
33,001	34,000	4	134,000	234	70.69%	2,389,500	28.80%
34,001	35,000	4	138,000	238	71.90%	2,527,500	30.46%
35,001	36,000	3	106,500	241	72.81%	2,634,000	31.74%
36,001	37,000	5	182,500	246	74.32%	2,816,500	33.94%
37,001	38,000	1	37,500	247	74.62%	2,854,000	34.40%
38,001	39,000	0	-	247	74.62%	2,854,000	34.40%
39,001	40,000	3	118,500	250	75.53%	2,972,500	35.82%
40,001	41,000	3	121,500	253	76.44%	3,094,000	37.29%
41,001	42,000	1	41,500	254	76.74%	3,135,500	37.79%
42,001	43,000	4	170,000	258	77.95%	3,305,500	39.84%
43,001	44,000	2	87,000	260	78.55%	3,392,500	40.89%
44,001	45,000	3	133,500	263	79.46%	3,526,000	42.49%
45,001	46,000	3	136,500	266	80.36%	3,662,500	44.14%
46,001	47,000	1	46,500	267	80.66%	3,709,000	44.70%
47,001	48,000	2	95,000	269	81.27%	3,804,000	45.84%
48,001	49,000	1	48,500	270	81.57%	3,852,500	46.43%

49,001	50,000	4	198,000	274	82.78%	4,050,500	48.82%
50,001	51,000	3	151,500	277	83.69%	4,202,000	50.64%
51,001	52,000	4	206,000	281	84.89%	4,408,000	53.12%
52,001	53,000	1	52,500	282	85.20%	4,460,500	53.76%
53,001	54,000	3	160,500	285	86.10%	4,621,000	55.69%
54,001	55,000	3	163,500	288	87.01%	4,784,500	57.66%
55,001	56,000	0	-	288	87.01%	4,784,500	57.66%
56,001	57,000	3	169,500	291	87.92%	4,954,000	59.70%
57,001	58,000	0	-	291	87.92%	4,954,000	59.70%
58,001	59,000	3	175,500	294	88.82%	5,129,500	61.82%
59,001	60,000	2	119,000	296	89.43%	5,248,500	63.25%
60,001	61,000	1	60,500	297	89.73%	5,309,000	63.98%
61,001	62,000	3	184,500	300	90.63%	5,493,500	66.21%
62,001	63,000	2	125,000	302	91.24%	5,618,500	67.71%
63,001	64,000	0	-	302	91.24%	5,618,500	67.71%
64,001	65,000	2	129,000	304	91.84%	5,747,500	69.27%
65,001	66,000	7	458,500	311	93.96%	6,206,000	74.79%
66,001	67,000		-	311	93.96%	6,206,000	74.79%
67,001	68,000	1	67,500	312	94.26%	6,273,500	75.61%
68,001	69,000		-	312	94.26%	6,273,500	75.61%
69,001	70,000		-	312	94.26%	6,273,500	75.61%
70,001	71,000	1	70,500	313	94.56%	6,344,000	76.46%
71,001	72,000	3	214,500	316	95.47%	6,558,500	79.04%
72,001	73,000	1	72,500	317	95.77%	6,631,000	79.91%
73,001	74,000	1	73,500	318	96.07%	6,704,500	80.80%
74,001	75,000	0	-	318	96.07%	6,704,500	80.80%
75,001	76,000	1	75,500	319	96.37%	6,780,000	81.71%
76,001	77,000	1	76,500	320	96.68%	6,856,500	82.63%
77,001	78,000		-	320	96.68%	6,856,500	82.63%
78,001	79,000		-	320	96.68%	6,856,500	82.63%
79,001	80,000		-	320	96.68%	6,856,500	82.63%
80,001	81,000		-	320	96.68%	6,856,500	82.63%
81,001	82,000	2	163,000	322	97.28%	7,019,500	84.60%
82,001	83,000	1	82,500	323	97.58%	7,102,000	85.59%
83,001	84,000		-	323	97.58%	7,102,000	85.59%
84,001	85,000	1	84,500	324	97.89%	7,186,500	86.61%
85,001	86,000		-	324	97.89%	7,186,500	86.61%
86,001	87,000	1	86,500	325	98.19%	7,273,000	87.65%
87,001	88,000	1	87,500	326	98.49%	7,360,500	88.71%
88,001	89,000		-	326	98.49%	7,360,500	88.71%
89,001	90,000		-	326	98.49%	7,360,500	88.71%
90,001	91,000		-	326	98.49%	7,360,500	88.71%
91,001	92,000		-	326	98.49%	7,360,500	88.71%
92,001	93,000	1	92,500	327	98.79%	7,453,000	89.82%
93,001	94,000	1	93,500	328	99.09%	7,546,500	90.95%
94,001	95,000	2	189,000	330	99.70%	7,735,500	93.23%
95,001	96,000		-	330	99.70%	7,735,500	93.23%
96,001	97,000		-	330	99.70%	7,735,500	93.23%
97,001	98,000		-	330	99.70%	7,735,500	93.23%
98,001	99,000		-	330	99.70%	7,735,500	93.23%
99,001	100,000		-	330	99.70%	7,735,500	93.23%
100,730	100,730	1	100,730	331	100.00%	7,836,230	94.44%
104,000	104,000	1	104,000	332	100.30%	7,940,230	95.69%
109,640	109,640	1	109,640	333	100.60%	8,049,870	97.01%
128,050	128,050	1	128,050	334	100.91%	8,177,920	98.56%
134,310	134,310	1	134,310	335	101.21%	8,312,230	100.18%
139,780	139,780	1	139,780	336	101.51%	8,452,010	101.86%
143,150	143,150	1	143,150	337	101.81%	8,595,160	103.59%
205,160	205,160	1	205,160	338	102.11%	8,800,320	106.06%
366,880	366,880	1	366,880	339	102.42%	9,167,200	110.48%
388,300	388,300	1	388,300	340	102.72%	9,555,500	115.16%
470,850	470,850	1	470,850	341	103.02%	10,026,350	120.83%
500,240	500,240	1	500,240	342	103.32%	10,526,590	126.86%
562,140	562,140	1	562,140	331	100.00%	8,297,640	100.00%
Totals		343	11,088,730	331		8,297,640	

Average No. of Customers: 29

Average Consumption: 32,329

Median Consumption: 15,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		37	-	37	6.05%	-	0.00%
1	1,000	31	15,500	68	11.11%	15,500	0.04%
1,001	2,000	37	55,500	105	17.16%	71,000	0.20%
2,001	3,000	32	80,000	137	22.39%	151,000	0.42%
3,001	4,000	15	52,500	152	24.84%	203,500	0.56%
4,001	5,000	25	112,500	177	28.92%	316,000	0.87%
5,001	6,000	20	110,000	197	32.19%	426,000	1.18%
6,001	7,000	17	110,500	214	34.97%	536,500	1.48%
7,001	8,000	5	37,500	219	35.78%	574,000	1.59%
8,001	9,000	8	68,000	227	37.09%	642,000	1.78%
9,001	10,000	14	133,000	241	39.38%	775,000	2.14%
10,001	11,000	7	73,500	248	40.52%	848,500	2.35%
11,001	12,000	14	161,000	262	42.81%	1,009,500	2.79%
12,001	13,000	11	137,500	273	44.61%	1,147,000	3.17%
13,001	14,000	4	54,000	277	45.26%	1,201,000	3.32%
14,001	15,000	10	145,000	287	46.90%	1,346,000	3.72%
15,001	16,000	4	62,000	291	47.55%	1,408,000	3.89%
16,001	17,000	4	66,000	295	48.20%	1,474,000	4.08%
17,001	18,000	9	157,500	304	49.67%	1,631,500	4.51%
18,001	19,000	2	37,000	306	50.00%	1,668,500	4.61%
19,001	20,000	7	136,500	313	51.14%	1,805,000	4.99%
20,001	21,000	2	41,000	315	51.47%	1,846,000	5.11%
21,001	22,000	4	86,000	319	52.12%	1,932,000	5.34%
22,001	23,000	5	112,500	324	52.94%	2,044,500	5.65%
23,001	24,000	7	164,500	331	54.08%	2,209,000	6.11%
24,001	25,000	2	49,000	333	54.41%	2,258,000	6.25%
25,001	26,000	7	178,500	340	55.56%	2,436,500	6.74%
26,001	27,000	6	159,000	346	56.54%	2,595,500	7.18%
27,001	28,000	5	137,500	351	57.35%	2,733,000	7.56%
28,001	29,000	2	57,000	353	57.68%	2,790,000	7.72%
29,001	30,000	2	59,000	355	58.01%	2,849,000	7.88%
30,001	31,000	2	61,000	357	58.33%	2,910,000	8.05%
31,001	32,000	6	189,000	363	59.31%	3,099,000	8.57%
32,001	33,000	5	162,500	368	60.13%	3,261,500	9.02%
33,001	34,000	4	134,000	372	60.78%	3,395,500	9.39%
34,001	35,000	3	103,500	375	61.27%	3,499,000	9.68%
35,001	36,000	4	142,000	379	61.93%	3,641,000	10.07%
36,001	37,000	3	109,500	382	62.42%	3,750,500	10.37%
37,001	38,000	4	150,000	386	63.07%	3,900,500	10.79%
38,001	39,000	2	77,000	388	63.40%	3,977,500	11.00%
39,001	40,000	5	197,500	393	64.22%	4,175,000	11.55%
40,001	41,000	4	162,000	397	64.87%	4,337,000	12.00%
41,001	42,000	1	41,500	398	65.03%	4,378,500	12.11%
42,001	43,000	4	170,000	402	65.69%	4,548,500	12.58%
43,001	44,000	5	217,500	407	66.50%	4,766,000	13.18%
44,001	45,000	8	356,000	415	67.81%	5,122,000	14.17%
45,001	46,000	3	136,500	418	68.30%	5,258,500	14.54%
46,001	47,000	3	139,500	421	68.79%	5,398,000	14.93%
47,001	48,000	4	190,000	425	69.44%	5,588,000	15.46%
48,001	49,000	1	48,500	426	69.61%	5,636,500	15.59%

49,001	50,000	2	99,000	428	69.93%	5,735,500	15.86%
50,001	51,000	4	202,000	432	70.59%	5,937,500	16.42%
51,001	52,000	1	51,500	433	70.75%	5,989,000	16.56%
52,001	53,000	2	105,000	435	71.08%	6,094,000	16.86%
53,001	54,000	3	160,500	438	71.57%	6,254,500	17.30%
54,001	55,000	1	54,500	439	71.73%	6,309,000	17.45%
55,001	56,000	3	166,500	442	72.22%	6,475,500	17.91%
56,001	57,000	3	169,500	445	72.71%	6,645,000	18.38%
57,001	58,000	2	115,000	447	73.04%	6,760,000	18.70%
58,001	59,000	4	234,000	451	73.69%	6,994,000	19.34%
59,001	60,000	1	59,500	452	73.86%	7,053,500	19.51%
60,001	61,000	5	302,500	457	74.67%	7,356,000	20.35%
61,001	62,000	5	307,500	462	75.49%	7,663,500	21.20%
62,001	63,000	4	250,000	466	76.14%	7,913,500	21.89%
63,001	64,000	4	254,000	470	76.80%	8,167,500	22.59%
64,001	65,000	-	-	470	76.80%	8,167,500	22.59%
65,001	66,000	3	196,500	473	77.29%	8,364,000	23.13%
66,001	67,000	2	133,000	475	77.61%	8,497,000	23.50%
67,001	68,000	-	-	475	77.61%	8,497,000	23.50%
68,001	69,000	1	68,500	476	77.78%	8,565,500	23.69%
69,001	70,000	2	139,000	478	78.10%	8,704,500	24.08%
70,001	71,000	5	352,500	483	78.92%	9,057,000	25.05%
71,001	72,000	1	71,500	484	79.08%	9,128,500	25.25%
72,001	73,000	2	145,000	486	79.41%	9,273,500	25.65%
73,001	74,000	2	147,000	488	79.74%	9,420,500	26.06%
74,001	75,000	2	149,000	490	80.07%	9,569,500	26.47%
75,001	76,000		-	490	80.07%	9,569,500	26.47%
76,001	77,000	-	-	490	80.07%	9,569,500	26.47%
77,001	78,000	1	77,500	491	80.23%	9,647,000	26.68%
78,001	79,000	2	157,000	493	80.56%	9,804,000	27.12%
79,001	80,000	2	159,000	495	80.88%	9,963,000	27.56%
80,001	81,000	3	241,500	498	81.37%	10,204,500	28.22%
81,001	82,000		-	498	81.37%	10,204,500	28.22%
82,001	83,000		-	498	81.37%	10,204,500	28.22%
83,001	84,000	2	167,000	500	81.70%	10,371,500	28.69%
84,001	85,000		-	500	81.70%	10,371,500	28.69%
85,001	86,000	3	256,500	503	82.19%	10,628,000	29.40%
86,001	87,000	1	86,500	504	82.35%	10,714,500	29.63%
87,001	88,000	4	350,000	508	83.01%	11,064,500	30.60%
88,001	89,000	1	88,500	509	83.17%	11,153,000	30.85%
89,001	90,000	1	89,500	510	83.33%	11,242,500	31.10%
90,001	91,000		-	510	83.33%	11,242,500	31.10%
91,001	92,000	1	91,500	511	83.50%	11,334,000	31.35%
92,001	93,000	2	185,000	513	83.82%	11,519,000	31.86%
93,001	94,000	2	187,000	515	84.15%	11,706,000	32.38%
94,001	95,000		-	515	84.15%	11,706,000	32.38%
95,001	96,000		-	515	84.15%	11,706,000	32.38%
96,001	97,000	1	96,500	516	84.31%	11,802,500	32.64%
97,001	98,000	2	195,000	518	84.64%	11,997,500	33.18%
98,001	99,000	1	98,500	519	84.80%	12,096,000	33.46%
99,001	100,000		-	519	84.80%	12,096,000	33.46%
101,970	101,970	1	101,970	520	84.97%	12,197,970	33.74%
102,170	102,170	1	102,170	521	85.13%	12,300,140	34.02%
103,600	103,600	1	103,600	522	85.29%	12,403,740	34.31%
106,750	106,750	1	106,750	523	85.46%	12,510,490	34.60%
107,500	107,500	1	107,500	524	85.62%	12,617,990	34.90%
107,820	107,820	1	107,820	525	85.78%	12,725,810	35.20%
109,280	109,280	1	109,280	526	85.95%	12,835,090	35.50%
110,450	110,450	1	110,450	527	86.11%	12,945,540	35.81%
112,400	112,400	1	112,400	528	86.27%	13,057,940	36.12%

113,800	113,800	1	113,800	529	86.44%	13,171,740	36.43%
113,820	113,820	1	113,820	530	86.60%	13,285,560	36.75%
114,350	114,350	1	114,350	531	86.76%	13,399,910	37.06%
115,900	115,900	1	115,900	532	86.93%	13,515,810	37.38%
116,500	116,500	1	116,500	533	87.09%	13,632,310	37.71%
117,000	117,000	1	117,000	534	87.25%	13,749,310	38.03%
117,370	117,370	1	117,370	535	87.42%	13,866,680	38.35%
117,390	117,390	1	117,390	536	87.58%	13,984,070	38.68%
118,070	118,070	1	118,070	537	87.75%	14,102,140	39.00%
120,080	120,080	1	120,080	538	87.91%	14,222,220	39.34%
120,320	120,320	1	120,320	539	88.07%	14,342,540	39.67%
120,500	120,500	1	120,500	540	88.24%	14,463,040	40.00%
122,690	122,690	1	122,690	541	88.40%	14,585,730	40.34%
124,000	124,000	1	124,000	542	88.56%	14,709,730	40.69%
128,880	128,880	1	128,880	543	88.73%	14,838,610	41.04%
129,300	129,300	1	129,300	544	88.89%	14,967,910	41.40%
137,920	137,920	1	137,920	545	89.05%	15,105,830	41.78%
141,400	141,400	1	141,400	546	89.22%	15,247,230	42.17%
141,960	141,960	1	141,960	547	89.38%	15,389,190	42.56%
143,500	143,500	1	143,500	548	89.54%	15,532,690	42.96%
144,210	144,210	1	144,210	549	89.71%	15,676,900	43.36%
144,260	144,260	1	144,260	550	89.87%	15,821,160	43.76%
146,740	146,740	1	146,740	551	90.03%	15,967,900	44.16%
155,230	155,230	1	155,230	552	90.20%	16,123,130	44.59%
158,990	158,990	1	158,990	553	90.36%	16,282,120	45.03%
160,700	160,700	1	160,700	554	90.52%	16,442,820	45.48%
164,080	164,080	1	164,080	555	90.69%	16,606,900	45.93%
166,310	166,310	1	166,310	556	90.85%	16,773,210	46.39%
168,960	168,960	1	168,960	557	91.01%	16,942,170	46.86%
174,470	174,470	1	174,470	558	91.18%	17,116,640	47.34%
184,820	184,820	1	184,820	559	91.34%	17,301,460	47.85%
194,610	194,610	1	194,610	560	91.50%	17,496,070	48.39%
198,160	198,160	1	198,160	561	91.67%	17,694,230	48.94%
199,930	199,930	1	199,930	562	91.83%	17,894,160	49.49%
202,710	202,710	1	202,710	563	91.99%	18,096,870	50.05%
204,610	204,610	1	204,610	564	92.16%	18,301,480	50.62%
205,600	205,600	1	205,600	565	92.32%	18,507,080	51.19%
209,110	209,110	1	209,110	566	92.48%	18,716,190	51.77%
211,380	211,380	1	211,380	567	92.65%	18,927,570	52.35%
218,040	218,040	1	218,040	568	92.81%	19,145,610	52.95%
239,970	239,970	1	239,970	569	92.97%	19,385,580	53.62%
240,700	240,700	1	240,700	570	93.14%	19,626,280	54.28%
244,210	244,210	1	244,210	571	93.30%	19,870,490	54.96%
248,500	248,500	1	248,500	572	93.46%	20,118,990	55.65%
251,480	251,480	1	251,480	573	93.63%	20,370,470	56.34%
258,010	258,010	1	258,010	574	93.79%	20,628,480	57.06%
264,400	264,400	1	264,400	575	93.95%	20,892,880	57.79%
266,400	266,400	1	266,400	576	94.12%	21,159,280	58.52%
273,360	273,360	1	273,360	577	94.28%	21,432,640	59.28%
277,050	277,050	1	277,050	578	94.44%	21,709,690	60.05%
283,200	283,200	1	283,200	579	94.61%	21,992,890	60.83%
284,900	284,900	1	284,900	580	94.77%	22,277,790	61.62%
291,000	291,000	1	291,000	581	94.93%	22,568,790	62.42%
304,200	304,200	1	304,200	582	95.10%	22,872,990	63.26%
307,900	307,900	1	307,900	583	95.26%	23,180,890	64.12%
316,200	316,200	1	316,200	584	95.42%	23,497,090	64.99%
316,367	316,367	1	316,367	585	95.59%	23,813,457	65.86%

318,900	318,900	1	318,900	586	95.75%	24,132,357	66.75%
324,100	324,100	1	324,100	587	95.92%	24,456,457	67.64%
325,210	325,210	1	325,210	588	96.08%	24,781,667	68.54%
336,300	336,300	1	336,300	589	96.24%	25,117,967	69.47%
342,460	342,460	1	342,460	590	96.41%	25,460,427	70.42%
357,860	357,860	1	357,860	591	96.57%	25,818,287	71.41%
361,840	361,840	1	361,840	592	96.73%	26,180,127	72.41%
366,700	366,700	1	366,700	593	96.90%	26,546,827	73.42%
369,750	369,750	1	369,750	594	97.06%	26,916,577	74.45%
396,710	396,710	1	396,710	595	97.22%	27,313,287	75.54%
397,880	397,880	1	397,880	596	97.39%	27,711,167	76.65%
399,200	399,200	1	399,200	597	97.55%	28,110,367	77.75%
401,160	401,160	1	401,160	598	97.71%	28,511,527	78.86%
424,250	424,250	1	424,250	599	97.88%	28,935,777	80.03%
425,920	425,920	1	425,920	600	98.04%	29,361,697	81.21%
427,850	427,850	1	427,850	601	98.20%	29,789,547	82.39%
468,900	468,900	1	468,900	602	98.37%	30,258,447	83.69%
508,000	508,000	1	508,000	603	98.53%	30,766,447	85.10%
510,200	510,200	1	510,200	604	98.69%	31,276,647	86.51%
516,400	516,400	1	516,400	605	98.86%	31,793,047	87.94%
527,300	527,300	1	527,300	606	99.02%	32,320,347	89.39%
564,600	564,600	1	564,600	607	99.18%	32,884,947	90.96%
571,300	571,300	1	571,300	608	99.35%	33,456,247	92.54%
578,000	578,000	1	578,000	609	99.51%	34,034,247	94.13%
694,800	694,800	1	694,800	610	99.67%	34,729,047	96.06%
701,500	701,500	1	701,500	611	99.84%	35,430,547	98.00%
724,600	724,600	1	724,600	612	100.00%	36,155,147	100.00%
Totals		612	36,155,147	612		36,155,147	

Average No. of Customers: 51

Average Consumption: 59,077

Median Consumption: 19,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		2	-	2	10.00%	-	0.00%
1	1,000	1	500	3	15.00%	500	0.02%
1,001	2,000		-	3	15.00%	500	0.02%
2,001	3,000		-	3	15.00%	500	0.02%
3,001	4,000		-	3	15.00%	500	0.02%
4,001	5,000		-	3	15.00%	500	0.02%
5,001	6,000		-	3	15.00%	500	0.02%
6,001	7,000		-	3	15.00%	500	0.02%
7,001	8,000		-	3	15.00%	500	0.02%
8,001	9,000		-	3	15.00%	500	0.02%
9,001	10,000		-	3	15.00%	500	0.02%
10,001	11,000		-	3	15.00%	500	0.02%
11,001	12,000		-	3	15.00%	500	0.02%
12,001	13,000		-	3	15.00%	500	0.02%
13,001	14,000		-	3	15.00%	500	0.02%
14,001	15,000		-	3	15.00%	500	0.02%
15,001	16,000		-	3	15.00%	500	0.02%
16,001	17,000		-	3	15.00%	500	0.02%
17,001	18,000		-	3	15.00%	500	0.02%
18,001	19,000		-	3	15.00%	500	0.02%
19,001	20,000		-	3	15.00%	500	0.02%
20,001	21,000		-	3	15.00%	500	0.02%
21,001	22,000		-	3	15.00%	500	0.02%
22,001	23,000		-	3	15.00%	500	0.02%
23,001	24,000		-	3	15.00%	500	0.02%
24,001	25,000		-	3	15.00%	500	0.02%
25,001	26,000		-	3	15.00%	500	0.02%
26,001	27,000		-	3	15.00%	500	0.02%
27,001	28,000		-	3	15.00%	500	0.02%
28,001	29,000		-	3	15.00%	500	0.02%
29,001	30,000		-	3	15.00%	500	0.02%
30,001	31,000		-	3	15.00%	500	0.02%
31,001	32,000		-	3	15.00%	500	0.02%
32,001	33,000		-	3	15.00%	500	0.02%
33,001	34,000		-	3	15.00%	500	0.02%
34,001	35,000		-	3	15.00%	500	0.02%
35,001	36,000	1	35,500	4	20.00%	36,000	1.57%
36,001	37,000	1	36,500	5	25.00%	72,500	3.16%
37,001	38,000		-	5	25.00%	72,500	3.16%
38,001	39,000		-	5	25.00%	72,500	3.16%
39,001	40,000		-	5	25.00%	72,500	3.16%
40,001	41,000		-	5	25.00%	72,500	3.16%
41,001	42,000		-	5	25.00%	72,500	3.16%
42,001	43,000		-	5	25.00%	72,500	3.16%
43,001	44,000	1	43,500	6	30.00%	116,000	5.05%
44,001	45,000		-	6	30.00%	116,000	5.05%
45,001	46,000		-	6	30.00%	116,000	5.05%
46,001	47,000		-	6	30.00%	116,000	5.05%
47,001	48,000		-	6	30.00%	116,000	5.05%
48,001	49,000		-	6	30.00%	116,000	5.05%
49,001	50,000		-	6	30.00%	116,000	5.05%

50,001	51,000		-	6	30.00%	116,000	5.05%
51,001	52,000		-	6	30.00%	116,000	5.05%
52,001	53,000		-	6	30.00%	116,000	5.05%
53,001	54,000		-	6	30.00%	116,000	5.05%
54,001	55,000		-	6	30.00%	116,000	5.05%
55,001	56,000		-	6	30.00%	116,000	5.05%
56,001	57,000	1	56,500	7	35.00%	172,500	7.52%
57,001	58,000		-	7	35.00%	172,500	7.52%
58,001	59,000		-	7	35.00%	172,500	7.52%
59,001	60,000		-	7	35.00%	172,500	7.52%
60,001	61,000		-	7	35.00%	172,500	7.52%
61,001	62,000	1	61,500	8	40.00%	234,000	10.20%
62,001	63,000		-	8	40.00%	234,000	10.20%
63,001	64,000		-	8	40.00%	234,000	10.20%
64,001	65,000	2	129,000	10	50.00%	363,000	15.82%
65,001	66,000		-	10	50.00%	363,000	15.82%
66,001	67,000	1	66,500	11	55.00%	429,500	18.72%
67,001	68,000		-	11	55.00%	429,500	18.72%
68,001	69,000	3	205,500	14	70.00%	635,000	27.67%
69,001	70,000		-	14	70.00%	635,000	27.67%
70,001	71,000		-	14	70.00%	635,000	27.67%
71,001	72,000		-	14	70.00%	635,000	27.67%
72,001	73,000		-	14	70.00%	635,000	27.67%
73,001	74,000	1	73,500	15	75.00%	708,500	30.87%
74,001	75,000		-	15	75.00%	708,500	30.87%
75,001	76,000	1	75,500	16	80.00%	784,000	34.16%
76,001	77,000		-	16	80.00%	784,000	34.16%
77,001	78,000		-	16	80.00%	784,000	34.16%
78,001	79,000	1	78,500	17	85.00%	862,500	37.59%
79,001	80,000	1	79,500	18	90.00%	942,000	41.05%
80,001	81,000	1	80,500	19	95.00%	1,022,500	44.56%
81,001	82,000		-	19	95.00%	1,022,500	44.56%
82,001	83,000		-	19	95.00%	1,022,500	44.56%
83,001	84,000		-	19	95.00%	1,022,500	44.56%
84,001	85,000		-	19	95.00%	1,022,500	44.56%
85,001	86,000		-	19	95.00%	1,022,500	44.56%
86,001	87,000		-	19	95.00%	1,022,500	44.56%
87,001	88,000		-	19	95.00%	1,022,500	44.56%
88,001	89,000		-	19	95.00%	1,022,500	44.56%
89,001	90,000		-	19	95.00%	1,022,500	44.56%
90,001	91,000		-	19	95.00%	1,022,500	44.56%
91,001	92,000		-	19	95.00%	1,022,500	44.56%
92,001	93,000		-	19	95.00%	1,022,500	44.56%
93,001	94,000		-	19	95.00%	1,022,500	44.56%
94,001	95,000		-	19	95.00%	1,022,500	44.56%
95,001	96,000		-	19	95.00%	1,022,500	44.56%
96,001	97,000		-	19	95.00%	1,022,500	44.56%
97,001	98,000		-	19	95.00%	1,022,500	44.56%
98,001	99,000		-	19	95.00%	1,022,500	44.56%
99,001	100,000		-	19	95.00%	1,022,500	44.56%
184,525	184,525	1	184,525	20	100.00%	1,207,025	52.60%
187,200	187,200	1	187,200	21	105.00%	1,394,225	60.76%
272,888	272,888	1	272,888	22	110.00%	1,667,113	72.65%
299,136	299,136	1	299,136	23	115.00%	1,966,249	85.68%
328,524	328,524	1	328,524	20	100.00%	2,294,773	100.00%
Totals		24	2,294,773	20		2,294,773	

Average No. of Customers: 2

Average Consumption: 95,616

Median Consumption: 65,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Scl

Rate Schedule: 3" Compound Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Cor Amount
0			-	-	0.00%	-
1	1,000		-	-	0.00%	-
1,001	2,000		-	-	0.00%	-
2,001	3,000		-	-	0.00%	-
3,001	4,000		-	-	0.00%	-
4,001	5,000		-	-	0.00%	-
5,001	6,000		-	-	0.00%	-
6,001	7,000		-	-	0.00%	-
7,001	8,000		-	-	0.00%	-
8,001	9,000		-	-	0.00%	-
9,001	10,000		-	-	0.00%	-
10,001	11,000		-	-	0.00%	-
11,001	12,000		-	-	0.00%	-
12,001	13,000		-	-	0.00%	-
13,001	14,000	1	13,500	1	8.33%	13,500
14,001	15,000		-	1	8.33%	13,500
15,001	16,000		-	1	8.33%	13,500
16,001	17,000		-	1	8.33%	13,500
17,001	18,000		-	1	8.33%	13,500
18,001	19,000		-	1	8.33%	13,500
19,001	20,000		-	1	8.33%	13,500
20,001	21,000		-	1	8.33%	13,500
21,001	22,000	1	21,500	2	16.67%	35,000
22,001	23,000		-	2	16.67%	35,000
23,001	24,000		-	2	16.67%	35,000
24,001	25,000		-	2	16.67%	35,000
25,001	26,000		-	2	16.67%	35,000
26,001	27,000		-	2	16.67%	35,000
27,001	28,000		-	2	16.67%	35,000
28,001	29,000		-	2	16.67%	35,000
29,001	30,000		-	2	16.67%	35,000
30,001	31,000		-	2	16.67%	35,000
31,001	32,000		-	2	16.67%	35,000
32,001	33,000		-	2	16.67%	35,000
33,001	34,000		-	2	16.67%	35,000
34,001	35,000		-	2	16.67%	35,000
35,001	36,000		-	2	16.67%	35,000
36,001	37,000		-	2	16.67%	35,000
37,001	38,000	1	37,500	3	25.00%	72,500
38,001	39,000		-	3	25.00%	72,500
39,001	40,000		-	3	25.00%	72,500
40,001	41,000		-	3	25.00%	72,500
41,001	42,000		-	3	25.00%	72,500
42,001	43,000		-	3	25.00%	72,500
43,001	44,000		-	3	25.00%	72,500

44,001	45,000		-	3	25.00%	72,500
45,001	46,000		-	3	25.00%	72,500
46,001	47,000		-	3	25.00%	72,500
47,001	48,000	1	47,500	4	33.33%	120,000
48,001	49,000		-	4	33.33%	120,000
49,001	50,000		-	4	33.33%	120,000
50,001	51,000	1	50,500	5	41.67%	170,500
51,001	52,000		-	5	41.67%	170,500
52,001	53,000		-	5	41.67%	170,500
53,001	54,000		-	5	41.67%	170,500
54,001	55,000		-	5	41.67%	170,500
55,001	56,000		-	5	41.67%	170,500
56,001	57,000		-	5	41.67%	170,500
57,001	58,000	1	57,500	6	50.00%	228,000
58,001	59,000		-	6	50.00%	228,000
59,001	60,000		-	6	50.00%	228,000
60,001	61,000		-	6	50.00%	228,000
61,001	62,000		-	6	50.00%	228,000
62,001	63,000		-	6	50.00%	228,000
63,001	64,000		-	6	50.00%	228,000
64,001	65,000		-	6	50.00%	228,000
65,001	66,000	1	65,500	7	58.33%	293,500
66,001	67,000		-	7	58.33%	293,500
67,001	68,000		-	7	58.33%	293,500
68,001	69,000		-	7	58.33%	293,500
69,001	70,000	1	69,500	8	66.67%	363,000
70,001	71,000	2	141,000	10	83.33%	504,000
71,001	72,000		-	10	83.33%	504,000
72,001	73,000		-	10	83.33%	504,000
73,001	74,000		-	10	83.33%	504,000
74,001	75,000		-	10	83.33%	504,000
75,001	76,000	1	75,500	11	91.67%	579,500
76,001	77,000		-	11	91.67%	579,500
77,001	78,000		-	11	91.67%	579,500
78,001	79,000		-	11	91.67%	579,500
79,001	80,000	1	79,500	12	100.00%	659,000
80,001	81,000		-	12	100.00%	659,000
81,001	82,000		-	12	100.00%	659,000
82,001	83,000		-	12	100.00%	659,000
83,001	84,000		-	12	100.00%	659,000
84,001	85,000		-	12	100.00%	659,000
85,001	86,000		-	12	100.00%	659,000
86,001	87,000		-	12	100.00%	659,000
87,001	88,000		-	12	100.00%	659,000
88,001	89,000		-	12	100.00%	659,000
89,001	90,000		-	12	100.00%	659,000
90,001	91,000		-	12	100.00%	659,000
91,001	92,000		-	12	100.00%	659,000
92,001	93,000		-	12	100.00%	659,000
93,001	94,000		-	12	100.00%	659,000
94,001	95,000		-	12	100.00%	659,000
95,001	96,000		-	12	100.00%	659,000
96,001	97,000		-	12	100.00%	659,000
97,001	98,000		-	12	100.00%	659,000
98,001	99,000		-	12	100.00%	659,000
99,001	100,000		-	12	100.00%	659,000

Totals	12	659,000	12	659,000

Average No. of Customers:	1
Average Consumption:	54,917
Median Consumption:	58,000

ıedule H-5

ısumption % of Total
0.00%
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Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 4" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000		-	-	0.00%	-	0.00%
1,001	2,000		-	-	0.00%	-	0.00%
2,001	3,000		-	-	0.00%	-	0.00%
3,001	4,000	1	3,500	1	11.11%	3,500	3.70%
4,001	5,000	1	4,500	2	22.22%	8,000	8.47%
5,001	6,000		-	2	22.22%	8,000	8.47%
6,001	7,000	2	13,000	4	44.44%	21,000	22.22%
7,001	8,000	1	7,500	5	55.56%	28,500	30.16%
8,001	9,000		-	5	55.56%	28,500	30.16%
9,001	10,000		-	5	55.56%	28,500	30.16%
10,001	11,000	1	10,500	6	66.67%	39,000	41.27%
11,001	12,000		-	6	66.67%	39,000	41.27%
12,001	13,000		-	6	66.67%	39,000	41.27%
13,001	14,000		-	6	66.67%	39,000	41.27%
14,001	15,000		-	6	66.67%	39,000	41.27%
15,001	16,000		-	6	66.67%	39,000	41.27%
16,001	17,000		-	6	66.67%	39,000	41.27%
17,001	18,000	1	17,500	7	77.78%	56,500	59.79%
18,001	19,000	1	18,500	8	88.89%	75,000	79.37%
19,001	20,000	1	19,500	9	100.00%	94,500	100.00%
20,001	21,000		-	9	100.00%	94,500	100.00%
21,001	22,000		-	9	100.00%	94,500	100.00%
22,001	23,000		-	9	100.00%	94,500	100.00%
23,001	24,000		-	9	100.00%	94,500	100.00%
24,001	25,000		-	9	100.00%	94,500	100.00%
25,001	26,000		-	9	100.00%	94,500	100.00%
26,001	27,000		-	9	100.00%	94,500	100.00%
27,001	28,000		-	9	100.00%	94,500	100.00%
28,001	29,000		-	9	100.00%	94,500	100.00%
29,001	30,000		-	9	100.00%	94,500	100.00%
30,001	31,000		-	9	100.00%	94,500	100.00%
31,001	32,000		-	9	100.00%	94,500	100.00%
32,001	33,000		-	9	100.00%	94,500	100.00%
33,001	34,000		-	9	100.00%	94,500	100.00%
34,001	35,000		-	9	100.00%	94,500	100.00%
35,001	36,000		-	9	100.00%	94,500	100.00%
36,001	37,000		-	9	100.00%	94,500	100.00%
37,001	38,000		-	9	100.00%	94,500	100.00%
38,001	39,000		-	9	100.00%	94,500	100.00%
39,001	40,000		-	9	100.00%	94,500	100.00%
40,001	41,000		-	9	100.00%	94,500	100.00%
41,001	42,000		-	9	100.00%	94,500	100.00%
42,001	43,000		-	9	100.00%	94,500	100.00%
43,001	44,000		-	9	100.00%	94,500	100.00%

44,001	45,000	-	9	100.00%	94,500	100.00%
45,001	46,000	-	9	100.00%	94,500	100.00%
46,001	47,000	-	9	100.00%	94,500	100.00%
47,001	48,000	-	9	100.00%	94,500	100.00%
48,001	49,000	-	9	100.00%	94,500	100.00%
49,001	50,000	-	9	100.00%	94,500	100.00%
50,001	51,000	-	9	100.00%	94,500	100.00%
51,001	52,000	-	9	100.00%	94,500	100.00%
52,001	53,000	-	9	100.00%	94,500	100.00%
53,001	54,000	-	9	100.00%	94,500	100.00%
54,001	55,000	-	9	100.00%	94,500	100.00%
55,001	56,000	-	9	100.00%	94,500	100.00%
56,001	57,000	-	9	100.00%	94,500	100.00%
57,001	58,000	-	9	100.00%	94,500	100.00%
58,001	59,000	-	9	100.00%	94,500	100.00%
59,001	60,000	-	9	100.00%	94,500	100.00%
60,001	61,000	-	9	100.00%	94,500	100.00%
61,001	62,000	-	9	100.00%	94,500	100.00%
62,001	63,000	-	9	100.00%	94,500	100.00%
63,001	64,000	-	9	100.00%	94,500	100.00%
64,001	65,000	-	9	100.00%	94,500	100.00%
65,001	66,000	-	9	100.00%	94,500	100.00%
66,001	67,000	-	9	100.00%	94,500	100.00%
67,001	68,000	-	9	100.00%	94,500	100.00%
68,001	69,000	-	9	100.00%	94,500	100.00%
69,001	70,000	-	9	100.00%	94,500	100.00%
70,001	71,000	-	9	100.00%	94,500	100.00%
71,001	72,000	-	9	100.00%	94,500	100.00%
72,001	73,000	-	9	100.00%	94,500	100.00%
73,001	74,000	-	9	100.00%	94,500	100.00%
74,001	75,000	-	9	100.00%	94,500	100.00%
75,001	76,000	-	9	100.00%	94,500	100.00%
76,001	77,000	-	9	100.00%	94,500	100.00%
77,001	78,000	-	9	100.00%	94,500	100.00%
78,001	79,000	-	9	100.00%	94,500	100.00%
79,001	80,000	-	9	100.00%	94,500	100.00%
80,001	81,000	-	9	100.00%	94,500	100.00%
81,001	82,000	-	9	100.00%	94,500	100.00%
82,001	83,000	-	9	100.00%	94,500	100.00%
83,001	84,000	-	9	100.00%	94,500	100.00%
84,001	85,000	-	9	100.00%	94,500	100.00%
85,001	86,000	-	9	100.00%	94,500	100.00%
86,001	87,000	-	9	100.00%	94,500	100.00%
87,001	88,000	-	9	100.00%	94,500	100.00%
88,001	89,000	-	9	100.00%	94,500	100.00%
89,001	90,000	-	9	100.00%	94,500	100.00%
90,001	91,000	-	9	100.00%	94,500	100.00%
91,001	92,000	-	9	100.00%	94,500	100.00%
92,001	93,000	-	9	100.00%	94,500	100.00%
93,001	94,000	-	9	100.00%	94,500	100.00%
94,001	95,000	-	9	100.00%	94,500	100.00%
95,001	96,000	-	9	100.00%	94,500	100.00%
96,001	97,000	-	9	100.00%	94,500	100.00%
97,001	98,000	-	9	100.00%	94,500	100.00%
98,001	99,000	-	9	100.00%	94,500	100.00%
99,001	100,000	-	9	100.00%	94,500	100.00%

Totals	9	94,500	9	94,500

Average No. of Customers:	1
Average Consumption:	10,500
Median Consumption:	7,500

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Sc

Rate Schedule: 5/8" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative C Amount
0		65	-	65	50.39%	-
1	1,000	23	11,500	88	68.22%	11,500
1,001	2,000	15	22,500	103	79.84%	34,000
2,001	3,000	7	17,500	110	85.27%	51,500
3,001	4,000	2	7,000	112	86.82%	58,500
4,001	5,000	1	4,500	113	87.60%	63,000
5,001	6,000	1	5,500	114	88.37%	68,500
6,001	7,000	1	6,500	115	89.15%	75,000
7,001	8,000	3	22,500	118	91.47%	97,500
8,001	9,000	1	8,500	119	92.25%	106,000
9,001	10,000	1	9,500	120	93.02%	115,500
10,001	11,000	1	10,500	121	93.80%	126,000
11,001	12,000		-	121	93.80%	126,000
12,001	13,000		-	121	93.80%	126,000
13,001	14,000		-	121	93.80%	126,000
14,001	15,000	1	14,500	122	94.57%	140,500
15,001	16,000	2	31,000	124	96.12%	171,500
16,001	17,000		-	124	96.12%	171,500
17,001	18,000		-	124	96.12%	171,500
18,001	19,000		-	124	96.12%	171,500
19,001	20,000	1	19,500	125	96.90%	191,000
20,001	21,000		-	125	96.90%	191,000
21,001	22,000	1	21,500	126	97.67%	212,500
22,001	23,000	1	22,500	127	98.45%	235,000
23,001	24,000	1	23,500	128	99.22%	258,500
24,001	25,000		-	128	99.22%	258,500
25,001	26,000		-	128	99.22%	258,500
26,001	27,000		-	128	99.22%	258,500
27,001	28,000		-	128	99.22%	258,500
28,001	29,000		-	128	99.22%	258,500
29,001	30,000		-	128	99.22%	258,500
30,001	31,000		-	128	99.22%	258,500
31,001	32,000		-	128	99.22%	258,500
32,001	33,000		-	128	99.22%	258,500
33,001	34,000	1	33,500	129	100.00%	292,000
34,001	35,000		-	129	100.00%	292,000
35,001	36,000		-	129	100.00%	292,000
36,001	37,000		-	129	100.00%	292,000
37,001	38,000		-	129	100.00%	292,000
38,001	39,000		-	129	100.00%	292,000
39,001	40,000		-	129	100.00%	292,000
40,001	41,000		-	129	100.00%	292,000
41,001	42,000		-	129	100.00%	292,000
42,001	43,000		-	129	100.00%	292,000
43,001	44,000		-	129	100.00%	292,000

44,001	45,000	-	129	100.00%	292,000
45,001	46,000	-	129	100.00%	292,000
46,001	47,000	-	129	100.00%	292,000
47,001	48,000	-	129	100.00%	292,000
48,001	49,000	-	129	100.00%	292,000
49,001	50,000	-	129	100.00%	292,000
50,001	51,000	-	129	100.00%	292,000
51,001	52,000	-	129	100.00%	292,000
52,001	53,000	-	129	100.00%	292,000
53,001	54,000	-	129	100.00%	292,000
54,001	55,000	-	129	100.00%	292,000
55,001	56,000	-	129	100.00%	292,000
56,001	57,000	-	129	100.00%	292,000
57,001	58,000	-	129	100.00%	292,000
58,001	59,000	-	129	100.00%	292,000
59,001	60,000	-	129	100.00%	292,000
60,001	61,000	-	129	100.00%	292,000
61,001	62,000	-	129	100.00%	292,000
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63,001	64,000	-	129	100.00%	292,000
64,001	65,000	-	129	100.00%	292,000
65,001	66,000	-	129	100.00%	292,000
66,001	67,000	-	129	100.00%	292,000
67,001	68,000	-	129	100.00%	292,000
68,001	69,000	-	129	100.00%	292,000
69,001	70,000	-	129	100.00%	292,000
70,001	71,000	-	129	100.00%	292,000
71,001	72,000	-	129	100.00%	292,000
72,001	73,000	-	129	100.00%	292,000
73,001	74,000	-	129	100.00%	292,000
74,001	75,000	-	129	100.00%	292,000
75,001	76,000	-	129	100.00%	292,000
76,001	77,000	-	129	100.00%	292,000
77,001	78,000	-	129	100.00%	292,000
78,001	79,000	-	129	100.00%	292,000
79,001	80,000	-	129	100.00%	292,000
80,001	81,000	-	129	100.00%	292,000
81,001	82,000	-	129	100.00%	292,000
82,001	83,000	-	129	100.00%	292,000
83,001	84,000	-	129	100.00%	292,000
84,001	85,000	-	129	100.00%	292,000
85,001	86,000	-	129	100.00%	292,000
86,001	87,000	-	129	100.00%	292,000
87,001	88,000	-	129	100.00%	292,000
88,001	89,000	-	129	100.00%	292,000
89,001	90,000	-	129	100.00%	292,000
90,001	91,000	-	129	100.00%	292,000
91,001	92,000	-	129	100.00%	292,000
92,001	93,000	-	129	100.00%	292,000
93,001	94,000	-	129	100.00%	292,000
94,001	95,000	-	129	100.00%	292,000
95,001	96,000	-	129	100.00%	292,000
96,001	97,000	-	129	100.00%	292,000
97,001	98,000	-	129	100.00%	292,000
98,001	99,000	-	129	100.00%	292,000
99,001	100,000	-	129	100.00%	292,000

Totals	129	292,000	129	292,000

Average No. of Customers:	11
Average Consumption:	2,264
Median Consumption:	1

ıedule H-5

onsumptior % of Total
0.00%
3.94%
11.64%
17.64%
20.03%
21.58%
23.46%
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58.73%
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Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		71	-	71	21.19%	-	0.00%
1	1,000	73	36,500	144	42.99%	36,500	1.85%
1,001	2,000	32	48,000	176	52.54%	84,500	4.28%
2,001	3,000	17	42,500	193	57.61%	127,000	6.43%
3,001	4,000	25	87,500	218	65.07%	214,500	10.86%
4,001	5,000	15	67,500	233	69.55%	282,000	14.27%
5,001	6,000	10	55,000	243	72.54%	337,000	17.06%
6,001	7,000	10	65,000	253	75.52%	402,000	20.34%
7,001	8,000	5	37,500	258	77.01%	439,500	22.24%
8,001	9,000	11	93,500	269	80.30%	533,000	26.97%
9,001	10,000	10	95,000	279	83.28%	628,000	31.78%
10,001	11,000	8	84,000	287	85.67%	712,000	36.03%
11,001	12,000	3	34,500	290	86.57%	746,500	37.78%
12,001	13,000	2	25,000	292	87.16%	771,500	39.04%
13,001	14,000	3	40,500	295	88.06%	812,000	41.09%
14,001	15,000	4	58,000	299	89.25%	870,000	44.03%
15,001	16,000	4	62,000	303	90.45%	932,000	47.17%
16,001	17,000	2	33,000	305	91.04%	965,000	48.84%
17,001	18,000	-	-	305	91.04%	965,000	48.84%
18,001	19,000	1	18,500	306	91.34%	983,500	49.77%
19,001	20,000	1	19,500	307	91.64%	1,003,000	50.76%
20,001	21,000	-	-	307	91.64%	1,003,000	50.76%
21,001	22,000	4	86,000	311	92.84%	1,089,000	55.11%
22,001	23,000	-	-	311	92.84%	1,089,000	55.11%
23,001	24,000	2	47,000	313	93.43%	1,136,000	57.49%
24,001	25,000	3	73,500	316	94.33%	1,209,500	61.21%
25,001	26,000	2	51,000	318	94.93%	1,260,500	63.79%
26,001	27,000	2	53,000	320	95.52%	1,313,500	66.47%
27,001	28,000	1	27,500	321	95.82%	1,341,000	67.87%
28,001	29,000	1	28,500	322	96.12%	1,369,500	69.31%
29,001	30,000	2	59,000	324	96.72%	1,428,500	72.29%
30,001	31,000	1	30,500	325	97.01%	1,459,000	73.84%
31,001	32,000	2	63,000	327	97.61%	1,522,000	77.03%
32,001	33,000	2	65,000	329	98.21%	1,587,000	80.32%
33,001	34,000		-	329	98.21%	1,587,000	80.32%
34,001	35,000		-	329	98.21%	1,587,000	80.32%
35,001	36,000	1	35,500	330	98.51%	1,622,500	82.11%
36,001	37,000		-	330	98.51%	1,622,500	82.11%
37,001	38,000		-	330	98.51%	1,622,500	82.11%
38,001	39,000		-	330	98.51%	1,622,500	82.11%
39,001	40,000		-	330	98.51%	1,622,500	82.11%
40,001	41,000		-	330	98.51%	1,622,500	82.11%
41,001	42,000	1	41,500	331	98.81%	1,664,000	84.21%
42,001	43,000		-	331	98.81%	1,664,000	84.21%
43,001	44,000	1	43,500	332	99.10%	1,707,500	86.41%
44,001	45,000		-	332	99.10%	1,707,500	86.41%
45,001	46,000	1	45,500	333	99.40%	1,753,000	88.72%
46,001	47,000		-	333	99.40%	1,753,000	88.72%
47,001	48,000		-	333	99.40%	1,753,000	88.72%

48,001	49,000		-	333	99.40%	1,753,000	88.72%
49,001	50,000		-	333	99.40%	1,753,000	88.72%
50,001	51,000		-	333	99.40%	1,753,000	88.72%
51,001	52,000		-	333	99.40%	1,753,000	88.72%
52,001	53,000		-	333	99.40%	1,753,000	88.72%
53,001	54,000		-	333	99.40%	1,753,000	88.72%
54,001	55,000		-	333	99.40%	1,753,000	88.72%
55,001	56,000		-	333	99.40%	1,753,000	88.72%
56,001	57,000		-	333	99.40%	1,753,000	88.72%
57,001	58,000		-	333	99.40%	1,753,000	88.72%
58,001	59,000		-	333	99.40%	1,753,000	88.72%
59,001	60,000		-	333	99.40%	1,753,000	88.72%
60,001	61,000		-	333	99.40%	1,753,000	88.72%
61,001	62,000		-	333	99.40%	1,753,000	88.72%
62,001	63,000		-	333	99.40%	1,753,000	88.72%
63,001	64,000		-	333	99.40%	1,753,000	88.72%
64,001	65,000		-	333	99.40%	1,753,000	88.72%
65,001	66,000		-	333	99.40%	1,753,000	88.72%
66,001	67,000		-	333	99.40%	1,753,000	88.72%
67,001	68,000		-	333	99.40%	1,753,000	88.72%
68,001	69,000		-	333	99.40%	1,753,000	88.72%
69,001	70,000		-	333	99.40%	1,753,000	88.72%
70,001	71,000		-	333	99.40%	1,753,000	88.72%
71,001	72,000		-	333	99.40%	1,753,000	88.72%
72,001	73,000		-	333	99.40%	1,753,000	88.72%
73,001	74,000		-	333	99.40%	1,753,000	88.72%
74,001	75,000		-	333	99.40%	1,753,000	88.72%
75,001	76,000		-	333	99.40%	1,753,000	88.72%
76,001	77,000		-	333	99.40%	1,753,000	88.72%
77,001	78,000		-	333	99.40%	1,753,000	88.72%
78,001	79,000		-	333	99.40%	1,753,000	88.72%
79,001	80,000		-	333	99.40%	1,753,000	88.72%
80,001	81,000		-	333	99.40%	1,753,000	88.72%
81,001	82,000		-	333	99.40%	1,753,000	88.72%
82,001	83,000		-	333	99.40%	1,753,000	88.72%
83,001	84,000		-	333	99.40%	1,753,000	88.72%
84,001	85,000		-	333	99.40%	1,753,000	88.72%
85,001	86,000		-	333	99.40%	1,753,000	88.72%
86,001	87,000		-	333	99.40%	1,753,000	88.72%
87,001	88,000		-	333	99.40%	1,753,000	88.72%
88,001	89,000		-	333	99.40%	1,753,000	88.72%
89,001	90,000		-	333	99.40%	1,753,000	88.72%
90,001	91,000		-	333	99.40%	1,753,000	88.72%
91,001	92,000		-	333	99.40%	1,753,000	88.72%
92,001	93,000	1	92,500	334	99.70%	1,845,500	93.40%
93,001	94,000		-	334	99.70%	1,845,500	93.40%
94,001	95,000		-	334	99.70%	1,845,500	93.40%
95,001	96,000		-	334	99.70%	1,845,500	93.40%
96,001	97,000		-	334	99.70%	1,845,500	93.40%
97,001	98,000		-	334	99.70%	1,845,500	93.40%
98,001	99,000		-	334	99.70%	1,845,500	93.40%
99,001	100,000		-	334	99.70%	1,845,500	93.40%
104,571	105,570	1	104,571	335	100.00%	1,950,071	98.69%
130,439	130,439	1	130,439	335	100.00%	1,975,939	100.00%
Totals		336	2,080,510	335		1,975,939	

Average No. of Customers: 28

Average Consumption: 6,192

Median Consumption: 1,500

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		7	-	7	3.24%	-	0.00%
1	1,000	39	19,500	46	21.30%	19,500	0.35%
1,001	2,000	7	10,500	53	24.54%	30,000	0.53%
2,001	3,000	7	17,500	60	27.78%	47,500	0.84%
3,001	4,000	10	35,000	70	32.41%	82,500	1.46%
4,001	5,000	10	45,000	80	37.04%	127,500	2.26%
5,001	6,000	16	88,000	96	44.44%	215,500	3.82%
6,001	7,000	6	39,000	102	47.22%	254,500	4.51%
7,001	8,000	5	37,500	107	49.54%	292,000	5.18%
8,001	9,000	5	42,500	112	51.85%	334,500	5.93%
9,001	10,000	2	19,000	114	52.78%	353,500	6.26%
10,001	11,000	4	42,000	118	54.63%	395,500	7.01%
11,001	12,000	6	69,000	124	57.41%	464,500	8.23%
12,001	13,000	7	87,500	131	60.65%	552,000	9.78%
13,001	14,000	5	67,500	136	62.96%	619,500	10.98%
14,001	15,000	9	130,500	145	67.13%	750,000	13.29%
15,001	16,000	6	93,000	151	69.91%	843,000	14.94%
16,001	17,000	4	66,000	155	71.76%	909,000	16.11%
17,001	18,000	1	17,500	156	72.22%	926,500	16.42%
18,001	19,000	1	18,500	157	72.69%	945,000	16.75%
19,001	20,000	4	78,000	161	74.54%	1,023,000	18.13%
20,001	21,000	3	61,500	164	75.93%	1,084,500	19.22%
21,001	22,000	3	64,500	167	77.31%	1,149,000	20.36%
22,001	23,000	2	45,000	169	78.24%	1,194,000	21.16%
23,001	24,000	2	47,000	171	79.17%	1,241,000	21.99%
24,001	25,000	1	24,500	172	79.63%	1,265,500	22.43%
25,001	26,000	1	25,500	173	80.09%	1,291,000	22.88%
26,001	27,000	3	79,500	176	81.48%	1,370,500	24.29%
27,001	28,000	-	-	176	81.48%	1,370,500	24.29%
28,001	29,000	-	-	176	81.48%	1,370,500	24.29%
29,001	30,000	-	-	176	81.48%	1,370,500	24.29%
30,001	31,000	-	-	176	81.48%	1,370,500	24.29%
31,001	32,000	-	-	176	81.48%	1,370,500	24.29%
32,001	33,000	2	65,000	178	82.41%	1,435,500	25.44%
33,001	34,000	-	-	178	82.41%	1,435,500	25.44%
34,001	35,000	1	34,500	179	82.87%	1,470,000	26.05%
35,001	36,000	1	35,500	180	83.33%	1,505,500	26.68%
36,001	37,000	2	73,000	182	84.26%	1,578,500	27.98%
37,001	38,000	-	-	182	84.26%	1,578,500	27.98%
38,001	39,000	-	-	182	84.26%	1,578,500	27.98%
39,001	40,000	1	39,500	183	84.72%	1,618,000	28.68%
40,001	41,000	-	-	183	84.72%	1,618,000	28.68%
41,001	42,000	2	83,000	185	85.65%	1,701,000	30.15%
42,001	43,000	-	-	185	85.65%	1,701,000	30.15%
43,001	44,000	1	43,500	186	86.11%	1,744,500	30.92%
44,001	45,000	-	-	186	86.11%	1,744,500	30.92%
45,001	46,000	-	-	186	86.11%	1,744,500	30.92%

46,001	47,000	1	46,500	187	86.57%	1,791,000	31.74%
47,001	48,000	-	-	187	86.57%	1,791,000	31.74%
48,001	49,000	1	48,500	188	87.04%	1,839,500	32.60%
49,001	50,000	1	49,500	189	87.50%	1,889,000	33.48%
50,001	51,000	2	101,000	191	88.43%	1,990,000	35.27%
51,001	52,000	2	103,000	193	89.35%	2,093,000	37.09%
52,001	53,000	-	-	193	89.35%	2,093,000	37.09%
53,001	54,000	1	53,500	194	89.81%	2,146,500	38.04%
54,001	55,000	2	109,000	196	90.74%	2,255,500	39.97%
55,001	56,000	1	55,500	197	91.20%	2,311,000	40.96%
56,001	57,000	-	-	197	91.20%	2,311,000	40.96%
57,001	58,000	3	172,500	200	92.59%	2,483,500	44.01%
58,001	59,000	-	-	200	92.59%	2,483,500	44.01%
59,001	60,000	-	-	200	92.59%	2,483,500	44.01%
60,001	61,000	-	-	200	92.59%	2,483,500	44.01%
61,001	62,000	-	-	200	92.59%	2,483,500	44.01%
62,001	63,000	-	-	200	92.59%	2,483,500	44.01%
63,001	64,000	-	-	200	92.59%	2,483,500	44.01%
64,001	65,000	-	-	200	92.59%	2,483,500	44.01%
65,001	66,000	-	-	200	92.59%	2,483,500	44.01%
66,001	67,000	-	-	200	92.59%	2,483,500	44.01%
67,001	68,000	-	-	200	92.59%	2,483,500	44.01%
68,001	69,000	-	-	200	92.59%	2,483,500	44.01%
69,001	70,000	-	-	200	92.59%	2,483,500	44.01%
70,001	71,000	-	-	200	92.59%	2,483,500	44.01%
71,001	72,000	-	-	200	92.59%	2,483,500	44.01%
72,001	73,000	-	-	200	92.59%	2,483,500	44.01%
73,001	74,000	-	-	200	92.59%	2,483,500	44.01%
74,001	75,000	2	149,000	202	93.52%	2,632,500	46.65%
75,001	76,000	-	-	202	93.52%	2,632,500	46.65%
76,001	77,000	-	-	202	93.52%	2,632,500	46.65%
77,001	78,000	1	77,500	203	93.98%	2,710,000	48.03%
78,001	79,000	-	-	203	93.98%	2,710,000	48.03%
79,001	80,000	-	-	203	93.98%	2,710,000	48.03%
80,001	81,000	-	-	203	93.98%	2,710,000	48.03%
81,001	82,000	-	-	203	93.98%	2,710,000	48.03%
82,001	83,000	-	-	203	93.98%	2,710,000	48.03%
83,001	84,000	1	83,500	204	94.44%	2,793,500	49.51%
84,001	85,000	-	-	204	94.44%	2,793,500	49.51%
85,001	86,000	-	-	204	94.44%	2,793,500	49.51%
86,001	87,000	-	-	204	94.44%	2,793,500	49.51%
87,001	88,000	-	-	204	94.44%	2,793,500	49.51%
88,001	89,000	-	-	204	94.44%	2,793,500	49.51%
89,001	90,000	-	-	204	94.44%	2,793,500	49.51%
90,001	91,000	-	-	204	94.44%	2,793,500	49.51%
91,001	92,000	-	-	204	94.44%	2,793,500	49.51%
92,001	93,000	-	-	204	94.44%	2,793,500	49.51%
93,001	94,000	1	93,500	205	94.91%	2,887,000	51.17%
94,001	95,000		-	205	94.91%	2,887,000	51.17%
95,001	96,000		-	205	94.91%	2,887,000	51.17%
96,001	97,000		-	205	94.91%	2,887,000	51.17%
97,001	98,000		-	205	94.91%	2,887,000	51.17%
98,001	99,000		-	205	94.91%	2,887,000	51.17%
99,001	100,000		-	205	94.91%	2,887,000	51.17%
100,461	100,461	1	100,461	206	95.37%	2,987,461	52.95%
110,038	110,038	1	110,038	207	95.83%	3,097,499	54.90%
110,039	110,039	1	110,039	208	96.30%	3,207,538	56.85%
162,740	162,740	1	162,740	209	96.76%	3,370,278	59.73%
181,860	181,860	1	181,860	210	97.22%	3,552,138	62.95%
261,850	261,850	1	261,850	211	97.69%	3,813,988	67.59%
333,560	333,560	1	333,560	212	98.15%	4,147,548	73.51%
369,050	369,050	1	369,050	213	98.61%	4,516,598	80.05%
372,820	372,820	1	372,820	214	99.07%	4,889,418	86.65%
374,720	374,720	1	374,720	215	99.54%	5,264,138	93.29%
378,850	378,850	1	378,350	216	100.00%	5,642,488	100.00%
Totals		216	5,642,488	215		5,264,138	

Average No. of Customers: 18

Average Consumption: 26,123

Median Consumption: 8,500

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		27	-	27	7.48%	-	0.00%
1	1,000	8	4,000	35	9.70%	4,000	0.07%
1,001	2,000	4	6,000	39	10.80%	10,000	0.18%
2,001	3,000	8	20,000	47	13.02%	30,000	0.55%
3,001	4,000	6	21,000	53	14.68%	51,000	0.93%
4,001	5,000	6	27,000	59	16.34%	78,000	1.43%
5,001	6,000	6	33,000	65	18.01%	111,000	2.03%
6,001	7,000	3	19,500	68	18.84%	130,500	2.39%
7,001	8,000	2	15,000	70	19.39%	145,500	2.67%
8,001	9,000	1	8,500	71	19.67%	154,000	2.82%
9,001	10,000	4	38,000	75	20.78%	192,000	3.52%
10,001	11,000	5	52,500	80	22.16%	244,500	4.48%
11,001	12,000	-	-	80	22.16%	244,500	4.48%
12,001	13,000	3	37,500	83	22.99%	282,000	5.17%
13,001	14,000	1	13,500	84	23.27%	295,500	5.41%
14,001	15,000	2	29,000	86	23.82%	324,500	5.94%
15,001	16,000	5	77,500	91	25.21%	402,000	7.36%
16,001	17,000	4	66,000	95	26.32%	468,000	8.57%
17,001	18,000	2	35,000	97	26.87%	503,000	9.21%
18,001	19,000	1	18,500	98	27.15%	521,500	9.55%
19,001	20,000	1	19,500	99	27.42%	541,000	9.91%
20,001	21,000	3	61,500	102	28.25%	602,500	11.04%
21,001	22,000	2	43,000	104	28.81%	645,500	11.83%
22,001	23,000	2	45,000	106	29.36%	690,500	12.65%
23,001	24,000	1	23,500	107	29.64%	714,000	13.08%
24,001	25,000	2	49,000	109	30.19%	763,000	13.98%
25,001	26,000	2	51,000	111	30.75%	814,000	14.91%
26,001	27,000	6	159,000	117	32.41%	973,000	17.83%
27,001	28,000	2	55,000	119	32.96%	1,028,000	18.83%
28,001	29,000	6	171,000	125	34.63%	1,199,000	21.97%
29,001	30,000	3	88,500	128	35.46%	1,287,500	23.59%
30,001	31,000	2	61,000	130	36.01%	1,348,500	24.70%
31,001	32,000	1	31,500	131	36.29%	1,380,000	25.28%
32,001	33,000	-	-	131	36.29%	1,380,000	25.28%
33,001	34,000	3	100,500	134	37.12%	1,480,500	27.12%
34,001	35,000	-	-	134	37.12%	1,480,500	27.12%
35,001	36,000	2	71,000	136	37.67%	1,551,500	28.42%
36,001	37,000	5	182,500	141	39.06%	1,734,000	31.77%
37,001	38,000	3	112,500	144	39.89%	1,846,500	33.83%
38,001	39,000	3	115,500	147	40.72%	1,962,000	35.94%
39,001	40,000	1	39,500	148	41.00%	2,001,500	36.67%
40,001	41,000	-	-	148	41.00%	2,001,500	36.67%
41,001	42,000	3	124,500	151	41.83%	2,126,000	38.95%
42,001	43,000	1	42,500	152	42.11%	2,168,500	39.73%
43,001	44,000		-	152	42.11%	2,168,500	39.73%
44,001	45,000		-	152	42.11%	2,168,500	39.73%
45,001	46,000	2	91,000	154	42.66%	2,259,500	41.39%
46,001	47,000	3	139,500	157	43.49%	2,399,000	43.95%
47,001	48,000	2	95,000	159	44.04%	2,494,000	45.69%
48,001	49,000	3	145,500	162	44.88%	2,639,500	48.36%
49,001	50,000	4	198,000	166	45.98%	2,837,500	51.98%
50,001	51,000	1	50,500	167	46.26%	2,888,000	52.91%
51,001	52,000	2	103,000	169	46.81%	2,991,000	54.80%
52,001	53,000	5	262,500	174	48.20%	3,253,500	59.60%
53,001	54,000	3	160,500	177	49.03%	3,414,000	62.54%
54,001	55,000		-	177	49.03%	3,414,000	62.54%
55,001	56,000		-	177	49.03%	3,414,000	62.54%
56,001	57,000	3	169,500	180	49.86%	3,583,500	65.65%
57,001	58,000		-	180	49.86%	3,583,500	65.65%
58,001	59,000		-	180	49.86%	3,583,500	65.65%
59,001	60,000	2	119,000	182	50.42%	3,702,500	67.83%
60,001	61,000		-	182	50.42%	3,702,500	67.83%
61,001	62,000		-	182	50.42%	3,702,500	67.83%
62,001	63,000	1	62,500	183	50.69%	3,765,000	68.97%
63,001	64,000	1	63,500	184	50.97%	3,828,500	70.14%
64,001	65,000	1	64,500	185	51.25%	3,893,000	71.32%
65,001	66,000	2	131,000	187	51.80%	4,024,000	73.72%
66,001	67,000	1	66,500	188	52.08%	4,090,500	74.94%
67,001	68,000	1	67,500	189	52.35%	4,158,000	76.17%

68,001	69,000	2	137,000	191	52.91%	4,295,000	78.68%
69,001	70,000	2	139,000	193	53.46%	4,434,000	81.23%
70,001	71,000	1	70,500	194	53.74%	4,504,500	82.52%
71,001	72,000		-	194	53.74%	4,504,500	82.52%
72,001	73,000		-	194	53.74%	4,504,500	82.52%
73,001	74,000		-	194	53.74%	4,504,500	82.52%
74,001	75,000	1	74,500	195	54.02%	4,579,000	83.89%
75,001	76,000		-	195	54.02%	4,579,000	83.89%
76,001	77,000	2	153,000	197	54.57%	4,732,000	86.69%
77,001	78,000	1	77,500	198	54.85%	4,809,500	88.11%
78,001	79,000		-	198	54.85%	4,809,500	88.11%
79,001	80,000		-	198	54.85%	4,809,500	88.11%
80,001	81,000	4	322,000	202	55.96%	5,131,500	94.01%
81,001	82,000	3	244,500	205	56.79%	5,376,000	98.49%
82,001	83,000	1	82,500	206	57.06%	5,458,500	100.00%
83,001	84,000		-	206	57.06%	5,458,500	100.00%
84,001	85,000	1	84,500	207	57.34%	5,543,000	101.55%
85,001	86,000	1	85,500	208	57.62%	5,628,500	103.11%
86,001	87,000		-	208	57.62%	5,628,500	103.11%
87,001	88,000		-	208	57.62%	5,628,500	103.11%
88,001	89,000	1	88,500	209	57.89%	5,717,000	104.74%
89,001	90,000		-	209	57.89%	5,717,000	104.74%
90,001	91,000	2	181,000	211	58.45%	5,898,000	108.05%
91,001	92,000	3	274,500	214	59.28%	6,172,500	113.08%
92,001	93,000	1	92,500	215	59.56%	6,265,000	114.78%
93,001	94,000	2	187,000	217	60.11%	6,452,000	118.20%
94,001	95,000	2	189,000	219	60.66%	6,641,000	121.66%
95,001	96,000		-	219	60.66%	6,641,000	121.66%
96,001	97,000		-	219	60.66%	6,641,000	121.66%
97,001	98,000	1	97,500	220	60.94%	6,738,500	123.45%
98,001	99,000		-	220	60.94%	6,738,500	123.45%
99,001	100,000		-	220	60.94%	6,738,500	123.45%
100,800	100,800	1	100,800	221	61.22%	6,839,300	125.30%
102,300	102,300	1	102,300	222	61.50%	6,941,600	127.17%
103,611	103,611	1	103,611	223	61.77%	7,045,211	129.07%
109,000	109,000	1	109,000	224	62.05%	7,154,211	131.07%
110,150	110,150	1	110,150	225	62.33%	7,264,361	133.08%
112,070	112,070	1	112,070	226	62.60%	7,376,431	135.14%
112,340	112,340	1	112,340	227	62.88%	7,488,771	137.19%
115,000	115,000	1	115,000	228	63.16%	7,603,771	139.30%
115,660	115,660	1	115,660	229	63.43%	7,719,431	141.42%
116,000	116,000	1	116,000	230	63.71%	7,835,431	143.55%
116,310	116,310	1	116,310	231	63.99%	7,951,741	145.68%
116,400	116,400	1	116,400	232	64.27%	8,068,141	147.81%
117,130	117,130	1	117,130	233	64.54%	8,185,271	149.95%
117,450	117,450	1	117,450	234	64.82%	8,302,721	152.11%
117,600	117,600	1	117,600	235	65.10%	8,420,321	154.26%
119,690	119,690	1	119,690	236	65.37%	8,540,011	156.45%
123,410	123,410	1	123,410	237	65.65%	8,663,421	158.71%
123,500	123,500	1	123,500	238	65.93%	8,786,921	160.98%
126,730	126,730	1	126,730	239	66.20%	8,913,651	163.30%
126,730	126,730	1	126,730	240	66.48%	9,040,381	165.62%
127,510	127,510	1	127,510	241	66.76%	9,167,891	167.96%
127,850	127,850	1	127,850	242	67.04%	9,295,741	170.30%
128,100	128,100	1	128,100	243	67.31%	9,423,841	172.65%
129,700	129,700	1	129,700	244	67.59%	9,553,541	175.02%
130,530	130,530	1	130,530	245	67.87%	9,684,071	177.41%
130,630	130,630	1	130,630	246	68.14%	9,814,701	179.81%
137,800	137,800	1	137,800	247	68.42%	9,952,501	182.33%
140,300	140,300	1	140,300	248	68.70%	10,092,801	184.90%
141,580	141,580	1	141,580	249	68.98%	10,234,381	187.49%
144,890	144,890	1	144,890	250	69.25%	10,379,271	190.15%
149,080	149,080	1	149,080	251	69.53%	10,528,351	192.88%
149,600	149,600	1	149,600	252	69.81%	10,677,951	195.62%
150,000	150,000	1	150,000	253	70.08%	10,827,951	198.37%
152,100	152,100	1	152,100	254	70.36%	10,980,051	201.16%
152,170	152,170	1	152,170	255	70.64%	11,132,221	203.94%
153,090	153,090	1	153,090	256	70.91%	11,285,311	206.75%
158,480	158,480	1	158,480	257	71.19%	11,443,791	209.65%
159,200	159,200	1	159,200	258	71.47%	11,602,991	212.57%
161,980	161,980	1	161,980	259	71.75%	11,764,971	215.53%
162,880	162,880	1	162,880	260	72.02%	11,927,851	218.52%
163,000	163,000	1	163,000	261	72.30%	12,090,851	221.51%

163,790	163,790	1	163,790	262	72.58%	12,254,641	224.51%
164,375	164,375	1	164,375	263	72.85%	12,419,016	227.52%
164,950	164,950	1	164,950	264	73.13%	12,583,966	230.54%
165,000	165,000	1	165,000	265	73.41%	12,748,966	233.56%
165,590	165,590	1	165,590	266	73.68%	12,914,556	236.60%
168,190	168,190	1	168,190	267	73.96%	13,082,746	239.68%
168,590	168,590	1	168,590	268	74.24%	13,251,336	242.77%
169,300	169,300	1	169,300	269	74.52%	13,420,636	245.87%
170,200	170,200	1	170,200	270	74.79%	13,590,836	248.98%
171,000	171,000	1	171,000	271	75.07%	13,761,836	252.12%
172,560	172,560	1	172,560	272	75.35%	13,934,396	255.28%
173,630	173,630	1	173,630	273	75.62%	14,108,026	258.46%
173,690	173,690	1	173,690	274	75.90%	14,281,716	261.64%
174,180	174,180	1	174,180	275	76.18%	14,455,896	264.83%
178,590	178,590	1	178,590	276	76.45%	14,634,486	268.10%
179,400	179,400	1	179,400	277	76.73%	14,813,886	271.39%
180,980	180,980	1	180,980	278	77.01%	14,994,866	274.71%
181,350	181,350	1	181,350	279	77.29%	15,176,216	278.03%
181,700	181,700	1	181,700	280	77.56%	15,357,916	281.36%
184,200	184,200	1	184,200	281	77.84%	15,542,116	284.73%
184,330	184,330	1	184,330	282	78.12%	15,726,446	288.11%
185,440	185,440	1	185,440	283	78.39%	15,911,886	291.51%
185,540	185,540	1	185,540	284	78.67%	16,097,426	294.91%
186,820	186,820	1	186,820	285	78.95%	16,284,246	298.33%
188,780	188,780	1	188,780	286	79.22%	16,473,026	301.79%
188,400	188,400	1	188,400	287	79.50%	16,661,426	305.24%
191,600	191,600	1	191,600	288	79.78%	16,853,026	308.75%
193,400	193,400	1	193,400	289	80.06%	17,046,426	312.29%
195,263	195,263	1	195,263	290	80.33%	17,241,689	315.87%
197,000	197,000	1	197,000	291	80.61%	17,438,689	319.48%
198,700	198,700	1	198,700	292	80.89%	17,637,389	323.12%
200,480	200,480	1	200,480	293	81.16%	17,837,869	326.79%
205,700	205,700	1	205,700	294	81.44%	18,043,569	330.56%
205,800	205,800	1	205,800	295	81.72%	18,249,369	334.33%
206,380	206,380	1	206,380	296	81.99%	18,455,749	338.11%
208,200	208,200	1	208,200	297	82.27%	18,663,949	341.92%
209,000	209,000	1	209,000	298	82.55%	18,872,949	345.75%
210,830	210,830	1	210,830	299	82.83%	19,083,779	349.62%
217,620	217,620	1	217,620	300	83.10%	19,301,399	353.60%
218,300	218,300	1	218,300	301	83.38%	19,519,699	357.60%
224,900	224,900	1	224,900	302	83.66%	19,744,599	361.72%
225,200	225,200	1	225,200	303	83.93%	19,969,799	365.85%
229,100	229,100	1	229,100	304	84.21%	20,198,899	370.04%
234,150	234,150	1	234,150	305	84.49%	20,433,049	374.33%
235,540	235,540	1	235,540	306	84.76%	20,668,589	378.65%

237,700	237,700	1	237,700	307	85.04%	20,906,289	383.00%
243,700	243,700	1	243,700	308	85.32%	21,149,989	387.47%
246,033	246,033	1	246,033	309	85.60%	21,396,022	391.98%
252,800	252,800	1	252,800	310	85.87%	21,648,822	396.61%
257,200	257,200	1	257,200	311	86.15%	21,906,022	401.32%
259,540	259,540	1	259,540	312	86.43%	22,165,562	406.07%
261,600	261,600	1	261,600	313	86.70%	22,427,162	410.87%
263,040	263,040	1	263,040	314	86.98%	22,690,202	415.69%
264,840	264,840	1	264,840	315	87.26%	22,955,042	420.54%
285,900	285,900	1	285,900	316	87.53%	23,240,942	425.78%
287,720	287,720	1	287,720	317	87.81%	23,528,662	431.05%
288,500	288,500	1	288,500	318	88.09%	23,817,162	436.33%
293,500	293,500	1	293,500	319	88.37%	24,110,662	441.71%
293,600	293,600	1	293,600	320	88.64%	24,404,262	447.09%
296,010	296,010	1	296,010	321	88.92%	24,700,272	452.51%
300,900	300,900	1	300,900	322	89.20%	25,001,172	458.02%
303,080	303,080	1	303,080	323	89.47%	25,304,252	463.58%
305,280	305,280	1	305,280	324	89.75%	25,609,532	469.17%
308,270	308,270	1	308,270	325	90.03%	25,917,802	474.82%
308,270	308,270	1	308,270	326	90.30%	26,226,072	480.46%
308,640	308,640	1	308,640	327	90.58%	26,534,712	486.12%
310,000	310,000	1	310,000	328	90.86%	26,844,712	491.80%
313,130	313,130	1	313,130	329	91.14%	27,157,842	497.53%
316,670	316,670	1	316,670	330	91.41%	27,474,512	503.33%
320,180	320,180	1	320,180	331	91.69%	27,794,692	509.20%
320,790	320,790	1	320,790	332	91.97%	28,115,482	515.08%
321,810	321,810	1	321,810	333	92.24%	28,437,292	520.97%
324,020	324,020	1	324,020	334	92.52%	28,761,312	526.91%
324,050	324,050	1	324,050	335	92.80%	29,085,362	532.85%
325,900	325,900	1	325,900	336	93.07%	29,411,262	538.82%
327,660	327,660	1	327,660	337	93.35%	29,738,922	544.82%
337,300	337,300	1	337,300	338	93.63%	30,076,222	551.00%
344,640	344,640	1	344,640	339	93.91%	30,420,862	557.31%
347,230	347,230	1	347,230	340	94.18%	30,768,092	563.67%
347,800	347,800	1	347,800	341	94.46%	31,115,892	570.04%
348,500	348,500	1	348,500	342	94.74%	31,464,392	576.43%
350,900	350,900	1	350,900	343	95.01%	31,815,292	582.86%
351,200	351,200	1	351,200	344	95.29%	32,166,492	589.29%
360,600	360,600	1	360,600	345	95.57%	32,527,092	595.90%
363,900	363,900	1	363,900	346	95.84%	32,890,992	602.56%
364,600	364,600	1	364,600	347	96.12%	33,255,592	609.24%
372,833	372,833	1	372,833	348	96.40%	33,628,425	616.07%
373,690	373,690	1	373,690	349	96.68%	34,002,115	622.92%
377,100	377,100	1	377,100	350	96.95%	34,379,215	629.83%
379,200	379,200	1	379,200	351	97.23%	34,758,415	636.78%
393,500	393,500	1	393,500	352	97.51%	35,151,915	643.98%
395,500	395,500	1	395,500	353	97.78%	35,547,415	651.23%
406,720	406,720	1	406,720	354	98.06%	35,954,135	658.68%
430,990	430,990	1	430,990	355	98.34%	36,385,125	666.58%
446,720	446,720	1	446,720	356	98.61%	36,831,845	674.76%
453,550	453,550	1	453,550	357	98.89%	37,285,395	683.07%
493,390	493,390	1	493,390	358	99.17%	37,778,785	692.11%
516,400	516,400	1	516,400	359	99.45%	38,295,185	701.57%
531,450	531,450	1	531,450	360	99.72%	38,826,635	711.31%
813,860	813,860	1	813,360	361	100.00%	39,639,995	726.21%
Totals		361	39,639,995	361		39,639,995	

Average No. of Customers: 31

Average Consumption: 109,806

Median Consumption: 60,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		169	-	169	15.71%	-	0.00%
1	1,000	57	28,500	226	21.00%	28,500	0.67%
1,001	2,000	30	45,000	256	23.79%	45,000	1.06%
2,001	3,000	18	45,000	274	25.46%	45,000	1.06%
3,001	4,000	11	38,500	285	26.49%	38,500	0.91%
4,001	5,000	15	67,500	300	27.88%	67,500	1.59%
5,001	6,000	10	55,000	310	28.81%	55,000	1.30%
6,001	7,000	9	58,500	319	29.65%	58,500	1.38%
7,001	8,000	3	22,500	322	29.93%	22,500	0.53%
8,001	9,000	9	76,500	331	30.76%	76,500	1.81%
9,001	10,000	7	66,500	338	31.41%	66,500	1.57%
10,001	11,000	12	126,000	350	32.53%	126,000	2.98%
11,001	12,000	8	92,000	358	33.27%	92,000	2.17%
12,001	13,000	10	125,000	368	34.20%	125,000	2.95%
13,001	14,000	8	108,000	376	34.94%	108,000	2.55%
14,001	15,000	8	116,000	384	35.69%	116,000	2.74%
15,001	16,000	7	108,500	391	36.34%	108,500	2.56%
16,001	17,000	3	49,500	394	36.62%	49,500	1.17%
17,001	18,000	5	87,500	399	37.08%	87,500	2.07%
18,001	19,000	8	148,000	407	37.83%	148,000	3.50%
19,001	20,000	5	97,500	412	38.29%	97,500	2.30%
20,001	21,000	2	41,000	414	38.48%	41,000	0.97%
21,001	22,000	3	64,500	417	38.75%	64,500	1.52%
22,001	23,000	2	45,000	419	38.94%	45,000	1.06%
23,001	24,000	5	117,500	424	39.41%	117,500	2.78%
24,001	25,000	3	73,500	427	39.68%	73,500	1.74%
25,001	26,000	4	102,000	431	40.06%	102,000	2.41%
26,001	27,000	5	132,500	436	40.52%	132,500	3.13%
27,001	28,000	1	27,500	437	40.61%	27,500	0.65%
28,001	29,000	5	142,500	442	41.08%	142,500	3.37%
29,001	30,000	9	265,500	451	41.91%	265,500	6.27%
30,001	31,000	4	122,000	455	42.29%	122,000	2.88%
31,001	32,000	4	126,000	459	42.66%	126,000	2.98%
32,001	33,000	3	97,500	462	42.94%	97,500	2.30%
33,001	34,000	2	67,000	464	43.12%	67,000	1.58%
34,001	35,000	3	103,500	467	43.40%	103,500	2.45%
35,001	36,000	5	177,500	472	43.87%	177,500	4.19%
36,001	37,000	3	109,500	475	44.14%	109,500	2.59%
37,001	38,000	3	112,500	478	44.42%	112,500	2.66%
38,001	39,000	5	192,500	483	44.89%	192,500	4.55%
39,001	40,000	8	316,000	491	45.63%	316,000	7.47%
40,001	41,000	3	121,500	494	45.91%	121,500	2.87%
41,001	42,000	7	290,500	501	46.56%	290,500	6.86%
42,001	43,000	8	340,000	509	47.30%	340,000	8.03%
43,001	44,000	7	304,500	516	47.96%	304,500	7.19%
44,001	45,000	2	89,000	518	48.14%	89,000	2.10%
45,001	46,000	6	273,000	524	48.70%	273,000	6.45%
46,001	47,000	6	279,000	530	49.26%	279,000	6.59%
47,001	48,000	1	47,500	531	49.35%	47,500	1.12%
48,001	49,000	5	242,500	536	49.81%	242,500	5.73%

49,001	50,000	3	148,500	539	50.09%	148,500	3.51%
50,001	51,000	3	151,500	542	50.37%	151,500	3.58%
51,001	52,000	-	-	542	50.37%	-	0.00%
52,001	53,000	7	367,500	549	51.02%	367,500	8.68%
53,001	54,000	3	160,500	552	51.30%	160,500	3.79%
54,001	55,000	1	54,500	553	51.39%	54,500	1.29%
55,001	56,000	5	277,500	558	51.86%	277,500	6.56%
56,001	57,000	3	169,500	561	52.14%	169,500	4.00%
57,001	58,000	3	172,500	564	52.42%	172,500	4.08%
58,001	59,000	2	117,000	566	52.60%	117,000	2.76%
59,001	60,000	-	-	566	52.60%	-	0.00%
60,001	61,000	3	181,500	569	52.88%	181,500	4.29%
61,001	62,000	3	184,500	572	53.16%	184,500	4.36%
62,001	63,000	2	125,000	574	53.35%	125,000	2.95%
63,001	64,000	6	381,000	580	53.90%	381,000	9.00%
64,001	65,000	2	129,000	582	54.09%	129,000	3.05%
65,001	66,000	2	131,000	584	54.28%	131,000	3.09%
66,001	67,000	3	199,500	587	54.55%	199,500	4.71%
67,001	68,000	6	405,000	593	55.11%	405,000	9.57%
68,001	69,000	5	342,500	598	55.58%	342,500	8.09%
69,001	70,000	2	139,000	600	55.76%	139,000	3.28%
70,001	71,000	3	211,500	603	56.04%	211,500	5.00%
71,001	72,000	2	143,000	605	56.23%	143,000	3.38%
72,001	73,000	5	362,500	610	56.69%	362,500	8.56%
73,001	74,000	1	73,500	611	56.78%	73,500	1.74%
74,001	75,000	6	447,000	617	57.34%	447,000	10.56%
75,001	76,000	1	75,500	618	57.43%	75,500	1.78%
76,001	77,000	1	76,500	619	57.53%	76,500	1.81%
77,001	78,000	4	310,000	623	57.90%	310,000	7.32%
78,001	79,000	3	235,500	626	58.18%	235,500	5.56%
79,001	80,000	1	79,500	627	58.27%	79,500	1.88%
80,001	81,000	-	-	627	58.27%	-	0.00%
81,001	82,000	5	407,500	632	58.74%	407,500	9.63%
82,001	83,000	1	82,500	633	58.83%	82,500	1.95%
83,001	84,000	1	83,500	634	58.92%	83,500	1.97%
84,001	85,000	1	84,500	635	59.01%	84,500	2.00%
85,001	86,000	4	342,000	639	59.39%	342,000	8.08%
86,001	87,000	2	173,000	641	59.57%	173,000	4.09%
87,001	88,000	-	-	641	59.57%	-	0.00%
88,001	89,000	1	88,500	642	59.67%	88,500	2.09%
89,001	90,000	-	-	642	59.67%	-	0.00%
90,001	91,000	2	181,000	644	59.85%	181,000	4.28%
91,001	92,000	4	366,000	648	60.22%	366,000	8.65%
92,001	93,000	5	462,500	653	60.69%	462,500	10.93%
93,001	94,000	-	-	653	60.69%	-	0.00%
94,001	95,000	1	94,500	654	60.78%	94,500	2.23%
95,001	96,000	4	382,000	658	61.15%	382,000	9.02%
96,001	97,000	2	193,000	660	61.34%	193,000	4.56%
97,001	98,000	1	97,500	661	61.43%	97,500	2.30%
98,001	99,000	3	295,500	664	61.71%	295,500	6.98%
99,001	100,000	4	398,000	668	62.08%	398,000	9.40%
100,020	100020	1	100,020	669	62.17%	100,020	2.36%
100,240	100240	1	100,240	670	62.27%	100,240	2.37%
100,300	100300	1	100,300	671	62.36%	100,300	2.37%
100,700	100700	1	100,700	672	62.45%	100,700	2.38%
101,180	101180	1	101,180	673	62.55%	101,180	2.39%
101,310	101310	1	101,310	674	62.64%	101,310	2.39%
102,450	102450	1	102,450	675	62.73%	102,450	2.42%
103,230	103230	1	103,230	676	62.83%	103,230	2.44%
104,420	104420	1	104,420	677	62.92%	104,420	2.47%
104,450	104450	1	104,450	678	63.01%	104,450	2.47%

104,750	104750	1
105,400	105400	1
105,524	105524	1
105,890	105890	1
106,400	106400	1
107,100	107100	1
107,950	107950	1
108,800	108800	1
109,080	109080	1
111,320	111320	1
111,500	111500	1
111,600	111600	1
111,830	111830	1
112,740	112740	1
114,130	114130	1
115,170	115170	1
115,500	115500	1
116,060	116060	1
116,770	116770	1
117,260	117260	1
117,460	117460	1
118,320	118320	1
119,780	119780	1
120,100	120100	1
120,480	120480	1
120,530	120530	1
120,630	120630	1
121,090	121090	1
121,900	121900	1
124,600	124600	1
125,000	125000	1
125,220	125220	1
125,330	125330	1
125,700	125700	1
126,120	126120	1
127,410	127410	1
127,700	127700	1
127,700	127700	1
128,010	128010	1
128,090	128090	1
128,400	128400	1
128,900	128900	1
129,000	129000	1
129,120	129120	1
129,900	129900	1
130,310	130310	1
130,480	130480	1
131,000	131000	1
131,150	131150	1
131,370	131370	1
131,500	131500	1
132,380	132380	1
132,600	132600	1
132,620	132620	1
133,000	133000	1
133,000	133000	1
134,600	134600	1
134,800	134800	1
135,030	135030	1
135,930	135930	1
136,200	136200	1

104,750	679	63.10%
105,400	680	63.20%
105,524	681	63.29%
105,890	682	63.38%
106,400	683	63.48%
107,100	684	63.57%
107,950	685	63.66%
108,800	686	63.75%
109,080	687	63.85%
111,320	688	63.94%
111,500	689	64.03%
111,600	690	64.13%
111,830	691	64.22%
112,740	692	64.31%
114,130	693	64.41%
115,170	694	64.50%
115,500	695	64.59%
116,060	696	64.68%
116,770	697	64.78%
117,260	698	64.87%
117,460	699	64.96%
118,320	700	65.06%
119,780	701	65.15%
120,100	702	65.24%
120,480	703	65.33%
120,530	704	65.43%
120,630	705	65.52%
121,090	706	65.61%
121,900	707	65.71%
124,600	708	65.80%
125,000	709	65.89%
125,220	710	65.99%
125,330	711	66.08%
125,700	712	66.17%
126,120	713	66.26%
127,410	714	66.36%
127,700	715	66.45%
127,700	716	66.54%
128,010	717	66.64%
128,090	718	66.73%
128,400	719	66.82%
128,900	720	66.91%
129,000	721	67.01%
129,120	722	67.10%
129,900	723	67.19%
130,310	724	67.29%
130,480	725	67.38%
131,000	726	67.47%
131,150	727	67.57%
131,370	728	67.66%
131,500	729	67.75%
132,380	730	67.84%
132,600	731	67.94%
132,620	732	68.03%
133,000	733	68.12%
133,000	734	68.22%
134,600	735	68.31%
134,800	736	68.40%
135,030	737	68.49%
135,930	738	68.59%
136,200	739	68.68%

104,750	2.47%
105,400	2.49%
105,524	2.49%
105,890	2.50%
106,400	2.51%
107,100	2.53%
107,950	2.55%
108,800	2.57%
109,080	2.58%
111,320	2.63%
111,500	2.63%
111,600	2.64%
111,830	2.64%
112,740	2.66%
114,130	2.70%
115,170	2.72%
115,500	2.73%
116,060	2.74%
116,770	2.76%
117,260	2.77%
117,460	2.78%
118,320	2.80%
119,780	2.83%
120,100	2.84%
120,480	2.85%
120,530	2.85%
120,630	2.85%
121,090	2.86%
121,900	2.88%
124,600	2.94%
125,000	2.95%
125,220	2.96%
125,330	2.96%
125,700	2.97%
126,120	2.98%
127,410	3.01%
127,700	3.02%
127,700	3.02%
128,010	3.02%
128,090	3.03%
128,400	3.03%
128,900	3.05%
129,000	3.05%
129,120	3.05%
129,900	3.07%
130,310	3.08%
130,480	3.08%
131,000	3.09%
131,150	3.10%
131,370	3.10%
131,500	3.11%
132,380	3.13%
132,600	3.13%
132,620	3.13%
133,000	3.14%
133,000	3.14%
134,600	3.18%
134,800	3.18%
135,030	3.19%
135,930	3.21%
136,200	3.22%

136,690	136690	1	136,690	740	68.77%	136,690	3.23%
137,420	137420	1	137,420	741	68.87%	137,420	3.25%
139,600	139600	1	139,600	742	68.96%	139,600	3.30%
140,190	140190	1	140,190	743	69.05%	140,190	3.31%
140,330	140330	1	140,330	744	69.14%	140,330	3.32%
142,060	142060	1	142,060	745	69.24%	142,060	3.36%
142,380	142380	1	142,380	746	69.33%	142,380	3.36%
143,000	143000	1	143,000	747	69.42%	143,000	3.38%
143,600	143600	1	143,600	748	69.52%	143,600	3.39%
145,260	145260	1	145,260	749	69.61%	145,260	3.43%
145,710	145710	1	145,710	750	69.70%	145,710	3.44%
146,200	146200	1	146,200	751	69.80%	146,200	3.45%
148,300	148300	1	148,300	752	69.89%	148,300	3.50%
150,466	150466	1	150,466	753	69.98%	150,466	3.55%
151,000	151000	1	151,000	754	70.07%	151,000	3.57%
151,150	151150	1	151,150	755	70.17%	151,150	3.57%
151,670	151670	1	151,670	756	70.26%	151,670	3.58%
151,900	151900	1	151,900	757	70.35%	151,900	3.59%
151,960	151960	1	151,960	758	70.45%	151,960	3.59%
153,500	153500	1	153,500	759	70.54%	153,500	3.63%
154,610	154610	1	154,610	760	70.63%	154,610	3.65%
157,600	157600	1	157,600	761	70.72%	157,600	3.72%
157,600	157600	1	157,600	762	70.82%	157,600	3.72%
158,400	158400	1	158,400	763	70.91%	158,400	3.74%
161,400	161400	1	161,400	764	71.00%	161,400	3.81%
162,300	162300	1	162,300	765	71.10%	162,300	3.83%
164,210	164210	1	164,210	766	71.19%	164,210	3.88%
166,100	166100	1	166,100	767	71.28%	166,100	3.92%
167,670	167670	1	167,670	768	71.38%	167,670	3.96%
168,700	168700	1	168,700	769	71.47%	168,700	3.99%
169,050	169050	1	169,050	770	71.56%	169,050	3.99%
170,670	170670	1	170,670	771	71.65%	170,670	4.03%
170,780	170780	1	170,780	772	71.75%	170,780	4.03%
170,930	170930	1	170,930	773	71.84%	170,930	4.04%
171,010	171010	1	171,010	774	71.93%	171,010	4.04%
173,840	173840	1	173,840	775	72.03%	173,840	4.11%
175,090	175090	1	175,090	776	72.12%	175,090	4.14%
175,610	175610	1	175,610	777	72.21%	175,610	4.15%
175,640	175640	1	175,640	778	72.30%	175,640	4.15%
177,300	177300	1	177,300	779	72.40%	177,300	4.19%
177,800	177800	1	177,800	780	72.49%	177,800	4.20%
178,180	178180	1	178,180	781	72.58%	178,180	4.21%
178,330	178330	1	178,330	782	72.68%	178,330	4.21%
178,500	178500	1	178,500	783	72.77%	178,500	4.22%
179,050	179050	1	179,050	784	72.86%	179,050	4.23%
180,650	180650	1	180,650	785	72.96%	180,650	4.27%
181,410	181410	1	181,410	786	73.05%	181,410	4.29%
181,530	181530	1	181,530	787	73.14%	181,530	4.29%
183,630	183630	1	183,630	788	73.23%	183,630	4.34%
184,800	184800	1	184,800	789	73.33%	184,800	4.37%
185,300	185300	1	185,300	790	73.42%	185,300	4.38%
185,390	185390	1	185,390	791	73.51%	185,390	4.38%
185,870	185870	1	185,870	792	73.61%	185,870	4.39%
186,520	186520	1	186,520	793	73.70%	186,520	4.41%
187,520	187520	1	187,520	794	73.79%	187,520	4.43%
188,500	188500	1	188,500	795	73.88%	188,500	4.45%
188,790	188790	1	188,790	796	73.98%	188,790	4.46%
188,890	188890	1	188,890	797	74.07%	188,890	4.46%
189,050	189050	1	189,050	798	74.16%	189,050	4.47%
189,580	189580	1	189,580	799	74.26%	189,580	4.48%
189,680	189680	1	189,680	800	74.35%	189,680	4.48%

190,810	190810	1
191,600	191600	1
192,580	192580	1
192,600	192600	1
192,820	192820	1
193,350	193350	1
194,010	194010	1
194,160	194160	1
194,400	194400	1
194,400	194400	1
194,790	194790	1
194,970	194970	1
196,760	196760	1
197,440	197440	1
198,330	198330	1
198,490	198490	1
199,400	199400	1
200,020	200020	1
200,700	200700	1
202,900	202900	1
203,000	203000	1
203,400	203400	1
204,140	204140	1
204,210	204210	1
204,450	204450	1
205,200	205200	1
205,600	205600	1
205,900	205900	1
206,290	206290	1
206,300	206300	1
207,860	207860	1
208,390	208390	1
210,000	210000	1
210,000	210000	1
210,370	210370	1
211,170	211170	1
211,250	211250	1
212,570	212570	1
215,230	215230	1
215,640	215640	1
216,070	216070	1
216,850	216850	1
218,640	218640	1
218,860	218860	1
220,560	220560	1
220,560	220560	1
221,070	221070	1
222,170	222170	1
222,280	222280	1
224,020	224020	1
224,840	224840	1
225,360	225360	1
226,720	226720	1
227,000	227000	1
227,250	227250	1
228,160	228160	1
229,000	229000	1
229,530	229530	1
230,290	230290	1
230,400	230400	1
230,670	230670	1

190,810	801	74.44%
191,600	802	74.54%
192,580	803	74.63%
192,600	804	74.72%
192,820	805	74.81%
193,350	806	74.91%
194,010	807	75.00%
194,160	808	75.09%
194,400	809	75.19%
194,400	810	75.28%
194,790	811	75.37%
194,970	812	75.46%
196,760	813	75.56%
197,440	814	75.65%
198,330	815	75.74%
198,490	816	75.84%
199,400	817	75.93%
200,020	818	76.02%
200,700	819	76.12%
202,900	820	76.21%
203,000	821	76.30%
203,400	822	76.39%
204,140	823	76.49%
204,210	824	76.58%
204,450	825	76.67%
205,200	826	76.77%
205,600	827	76.86%
205,900	828	76.95%
206,290	829	77.04%
206,300	830	77.14%
207,860	831	77.23%
208,390	832	77.32%
210,000	833	77.42%
210,000	834	77.51%
210,370	835	77.60%
211,170	836	77.70%
211,250	837	77.79%
212,570	838	77.88%
215,230	839	77.97%
215,640	840	78.07%
216,070	841	78.16%
216,850	842	78.25%
218,640	843	78.35%
218,860	844	78.44%
220,560	845	78.53%
220,560	846	78.62%
221,070	847	78.72%
222,170	848	78.81%
222,280	849	78.90%
224,020	850	79.00%
224,840	851	79.09%
225,360	852	79.18%
226,720	853	79.28%
227,000	854	79.37%
227,250	855	79.46%
228,160	856	79.55%
229,000	857	79.65%
229,530	858	79.74%
230,290	859	79.83%
230,400	860	79.93%
230,670	861	80.02%

190,810	4.51%
191,600	4.53%
192,580	4.55%
192,600	4.55%
192,820	4.56%
193,350	4.57%
194,010	4.58%
194,160	4.59%
194,400	4.59%
194,400	4.59%
194,790	4.60%
194,970	4.61%
196,760	4.65%
197,440	4.66%
198,330	4.69%
198,490	4.69%
199,400	4.71%
200,020	4.73%
200,700	4.74%
202,900	4.79%
203,000	4.80%
203,400	4.81%
204,140	4.82%
204,210	4.82%
204,450	4.83%
205,200	4.85%
205,600	4.86%
205,900	4.86%
206,290	4.87%
206,300	4.87%
207,860	4.91%
208,390	4.92%
210,000	4.96%
210,000	4.96%
210,370	4.97%
211,170	4.99%
211,250	4.99%
212,570	5.02%
215,230	5.08%
215,640	5.09%
216,070	5.10%
216,850	5.12%
218,640	5.17%
218,860	5.17%
220,560	5.21%
220,560	5.21%
221,070	5.22%
222,170	5.25%
222,280	5.25%
224,020	5.29%
224,840	5.31%
225,360	5.32%
226,720	5.36%
227,000	5.36%
227,250	5.37%
228,160	5.39%
229,000	5.41%
229,530	5.42%
230,290	5.44%
230,400	5.44%
230,670	5.45%

233,460	233460	1
233,800	233800	1
234,120	234120	1
234,970	234970	1
235,080	235080	1
236,000	236000	1
236,560	236560	1
238,870	238870	1
239,300	239300	1
240,000	240000	1
240,090	240090	1
241,400	241400	1
241,500	241500	1
241,830	241830	1
243,030	243030	1
243,490	243490	1
244,600	244600	1
246,400	246400	1
246,800	246800	1
248,710	248710	1
249,490	249490	1
251,260	251260	1
251,380	251380	1
252,310	252310	1
255,370	255370	1
255,380	255380	1
256,110	256110	1
260,800	260800	1
261,200	261200	1
263,100	263100	1
263,700	263700	1
264,440	264440	1
265,330	265330	1
268,790	268790	1
269,050	269050	1
269,880	269880	1
273,830	273830	1
274,250	274250	1
279,940	279940	1
280,260	280260	1
280,810	280810	1
282,500	282500	1
282,640	282640	1
283,400	283400	1
283,850	283850	1
285,790	285790	1
286,800	286800	1
287,850	287850	1
288,440	288440	1
289,940	289940	1
292,650	292650	1
292,800	292800	1
295,860	295860	1
298,040	298040	1
300,070	300070	1
302,410	302410	1
305,260	305260	1
305,860	305860	1
307,550	307550	1
311,800	311800	1
311,930	311930	1

233,460	862	80.11%
233,800	863	80.20%
234,120	864	80.30%
234,970	865	80.39%
235,080	866	80.48%
236,000	867	80.58%
236,560	868	80.67%
238,870	869	80.76%
239,300	870	80.86%
240,000	871	80.95%
240,090	872	81.04%
241,400	873	81.13%
241,500	874	81.23%
241,830	875	81.32%
243,030	876	81.41%
243,490	877	81.51%
244,600	878	81.60%
246,400	879	81.69%
246,800	880	81.78%
248,710	881	81.88%
249,490	882	81.97%
251,260	883	82.06%
251,380	884	82.16%
252,310	885	82.25%
255,370	886	82.34%
255,380	887	82.43%
256,110	888	82.53%
260,800	889	82.62%
261,200	890	82.71%
263,100	891	82.81%
263,700	892	82.90%
264,440	893	82.99%
265,330	894	83.09%
268,790	895	83.18%
269,050	896	83.27%
269,880	897	83.36%
273,830	898	83.46%
274,250	899	83.55%
279,940	900	83.64%
280,260	901	83.74%
280,810	902	83.83%
282,500	903	83.92%
282,640	904	84.01%
283,400	905	84.11%
283,850	906	84.20%
285,790	907	84.29%
286,800	908	84.39%
287,850	909	84.48%
288,440	910	84.57%
289,940	911	84.67%
292,650	912	84.76%
292,800	913	84.85%
295,860	914	84.94%
298,040	915	85.04%
300,070	916	85.13%
302,410	917	85.22%
305,260	918	85.32%
305,860	919	85.41%
307,550	920	85.50%
311,800	921	85.59%
311,930	922	85.69%

233,460	5.52%
233,800	5.52%
234,120	5.53%
234,970	5.55%
235,080	5.55%
236,000	5.58%
236,560	5.59%
238,870	5.64%
239,300	5.65%
240,000	5.67%
240,090	5.67%
241,400	5.70%
241,500	5.71%
241,830	5.71%
243,030	5.74%
243,490	5.75%
244,600	5.78%
246,400	5.82%
246,800	5.83%
248,710	5.88%
249,490	5.89%
251,260	5.94%
251,380	5.94%
252,310	5.96%
255,370	6.03%
255,380	6.03%
256,110	6.05%
260,800	6.16%
261,200	6.17%
263,100	6.22%
263,700	6.23%
264,440	6.25%
265,330	6.27%
268,790	6.35%
269,050	6.36%
269,880	6.38%
273,830	6.47%
274,250	6.48%
279,940	6.61%
280,260	6.62%
280,810	6.63%
282,500	6.67%
282,640	6.68%
283,400	6.70%
283,850	6.71%
285,790	6.75%
286,800	6.78%
287,850	6.80%
288,440	6.81%
289,940	6.85%
292,650	6.91%
292,800	6.92%
295,860	6.99%
298,040	7.04%
300,070	7.09%
302,410	7.14%
305,260	7.21%
305,860	7.23%
307,550	7.27%
311,800	7.37%
311,930	7.37%

312,000	312000	1
312,220	312220	1
316,100	316100	1
317,490	317490	1
320,070	320070	1
320,740	320740	1
320,950	320950	1
322,240	322240	1
324,400	324400	1
327,080	327080	1
327,630	327630	1
331,000	331000	1
331,660	331660	1
332,370	332370	1
332,700	332700	1
334,870	334870	1
337,490	337490	1
337,860	337860	1
338,010	338010	1
338,020	338020	1
339,900	339900	1
340,010	340010	1
345,070	345070	1
346,430	346430	1
346,650	346650	1
351,000	351000	1
354,130	354130	1
356,890	356890	1
360,870	360870	1
363,120	363120	1
363,570	363570	1
364,330	364330	1
365,990	365990	1
366,220	366220	1
369,000	369000	1
369,070	369070	1
369,390	369390	1
369,850	369850	1
370,200	370200	1
372,050	372050	1
373,210	373210	1
374,670	374670	1
376,060	376060	1
377,730	377730	1
378,540	378540	1
379,220	379220	1
380,200	380200	1
380,600	380600	1
381,990	381990	1
383,420	383420	1
383,590	383590	1
383,940	383940	1
394,210	394210	1
395,690	395690	1
398,340	398340	1
401,800	401800	1
403,596	403596	1
408,200	408200	1
409,080	409080	1
414,300	414300	1
414,680	414680	1

312,000	923	85.78%
312,220	924	85.87%
316,100	925	85.97%
317,490	926	86.06%
320,070	927	86.15%
320,740	928	86.25%
320,950	929	86.34%
322,240	930	86.43%
324,400	931	86.52%
327,080	932	86.62%
327,630	933	86.71%
331,000	934	86.80%
331,660	935	86.90%
332,370	936	86.99%
332,700	937	87.08%
334,870	938	87.17%
337,490	939	87.27%
337,860	940	87.36%
338,010	941	87.45%
338,020	942	87.55%
339,900	943	87.64%
340,010	944	87.73%
345,070	945	87.83%
346,430	946	87.92%
346,650	947	88.01%
351,000	948	88.10%
354,130	949	88.20%
356,890	950	88.29%
360,870	951	88.38%
363,120	952	88.48%
363,570	953	88.57%
364,330	954	88.66%
365,990	955	88.75%
366,220	956	88.85%
369,000	957	88.94%
369,070	958	89.03%
369,390	959	89.13%
369,850	960	89.22%
370,200	961	89.31%
372,050	962	89.41%
373,210	963	89.50%
374,670	964	89.59%
376,060	965	89.68%
377,730	966	89.78%
378,540	967	89.87%
379,220	968	89.96%
380,200	969	90.06%
380,600	970	90.15%
381,990	971	90.24%
383,420	972	90.33%
383,590	973	90.43%
383,940	974	90.52%
394,210	975	90.61%
395,690	976	90.71%
398,340	977	90.80%
401,800	978	90.89%
403,596	979	90.99%
408,200	980	91.08%
409,080	981	91.17%
414,300	982	91.26%
414,680	983	91.36%

312,000	7.37%
312,220	7.38%
316,100	7.47%
317,490	7.50%
320,070	7.56%
320,740	7.58%
320,950	7.58%
322,240	7.61%
324,400	7.66%
327,080	7.73%
327,630	7.74%
331,000	7.82%
331,660	7.84%
332,370	7.85%
332,700	7.86%
334,870	7.91%
337,490	7.97%
337,860	7.98%
338,010	7.99%
338,020	7.99%
339,900	8.03%
340,010	8.03%
345,070	8.15%
346,430	8.18%
346,650	8.19%
351,000	8.29%
354,130	8.37%
356,890	8.43%
360,870	8.53%
363,120	8.58%
363,570	8.59%
364,330	8.61%
365,990	8.65%
366,220	8.65%
369,000	8.72%
369,070	8.72%
369,390	8.73%
369,850	8.74%
370,200	8.75%
372,050	8.79%
373,210	8.82%
374,670	8.85%
376,060	8.88%
377,730	8.92%
378,540	8.94%
379,220	8.96%
380,200	8.98%
380,600	8.99%
381,990	9.02%
383,420	9.06%
383,590	9.06%
383,940	9.07%
394,210	9.31%
395,690	9.35%
398,340	9.41%
401,800	9.49%
403,596	9.54%
408,200	9.64%
409,080	9.66%
414,300	9.79%
414,680	9.80%

414,920	414920	1
416,100	416100	1
424,590	424590	1
427,180	427180	1
427,370	427370	1
429,350	429350	1
432,400	432400	1
436,410	436410	1
439,710	439710	1
443,170	443170	1
450,390	450390	1
450,900	450900	1
453,900	453900	1
453,960	453960	1
458,880	458880	1
467,100	467100	1
470,250	470250	1
478,010	478010	1
485,780	485780	1
489,510	489510	1
495,000	495000	1
495,700	495700	1
504,317	504317	1
521,200	521200	1
547,370	547370	1
558,830	558830	1
564,000	564000	1
566,370	566370	1
573,220	573220	1
583,300	583300	1
589,390	589390	1
601,920	601920	1
606,090	606090	1
618,520	618520	1
618,850	618850	1
624,610	624610	1
630,820	630820	1
636,000	636000	1
639,300	639300	1
642,880	642880	1
643,000	643000	1
643,000	643000	1
644,060	644060	1
645,000	645000	1
650,527	650527	1
657,490	657490	1
658,040	658040	1
668,000	668000	1
671,190	671190	1
675,500	675500	1
704,900	704900	1
706,600	706600	1
742,070	742070	1
754,480	754480	1
755,220	755220	1
775,280	775280	1
791,950	791950	1
798,060	798060	1
799,000	799000	1
805,790	805790	1
808,300	808300	1

414,920	984	91.45%
416,100	985	91.54%
424,590	986	91.64%
427,180	987	91.73%
427,370	988	91.82%
429,350	989	91.91%
432,400	990	92.01%
436,410	991	92.10%
439,710	992	92.19%
443,170	993	92.29%
450,390	994	92.38%
450,900	995	92.47%
453,900	996	92.57%
453,960	997	92.66%
458,880	998	92.75%
467,100	999	92.84%
470,250	1,000	92.94%
478,010	1,001	93.03%
485,780	1,002	93.12%
489,510	1,003	93.22%
495,000	1,004	93.31%
495,700	1,005	93.40%
504,317	1,006	93.49%
521,200	1,007	93.59%
547,370	1,008	93.68%
558,830	1,009	93.77%
564,000	1,010	93.87%
566,370	1,011	93.96%
573,220	1,012	94.05%
583,300	1,013	94.14%
589,390	1,014	94.24%
601,920	1,015	94.33%
606,090	1,016	94.42%
618,520	1,017	94.52%
618,850	1,018	94.61%
624,610	1,019	94.70%
630,820	1,020	94.80%
636,000	1,021	94.89%
639,300	1,022	94.98%
642,880	1,023	95.07%
643,000	1,024	95.17%
643,000	1,025	95.26%
644,060	1,026	95.35%
645,000	1,027	95.45%
650,527	1,028	95.54%
657,490	1,029	95.63%
658,040	1,030	95.72%
668,000	1,031	95.82%
671,190	1,032	95.91%
675,500	1,033	96.00%
704,900	1,034	96.10%
706,600	1,035	96.19%
742,070	1,036	96.28%
754,480	1,037	96.38%
755,220	1,038	96.47%
775,280	1,039	96.56%
791,950	1,040	96.65%
798,060	1,041	96.75%
799,000	1,042	96.84%
805,790	1,043	96.93%
808,300	1,044	97.03%

414,920	9.80%
416,100	9.83%
424,590	10.03%
427,180	10.09%
427,370	10.10%
429,350	10.14%
432,400	10.22%
436,410	10.31%
439,710	10.39%
443,170	10.47%
450,390	10.64%
450,900	10.65%
453,900	10.72%
453,960	10.73%
458,880	10.84%
467,100	11.04%
470,250	11.11%
478,010	11.29%
485,780	11.48%
489,510	11.56%
495,000	11.69%
495,700	11.71%
504,317	11.91%
521,200	12.31%
547,370	12.93%
558,830	13.20%
564,000	13.32%
566,370	13.38%
573,220	13.54%
583,300	13.78%
589,390	13.92%
601,920	14.22%
606,090	14.32%
618,520	14.61%
618,850	14.62%
624,610	14.76%
630,820	14.90%
636,000	15.03%
639,300	15.10%
642,880	15.19%
643,000	15.19%
643,000	15.19%
644,060	15.22%
645,000	15.24%
650,527	15.37%
657,490	15.53%
658,040	15.55%
668,000	15.78%
671,190	15.86%
675,500	15.96%
704,900	16.65%
706,600	16.69%
742,070	17.53%
754,480	17.82%
755,220	17.84%
775,280	18.32%
791,950	18.71%
798,060	18.85%
799,000	18.88%
805,790	19.04%
808,300	19.10%

842,030	842030	1	842,030	1,045	97.12%	842,030	19.89%
842,670	842670	1	842,670	1,046	97.21%	842,670	19.91%
855,990	855990	1	855,990	1,047	97.30%	855,990	20.22%
867,200	867200	1	867,200	1,048	97.40%	867,200	20.49%
874,770	874770	1	874,770	1,049	97.49%	874,770	20.67%
884,930	884930	1	884,930	1,050	97.58%	884,930	20.91%
885,685	885685	1	885,685	1,051	97.68%	885,685	20.92%
911,400	911400	1	911,400	1,052	97.77%	911,400	21.53%
930,190	930190	1	930,190	1,053	97.86%	930,190	21.98%
937,100	937100	1	937,100	1,054	97.96%	937,100	22.14%
941,080	941080	1	941,080	1,055	98.05%	941,080	22.23%
997,070	997070	1	997,070	1,056	98.14%	997,070	23.56%
1,008,700	1008700	1	1,008,700	1,057	98.23%	1,008,700	23.83%
1,017,560	1017560	1	1,017,560	1,058	98.33%	1,017,560	24.04%
1,023,910	1023910	1	1,023,910	1,059	98.42%	1,023,910	24.19%
1,031,260	1031260	1	1,031,260	1,060	98.51%	1,031,260	24.36%
1,091,600	1091600	1	1,091,600	1,061	98.61%	1,091,600	25.79%
1,132,920	1132920	1	1,132,920	1,062	98.70%	1,132,920	26.77%
1,203,621	1203621	1	1,203,621	1,063	98.79%	1,203,621	28.44%
1,206,300	1206300	1	1,206,300	1,064	98.88%	1,206,300	28.50%
1,259,000	1259000	1	1,259,000	1,065	98.98%	1,259,000	29.74%
1,280,900	1280900	1	1,280,900	1,066	99.07%	1,280,900	30.26%
1,299,290	1299290	1	1,299,290	1,067	99.16%	1,299,290	30.70%
1,352,440	1352440	1	1,352,440	1,068	99.26%	1,352,440	31.95%
1,385,500	1385500	1	1,385,500	1,069	99.35%	1,385,500	32.73%
1,387,510	1387510	1	1,387,510	1,070	99.44%	1,387,510	32.78%
1,436,240	1436240	1	1,436,240	1,071	99.54%	1,436,240	33.93%
1,592,100	1592100	1	1,592,100	1,072	99.63%	1,592,100	37.61%
2,275,730	2275730	1	2,275,730	1,073	99.72%	2,275,730	53.77%
2,376,000	2376000	1	2,376,000	1,074	99.81%	2,376,000	56.13%
2,557,760	2557760	1	2,557,760	1,075	99.91%	2,557,760	60.43%
4,233,210	4233210	1	4,232,710	1,076	100.00%	4,232,710	100.00%
Totals		1,076	121,626,556	1,076		4,232,710	

Average No. of Customers: 90

Average Consumption: 113,036

Median Consumption: 51,000

#REF!
Classification - Present and Proposed Rates
Bill Count

Schedule H-5

Rate Schedule: 3" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		0	-	-	0.00%	-	0.00%
1	1,000	0	-	-	0.00%	-	0.00%
1,001	2,000	0	-	-	0.00%	-	0.00%
2,001	3,000	0	-	-	0.00%	-	0.00%
3,001	4,000	0	-	-	0.00%	-	0.00%
4,001	5,000	0	-	-	0.00%	-	0.00%
5,001	6,000	0	-	-	0.00%	-	0.00%
6,001	7,000	0	-	-	0.00%	-	0.00%
7,001	8,000	0	-	-	0.00%	-	0.00%
8,001	9,000	0	-	-	0.00%	-	0.00%
9,001	10,000	0	-	-	0.00%	-	0.00%
10,001	11,000	0	-	-	0.00%	-	0.00%
11,001	12,000	0	-	-	0.00%	-	0.00%
12,001	13,000	0	-	-	0.00%	-	0.00%
13,001	14,000	0	-	-	0.00%	-	0.00%
14,001	15,000	0	-	-	0.00%	-	0.00%
15,001	16,000	0	-	-	0.00%	-	0.00%
16,001	17,000	0	-	-	0.00%	-	0.00%
17,001	18,000	0	-	-	0.00%	-	0.00%
18,001	19,000	0	-	-	0.00%	-	0.00%
19,001	20,000	0	-	-	0.00%	-	0.00%
20,001	21,000	0	-	-	0.00%	-	0.00%
21,001	22,000	0	-	-	0.00%	-	0.00%
22,001	23,000	0	-	-	0.00%	-	0.00%
23,001	24,000	0	-	-	0.00%	-	0.00%
24,001	25,000	0	-	-	0.00%	-	0.00%
25,001	26,000	0	-	-	0.00%	-	0.00%
26,001	27,000	0	-	-	0.00%	-	0.00%
27,001	28,000	0	-	-	0.00%	-	0.00%
28,001	29,000	0	-	-	0.00%	-	0.00%
29,001	30,000	0	-	-	0.00%	-	0.00%
30,001	31,000	0	-	-	0.00%	-	0.00%
31,001	32,000	0	-	-	0.00%	-	0.00%
32,001	33,000	0	-	-	0.00%	-	0.00%
33,001	34,000	0	-	-	0.00%	-	0.00%
34,001	35,000	0	-	-	0.00%	-	0.00%
35,001	36,000	0	-	-	0.00%	-	0.00%
36,001	37,000	0	-	-	0.00%	-	0.00%
37,001	38,000	0	-	-	0.00%	-	0.00%
38,001	39,000	0	-	-	0.00%	-	0.00%
39,001	40,000	0	-	-	0.00%	-	0.00%
40,001	41,000	0	-	-	0.00%	-	0.00%
41,001	42,000	0	-	-	0.00%	-	0.00%
42,001	43,000	0	-	-	0.00%	-	0.00%
43,001	44,000	0	-	-	0.00%	-	0.00%
44,001	45,000	0	-	-	0.00%	-	0.00%
45,001	46,000	0	-	-	0.00%	-	0.00%
46,001	47,000	0	-	-	0.00%	-	0.00%
47,001	48,000	0	-	-	0.00%	-	0.00%
48,001	49,000	0	-	-	0.00%	-	0.00%

49,001	50,000	0	-	-	0.00%	-	0.00%
50,001	51,000	0	-	-	0.00%	-	0.00%
51,001	52,000	0	-	-	0.00%	-	0.00%
52,001	53,000	0	-	-	0.00%	-	0.00%
53,001	54,000	0	-	-	0.00%	-	0.00%
54,001	55,000	0	-	-	0.00%	-	0.00%
55,001	56,000	0	-	-	0.00%	-	0.00%
56,001	57,000	0	-	-	0.00%	-	0.00%
57,001	58,000	0	-	-	0.00%	-	0.00%
58,001	59,000	0	-	-	0.00%	-	0.00%
59,001	60,000	0	-	-	0.00%	-	0.00%
60,001	61,000	0	-	-	0.00%	-	0.00%
61,001	62,000	0	-	-	0.00%	-	0.00%
62,001	63,000	0	-	-	0.00%	-	0.00%
63,001	64,000	0	-	-	0.00%	-	0.00%
64,001	65,000	0	-	-	0.00%	-	0.00%
65,001	66,000	0	-	-	0.00%	-	0.00%
66,001	67,000	0	-	-	0.00%	-	0.00%
67,001	68,000	0	-	-	0.00%	-	0.00%
68,001	69,000	0	-	-	0.00%	-	0.00%
69,001	70,000	0	-	-	0.00%	-	0.00%
70,001	71,000	0	-	-	0.00%	-	0.00%
71,001	72,000	0	-	-	0.00%	-	0.00%
72,001	73,000	0	-	-	0.00%	-	0.00%
73,001	74,000	0	-	-	0.00%	-	0.00%
74,001	75,000	0	-	-	0.00%	-	0.00%
75,001	76,000	0	-	-	0.00%	-	0.00%
76,001	77,000	0	-	-	0.00%	-	0.00%
77,001	78,000	0	-	-	0.00%	-	0.00%
78,001	79,000	0	-	-	0.00%	-	0.00%
79,001	80,000	0	-	-	0.00%	-	0.00%
80,001	81,000	0	-	-	0.00%	-	0.00%
81,001	82,000	0	-	-	0.00%	-	0.00%
82,001	83,000	0	-	-	0.00%	-	0.00%
83,001	84,000	0	-	-	0.00%	-	0.00%
84,001	85,000	0	-	-	0.00%	-	0.00%
85,001	86,000	0	-	-	0.00%	-	0.00%
86,001	87,000	0	-	-	0.00%	-	0.00%
87,001	88,000	0	-	-	0.00%	-	0.00%
88,001	89,000	0	-	-	0.00%	-	0.00%
89,001	90,000	0	-	-	0.00%	-	0.00%
90,001	91,000	0	-	-	0.00%	-	0.00%
91,001	92,000	0	-	-	0.00%	-	0.00%
92,001	93,000	0	-	-	0.00%	-	0.00%
93,001	94,000	0	-	-	0.00%	-	0.00%
94,001	95,000	0	-	-	0.00%	-	0.00%
95,001	96,000	0	-	-	0.00%	-	0.00%
96,001	97,000	0	-	-	0.00%	-	0.00%
97,001	98,000	0	-	-	0.00%	-	0.00%
98,001	99,000	0	-	-	0.00%	-	0.00%
99,001	100,000	0	-	-	0.00%	-	0.00%
203,300	203,300	1	203,300	1	8.33%	203,300	1694166.67%
216,500	216,500	1	216,500	2	16.67%	419,800	3498333.33%
232,400	232,400	1	232,400	3	25.00%	652,200	5435000.00%
272,000	272,000	1	272,000	4	33.33%	924,200	7701666.67%
384,800	384,800	1	384,800	5	41.67%	1,309,000	10908333.33%
392,400	392,400	1	392,400	6	50.00%	1,701,400	14178333.33%
1,088,400	1,088,400	1	1,088,400	7	58.33%	2,789,800	23248333.33%
1,528,400	1,528,400	1	1,528,400	8	66.67%	4,318,200	35985000.00%
1,528,400	1,528,400	1	1,528,400	9	75.00%	5,846,600	48721666.67%
1,528,400	1,528,400	1	1,528,400	10	83.33%	7,375,000	61458333.33%
1,528,400	1,528,400	1	1,528,400	11	91.67%	8,903,400	74195000.00%
1,528,600	1,528,600	1	1,528,100	12	100.00%	10,431,500	86929166.67%
Totals		12	10,431,500	12		10,431,500	

Average No. of Customers: 1

Average Consumption: 869,292

Median Consumption: 740,400

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 4" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		2	-	2	10.53%	-	0.00%
1	1,000		-	2	10.53%	-	0.00%
1,001	2,000	1	1,500	3	15.79%	1,500	0.01%
2,001	3,000		-	3	15.79%	1,500	0.01%
3,001	4,000	1	3,500	4	21.05%	5,000	0.02%
4,001	5,000	1	4,500	5	26.32%	9,500	0.04%
5,001	6,000		-	5	26.32%	9,500	0.04%
6,001	7,000		-	5	26.32%	9,500	0.04%
7,001	8,000		-	5	26.32%	9,500	0.04%
8,001	9,000		-	5	26.32%	9,500	0.04%
9,001	10,000	1	9,500	6	31.58%	19,000	0.08%
10,001	11,000		-	6	31.58%	19,000	0.08%
11,001	12,000		-	6	31.58%	19,000	0.08%
12,001	13,000		-	6	31.58%	19,000	0.08%
13,001	14,000		-	6	31.58%	19,000	0.08%
14,001	15,000		-	6	31.58%	19,000	0.08%
15,001	16,000		-	6	31.58%	19,000	0.08%
16,001	17,000		-	6	31.58%	19,000	0.08%
17,001	18,000		-	6	31.58%	19,000	0.08%
18,001	19,000		-	6	31.58%	19,000	0.08%
19,001	20,000		-	6	31.58%	19,000	0.08%
20,001	21,000		-	6	31.58%	19,000	0.08%
21,001	22,000		-	6	31.58%	19,000	0.08%
22,001	23,000		-	6	31.58%	19,000	0.08%
23,001	24,000		-	6	31.58%	19,000	0.08%
24,001	25,000		-	6	31.58%	19,000	0.08%
25,001	26,000		-	6	31.58%	19,000	0.08%
26,001	27,000		-	6	31.58%	19,000	0.08%
27,001	28,000		-	6	31.58%	19,000	0.08%
28,001	29,000		-	6	31.58%	19,000	0.08%
29,001	30,000		-	6	31.58%	19,000	0.08%
30,001	31,000		-	6	31.58%	19,000	0.08%
31,001	32,000		-	6	31.58%	19,000	0.08%
32,001	33,000		-	6	31.58%	19,000	0.08%
33,001	34,000		-	6	31.58%	19,000	0.08%
34,001	35,000		-	6	31.58%	19,000	0.08%
35,001	36,000		-	6	31.58%	19,000	0.08%
36,001	37,000		-	6	31.58%	19,000	0.08%
37,001	38,000		-	6	31.58%	19,000	0.08%
38,001	39,000		-	6	31.58%	19,000	0.08%
39,001	40,000		-	6	31.58%	19,000	0.08%
40,001	41,000		-	6	31.58%	19,000	0.08%
41,001	42,000		-	6	31.58%	19,000	0.08%
42,001	43,000		-	6	31.58%	19,000	0.08%
43,001	44,000		-	6	31.58%	19,000	0.08%
44,001	45,000		-	6	31.58%	19,000	0.08%
45,001	46,000		-	6	31.58%	19,000	0.08%
46,001	47,000		-	6	31.58%	19,000	0.08%
47,001	48,000		-	6	31.58%	19,000	0.08%
48,001	49,000		-	6	31.58%	19,000	0.08%
49,001	50,000		-	6	31.58%	19,000	0.08%
50,001	51,000		-	6	31.58%	19,000	0.08%

51,001	52,000		-	6	31.58%	19,000	0.08%
52,001	53,000		-	6	31.58%	19,000	0.08%
53,001	54,000		-	6	31.58%	19,000	0.08%
54,001	55,000		-	6	31.58%	19,000	0.08%
55,001	56,000		-	6	31.58%	19,000	0.08%
56,001	57,000		-	6	31.58%	19,000	0.08%
57,001	58,000		-	6	31.58%	19,000	0.08%
58,001	59,000		-	6	31.58%	19,000	0.08%
59,001	60,000		-	6	31.58%	19,000	0.08%
60,001	61,000		-	6	31.58%	19,000	0.08%
61,001	62,000		-	6	31.58%	19,000	0.08%
62,001	63,000		-	6	31.58%	19,000	0.08%
63,001	64,000		-	6	31.58%	19,000	0.08%
64,001	65,000		-	6	31.58%	19,000	0.08%
65,001	66,000		-	6	31.58%	19,000	0.08%
66,001	67,000		-	6	31.58%	19,000	0.08%
67,001	68,000		-	6	31.58%	19,000	0.08%
68,001	69,000		-	6	31.58%	19,000	0.08%
69,001	70,000		-	6	31.58%	19,000	0.08%
70,001	71,000		-	6	31.58%	19,000	0.08%
71,001	72,000		-	6	31.58%	19,000	0.08%
72,001	73,000		-	6	31.58%	19,000	0.08%
73,001	74,000		-	6	31.58%	19,000	0.08%
74,001	75,000		-	6	31.58%	19,000	0.08%
75,001	76,000		-	6	31.58%	19,000	0.08%
76,001	77,000		-	6	31.58%	19,000	0.08%
77,001	78,000		-	6	31.58%	19,000	0.08%
78,001	79,000		-	6	31.58%	19,000	0.08%
79,001	80,000		-	6	31.58%	19,000	0.08%
80,001	81,000		-	6	31.58%	19,000	0.08%
81,001	82,000		-	6	31.58%	19,000	0.08%
82,001	83,000		-	6	31.58%	19,000	0.08%
83,001	84,000		-	6	31.58%	19,000	0.08%
84,001	85,000		-	6	31.58%	19,000	0.08%
85,001	86,000		-	6	31.58%	19,000	0.08%
86,001	87,000		-	6	31.58%	19,000	0.08%
87,001	88,000		-	6	31.58%	19,000	0.08%
88,001	89,000		-	6	31.58%	19,000	0.08%
89,001	90,000		-	6	31.58%	19,000	0.08%
90,001	91,000		-	6	31.58%	19,000	0.08%
91,001	92,000		-	6	31.58%	19,000	0.08%
92,001	93,000		-	6	31.58%	19,000	0.08%
93,001	94,000		-	6	31.58%	19,000	0.08%
94,001	95,000		-	6	31.58%	19,000	0.08%
95,001	96,000		-	6	31.58%	19,000	0.08%
96,001	97,000		-	6	31.58%	19,000	0.08%
97,001	98,000		-	6	31.58%	19,000	0.08%
98,001	99,000		-	6	31.58%	19,000	0.08%
99,001	100,000		-	6	31.58%	19,000	0.08%
424,550	424,550	1	424,550	7	36.84%	443,550	1.98%
433,874	433,874	1	433,874	8	42.11%	877,424	3.92%
671,100	671,100	1	671,100	9	47.37%	1,548,524	6.91%
1,673,700	1,673,700	1	1,673,700	10	52.63%	3,222,224	14.39%
2,010,990	2,010,990	1	2,010,990	11	57.89%	5,233,214	23.37%
2,010,990	2,010,990	1	2,010,990	12	63.16%	7,244,204	32.35%
2,023,191	2,023,191	1	2,023,191	13	68.42%	9,267,395	41.38%
2,078,023	2,078,023	1	2,078,023	14	73.68%	11,345,418	50.66%
2,209,800	2,209,800	1	2,209,800	15	78.95%	13,555,218	60.53%
2,209,800	2,209,800	1	2,209,800	16	84.21%	15,765,018	70.40%
2,209,800	2,209,800	1	2,209,800	17	89.47%	17,974,818	80.27%
2,209,800	2,209,800	1	2,209,800	18	94.74%	20,184,618	90.13%
2,209,800	2,209,800	1	2,209,300	19	100.00%	22,393,918	100.00%
Totals		19	22,393,918	19		22,393,918	

Average No. of Customers: 2

Average Consumption: 1,178,627

Median Consumption: 1,673,700

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Lake

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		0	-	-	0.00%	-	0.00%
1	100000	0	-	-	0.00%	-	0.00%
347,230	347,230	1	347,230	1	8.33%	347,230.00	3.78%
444,910	444,910	1	444,910	2	16.67%	792,140	8.62%
499,650	499,650	1	499,650	3	25.00%	1,291,790	14.06%
628,620	628,620	1	628,620	4	33.33%	1,920,410	20.90%
707,900	707,900	1	707,900	5	41.67%	2,628,310	28.61%
771,790	771,790	1	771,790	6	50.00%	3,400,100	37.01%
900,440	900,440	1	900,440	7	58.33%	4,300,540	46.81%
913,360	913,360	1	913,360	8	66.67%	5,213,900	56.75%
968,070	968,070	1	968,070	9	75.00%	6,181,970	67.29%
988,860	988,860	1	988,860	10	83.33%	7,170,830	78.05%
1,001,190	1,001,190	1	1,001,190	11	91.67%	8,172,020	88.95%
1,015,200	1,015,200	1	1,015,200	12	100.00%	9,187,220	100.00%
Totals		12	9,187,220	12		9,187,220	

Average No. of Customers: 1

Average Consumption: 765,602

Median Consumption: 836,115

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		19	-	19	19.79%	-	0.00%
1	1,000	2	1,000	21	21.88%	1,000	0.04%
1,001	2,000	2	3,000	23	23.96%	4,000	0.17%
2,001	3,000	4	10,000	27	28.13%	14,000	0.60%
3,001	4,000	2	7,000	29	30.21%	21,000	0.90%
4,001	5,000	4	18,000	33	34.38%	39,000	1.67%
5,001	6,000	1	5,500	34	35.42%	44,500	1.90%
6,001	7,000	2	13,000	36	37.50%	57,500	2.46%
7,001	8,000	1	7,500	37	38.54%	65,000	2.78%
8,001	9,000	3	25,500	40	41.67%	90,500	3.87%
9,001	10,000	4	38,000	44	45.83%	128,500	5.49%
10,001	11,000	3	31,500	47	48.96%	160,000	6.84%
11,001	12,000	1	11,500	48	50.00%	171,500	7.33%
12,001	13,000	4	50,000	52	54.17%	221,500	9.47%
13,001	14,000	1	13,500	53	55.21%	235,000	10.05%
14,001	15,000	4	58,000	57	59.38%	293,000	12.53%
15,001	16,000	6	93,000	63	65.63%	386,000	16.51%
16,001	17,000	2	33,000	65	67.71%	419,000	17.92%
17,001	18,000	3	52,500	68	70.83%	471,500	20.16%
18,001	19,000	1	18,500	69	71.88%	490,000	20.95%
19,001	20,000	3	58,500	72	75.00%	548,500	23.45%
20,001	21,000	2	41,000	74	77.08%	589,500	25.21%
21,001	22,000	-	-	74	77.08%	589,500	25.21%
22,001	23,000	1	22,500	75	78.13%	612,000	26.17%
23,001	24,000	1	23,500	76	79.17%	635,500	27.17%
24,001	25,000	3	73,500	79	82.29%	709,000	30.32%
25,001	26,000		-	79	82.29%	709,000	30.32%
26,001	27,000	1	26,500	80	83.33%	735,500	31.45%
27,001	28,000		-	80	83.33%	735,500	31.45%
28,001	29,000	1	28,500	81	84.38%	764,000	32.67%
29,001	30,000		-	81	84.38%	764,000	32.67%
30,001	31,000	-	-	81	84.38%	764,000	32.67%
31,001	32,000		-	81	84.38%	764,000	32.67%
32,001	33,000		-	81	84.38%	764,000	32.67%
33,001	34,000		-	81	84.38%	764,000	32.67%
34,001	35,000	1	34,500	82	85.42%	798,500	34.14%
35,001	36,000		-	82	85.42%	798,500	34.14%
36,001	37,000		-	82	85.42%	798,500	34.14%
37,001	38,000	1	37,500	83	86.46%	836,000	35.75%
38,001	39,000		-	83	86.46%	836,000	35.75%
39,001	40,000		-	83	86.46%	836,000	35.75%
40,001	41,000		-	83	86.46%	836,000	35.75%
41,001	42,000	1	41,500	84	87.50%	877,500	37.52%
42,001	43,000		-	84	87.50%	877,500	37.52%
43,001	44,000		-	84	87.50%	877,500	37.52%
44,001	45,000		-	84	87.50%	877,500	37.52%
45,001	46,000	2	91,000	86	89.58%	968,500	41.41%
46,001	47,000		-	86	89.58%	968,500	41.41%
47,001	48,000	1	47,500	87	90.63%	1,016,000	43.44%

48,001	49,000	1	48,500	88	91.67%	1,064,500	45.52%
49,001	50,000	1	49,500	89	92.71%	1,114,000	47.63%
50,001	51,000	1	50,500	90	93.75%	1,164,500	49.79%
51,001	52,000	1	51,500	91	94.79%	1,216,000	52.00%
52,001	53,000	1	52,500	92	95.83%	1,268,500	54.24%
53,001	54,000		-	92	95.83%	1,268,500	54.24%
54,001	55,000		-	92	95.83%	1,268,500	54.24%
55,001	56,000		-	92	95.83%	1,268,500	54.24%
56,001	57,000		-	92	95.83%	1,268,500	54.24%
57,001	58,000		-	92	95.83%	1,268,500	54.24%
58,001	59,000		-	92	95.83%	1,268,500	54.24%
59,001	60,000		-	92	95.83%	1,268,500	54.24%
60,001	61,000		-	92	95.83%	1,268,500	54.24%
61,001	62,000		-	92	95.83%	1,268,500	54.24%
62,001	63,000		-	92	95.83%	1,268,500	54.24%
63,001	64,000		-	92	95.83%	1,268,500	54.24%
64,001	65,000		-	92	95.83%	1,268,500	54.24%
65,001	66,000		-	92	95.83%	1,268,500	54.24%
66,001	67,000		-	92	95.83%	1,268,500	54.24%
67,001	68,000		-	92	95.83%	1,268,500	54.24%
68,001	69,000		-	92	95.83%	1,268,500	54.24%
69,001	70,000		-	92	95.83%	1,268,500	54.24%
70,001	71,000		-	92	95.83%	1,268,500	54.24%
71,001	72,000		-	92	95.83%	1,268,500	54.24%
72,001	73,000		-	92	95.83%	1,268,500	54.24%
73,001	74,000		-	92	95.83%	1,268,500	54.24%
74,001	75,000	1	74,500	93	96.88%	1,343,000	57.43%
75,001	76,000		-	93	96.88%	1,343,000	57.43%
76,001	77,000		-	93	96.88%	1,343,000	57.43%
77,001	78,000		-	93	96.88%	1,343,000	57.43%
78,001	79,000		-	93	96.88%	1,343,000	57.43%
79,001	80,000		-	93	96.88%	1,343,000	57.43%
80,001	81,000	2	161,000	95	98.96%	1,504,000	64.31%
81,001	82,000		-	95	98.96%	1,504,000	64.31%
82,001	83,000		-	95	98.96%	1,504,000	64.31%
83,001	84,000		-	95	98.96%	1,504,000	64.31%
84,001	85,000		-	95	98.96%	1,504,000	64.31%
85,001	86,000		-	95	98.96%	1,504,000	64.31%
86,001	87,000		-	95	98.96%	1,504,000	64.31%
87,001	88,000		-	95	98.96%	1,504,000	64.31%
88,001	89,000		-	95	98.96%	1,504,000	64.31%
89,001	90,000		-	95	98.96%	1,504,000	64.31%
90,001	91,000		-	95	98.96%	1,504,000	64.31%
91,001	92,000		-	95	98.96%	1,504,000	64.31%
92,001	93,000		-	95	98.96%	1,504,000	64.31%
93,001	94,000		-	95	98.96%	1,504,000	64.31%
94,001	95,000		-	95	98.96%	1,504,000	64.31%
95,001	96,000		-	95	98.96%	1,504,000	64.31%
96,001	97,000		-	95	98.96%	1,504,000	64.31%
97,001	98,000		-	95	98.96%	1,504,000	64.31%
98,001	99,000		-	95	98.96%	1,504,000	64.31%
99,001	100,000		-	95	98.96%	1,504,000	64.31%
146,470	146,470	1	146,470	96	100.00%	1,650,470	70.57%
148,900	148,900	1	148,900	97	101.04%	1,799,370	76.94%
162,100	162,100	1	162,100	98	102.08%	1,961,470	83.87%
167,690	167,690	1	167,690	99	103.13%	2,129,160	91.04%
193,000	193,000	1	193,000	100	104.17%	2,322,160	99.30%
240,120	240,120	1	240,120	101	105.21%	2,562,280	109.56%
363,870	363,870	1	363,870	102	106.25%	2,926,150	125.12%
371,700	371,700	1	371,700	103	107.29%	3,297,850	141.02%
484,750	484,750	1	484,750	104	108.33%	3,782,600	161.74%
834,640	834,640	1	834,640	96	100.00%	2,338,640	100.00%
Totals		105	4,617,240	96		2,338,640	

Average No. of Customers: 9

Average Consumption: 43,974

Median Consumption: 12,000

Global Water - Santa Cruz Water Company
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: Raw (Non-Potable) Water

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		0	-	-	0.00%	-	0.00%
1 100000		0	-	-	0.00%	-	0.00%
90000	90000	1	90,000	1	8.33%	90,000.00	0.35%
186000	186000	1	186,000	2	16.67%	186,000.00	0.73%
190000	190000	1	190,000	3	25.00%	190,000.00	0.74%
254000	254000	1	254,000	4	33.33%	254,000.00	0.99%
840000	840000	1	840,000	5	41.67%	840,000.00	3.28%
1160000	1160000	1	1,160,000	6	50.00%	1,160,000.00	4.53%
1271000	1271000	1	1,271,000	7	58.33%	1,271,000.00	4.96%
1707000	1707000	1	1,707,000	8	66.67%	1,707,000.00	6.66%
1731000	1731000	1	1,731,000	9	75.00%	1,731,000.00	6.75%
1768000	1768000	1	1,768,000	10	83.33%	1,768,000.00	6.90%
1884000	1884000	1	1,884,000	11	91.67%	1,884,000.00	7.35%
2136000	2136000	1	2,136,000	12	100.00%	2,136,000.00	8.34%
2143000	2143000	1	2,143,000	13	108.33%	2,143,000.00	8.36%
2170000	2170000	1	2,170,000	14	116.67%	2,170,000.00	8.47%
2633000	2633000	1	2,633,000	15	125.00%	2,633,000.00	10.27%
2763000	2763000	1	2,763,000	16	133.33%	2,763,000.00	10.78%
2791000	2791000	1	2,791,000	17	141.67%	2,791,000.00	10.89%
2841000	2841000	1	2,841,000	18	150.00%	2,841,000.00	11.09%
3858000	3858000	1	3,858,000	19	158.33%	3,858,000.00	15.06%
3869000	3869000	1	3,869,000	20	166.67%	3,869,000.00	15.10%
4053000	4053000	1	4,053,000	21	175.00%	4,053,000.00	15.82%
4378000	4378000	1	4,378,000	22	183.33%	4,378,000.00	17.08%
5116000	5116000	1	5,116,000	23	191.67%	5,116,000.00	19.96%
5518000	5518000	1	5,518,000	24	200.00%	5,518,000.00	21.53%
5839000	5839000	1	5,839,000	25	208.33%	5,839,000.00	22.79%
5885000	5885000	1	5,885,000	26	216.67%	5,885,000.00	22.96%
6104000	6104000	1	6,104,000	27	225.00%	6,104,000.00	23.82%
6405000	6405000	1	6,405,000	28	233.33%	6,405,000.00	24.99%
6479000	6479000	1	6,479,000	29	241.67%	6,479,000.00	25.28%
6513000	6513000	1	6,513,000	30	250.00%	6,513,000.00	25.42%
8110000	8110000	1	8,110,000	31	258.33%	8,110,000.00	31.65%
8214000	8214000	1	8,214,000	32	266.67%	8,214,000.00	32.05%
9170000	9170000	1	9,170,000	33	275.00%	9,170,000.00	35.78%
9264000	9264000	1	9,264,000	34	283.33%	9,264,000.00	36.15%
9537000	9537000	1	9,537,000	35	291.67%	9,537,000.00	37.22%
10289000	10289000	1	10,289,000	36	300.00%	10,289,000.00	40.15%
10554000	10554000	1	10,554,000	37	308.33%	10,554,000.00	41.18%
11097000	11097000	1	11,097,000	38	316.67%	11,097,000.00	43.30%
11601000	11601000	1	11,601,000	39	325.00%	11,601,000.00	45.27%
11917000	11917000	1	11,917,000	40	333.33%	11,917,000.00	46.50%
12078000	12078000	1	12,078,000	41	341.67%	12,078,000.00	47.13%
13467000	13467000	1	13,467,000	42	350.00%	13,467,000.00	52.55%
14088000	14088000	1	14,088,000	43	358.33%	14,088,000.00	54.98%
14867000	14867000	1	14,867,000	44	366.67%	14,867,000.00	58.02%
15212000	15212000	1	15,212,000	45	375.00%	15,212,000.00	59.36%
15276000	15276000	1	15,276,000	46	383.33%	15,276,000.00	59.61%
16891000	16891000	1	16,891,000	47	391.67%	16,891,000.00	65.91%
17378000	17378000	1	17,378,000	48	400.00%	17,378,000.00	67.81%
18682000	18682000	1	18,682,000	49	408.33%	18,682,000.00	72.90%
20404000	20404000	1	20,404,000	50	416.67%	20,404,000.00	79.62%
22106000	22106000	1	22,106,000	51	425.00%	22,106,000.00	86.26%
25626000	25626000	1	25,626,000	12	100.00%	25,626,000.00	100.00%
Totals		52	398,403,000	12		25,626,000	

Average No. of Customers: 5

Average Consumption: 7,661,596

Median Consumption: 5,994,500

WILLOW VALLEY WATER COMPANY

SCHEDULES

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
3	Adjusted Operating Income (Loss)			$ (58,493)	$ (58,493)
5	Current Rate of Return (Line 3 / Line 1)			-2.48%	-2.48%
7	Required Operating Income (Line 9 * Line 1)			$ 250,024	$ 250,024
9	Required Rate of Return			10.60%	10.60%
11	Operating Income Deficiency (Line 7 - Line 3)			$ 308,517	$ 308,517
13	Gross Revenue Conversion Factor			1.645086	1.645086
15	Increase in Gross Revenue Requirements			$ 507,537	$ 507,537

Customer Classification	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Residential	$ 584,113	$ 1,034,099	$ 449,987	77.0%
Commercial	62,688	99,304	36,616	58.4%
Irrigation	38,754	58,441	19,687	50.8%
Construction	2,481	4,437	1,956	N/A
Total of Water Revenues	$ 688,036	$ 1,196,282	$ 508,246	73.9%
Miscellaneous Revenues	13,378	13,378	-	0.0%
Total Operating Revenues	$ 701,414	$ 1,209,660	$ 508,246	72.5%
Total Adjusted Revenues (Schedule C-1)	$ 702,652	$ 1,209,660	$ 507,008 *	72.2%

*The increse 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 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year 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						
1	After Income Taxes	(3.27)	1.30	(1.32)	(1.78)	(1.78)	12.63
2							
3							
4							
5							
6	Supporting Schedules:						
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	Supporting Schedules:				
14	F-3				
15	E-5				
16					
17					
18					
19					
20					

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	(1,742,556)
3		
4	Net Plant in Service	$ 3,370,982
5		
6	LESS:	
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	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	26,516
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 2,359,391
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Supporting Schedules:	Recap Schedules:
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

Schdule 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)	$ 3,290,546	$ 80,436	$ -	$ -	$ 3,370,982
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**	$ 2,278,956	$ 80,436	$ -	$ -	$ 2,359,391
48						
49						
50	Supporting Schedules:			Recap Schedules:		
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.	Company Name	Project ID	Total 2012
1			
2	Company Name	Project ID	Total 2012
3	Willow Valley Water Company	WVR SCADA - WVWC	$ 80,436
4	[redacted]		
5			
6			
7			
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9			
10			
11			
12			
13			
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Schedule B-3

Line No.	
1	The Company did not make pro forma adjustments to gross plant in service and accumulated depreciation for RCND rate base
2	
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Supporting Schedules:
B-4

Recap Schedules:
B-1

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Schedule B-4

Line No.	
1	The Company did not conduct a Reconstruction Cost New Study.
2	
3	
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14	
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16	

<u>Supporting Schedules:</u>
RCND Study

<u>Recap Schedules:</u>
B-3

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

Schedule B-5

Line No.	
1	
2	The Company is not requesting a working capital allowance.
3	
4	
5	
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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	Supporting Schedules:				Recap Schedules:	
45	E-2				A-1	
46	C-2					

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

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	27,026	-	-	-	-	-	-	-
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	196,648	-	-	-	-	-	-	-
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:	Recap Schedules							
45	C-2.1 - C-2.15	C-1							
46									

[I] ADJ #9 C-2.9	[J] ADJ #11 C-2.11	[K] ADJ #12 C-2.12.a	[L] ADJ #14 C-2.14.a	[M] ADJ #19 C-2.15	[N] ADJ #21 C-2.16	[O] ADJ #22 C-2.17	[P] Adjusted Test Year - As Filed	[Q] ADJ #16 A-1, C-2.11	[R] ADJ #17 C-2.12.b	[S] ADJ #18 C-2.14.b	[T] Adjusted With Rate Increase
$ -	$ -	$ -	$ -	$ -	$ 1,473	$ 2,404	$ 689,274	$ 507,537	$ -	$ -	$ 1,196,812
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	13,378	-	-	-	13,378
-	-	-	-	-	1,473	2,404	702,652	507,537	-	-	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
4,022	-	-	-	-	-	-	24,563	-	-	-	24,563
-	-	-	-	-	-	-	200,668	-	-	-	200,668
-	-	11,257	-	-	-	-	782	-	-	-	782
-	-	-	(63,583)	-	-	-	33,931	-	8,171	-	42,102
4,022	(171)	11,257	(63,583)	36,643	-	-	(106,730)	-	-	190,449	83,719
(4,022)	171	(11,257)	63,583	(36,643)	1,473	2,404	761,145	5,960	8,171	190,449	965,726
-	-	-	-				(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
1				
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			$ 9,608,316.00	100.00%
9				
10				
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	
16				
17				

Amortization Expense by Company

18	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 #2
2011 Rate Case Costs

Schedule C-2.2

Line No.			
1	[redacted]		
2	202 Palo Verde Utilities Co.	15,831	39.86%
3	602 Santa Cruz Water Company	16,015	40.32%
4	618 Valencia Water Company	5,343	13.45%
5	622 Willow Valley Water Company	1,502	3.78%
6	630 Water Utility of Greater Tonopah	324	0.82%
7	634 Water Utility of Greater Buckeye	627	1.58%
8	622 Water Utility of Northern Scottsdale	76	0.19%
9		39,718	100.00%
10			
11			
12			

Line No.	[redacted]											
14	Desert Mountain As	$ 122,062.56	$ 48,852.28	$ 49,217.76	$ 16,420.28	$ 4,615.00	$ 698.73	$ 1,926.91	$ 233.57			
15	Insight Consulting,	$ 216,000.00	$ 86,084.37	$ 87,095.02	$ 29,057.05	$ 8,168.39	$ 1,782.92	$ 3,409.84	$ 413.31			
16	Roshka Dewulf & P	$ 370,302.76	$ 147,567.14	$ 149,312.63	$ 49,814.39	$ 14,003.59	$ 3,020.75	$ 5,845.71	$ 708.57			
17	Ullmann & Compan	$ 78,808.75	$ 31,411.99	$ 31,777.08	$ 10,601.62	$ 2,980.28	$ 642.88	$ 1,244.10	$ 150.80			
18	Total	$ 787,174.03	$ 313,755.78	$ 317,402.49	$ 105,893.32	$ 29,768.25	$ 6,421.38	$ 12,426.56	$ 1,506.25	$ 787,174.03		
19												
20												
21	Check	$ -										
22												
23	Amortization:											
24	Year 1	$ 262,391.34	$ 104,585.26	$ 105,800.83	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08			
25	Year 2	$ 262,391.34	$ 104,585.26	$ 105,800.83	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08			
26	Year 3	$ 262,391.34	$ 104,585.26	$ 105,800.83	$ 35,297.77	$ 9,922.75	$ 2,140.46	$ 4,142.19	$ 502.08			
27												
28		$ 787,174.03	$ 313,755.78	$ 317,402.49	$ 105,893.32	$ 29,768.25	$ 6,421.38	$ 12,426.56	$ 1,506.25			
29												
30												

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.			Total 2011 201201
1			
2			
3			
4	Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
5	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
6	Valencia Water Company	Balance LIRT Liability	(2,761.00)
7	Willow Valley Water Company	Balance LIRT Liability	(841.50)
8	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
9	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
10			
11			
12			**(20,810.90)**
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4

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					
17						$ (1,974)
18						
19	Class of Expense					
20						
21	Pumping	Cost per M gallons $ 0.54				
22	Water Treatment	0.25				
23						
24						
25		Change in Customers	Average Consumption	Change in M Gallons	Change in Pumping Cost	Change in Treatment Cost
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.
Test Year Ended December 31, 2011
Income Statement Adjustment 5
Net change in accrued revenue accounts during the Test Year 2011.

Schedule C-2.5

Line No.		2010 Ending Balance	2011 Ending Balance	Change
1	**Unbilled revenue assets:**			
2	Potable Water (Volumetric Fee)			
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	Basic Charge (Flat Fee)			
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**			
18				**$ 16,480.31**
19				
20				

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 8
Adjustment to Purchased Power Expense

Schedule C-2.8

Line No.		
1	615 Purchased Power - Test year actual (Sch: C-2)	$ 40,485
2		
3	MEC electrical increase of 4.02%	4.02%
4		
5		
6	2012 Expected Purchased Power due to MEC electrical annual increases at a rate of 4.02%	$ 43,793
7		
8	Adjustment to Purchased Power	$ 3,308
9		

Line No.	Variables	Annual % Change	Implementation date
10			
11	Recommended Revenue Increase	4.02%	
12	Projected Growth Rate (Annually)	3.5%	
13			
14			
15			

Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2011 Total Costs
16	[redacted]												
17	$ 3,282	$ 2,981	$ 4,959	$ 3,119	$ 3,291	$ 3,732	$ 3,849	$ 4,074	$ 4,149	$ 2,938	$ 2,947	$ 2,844	$ 42,175
18													
19	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
20	[redacted]												
21	$ 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
22													
23													
24													
25													

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			
6			
7			
8			
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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)		717,230
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	$	8,251
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	$	14,211
16			
17	Adjustment to Bad Debt Expense	$	5,960
18			
19			
20			
21			
22			
23			
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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 Mutilplier	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 (Line19/Line 20)		1.610000%
28			
29			
30			
31			
32			
33			
34			
35			

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustments 14 & 18
Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2.14

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	$ (276,512)	$ 216,894
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	$ (257,245)	$ 201,781
11			
12	Federal Income Tax (34% Tax Bracket)	$ (87,463)	$ 68,606
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)	$ (43,147)	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (63,583)	
25			
26	Test Year Income Taxes - Adjusted		$ (106,730)
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 190,449
29			
30			
31			
32			
33			
34			
35			

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustments 19
Adjust for additional treatment costs

Schedule C-2.15

Line No.

1 **Projected Monthly Increase – Cimarron Production Site**

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Pred (Kgal)	741	671	807	743	898	944	935	1,229	1,121	1,112	801	724	5,792
Pred($) 2010	$400	$362	$436	$401	$485	$510	$505	$664	$605	$600	$433	$391	$5,792
Pred($) 2012	$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

Projected Monthly Increase – Unit 17 Production Site

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Pred (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
Pred($) 2010	$2,135	$2,109	$2,534	$2,707	$3,349	$2,989	$3,408	$3,591	$2,705	$2,355	$3,142	$1,755	$32,779
Pred($) 2012	$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

Total **$36,643**

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 21
Adjust Revenue for credits to bills issued prior to test year

Schedule C-2.16

Line No.	Class of Service	Credits to bills issued prior to test year
1		
2		
3	5/8" residential	$ 1,346
4	3/4" residential	127
5	Total	$ 1,473
6		
7		
8		
9		
10		
11		
12		
13		
14		
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20		

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.	Class of Service	Under-billings that occurred during the test year
1		
2		
3	5/8" residential	$ 2,404
4		
5	Total	$ 2,404
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

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	Uncollecible 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	Calculation of Uncollectible Factor:			
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	Calculation of Effective Tax Rate:			
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:
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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					
11					

Line No.	Description	End of Test Year - Proposed Dollar Amount	Percent of Total	Rate of Return	Weighted Cost	End of Projected Year - Proposed Rates Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
12									
13									
14									
15	Short-Term Debt	$ 29,470	0.89%	5.17%	0.05%	$ 29,470	0.91%	5.17%	0.05%
16									
17	Long-Term Debt	387,538	11.65%	4.68%	0.55%	387,538	11.95%	4.68%	0.56%
18									
19	Common Equity	2,908,686	87.46%	11.44%	10.01%	2,826,912	87.14%	11.44%	9.97%
20									
21	Totals	$ 3,325,694	100.00%		10.60%	$ 3,243,919	100.00%		10.58%
22									
23									

Supporting Schedules
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D-3
D-4
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Recap Schedules
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual		
		Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	WIFA 92A179-10	$ 232,347	$ 9,759	4.20%
4	WIFA 920010-98	91,312	5,593	6.13%
5	WIFA 920078-03	63,879	2,795	4.38%
6				
7	Totals	$ 387,538	$ 18,146	4.68%
8				
9	Short-Term Debt			
10				
10	WIFA 92A179-10	$ 9,656	$ 406	4.20%
11	WIFA 920010-98	14,344	879	6.13%
12	WIFA 920078-03	5,470	239	4.38%
13				
14	Totals	$ 29,470	$ 1,523	5.17%
15				
16		$ 417,008	$ 19,670	4.72%
17				
18				

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

<u>Supporting Schedules</u>
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<u>Recap Schedules</u>
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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	32923	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 Othe 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
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Recap Schedules
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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
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Recap Schedules
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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

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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)
31				
32				
33	Supporting Schedules		Recap Schedules	
34			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				
7		75,492	90,445	101,780
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			
14		1,511	1,513	1,529
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				
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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	

Line No.

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

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

Schedule F-4

Line No.	
1	Revenues and expenses were projected using the pro forma changes to the test year
2	ending December 31, 2011.
3	
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. Schedule G-3
Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

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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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

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] Present Rates Sch. H-2 Col. C	[B] Annualized Present Rates Sch. H-2 Col. E	[C] Proposed Rates Sch. H-2 Col. F	[D] Proposed Increase Amount	[E] %
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						

Supporting Schedules
H-2

Recap Schedules
A-1

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
									Bill Count Water Revenues				
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates [C+D]	Annualization Adjustment C-2.4	Adjusted Present Rates [E+F]	Proposed Rates No CRT	Proposed CRT	Proposed Rates [H+I]	Proposed Increase [J-G]	%
1	5/8" Residential	1,468	3,799	$ 604,593	$ (30,656)	$ 573,938	$ (44)	$ 573,894	$ 1,974,736	$ (57,958)	$ 1,918,778	$ 442,884	77.17%
2	3/4" Residential	6	3,527	2,990	(125)	2,865	-	2,865	5,490	(291)	5,199	2,334	80.40%
3	1" Residential	7	9,211	7,310	-	7,310	(175)	7,134	12,343	(181)	12,162	5,018	70.33%
4	5/8" Commercial	5	13,292	6,585	(65)	6,520	-	6,520	9,985	(183)	9,802	3,282	50.33%
5	1" Commercial	6	25,553	15,561	(129)	15,496	(365)	15,132	23,526	(168)	23,358	8,226	54.36%
6	1.5" Commercial	3	34,900	8,565	(10)	8,555	(242)	8,313	13,021	(5)	13,016	4,703	56.58%
7	2" Commercial	2	19,206	6,909	(77)	6,833	-	6,833	11,064	(121)	10,943	4,110	60.18%
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	24,960	-	24,960	7,268	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	10,796	57.50%
12	3" Hydrant	1	9,786	2,485	(4)	2,481	-	2,481	4,448	(10)	4,437	1,956	78.86%
13	Fire Line	2	28	0	-	0		0	30	(5)	25	25	16666.67%
14													
15													
16	Total Residential	1,483	3,823	$ 614,893	$ (30,780)	$ 584,113	$ (219)	$ 583,893	$ 1,992,658	$ (58,439)	$ 1,934,099	$ 450,206	77.10%
17	Total Commercial	21	17,402	82,905	(281)	82,668	(1,755)	80,932	99,768	(463)	99,304	38,372	82.97%
18	Total Irrigation	6	41,114	38,806.09	(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	(31,117)	688,036	(1,974)	686,061	1,255,288	(58,984)	1,196,282	510,221	74.37%
21													

Supporting Schedules

Recap Schedules
H-1

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2011
Calculation of Change in Miscellaneous Service Charge revenue

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					$ -
7						
8						

Supporting Schedules

Recap Schedules
H-1

Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge Present	Proposed	Change
5/8" by 3/4" Meter	$ 21.12	$ 35.00	$ 13.88
3/4" Meter	21.12	35.00	13.88
1" Meter	52.80	87.50	34.70
1.5" Meter	105.60	175.00	69.40
2" Meter	168.96	280.00	111.04
3" Meter	337.92	560.00	222.08
4" Meter	528.00	875.00	347.00
6" Meter	1,056.00	1,750.00	694.00
8" Meter	2,112.00	3,500.00	1,388.00

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block Present	Rate Block Proposed	Volumetric Charges (Per 1,000 Gallons) Present	Proposed	Change
Tier One Breakover	1,000 gallons	1,000 gallons	$ 1.48	$ 5.00	$ 3.52
Tier Two Breakover	5,000 gallons	5,000 gallons	2.99	6.25	3.26
Tier Three Breakover	10,000 gallons	10,000 gallons	4.51	7.75	3.24
Tier Four Breakover	18,000 gallons	18,000 gallons	6.00	9.25	3.25
Tier Five Breakover	25,000 gallons	25,000 gallons	7.50	10.75	3.25
Tier Six Breakover	999,999,999	> 25,000 gallons	9.00	12.00	3.00
Conservation Rebate Threshold ("CRT") in Gallons	6,401	5,000			
Commodity rate rebate applied if consumption is below the CRT:	45%	50%			

*Includes all potable water meters including irrigation meters.

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	651.70	465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed	Change
Establishment of Service	$ 35.00	$ 35.00	$ -
Establishment of Service (After Hours)	50.00	50.00	-
Re-establishment of Service (Within 12 Months)	(a)	(a)	
Reconnection of Service (Delinquent)	35.00	35.00	-
Meter Move at Customer Request	(b)	(b)	
After Hours Service Charge, Per Hour*	50.00	50.00	-
Deposit	(c)	(c)	
Meter Re-Read (If Correct)	30.00	30.00	-
Meter Test Fee (If Correct)	30.00	30.00	-
NSF Check	30.00	30.00	-
Late Payment Charge (Per Month)	1.50%	1.5%	
Deferred Payment Charge (Per Month)	1.50%	1.50%	

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).
(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).
(c) Per A.A.C. R14-2-403(B).
* For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.
In addition to the collection of its reguler rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present Service Line Charges	Present Meter Charges	Present Total Charges	Proposed Service Line Charges	Proposed Meter Charges	Proposed Total Charges	Change
5/8 x 3/4" Meter	$ 445.00	$ 155.00	$ 600.00	$ 445.00	$ 155.00	$ 600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

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

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

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

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

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%

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

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		2,242	-	2,242	12.73%	-	0.00%
1	1,000	4,090	2,045,000	6,332	35.95%	2,045,000	3.06%
1,001	2,000	2,132	3,198,000	8,464	48.06%	5,243,000	7.84%
2,001	3,000	1,868	4,670,000	10,332	58.66%	9,913,000	14.82%
3,001	4,000	1,415	4,952,500	11,747	66.70%	14,865,500	22.22%
4,001	5,000	1,203	5,413,500	12,950	73.53%	20,279,000	30.31%
5,001	6,000	977	5,373,500	13,927	79.08%	25,652,500	38.34%
6,001	7,000	783	5,089,500	14,710	83.52%	30,742,000	45.95%
7,001	8,000	587	4,402,500	15,297	86.86%	35,144,500	52.53%
8,001	9,000	466	3,961,000	15,763	89.50%	39,105,500	58.45%
9,001	10,000	366	3,477,000	16,129	91.58%	42,582,500	63.65%
10,001	11,000	296	3,108,000	16,425	93.26%	45,690,500	68.30%
11,001	12,000	229	2,633,500	16,654	94.56%	48,324,000	72.23%
12,001	13,000	177	2,212,500	16,831	95.57%	50,536,500	75.54%
13,001	14,000	121	1,633,500	16,952	96.25%	52,170,000	77.98%
14,001	15,000	99	1,435,500	17,051	96.81%	53,605,500	80.13%
15,001	16,000	73	1,131,500	17,124	97.23%	54,737,000	81.82%
16,001	17,000	68	1,122,000	17,192	97.62%	55,859,000	83.49%
17,001	18,000	57	997,500	17,249	97.94%	56,856,500	84.99%
18,001	19,000	44	814,000	17,293	98.19%	57,670,500	86.20%
19,001	20,000	44	858,000	17,337	98.44%	58,528,500	87.48%
20,001	21,000	41	840,500	17,378	98.67%	59,369,000	88.74%
21,001	22,000	30	645,000	17,408	98.84%	60,014,000	89.70%
22,001	23,000	28	630,000	17,436	99.00%	60,644,000	90.65%
23,001	24,000	22	517,000	17,458	99.13%	61,161,000	91.42%
24,001	25,000	8	196,000	17,466	99.17%	61,357,000	91.71%
25,001	26,000	17	433,500	17,483	99.27%	61,790,500	92.36%
26,001	27,000	16	424,000	17,499	99.36%	62,214,500	92.99%
27,001	28,000	12	330,000	17,511	99.43%	62,544,500	93.49%
28,001	29,000	8	228,000	17,519	99.47%	62,772,500	93.83%
29,001	30,000	8	236,000	17,527	99.52%	63,008,500	94.18%
30,001	31,000	9	274,500	17,536	99.57%	63,283,000	94.59%
31,001	32,000	6	189,000	17,542	99.60%	63,472,000	94.87%
	33,000	8	260,000	17,550	99.65%	63,732,000	95.26%
	34,000	4	134,000	17,554	99.67%	63,866,000	95.46%
	35,000	5	172,500	17,559	99.70%	64,038,500	95.72%
	36,000	4	142,000	17,563	99.72%	64,180,500	95.93%
	37,000	1	36,500	17,564	99.73%	64,217,000	95.99%
1,000	38,000	6	225,000	17,570	99.76%	64,442,000	96.32%
2,000	39,000	2	77,000	17,572	99.77%	64,519,000	96.44%
3,000	40,000	4	158,000	17,576	99.80%	64,677,000	96.67%
4,000	41,000	2	81,000	17,578	99.81%	64,758,000	96.80%
5,000	42,000	3	124,500	17,581	99.82%	64,882,500	96.98%
6,000	43,000	1	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	2	89,000	17,584	99.84%	65,014,000	97.18%
9,000	46,000	2	91,000	17,586	99.85%	65,105,000	97.31%
10,000	47,000	2	93,000	17,588	99.86%	65,198,000	97.45%
11,000	48,000	1	47,500	17,589	99.87%	65,245,500	97.52%
12,000	49,000	1	48,500	17,590	99.88%	65,294,000	97.60%
13,000	50,000	1	49,500	17,591	99.88%	65,343,500	97.67%
14,000	51,000	1	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	4	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	2	119,000	17,598	99.92%	65,731,000	98.25%
24,000	61,000	1	60,500	17,599	99.93%	65,791,500	98.34%
25,000	62,000	1	61,500	17,600	99.93%	65,853,000	98.43%
26,000	63,000	-	-	17,600	99.93%	65,853,000	98.43%

5/8" Residential (Continued)

27,000	64,000	-	-	17,600	99.93%	65,853,000	98.43%
28,000	65,000	1	64,500	17,601	99.94%	65,917,500	98.53%
29,000	66,000	-	-	17,601	99.94%	65,917,500	98.53%
30,000	67,000	-	-	17,601	99.94%	65,917,500	98.53%
31,000	68,000	-	-	17,601	99.94%	65,917,500	98.53%
32,000	69,000	2	137,000	17,603	99.95%	66,054,500	98.73%
33,000	70,000	1	69,500	17,604	99.95%	66,124,000	98.84%
34,000	71,000	-	-	17,604	99.95%	66,124,000	98.84%
35,000	72,000	1	71,500	17,605	99.96%	66,195,500	98.94%
36,000	73,000	-	-	17,605	99.96%	66,195,500	98.94%
37,000	74,000	-	-	17,605	99.96%	66,195,500	98.94%
38,000	75,000	-	-	17,605	99.96%	66,195,500	98.94%
39,000	76,000	-	-	17,605	99.96%	66,195,500	98.94%
40,000	77,000	1	76,500	17,606	99.97%	66,272,000	99.06%
41,000	78,000	1	77,500	17,607	99.97%	66,349,500	99.17%
42,000	79,000	-	-	17,607	99.97%	66,349,500	99.17%
43,000	80,000	-	-	17,607	99.97%	66,349,500	99.17%
44,000	81,000	-	-	17,607	99.97%	66,349,500	99.17%
			-	17,612	100.00%	66,901,549	100.00%
			-	17,612	100.00%	66,901,549	100.00%
			-	17,612	100.00%	66,901,549	100.00%
			-	17,612	100.00%	66,901,549	100.00%
			-	17,612	100.00%	66,901,549	100.00%
			-	17,612	100.00%	66,901,549	100.00%
			-	17,612	100.00%	66,901,549	100.00%
Totals		17,612	66,901,549	17,612		66,901,549	

Average No. of Customers:	1,468	1,468
Average Consumption:	3,799	3,799
Median Consumption:	2,500	2,500

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

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % 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

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

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		4	-	4	5.26%	-	0.00%
1	1,000	12	6,000	16	21.05%	6,000	0.86%
1,001	2,000	11	16,500	27	35.53%	22,500	3.21%
2,001	3,000	4	10,000	31	40.79%	32,500	4.64%
3,001	4,000	6	21,000	37	48.68%	53,500	7.64%
4,001	5,000	3	13,500	40	52.63%	67,000	9.57%
5,001	6,000	6	33,000	46	60.53%	100,000	14.29%
6,001	7,000		-	46	60.53%	100,000	14.29%
7,001	8,000	1	7,500	47	61.84%	107,500	15.36%
8,001	9,000	1	8,500	48	63.16%	116,000	16.57%
9,001	10,000		-	48	63.16%	116,000	16.57%
10,001	11,000	2	21,000	50	65.79%	137,000	19.57%
11,001	12,000	1	11,500	51	67.11%	148,500	21.21%
12,001	13,000	3	37,500	54	71.05%	186,000	26.57%
13,001	14,000	1	13,500	55	72.37%	199,500	28.50%
14,001	15,000		-	55	72.37%	199,500	28.50%
15,001	16,000	2	31,000	57	75.00%	230,500	32.93%
16,001	17,000	1	16,500	58	76.32%	247,000	35.29%
17,001	18,000	1	17,500	59	77.63%	264,500	37.79%
18,001	19,000	4	74,000	63	82.89%	338,500	48.36%
19,001	20,000		-	63	82.89%	338,500	48.36%
20,001	21,000	1	20,500	64	84.21%	359,000	51.29%
21,001	22,000	3	64,500	67	88.16%	423,500	60.50%
22,001	23,000	2	45,000	69	90.79%	468,500	66.93%
27,001	28,000	3	82,500	72	94.74%	551,000	78.71%
31,001	32,000	1	31,500	73	96.05%	582,500	83.21%
32,001	33,000	1	32,500	74	97.37%	615,000	87.86%
39,001	40,000	1	39,500	75	98.68%	654,500	93.50%
45,001	46,000	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

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

Rate Schedule: 5/8" Commercial

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

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

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	7	3,500	7	10.29%	3,500	0.20%
1,001	2,000	3	4,500	10	14.71%	8,000	0.46%
2,001	3,000	2	5,000	12	17.65%	13,000	0.75%
3,001	4,000	5	17,500	17	25.00%	30,500	1.76%
4,001	5,000	6	27,000	23	33.82%	57,500	3.31%
5,001	6,000	6	33,000	29	42.65%	90,500	5.21%
6,001	7,000	5	32,500	34	50.00%	123,000	7.08%
7,001	8,000	3	22,500	37	54.41%	145,500	8.37%
8,001	9,000	-	-	37	54.41%	145,500	8.37%
11,001	12,000	1	11,500	38	55.88%	157,000	9.04%
12,001	13,000	1	12,500	39	57.35%	169,500	9.75%
13,001	14,000	-	-	39	57.35%	169,500	9.75%
14,001	15,000	1	14,500	40	58.82%	184,000	10.59%
16,001	17,000	2	33,000	42	61.76%	217,000	12.49%
17,001	18,000	1	17,500	43	63.24%	234,500	13.50%
18,001	19,000	1	18,500	44	64.71%	253,000	14.56%
23,001	24,000	2	47,000	46	67.65%	300,000	17.27%
24,001	25,000	2	49,000	48	70.59%	349,000	20.09%
25,001	26,000	2	51,000	50	73.53%	400,000	23.02%
26,001	27,000	1	26,500	51	75.00%	426,500	24.55%
34,001	35,000	1	34,500	52	76.47%	461,000	26.53%
39,001	40,000	1	39,500	53	77.94%	500,500	28.80%
46,001	47,000	1	46,500	54	79.41%	547,000	31.48%
50,001	51,000	1	60,500	55	80.88%	597,500	34.39%
59,001	60,000	1	59,500	56	82.35%	657,000	37.81%
63,001	64,000	1	63,500	57	83.82%	720,500	41.47%
76,001	77,000	2	153,000	59	86.76%	873,500	50.27%
85,001	86,000	1	85,500	60	88.24%	959,000	55.19%
87,001	88,000	2	175,000	62	91.18%	1,134,000	65.26%
89,001	90,000	1	89,500	63	92.65%	1,223,500	70.41%
91,001	92,000	1	91,500	64	94.12%	1,315,000	75.68%
95,001	96,000	1	95,500	65	95.59%	1,410,500	81.18%
	102,180	1	102,180	66	97.06%	1,512,680	87.06%
	102,773	1	102,773	67	98.53%	1,615,453	92.97%
	122,145	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 No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
1	1,000	1	500	1	4.00%	500	0.06%
1,001	2,000	1	1,500	2	8.00%	2,000	0.23%
6,001	7,000	1	6,500	3	12.00%	8,500	0.97%
19,001	20,000	1	19,500	4	16.00%	28,000	3.21%
20,001	21,000	3	61,500	7	28.00%	89,500	10.26%
21,001	22,000	1	21,500	8	32.00%	111,000	12.72%
23,001	24,000	1	23,500	9	36.00%	134,500	15.42%
25,001	26,000	1	25,500	10	40.00%	160,000	18.34%
27,001	28,000	1	27,500	11	44.00%	187,500	21.49%
29,001	30,000	1	29,500	12	48.00%	217,000	24.87%
30,001	31,000	1	30,500	13	52.00%	247,500	28.37%
32,001	33,000	1	32,500	14	56.00%	280,000	32.09%
34,001	35,000	1	34,500	15	60.00%	314,500	36.05%
39,001	40,000	1	39,500	16	64.00%	354,000	40.57%
42,001	43,000	1	42,500	17	68.00%	396,500	45.44%
52,001	53,000	1	52,500	18	72.00%	449,000	51.46%
53,001	54,000	1	53,500	19	76.00%	502,500	57.59%
54,001	55,000	1	54,500	20	80.00%	557,000	63.84%
55,001	56,000	1	55,500	21	84.00%	612,500	70.20%
56,001	57,000	2	113,000	23	92.00%	725,500	83.15%
73,001	74,000	2	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		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % 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 No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % 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: -

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

Rate Schedule: 1" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % 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

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

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	1	500	1	7.69%	500	1.01%
1,001	2,000	3	4,500	4	30.77%	5,000	10.10%
2,001	3,000	2	5,000	6	46.15%	10,000	20.20%
3,001	4,000		-	6	46.15%	10,000	20.20%
4,001	5,000	2	9,000	8	61.54%	19,000	38.38%
5,001	6,000	4	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	1	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

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

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

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

Rate Schedule: 3" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % 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.

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

Rate Schedule: Commercial Fire Lines

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % 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.

GLOBAL WATER-

WEST VALLEY CONSOLIDATION

SCHEDULES

Global Water - West Valley Consolidation
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			$ 5,165,271	$ 5,165,271
2					
3	Adjusted Operating Income (Loss)			$ (395,327)	$ (395,327)
4					
5	Current Rate of Return (Line 3 / Line1)			-7.65%	-7.65%
6					
7	Required Operating Income (Line 9 * Line1)			$ 524,275	$ 524,275
8					
9	Required Rate of Return			10.15%	10.15%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			$ 919,602	$ 919,602
12					
13	Gross Revenue Conversion Factor			1.642495	1.642495
14					
15	Increase in Gross Revenue Requirements			$ 1,510,443	$ 1,510,443
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	$ 3,438,377	$ 4,721,491	$ 1,283,114	37.32%
22	Commercial	804,349	952,114	147,765	18.37%
23	Irrigation	1,081,928	1,261,563	179,635	16.60%
24	Construction	21,393	29,391	7,998	N/A
25					
26	Total of Water Revenues	$ 5,346,048	$ 6,964,560	$ 1,618,513	30.27%
27					
28	Miscellaneous Revenues	154,573	154,573	-	0.00%
29					
30	Total Operating Revenues	$ 5,500,621	$ 7,119,133	$ 1,618,513	29.42%
31					
32	Total Adjusted Revenues (Schedule C-1)	$ 5,610,064	$ 7,119,133	$ 1,509,069 *	26.90%
33					

34 *The increse shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep
35 the rates to round numbers.
36

Supporting Schedules:
B-1
C-1
C-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year Actual 12/31/2011	Test Year Adjusted 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Gross Revenues	$ 3,774,515	$ 4,580,757	$ 5,634,693	$ 5,610,064	$ 5,610,064	$ 7,120,506
2							
3	Revenue Deductions and						
4	Operating Expenses	3,904,004	4,431,586	5,644,371	6,005,391	6,005,391	6,612,189
5							
6	Operating Income	$ (129,489)	$ 149,171	$ (9,678)	$ (395,327)	$ (395,327)	$ 508,318
7							
8	Other Income and Deductions	241,605	(23,988,374)	(14,347)	(14,347)	(14,347)	(14,347)
9							
10	Interest Expense	(212,508)	(226,467)	(247,941)	(247,941)	(247,941)	(247,941)
11							
12	Net Income	$ (100,392)	$ (24,065,670)	$ (271,966)	$ (657,615)	$ (657,615)	$ 246,030
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(100.39)	(24,065.67)	(271.97)	(657.62)	(657.62)	246.03
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.32%	-70.93%	-1.45%	-3.70%	-7.44%	2.78%
26							
27	Return on Year End						
28	Capital	-0.21%	-123.31%	-1.52%	-3.72%	-3.72%	1.39%
29							
30	Return on Average						
31	Common Equity	-0.34%	-80.62%	-1.86%	-4.73%	-9.47%	3.54%
32							
33	Return on Year End						
34	Common Equity	-0.23%	-157.25%	-1.96%	-4.73%	-4.73%	1.77%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes						
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes						
42							
43							
44							

<u>Supporting Schedules:</u>
E-2
C-1
F-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year 12/31/2012
1	Short-Term Debt	$ 230,025	$ 214,401	$ 227,203	$ 241,284
2					
3	Long-Term Debt	3,715,312	3,997,669	3,785,016	3,543,732
4					
5	Total Debt	$ 3,945,337	$ 4,212,070	$ 4,012,219	$ 3,785,016
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	44,394,278	15,304,549	13,895,497	13,895,497
10					
11	Total Capital	$ 48,339,615	$ 19,516,619	$ 17,907,716	$ 17,680,513
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.48%	1.10%	1.27%	1.36%
16					
17	Long-Term Debt	7.69%	20.48%	21.14%	20.04%
18					
19	Total Debt	8.16%	21.58%	22.40%	21.41%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	91.84%	78.42%	77.60%	78.59%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.08%	0.08%	0.08%	0.08%
29					
30	Weighted Cost of				
31	Long-Term Debt	1.25%	1.25%	1.25%	1.25%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					

Supporting Schedules:
E-1
D-1

Global Water - West Valley Consolidation
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	$ 4,396,791	$ 5,788,132	$ 59,290,479
2					
3	Prior Year Ended	12/31/2010	1,551,979	626,019	59,916,498
4					
5	Test Year Ended	12/31/2011	408,998	1,774,482	61,690,980
6					
7	Projected Year Ended	12/31/2012	-	779,353	62,470,333
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Supporting Schedules:
F-3
E-5

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary Statements of Cash Flows

Schedule A-5

Line No.		Prior Years Ended 12/31/2009	Prior Years Ended 12/31/2010	Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1						
2	Cash Flows from Operating Activities:					
3	Net income (loss)	$ (100,392)	$ (24,065,670)	$ (271,966)	$ (657,615)	$ 246,030
4	Adjustments to reconcile net income to net					
5	cash provided by operating activities:					
6	Depreciation	1,849,226	1,812,075	2,864,138	3,259,001	3,259,001
7	Loss on disposal of fixed and intangible assets	8,979	(18,947)	23,106	-	-
8	Amortization of deferred debt issuance costs	-	477	432	432	432
9	Goodwill impairment	-	23,984,905	-	-	-
10	Provision for doubtful accounts receivable	55,050	(18,224)	47,549	47,549	47,549
11	Deferred income tax (benefit) expense	(1,533,800)	(2,802,775)	(171,852)	(436,094)	131,969
12	Changes in assets and liabilities:					
13	Accounts receivable	8,880	(77,328)	29,895	29,895	29,895
14	Accrued revenue	(21,692)	(54,134)	(117,043)	(116,531)	(147,906)
15	Other assets	(1,735)	(17,127)	(19,734)	(19,734)	(19,734)
16	Due to related party	30,732	-	-	-	-
17	Accounts payable and other current liabilities	93,290	91,686	(34,743)	(34,743)	(34,743)
18	Total Cash Flows from Operations	388,537	(1,165,080)	2,349,783	2,072,159	3,512,492
19						
20	Cash Flows From Investing Activities:					
21	Capital expenditures	(2,964,270)	(1,418,154)	(2,312,383)	(779,353)	(779,353)
22	(Deposits) withdrawals of restricted cash	(62,788)	(80,132)	(58,228)	-	-
23	Total Cash Flows from Investing	(3,027,058)	(1,498,285)	(2,370,611)	(779,353)	(779,353)
24						
25	Cash Flows From Financing Activities:					
26	Capital contributions (return of capital), net	1,683,330	2,259,576	(1,167,059)	(1,028,998)	(2,469,332)
27	Loan borrowings (WIFA)	1,024,920	483,740	1,053,694	-	-
28	Loan repayments (WIFA)	(138,623)	(217,007)	(228,371)	(228,371)	(228,371)
29	Debt issuance costs paid	(8,690)	-	-	-	-
30	Advances in aid of construction	235,678	359,090	398,000	-	-
31	Refunds of advances for construction	(158,094)	(222,034)	(35,437)	(35,437)	(35,437)
32	Total Cash Flows from Financing	2,638,521	2,663,366	20,828	(1,292,806)	(2,733,139)
33						
34	Net Increase (Decrease) in Cash	$ (1)	$ (0)	$ (0)	$ -	$ -
35	Cash at Beginning of Period	293	292	292	292	292
36	Ending Cash Balance	$ 292	$ 292	$ 292	$ 292	$ 292
37						
38						
39						
40						
41						
42						
43	Supporting Schedules:					
44	E-3					
45	F-2					

Global Water - West Valley Consolidation
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	$ 62,470,333
2	Less: Accumulated Depreciation	(12,655,484)
3		
4	Net Plant in Service	$ 49,814,849
5		
6	LESS:	
7	Net CIAC	1,883,503
8	Advances in Aid of Construction (AIAC)	41,641,410
9	Customer Deposits	460,642
10	Deferred Income Tax Credits	1,299,796
11		
12	ADD:	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	635,773
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	$ 5,165,271
19		
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34		
35	Supporting Schedules:	Recap Schedules:
36	B-2	A-1
37	B-3	
38	E-1	
39	B-5	
40		

Global Water - West Valley Consolidation
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 B-2.2a	[D] ADJ #3 B-2.2b	[E] ADJ #4	[F] Adjusted End of Test Year
1	303 Land and Land Rights	$ 355,760	$ -	$ -	$ -	$ -	$ 355,760
2	304 Structures and Improvements	1,124,587	-	-	-	-	1,124,587
3	307 Wells and Springs	2,275,111	-	-	-	-	2,275,111
4	309 Supply Mains	46,790	-	-	-	-	46,790
5	310 Power Generation Equipment	69,245	-	-	-	-	69,245
6	311 Pumping Equipment	10,548,964	-	-	-	-	10,548,964
7	320 Water Treatment Equipment	6,563,353	-	-	-	-	6,563,353
8	330 Distribution Reservoirs ad Standpipes	5,817,558	-	-	-	-	5,817,558
9	331 Transmission and Distribution Mains	23,111,837	-	-	-	-	23,111,837
10	333 Services	3,359,409	-	-	-	-	3,359,409
11	334 Meters and Meter Installations	1,654,757	-	-	-	-	1,654,757
12	335 Hydrants	2,060,930	-	-	-	-	2,060,930
13	336 Backflow Prevention Devices	25,242	-	-	-	-	25,242
14	339 Other Plant and Miscellaneous Equipment	187,644	-	-	-	-	187,644
15	340 Office Furniture and Equipment	50,958	-	-	-	-	50,958
16	341 Transportation Equipment	319,350	-	-	-	-	319,350
17	343 Tools, Shop and Garage Equipment	97,910	-	-	-	-	97,910
18	344 Laboratory Equipment	43,261	-	-	-	-	43,261
19	345 Power Operated Equipment	62,345	-	-	-	-	62,345
20	346 Communication Equipment	807,191	-	-	-	-	807,191
21	347 Miscellaneous Equipment	32,610	-	-	-	-	32,610
22	348 Other Tangible Plant	3,273,418	779,353	-	-	-	4,052,771
23	390 Office Furniture	2,753	-	-	-	-	2,753
24							
25	Total Plant in Service	$ 61,690,980	$ 779,353	$ -	$ -	$ -	$ 62,470,333
26	Less: Accumulated Depreciation	(12,655,484)	-	-	-	-	(12,655,484)
27	Net Plant in Service (L 59 - L 60)	$ 49,035,496	$ 779,353	$ -	$ -	$ -	$ 49,814,849
28							
29	LESS:						
30	Net Contributions in Aid of Construction (CIAC)	$ 8,039,095	$ -	$ (2,109,071)	$ (4,046,521)	$ -	$ 1,883,503
31	Advances in Aid of Construction (AIAC)	41,641,410	-			-	41,641,410
32	Customer Meter Deposits	460,842	-	-	-	-	460,842
33	Deferred Income Tax Credits	1,299,796	-	-	-	-	1,299,796
34							
35	ADD:						
36	Unamortized Finance Charges	$ -	$ -	$ -	$ -	$ -	$ -
37	Deferred Tax Assets		-	-	-	-	-
38	Meter deposits	591,356					591,356
39	Deferred gain	1,516					1,516
40	Bad debt	23,194					23,194
41	Deferred compensation	19,707					19,707
42	CIAC	2,361,534		(815,978)	(1,565,557)		0
43	Working Capital	-	-	-	-	-	-
44	Utility Plant Acquisition Adjustment	-	-	-	-	-	-
45							
46	Original Cost Rate Base	$ 611,860	$ 779,353	$ 1,293,094	$ 2,480,964	$ -	$ 5,165,271
47							
48							

Supporting Schedules:
E-1

Recap Schedules:
B-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line No.	Company Name	Project ID		Total 2012
1				
2	Company Name	Project ID		Total 2012
3	Valencia Water Company	Bales Fill Line	$	78,750
4		Buena Vista Fill Line		203,702
5		Pima Road Waterline		182,563
6		WVR SCADA Command Station Improvements		136,029
7		SVWDC Optimization		71,526
8	[redacted]		[redacted]	[redacted]
9				
10	Water Utility of Greater Tonopah	West Phoenix 6 Electrical Upgrades	$	3,076
11		West Phoenix 6 Fluoride		8,625
12		WPE 6 Tank and Well Replacement		95,082
13	[redacted]		[redacted]	[redacted]
14				
15		**Total**	**$**	**779,353**
16				
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-6

Line No.			Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
1							
2							
3							
4							
5	39007-00-00	Contributions in Aid of Construction					
6	618	Valencia Water Company	890,221	1,860,537	-	1,860,537	
7	630	Water Utility of Greater Tonopah	73,118	73,118	-	73,118	
8	634	Water Utility of Greater Buckeye	407,979	407,979	-	407,979	
9			1,371,317	2,341,634	-	2,341,634	
10							
11	39012-00-00	Contributions in Aid of Construction Amortization					
12	618	Valencia Water Company	(125,472)	(208,772)	(63,825)	(272,596)	
13	630	Water Utility of Greater Tonopah	(10,324)	(11,502)	(2,151)	(13,653)	
14	634	Water Utility of Greater Buckeye	(91,795)	(146,277)	(25,605)	(171,882)	
15			(227,591)	(366,551)	(91,580)	(458,131)	
16							
17		Total Net Traditional CIAC	$ 1,143,726	$ 1,975,083	$ (91,580)	$ 1,883,503	
18							
19							
20							
21	39007-00-03	Contributions in Aid of Construction - ICFA					
22	618	Valencia Water Company		-	-	-	
23	630	Water Utility of Greater Tonopah	-	5,261,415	-	5,261,415	
24	634	Water Utility of Greater Buckeye		-	-	-	
25			-	5,261,415	-	5,261,415	
26							
27	39012-00-03	Less Amortization - ICFA					
28	618	Valencia Water Company		-	-	-	
29	630	Water Utility of Greater Tonopah	-	(858,999)	(355,895)	(1,214,894)	
30	634	Water Utility of Greater Buckeye		-	-	-	
31			-	(858,999)	(355,895)	(1,214,894)	
32							
33		Total ICFA CIAC - Plant in service	$ -	$ 4,402,416	$ (355,895)	$ 4,046,521	$ 1,565,557
34							
35							
36							
37	39007-00-05	Contributions in Aid of Construction - ICFA Excess Capacity					
38	618	Valencia Water Company		-	-	-	
39	630	Water Utility of Greater Tonopah	-	2,109,071	(83,281)	2,109,071	
40	634	Water Utility of Greater Buckeye		-	-	-	
41			-	2,109,071	(83,281)	2,109,071	$ 815,978
42							
43							
44		Total CIAC	$ 1,143,726	$ 8,486,570	$ (530,756)	$ 8,039,095	$ 2,381,534
45							

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Schedule B-3

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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30	Supporting Schedules
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Recap Schedules
B-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Adjustments to RCND Calculaton

Schedule B-4

Line No.	
1	The Company did not conduct a Reconstruction Cost New Study.
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35	Supporting Schedules
36	RCND Study
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Recap Schedules
B-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line No.	
1	
2	The Company is not requesting a working capital allowance.
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Supporting Schedules	Recap Schedules
E-1	B-1

Global Water - West Valley Consolidation
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	Operating Revenues					
2						
3	461 Metered Water Revenue	$ 4,095,866	$ 1,359,625	$ 5,455,491	$ 1,510,443	$ 6,965,933
4	460 Unmetered Water Revenue	1,384,254	(1,384,254)	-	-	-
5	474 Other Water Revenues	154,573	-	154,573	-	154,573
6	Total Operating Revenues	5,634,693	(24,629)	5,610,064	1,510,443	7,120,506
7						
8	Operating Expenses		-		-	
9						
10	601 Salary and Wages - Employees	1,077,852	-	1,077,852	-	1,077,852
11	610 Purchased Water	52,582	-	52,582	-	52,582
12	615 Purchased Power	406,417	107,735	514,152	-	514,152
13	618 Chemicals	49,006	1,119	50,125	-	50,125
14	620 Materials and Supplies	96,757	-	96,757	-	96,757
15	621 Office Supplies and Expense	71,914	-	71,914	-	71,914
16	630 Outside Services	594,164	-	594,164	-	594,164
17	635 Contractual Services - Testing	22,932	-	22,932	-	22,932
18	636 Contractual Services - Other	-	-	-	-	-
19	641 Rental of Building/Real Property	50,225	-	50,225	-	50,225
20	650 Transportation Expenses	103,598	-	103,598	-	103,598
21	657 Insurance - General Liability	37,535	-	37,535	-	37,535
22	659 Insurance - Other	7,238	-	7,238	-	7,238
23	666 Regulatory Commission Expense -- Rate Case	21,333	20,247	41,580	-	41,580
24	670 Bad Debt Expense	47,549	(208)	47,341	12,746	60,087
25	675 Miscellaneous Expenses	103,253	(3,267)	99,986	-	99,986
26	403 Depreciation Expense	3,311,614	38,968	3,350,582	-	3,350,582
27	403 Depreciation Expense - CIAC Amortization	(447,476)	355,895	(91,581)	-	(91,581)
28	408 Taxes Other Than Income	18,587	-	18,587	-	18,587
29	408.11 Taxes Other Than Income - Property Taxes	191,145	104,771	295,916	25,989	321,905
30	409 Income Taxes	(171,854)	(264,240)	(436,094)	568,063	131,969
31	Total Operating Expenses	5,644,371	361,020	6,005,391	606,797	6,612,189
32						
33	Operating Income / (Loss)	(9,678)	(385,649)	(395,327)	903,645	508,318
34						
35	OTHER INCOME / (EXPENSE					
36	421 Non-Utility Income	-	-	-	-	-
37	426 Miscellaneous Non-Utility Expenses	(14,347)	-	(14,347)	-	(14,347)
38	427 Interest Expense	(247,941)	-	(247,941)	-	(247,941)
39	Total Other Income / (Expense)	(262,288)	-	(262,288)	-	(262,288)
40						
41	NET INCOME / (LOSS)	$ (271,966)	$ (385,649)	$ (657,615)	$ 903,645	$ 246,030
42						
43						
44						
45						

Supporting Schedules:
E-2
C-2

Recap Schedules:
A-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Pro Forma Adjustments

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 #7 B-2.2
1	Operating Revenues								
2									
3	461 Metered Water Revenue	$ 4,095,866	$ -	$ -	$ -	$ 95,570	$ (136,212)	$ -	$ -
4	460 Unmetered Water Revenue	1,384,254	-	-	-	-	-	-	-
5	474 Other Water Revenues	154,573	-	-	-	-	-	-	-
6	Total Operating Revenues	5,634,693	-	-	-	95,570	(136,212)	-	-
7									
8	Operating Expenses								
9									
10	601 Salary and Wages - Employees	1,077,852							
11	610 Purchased Water	52,582							
12	615 Purchased Power	408,417							
13	618 Chemicals	49,008				12,546		95,189	
14	620 Materials and Supplies	96,757				1,119			
15	621 Office Supplies and Expense	71,914							
16	630 Outside Services	594,164							
17	635 Contractual Services - Testing	22,932							
18	636 Contractual Services - Other	-							
19	641 Rental of Building/Real Property	50,225							
20	650 Transportation Expenses	103,598							
21	657 Insurance - General Liability	37,535							
22	659 Insurance - Other	7,238							
23	666 Regulatory Commission Expense – Rate Case	21,333	(21,333)	41,580					
24	670 Bad Debt Expense	47,549							
25	675 Miscellaneous Expenses	103,258			(3,267)				
26	403 Depreciation Expense	3,311,614							
27	403 Depreciation Expense - CIAC Amortization	(447,476)							
28	408 Taxes Other Than Income	18,587							355,895
29	408.11 Taxes Other Than Income - Property Taxes	191,145							
30	409 Income Taxes	(171,854)							
31	Total Operating Expenses	5,644,371	(21,333)	41,580	(3,267)	13,665	-	95,189	355,895
32									
33	Operating Income / (Loss)	(9,678)	21,333	(41,580)	3,267	81,905	(136,212)	(95,189)	(355,895)
34									
35	OTHER INCOME / (EXPENSE								
36	421 Non-Utility Income	-	-	-	-	-	-	-	-
37	426 Miscellaneous Non-Utility Expenses	(14,347)	-	-	-	-	-	-	-
38	427 Interest Expense	(247,941)	-	-	-	-	-	-	-
39	Total Other Income / (Expense)	(262,288)	-	-	-	-	-	-	-
40									
41	NET INCOME / (LOSS)	$ (271,966)	$ 21,333	$ (41,580)	$ 3,267	$ 81,905	$ (136,212)	$ (95,189)	$ (355,895)
42									

Supporting Schedules:
C-2
E-2

Recap Schedules
C-1

[I] ADJ #8	[J] ADJ #9 C-2.9	[K] ADJ #11 C-2.11	[L] ADJ #12 C-2.12.a	[M] ADJ #14 C-2.14.a	[N] ADJ # 19 C-2.19	[O] ADJ # 20 C-2.20	[N] [P] Adjusted Test Year - As Filed	[O] [Q] ADJ #15 A-1, C-2.11	[P] [R] ADJ #17 C-2.12.b	[Q] [S] ADJ #18 C-2.14.b	[R] [T] Adjusted With Rate Increase
$ 1,384,254	$ -	$ -	$ -	$ -	$ 13,087	$ 2,926	$ 5,455,491	$ 1,510,443	$ -	$ -	$ 6,965,933
(1,384,254)	-	-	-	-			-	-	-	-	-
-	-	-	-	-			154,573	-	-	-	154,573
-	-	-	-	-	13,087	2,926	5,610,064	1,510,443	-	-	7,120,506
							1,077,852	-	-	-	1,077,852
							52,582	-	-	-	52,582
							514,152	-	-	-	514,152
							50,125	-	-	-	50,125
							96,757	-	-	-	96,757
							71,914	-	-	-	71,914
							594,164	-	-	-	594,164
							22,932	-	-	-	22,932
							-	-	-	-	-
							50,225	-	-	-	50,225
							103,598	-	-	-	103,598
							37,535	-	-	-	37,535
							7,238	-	-	-	7,238
		(208)					41,580	-	-	-	41,580
							47,341	12,746	-	-	60,087
	38,968						99,986	-	-	-	99,986
							3,350,582	-	-	-	3,350,582
							(91,581)	-	-	-	(91,581)
							18,587	-	-	-	18,587
			104,771				296,916	-	25,969	-	321,905
				(264,240)			(436,094)	-	-	568,063	131,969
-	38,968	(208)	104,771	(264,240)			6,005,391	12,746	25,969	568,063	6,612,189
-	(38,968)	208	(104,771)	264,240			(395,327)	1,497,697	(25,969)	(568,063)	508,318
-	-	-	-	-			-	-	-	-	-
-	-	-	-	-			(14,347)	-	-	-	(14,347)
-	-	-	-	-			(247,941)	-	-	-	(247,941)
-	-	-	-	-			(262,288)	-	-	-	(262,288)
$ -	$ (38,968)	$ 208	$ (104,771)	$ 264,240			$ (657,615)	$ 1,497,697	$ (25,969)	$ (568,063)	$ 246,030

Global Water - West Valley Consolidation
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
1				
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			$ 9,608,316.00	100.00%
9				
10				
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	
16				

17 Amortization Expense by Company

18 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
37 7/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
38 8/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
39 9/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
40 10/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
41 11/30/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
42 12/31/2011	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
43 1/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
44 2/29/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
45 3/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
46 4/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
47 5/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
48 6/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
49 7/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
50 8/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
51 9/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
52 10/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
53 11/30/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
54 12/31/2012	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
55 1/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
56 2/28/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
57 3/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
58 4/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
59 5/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
60 6/30/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
61 7/31/2013	$ 4,444.44	$ 4,444.44	$ 1,555.56	$ 444.44	$ 111.11	$ 111.11
62 8/31/2013	$ -	$ -	$ -	$ -	$ -	$ -
63						

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line No.			
1	[redacted]		
2	202 Palo Verde Utilities Co.	15,831	39.86%
3	602 Santa Cruz Water Company	16,015	40.32%
4	618 Valencia Water Company	5,343	13.45%
5	622 Willow Valley Water Company	1,502	3.78%
6	630 Water Utility of Greater Tonopah	324	0.82%
7	634 Water Utility of Greater Buckeye	627	1.58%
8	622 Water Utility of Northern Scottsdale	76	0.19%
9		39,718	100.00%
10			
11			
12			

Line No.																
13	[redacted]															
14	Desert Mountain Ar	$	122,062.50	$	48,652.28	$	49,217.76	$	16,420.26	$	4,615.99	$	995.73	$	1,926.91	$	233.57	
15	Insight Consulting,	$	216,000.00	$	86,094.37	$	87,095.02	$	29,057.05	$	8,168.39	$	1,762.02	$	3,409.84	$	413.31	
16	Roshka Dewulf & P	$	370,302.78	$	147,597.14	$	149,312.63	$	49,814.39	$	14,003.59	$	3,020.75	$	5,845.71	$	708.57	
17	Ullmann & Compar	$	78,808.75	$	31,411.99	$	31,777.08	$	10,601.62	$	2,980.28	$	642.88	$	1,244.10	$	150.80	
18	Total	$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	$ 787,174.03
19																		
20																		
21	Check	$	-															
22																		
23	Amortization:																	
24	Year 1	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
25	Year 2	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
26	Year 3	$	262,391.34	$	104,585.26	$	105,800.83	$	35,297.77	$	9,922.75	$	2,140.46	$	4,142.19	$	502.08	
27																		
28		$	787,174.03	$	313,755.78	$	317,402.49	$	105,893.32	$	29,768.25	$	6,421.38	$	12,426.56	$	1,506.25	
29																		
30																		
31																		
32																		
33																		
34																		
35																		

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 3
Low Income Relief Tariff

Schedule C-2.3

Line No.			Total 2011
1			
2			
3			
4	Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
5	Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
6	Valencia Water Company	Balance LIRT Liability	(2,761.00)
7	Willow Valley Water Company	Balance LIRT Liability	(841.50)
8	Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
9	Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
10			
11		**Total**	**(20,810.90)**
12			
13			
14		**Total West Valley**	(3,267.00)
15			
16			
17			
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4.1

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						
2						
3						
4						
5						
6						
7	5/8" Residential, Greater Buckeye Division	560	567	7	41	$ 290.29
8	3/4" Residential, Greater Buckeye Division	4	3	(1)	57	$ (57.48)
9	1" Residential, Greater Buckeye Division	57	54	(3)	125	$ (375.30)
10						
11	5/8" Commercial, Greater Buckeye Division	2	1	(1)	352	$ (351.96)
12						
13	1" Irrigation Greater Buckeye Division	1	1	-	97	$ -
14						
15	5/8" Residential Greater Tonopah	304	305	1	44.45	$ 533.40
16	3/4" Residential Greater Tonopah	4	3	-1	46.35	$ (556.20)
17	1" Residential Greater Tonopah	8	7	-1	108	$ (1,296.00)
18	1.5" Residential Greater Tonopah	2	2	0	115.08	$ -
19						
20	5/8" Commercial Greater Tonopah	2	2	0	65.85	$ -
21	1" Commercial Greater Tonopah	2	2	0	99.77	$ -
22	1.5" Commercial Greater Tonopah	0		0		$ -
23	6" Commercial Greater Tonopah	0		0	0	$ -
24						
25	5/8" Residential, Town Division	4945	5036	91	34.58	$ 37,761.36
26	3/4" Residential, Town Division	25	27	2	31.33	$ 751.92
27	1" Residential, Town Division	73	75	2	922.89	$ 22,149.36
28	2" Residential, Town Division	12	13	1	576.05	$ 6,912.60
29						
30	5/8" Commercial, Town Division	18	9	-9	70.98	$ (7,665.84)
31	3/4" Commercial, Town Division	1	1	0	32.4	$ -
32	1" Commercial, Town Division	6	2	-4	523.04	$ (25,105.92)
33	1.5" Commercial, Town Division	11	10	-1	384.77	$ (4,617.24)
34	2" Commercial, Town Division	54	39	-15	959.44	$ (172,699.20)
35	3" Commercial, Town Division	1	1	0	1747.66	$ -
36	4" Commercial, Town Division	0		0	0	$ -
37	6" Commercial, Town Division	2	2	0	1840.65	$ -
38						
39	5/8" Irrigation, TD	6	17	11	35.97	$ 4,748.04
40	1" Irrigation, TD	25	29	4	126.48	$ 6,071.04
41	1.5" Irrigation, TD	13	14	1	743.44	$ 8,921.28
42	2" Irrigation, TD	50	65	15	1223.09	$ 220,156.20
43	6" Irrigation, TD	2	2	0	1732.77	$ -
44						
45	Total					$ 95,570.35
46						
47						
48						
49						
50						

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

Schedule C-2.4.2

No.								
	Greater Buckeye							
	Class of Expense							
1		Cost per M gallons						
2	Pumping	$	0.35					
3	Water Treatment		0.08					
4								
5		Change in		Average	Change in	Change in		Change in
6		Customers		Consumption	M Gallons	Pumping Cost		Treatment Cost
7	Residential		3	105	316	$	111.00	$ 24.61
8	Commercial		(1)	329	-329	$	(115.48)	$ (25.60)
9	Irrigation		-	1,079	0	$	-	$ -
10								
11	**Tonopah**							
12	Class of Expense							
13		Cost per M gallons						
14	Pumping	$	0.52					
15	Water Treatment	$	0.30					
16								
17		Change in		Average	Change in	Change in		Change in
18		Customers		Consumption	M Gallons	Pumping Cost		Treatment Cost
19	Residential		-1	96	-96	$	(49.79)	$ (28.56)
20	Commercial		0	143	0	$	-	$ -
21	Irrigation		0	1,447	0	$	-	$ -
22								
23	**Town Division**							
24	Class of Expense							
25		Cost per M gallons						
26	Pumping	$	0.56					
27	Water Treatment	$	0.05					
28								
29		Change in		Average	Change in	Change in		Change in
30		Customers		Consumption	M Gallons	Pumping Cost		Treatment Cost
31	Residential		96	80.61	7739	$	4,307.41	$ 392.67
32	Commercial		-29	1,089.78	-31604	$	(17,590.65)	$ (1,603.58)
33	Irrigation		31	1,500.11	46503	$	25,883.73	$ 2,359.58
34								
35	**Total**					$	12,546.23	$ 1,119.12

Global Water - West Valley Consolidation 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
1	VALENCIA TOWN			
2	Unbilled revenue assets:			
3	Potable Water (Volumetric Fee)			
4	(76101) Metered Water Sales Residential	$ -	$ 35,851.83	$ 35,851.83
5	(76103) Metered Water Sales Commercial		9,628	9,627.97
6	(76104) Water Usage Income Construction		-	-
7	(76109) Metered Water Sales Irrigation		41,460	41,459.73
8				
9	Basic Charge (Flat Fee)			
10	(76101) Basic Charge Residential	81,573	115,067	33,493.79
11	(76103) Basic Charge Commercial	12,167	13,326	1,159.03
12	(76104) Basic Charge Construction	5,065	758	(4,306.97)
13	(76109) Basic Charge- Irrigation	17,257	13,583	(3,674.56)
14				
15	Total unbilled revenues	$ 116,062.24	$ 229,673.06	$ 113,610.82
16				
17				
18	Total change in accrual balances			$ 113,610.82
19				
20	VALENCIA - GREATER BUCKEYE			
21	Unbilled revenue assets:			
22	Potable Water (Volumetric Fee)			
23	(76101) Metered Water Sales Residential	$ -	$ 3,270.94	$ 3,270.94
24	(76103) Metered Water Sales Commercial		0.53	0.53
25	(76104) Water Usage Income Construction		-	-
26	(76109) Metered Water Sales Irrigation		1.49	1.49
27				
28	Basic Charge (Flat Fee)			
29	(76101) Basic Charge Residential	13,192.63	7,847.53	(5,345.10)
30	(76103) Basic Charge Commercial	234.15	11.09	(223.06)
31	(76104) Basic Charge Construction	-	-	-
32	(76109) Basic Charge- Irrigation	11.15	27.72	16.57
33				
34	Total unbilled revenues	$ 13,437.93	$ 11,159.30	$ (2,278.63)
35				
36	Deferred revenue liability:			
37	Basic Charge (Flat Fee)			
38	(76101) Basic Charge Residential	$ (19,044)	-	$ 19,043.52
39	(76103) Basic Charge Commercial	(55.44)	-	55.44
40	(76104) Basic Charge Construction	-	-	-
41	(76109) Basic Charge- Irrigation	(69.30)	-	69.30
42				
43	Total deferred revenues	$ (19,168.26)	$ -	$ 19,168.26
44				
45				
46	Total change in accrual balances			$ 16,889.63
47				
48	GREATER TONOPAH			
49	Unbilled revenue assets:			
50	Potable Water (Volumetric Fee)			
51	(76101) Metered Water Sales Residential	$ -	$ 3,247.42	$ 3,247.42
52	(76103) Metered Water Sales Commercial		68.49	68.49
53	(76104) Water Usage Income Construction		-	-
54	(76109) Metered Water Sales Irrigation		245.29	245.29
55				
56	Basic Charge (Flat Fee)			
57	(76101) Basic Charge Residential	3,898.89	6,689.12	2,790.23
58	(76103) Basic Charge Commercial	80.51	142.08	61.57
59	(76104) Basic Charge Construction	1,350.69	0.00	(1,350.69)
60	(76109) Basic Charge- Irrigation		649.44	649.44
61				
62	Total unbilled revenues	$ 5,330.09	$ 11,041.83	$ 5,711.74
63				
64				
65	Total change in accrual balances			$ 5,711.74
66				
67				
68	GRAND TOTAL			$ 136,212.18

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 6
Adjustment to Purchased Power Expense

Schedule C-2.6

Line No.		
1	615 Purchased Power (C-2, D:12)	$ 406,417
2		
3	Future Purchased Power due to APS annual increases at a rate of 3.5%	
4	Valencia Water Company - Town Division	$ 451,475
5	Valencia Greater Buckeye	27,674
6	Water Utility of Greater Tonopah	22,457
7		$ 501,606
8		
9	Adjustment to Purchased Power	$ 95,189
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Global Water - West Valley Consolidation
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	$	779,353
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	$	38,968
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Global Water - West Valley Consolidation
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)	$ 47,549
2	Actual Test Year Revenues (Sch C-2)	5,634,693
3	Bad Debt Expense Rate	0.8%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	$ 5,610,064
7	Bad Debt Expense Rate	0.8%
8	Expected Bad Debt Expense	$ 47,341
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	$ (208)
11		
12		
13	Proposed Revenues (Sch C-2)	$ 7,120,506
14	Bad Debt Expense Rate	0.8%
15	Expected Bad Debt Expense Based on Proposed Revenues	$ 60,087
16		
17	Adjustment to Bad Debt Expense	$ 12,746
18		
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Buckeye	Town	WUGT		
$ 11,720	$ 30,899	$ 4,930	$ 47,549	
$ 479,427	$ 4,940,530	$ 214,736	$ 5,634,693	
2.4%	0.6%	2.3%		
$ 462,043	$ 4,940,316	$ 207,705	$ 5,610,064	$ 0
2.4%	0.6%	2.3%		
$ 11,295	$ 30,898	$ 4,769		

Global Water - West Valley Consolidation
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	$ 5,610,064	$ 5,610,064
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	11,220,128	11,220,128
4	Proposed Revenue Requirement	5,610,064	7,120,506
5	Subtotal (Line 4 + Line 5)	16,830,192	18,340,634
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	5,610,064	6,113,545
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	11,220,128	12,227,090
10	Plus: 10% of CWIP -	288,743	288,743
11	Less: Net Book Value of Licensed Vehicles	43,247	43,247
12	Full Cash Value (Line 9 + Line 10 - Line 11)	11,465,624	12,472,585
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	2,407,781	2,619,243
15	Composite Property Tax Rate	12.2900%	12.2900%
16			-
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	$ 295,916	
18	Actual Test Year Property Tax Expense	191,145	
19			
20	Test Year Adjustment (Line 16-Line 17)	$ 104,771	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		$ 321,905
22	Test Year Adjusted Property Tax Expense (Line 17)		295,916
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		$ 25,989
24			
25	Increase to Property Tax Expense		$ 25,989
26	Increase in Revenue Requirement		1,510,443
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Line 20)		1.720600%
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40			

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustments 14 & 18
Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2.14

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	$ (831,421)	$ 640,287
3	Synchronized Interest	298,388	298,388
4	Arizona Taxable Income	$ (1,129,810)	$ 341,898
5			
6	Arizona Income Tax (6.968%)	$ (78,725)	$ 23,823
7			
8	Federal Income Before Taxes	$ (1,129,810)	$ 341,898
9	Less Arizona Income Taxes	(78,725)	23,823
10	Federal Taxable Income	$ (1,051,084)	$ 318,075
11			
12	Federal Income Tax (34% Tax Bracket)	$ (357,369)	$ 108,145
13			
14	Total Income Tax	$ (436,094)	$ 131,969
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 30)	$ (171,854)	
24	Increase/(Decrease) to Income Taxes - Adjusted	$ (264,240)	
25			
26	Test Year Income Taxes - Adjusted		$ (436,094)
27			
28	Increase/(Decrease) to Proposed Income Taxes		$ 568,063
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 19
Adjust Revenue for Connservation Rebate billing error (Valencia Water Company, Town Division)

Schedule C-2.19

Line No.	Class of Service	"Excess" Conservation Rebate
1		
2		
3		
4	5/8" Residential	$ 12,833
5	3/4" Residential	42
6	1" Residential	135
7	2" Residential	-
8	5/8" Commercial	-
9	3/4" Commercial	-
10	1" Commercial	-
11	1.5" Commercial	-
12	2" Commercial	9
13	3" Commercial	-
14	6" Commercial	-
15	5/8" Irrigation	25
16	1" Irrigation	26
17	1.5" Irrigation	9
18	2" Irrigation	-
19	6" Irrigation	-
20	2" Hydrant	8
21	3" Hydrant	-
22	4" Hydrant	-
23		$ 13,087

Global Water - West Valley Consolidation

Schedule C-2.20

Test Year Ended December 31, 2011

Income Statement Adjustment 20

Adjust Revenue for credits to bills issued prior to test year (Valencia Water Company, Town Division)

Line No.	Class of Service	Credits to bills issued prior to test year
1		
2		
3		
4	5/8" Residential	$ 1,676
5	3/4" Residential	
6	1" Residential	
7	2" Residential	
8	5/8" Commercial	
9	3/4" Commercial	
10	1" Commercial	
11	1.5" Commercial	
12	2" Commercial	
13	3" Commercial	
14	6" Commercial	
15	5/8" Irrigation	
16	1" Irrigation	
17	1.5" Irrigation	
18	2" Irrigation	564
19	6" Irrigation	
20	2" Hydrant	621
21	3" Hydrant	65
22	4" Hydrant	
23		$ 2,926

Global Water - West Valley Consolidation
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	Uncollecible Factor (L14)			0.5181%
3	Revenues (L1 - L2)			99.4819%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (L3 - L4)			60.8830%
6	**Revenue Conversion Factor (L1 / L5)**			1.642495
7				
8				
9	Calculation of Uncollectible Factor:			
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			0.8439%
14	Uncollectible Factor (L12 x L13)			0.5181%
15				
16	Calculation of Effective Tax Rate:			
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				
25				
26				
27				
28				
29				
30				
31				
32				

Supporting Schedules

Recap Schedules
A-1

Global Water - West Valley Consolidation
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 Return
1					
2	Short-Term Debt	$ 227,203	1.27%	6.02%	0.08%
3					
4	Long-Term Debt	3,785,016	21.14%	5.78%	1.22%
5					
6	Common Equity	$13,895,497	77.60%	-1.96%	-1.52%
7					
8	Totals	$ 17,907,716	100.00%		-0.22%
9					
10					
11		End of Test Year - Proposed			
12		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
13					
14					
15	Short-Term Debt	$ 227,203	1.30%	6.02%	0.08%
16					
17	Long-Term Debt	3,785,016	21.60%	5.78%	1.25%
18					
19	Common Equity	13,509,847	77.10%	11.44%	8.82%
20					
21	Totals	$ 17,522,066	100.00%		10.15%
22					
23					

End of Projected Year - Proposed Rates			
Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
$ 241,284	1.33%	6.02%	0.08%
3,543,732	19.47%	5.78%	1.12%
14,413,492	79.20%	11.44%	9.06%
$ 18,198,509	100.00%		10.27%

Supporting Schedules
D-2
D-3
D-4
E-1

Recap Schedules
A-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual Amount Outstanding	Annual Cost	Interest Rate
1	**Long-Term Debt**			
2	**Greater Buckeye**			
3	WIFA 920072-03	$ 33,356	$ 1,564	4.69%
4	WIFA 920103-06	76,278	5,072	6.65%
5	Stewart Title (Garcia)	11,746	940	8.00%
6	**Valencia-Town**			
7	5.810% WIFA 920024-99	$ 29,281	1,701	5.810%
8	6.750% WIFA 920102-06	1,878,688	126,811	6.750%
9	4.200% WIFA 92A170-10	1,340,437	56,298	4.200%
10	**WUGT**			
11	6.650% WIFA 920104-06	$ 356,055	23,678	6.650%
12	4.375% WIFA 920071-03	59,175	2,589	4.375%
13				
14	Totals	$ 3,785,016	$ 218,653	5.78%
15				
16	**Short-Term Debt**			
17	**Greater Buckeye**			
18	WIFA 920072-03	$ 2,677	$ 125	4.69%
19	WIFA 920103-06	5,108	340	6.65%
20	Stewart Title (Garcia)	5,101	408	8.00%
21	**Valencia-Town**			
22	5.810% WIFA 920024-99	$ 3,849	224	5.810%
23	6.750% WIFA 920102-06	126,712	8,553	6.750%
24	4.200% WIFA 92A170-10	57,997	2,436	4.200%
25	**WUGT**			
26	6.650% WIFA 920104-06	20,834	1,385	6.650%
27	4.375% WIFA 920071-03	4,925	215	4.375%
28				
29	Totals	$ 227,203	$ 13,687	6.02%

Line No.		End of Test Year - Proposed Amount Outstanding	Annual Cost	Interest Rate	End of Projected Year - Proposed Rates Amount Outstanding	Annual Cost	Interest Rate
32							
19							
20							
21	**Long-Term Debt**						
22	**Greater Buckeye**						
23	WIFA 920072-03	$ 33,356	$ 1,564	4.69%	$ 30,551	$ 1,432	4.69%
24	WIFA 920103-06	76,278	5,072	6.65%	70,820	4,710	6.65%
25	Stewart Title (Garcia)	11,746	940	8.00%	6,341	507	8.00%
26	**Valencia-Town**						
27	5.810% WIFA 920024-99	29,281	1,701	5.810%	25,203	1,464	5.810%
28	6.750% WIFA 920102-06	1,878,688	126,811	6.750%	1,743,037	117,655	6.750%
29	4.200% WIFA 92A170-10	1,340,437	56,298	4.200%	1,279,957	53,758	4.200%
30	**WUGT**						
31	6.650% WIFA 920104-06 Tonopah	356,055	23,678	6.650%	333,794	22,197	6.650%
32	4.375% WIFA 920071-03 Tonopah	59,175	2,589	4.375%	54,030	2,364	4.375%
33							
34	Totals	$ 3,785,016	$ 218,653	5.78%	$ 3,543,732	$ 204,088	5.76%
35							
36	**Short-Term Debt**						
37	**Greater Buckeye**						
38	WIFA 920072-03	$ 2,677	$ 125	4.69%	$ 2,805	$ 131	4.69%
39	WIFA 920103-06	5,108	340	6.65%	5,458	363	6.65%
40	Stewart Title (Garcia)	5,101	408	8.00%	5,405	432	8.00%
41	**Valencia-Town**						
42	5.810% WIFA 920024-99	3,849	224	5.810%	$ 4,079	237	5.810%
43	6.750% WIFA 920102-06	126,712	8,553	6.750%	135,651	9,156	6.750%
44	4.200% WIFA 92A170-10	57,997	2,436	4.200%	60,480	2,540	4.200%
45	**WUGT**						
46	6.650% WIFA 920104-06	20,834	1,385	6.650%	$ 22,261	1,480	6.650%
47	4.375% WIFA 920071-03	4,925	215	4.375%	5,145	225	4.375%
48							
49	Totals	$ 227,203	$ 13,687	6.02%	$ 241,284	$ 14,566	6.04%
50							
51							
52							

40 Supporting Schedules
E-1

Recap Schedules
D-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Preferred Stock

Schedule D-3

Line No.	
1	Schedule D-3 is not applicable as there is no preferred stock issued or
2	outstanding in any of the utilities involved in this rate case.
3	
4	
5	
6	
7	
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9	
10	

Supporting Schedules	Recap Schedules
E-1	D-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Common Equity

Schedule D-4

Line No.	
1	The Company's rate application reflects a 11.44% return on common equity.
2	See the Direct Testimony of Matthew Rowell.
3	
4	
5	
6	
7	
8	
9	
10	
11	

Supporting Schedules	Recap Schedules
Special Studies	D-1

Global Water - West Valley Consolidation
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	$ 292	$ 292	$ 292
4	132 Special Deposits	377,965	320,223	240,133
5	141 Customer Accounts Receivable	404,627	474,017	373,247
6	143 Accumulated Provision for Uncollectible Accounts	(59,948)	(49,436)	(43,299)
7	151 Plant Material and Supplies	31,193	25,222	22,937
8	162 Prepayments	64,292	39,634	20,131
9	174 Miscellaneous Current and Accrued Assets	260,218	145,154	92,436
10	Total Current Assets	1,078,639	955,106	705,877
11				
12	101 Total Utility Plant in Service	61,690,980	59,916,498	59,290,479
13	105 Construction work-in-progress	2,887,427	4,252,911	3,326,951
14	108 Less:Accumulated Depreciation	(12,655,484)	(9,363,076)	(6,571,988)
15	Total Fixed Assets (Net)	51,922,923	54,806,333	56,045,442
16				
17	Deferred Debits			
18	114 Utility Plant Acquisition Adjustments	12,683,332	12,683,332	36,668,237
19	181 Unamortized Debt Discount & Expense	7,781	8,213	8,690
20	190 Accumulated Deferred Income Taxes	3,036,641	2,864,789	62,014
21	Total other assets	15,727,754	15,556,334	36,738,941
22				
23	Total Assets	$ 68,729,316	$ 71,317,773	$ 93,490,260
24				
25	Liabilities and Stockholders' Equity			
26				
27	231 Accounts payable	$ 297,710	$ 658,196	$ 933,680
28	232 Notes Payable	227,203	214,401	230,025
29	235 Customer Deposits	460,642	378,577	277,340
30	236 Accrued Taxes	96,544	91,362	80,471
31	237 Accrued Interest	57,608	42,451	30,572
32	241 Miscellaneous Current and Accrued Liabilities	202,661	851,860	490,320
33	253 Other Deferred Credits	25,930	13,291	82,428
34	Total Current Liabilities	1,368,298	2,250,138	2,124,836
35				
36	224 Other Long-Term Debt	3,785,016	3,997,669	3,715,312
37				
38	252 Advances for Construction	41,641,410	41,278,847	42,112,107
39	271 Contributions in Aid of Construction	9,712,120	9,712,120	1,371,318
40	272 Accumulated Amortization of CIAC	(1,673,025)	(1,225,550)	(227,591)
41	Total Deferred Credits and Other Liabilities	49,680,505	49,765,417	43,255,834
42				
43	Total Liabilities and Deferred Credits	54,833,819	56,013,224	49,095,982
44				
45	211 Other Paid-In Capital	46,337,629	47,474,716	52,498,776
46	215 Unappropriated Retained Earnings	(32,170,167)	(8,104,498)	(8,004,107)
47	215 Current year net income	(271,966)	(24,065,669)	(100,392)
48	Total Members' Equity	13,895,497	15,304,549	44,394,278
49				
50	Total Liabilities and Stockholders' Equity	$ 68,729,316	$ 71,317,773	$ 93,490,260
51		$ 0	$ (0)	$ 0

Supporting Schedules
E-5

Recap Schedules
A-3

Global Water - West Valley Consolidation
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	$ 4,095,866	$ 3,334,449	$ 2,787,382
4	460 Unmetered Water Revenue	1,384,254	1,032,330	738,735
5	474 Other Water Revenues	154,573	213,978	248,398
6	Total Operating Revenues	5,634,693	4,580,757	3,774,515
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	1,077,852	1,155,840	868,516
11	610 Purchased Water	52,582	50,350	52,384
12	615 Purchased Power	406,417	425,737	426,947
13	618 Chemicals	49,006	50,559	79,408
14	620 Materials and Supplies	96,757	69,037	30,563
15	621 Office Supplies and Expense	71,914	79,623	124,171
16	630 Outside Services	594,164	271,091	62,053
17	635 Contractual Services - Testing	22,932	25,006	53,960
18	636 Contractual Services - Other	-	-	-
19	641 Rental of Building/Real Property	50,225	9,594	61,442
20	650 Transportation Expenses	103,598	79,165	45,333
21	657 Insurance - General Liability	37,535	36,554	35,139
22	659 Insurance - Other	7,238	6,895	10,176
23	666 Regulatory Commission Expense – Rate Case	21,333	34,129	-
24	670 Bad Debt Expense	47,549	(18,224)	55,050
25	675 Miscellaneous Expenses	103,253	88,933	42,797
26	403 Depreciation Expense	3,311,614	2,807,065	1,899,008
27	403 Depreciation Expense - CIAC Amortization	(447,476)	(994,990)	(49,782)
28	408 Taxes Other Than Income	18,587	12,467	18,002
29	408.11 Taxes Other Than Income - Property Taxes	191,145	195,582	151,408
30	409 Income Taxes	(171,854)	47,173	(62,571)
31	Total Operating Expenses	5,644,371	4,431,586	3,904,004
32				
33	Operating Income / (Loss)	(9,678)	149,171	(129,489)
34				
35	OTHER INCOME / (EXPENSE			
36	421 Non-Utility Income	-	-	241,605
37	426 Miscellaneous Non-Utility Expenses	(14,347)	(23,988,374)	-
38	427 Interest Expense	(247,941)	(226,467)	(212,508)
39	Total Other Income / (Expense)	(262,288)	(24,214,841)	29,097
40				
41	NET INCOME / (LOSS)	$ (271,966)	$ (24,065,670)	$ (100,392)
42				

Supporting Schedules
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Recap Schedules
A-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Cash Flows from Operating Activities:			
2	Net income (loss)	$ (271,966)	$ (24,065,670)	$ (100,392)
3	Adjustments to reconcile net income to net			
4	cash provided by operating activities:			
5	Depreciation	2,864,138	1,812,075	1,849,226
6	Loss on disposal of fixed and intangible assets	23,106	(18,947)	8,979
7	Amortization of deferred debt issuance costs	432	477	
8	Goodwill impairment	-	23,984,905	
9	Provision for doubtful accounts receivable	47,549	(18,224)	55,050
10	Deferred income tax (benefit) expense	(171,852)	(2,802,775)	(1,533,800)
11	Changes in assets and liabilities:			
12	Accounts receivable	29,895	(77,328)	8,880
13	Accrued revenue	(117,043)	(54,134)	(21,692)
14	Other assets	(19,734)	(17,127)	(1,735)
15	Due to related party			30,732
16	Accounts payable and other current liabilities	(34,743)	91,666	93,290
17	Total Cash Flows from Operations	2,349,783	(1,165,080)	388,537
18				
19	Cash Flows From Investing Activities:			
20	Capital expenditures	(2,312,383)	(1,418,154)	(2,964,270)
21	(Deposits) withdrawals of restricted cash	(58,228)	(80,132)	(62,788)
22	Total Cash Flows from Investing	(2,370,611)	(1,498,285)	(3,027,058)
23				
24	Cash Flows From Financing Activities:			
25	Capital contributions (return of capital), net	(1,167,059)	2,259,576	1,683,330
26	Loan borrowings (WIFA)	1,053,694	483,740	1,024,920
27	Loan repayments (WIFA)	(228,371)	(217,007)	(138,623)
28	Debt issuance costs paid			(8,690)
29	Advances in aid of construction	398,000	359,090	235,678
30	Refunds of advances for construction	(35,437)	(222,034)	(158,094)
31	Total Cash Flows from Financing	20,828	2,663,366	2,638,521
32				
33	Net Increase (Decrease) in Cash	$ (0)	$ (0)	$ (1)
34	Cash at Beginning of Period	292	292	293
35	Ending Cash Balance	$ 292	$ 292	$ 292

Supporting Schedules

Recap Schedules
A-5

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock Shares	Common Stock Amount	Additional Paid-In-Capital	Retained Earnings	Total
1						
2	Balance - December 31, 2008	-	$ -	$ 52,498,776	$ (8,004,106)	$ 44,494,670
3						
4	Net Income				(100,392)	(100,392)
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass				-	-
9						
10	Balance - December 31, 2009	-	$ -	$ 52,498,776	$ (8,104,498)	$ 44,394,278
11						
12	Net Income				(24,065,668)	(24,065,668)
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(5,024,060)	-	(5,024,060)
17						
18	Balance - December 31, 2010	-	$ -	$ 47,474,716	$ (32,170,167)	$ 15,304,549
19						
20	Net Income				(271,966)	(271,966)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			(1,137,087)	-	(1,137,087)
25						
26	Balance - December 31, 2011	-	$ -	$ 46,337,629	$ (32,442,132)	$ 13,895,497
27						
28						
29						
30						
31						
32						

Supporting Schedules

Recap Schedules

Global Water - West Valley Consolidation
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	$ 244,981	$ 110,779	$ 355,760
3	304 Structures and Improvements	1,061,100	63,487	1,124,587
4	307 Wells and Springs	2,255,850	19,261	2,275,111
5	309 Supply Mains	-	46,790	46,790
6	310 Power Generation Equipment	27,602	41,643	69,245
7	311 Pumping Equipment	10,389,951	159,013	10,548,964
8	320 Water Treatment Equipment	6,551,478	11,875	6,563,353
9	330 Distribution Reservoirs ad Standpipes	5,558,266	59,292	5,617,558
10	331 Transmission and Distribution Mains	22,687,636	424,201	23,111,837
11	333 Services	3,359,410	(1)	3,359,409
12	334 Meters and Meter Installations	1,608,565	46,192	1,654,757
13	335 Hydrants	2,060,930	(0)	2,060,930
14	336 Backflow Prevention Devices	24,000	1,242	25,242
15	339 Other Plant and Miscellaneous Equipment	20,708	166,936	187,644
16	340 Office Furniture and Equipment	50,956	-	50,956
17	341 Transportation Equipment	307,655	11,695	319,350
18	343 Tools, Shop and Garage Equipment	96,923	987	97,910
19	344 Laboratory Equipment	43,261	0	43,261
20	345 Power Operated Equipment	56,426	5,919	62,345
21	346 Communication Equipment	42,600	764,591	807,191
22	347 Miscellaneous Equipment	29,569	3,041	32,610
23	348 Other Tangible Plant	3,272,826	592	3,273,418
24	390 Office Furniture	165,806	(163,053)	2,753
25	Total Utility Plant in Service	$ 59,916,499	$ 1,774,481	$ 61,690,980
26				
27	107 Construction Work in Progress	$ 4,252,911	$ (1,365,484)	$ 2,887,427
28				
29	Total Plant	$ 64,169,410	$ 408,997	$ 64,578,407
30				
31	Total Accum. Depreciation	$ (9,363,076)	$ (3,292,408)	$ (12,655,484)
32				
33	Total Net Plant	$ 54,806,334	$ (2,883,411)	$ 51,922,923
34				
35				
36				
37	Supporting Schedules		Recap Schedules	
38			E-1	
39			A-4	
40				

Global Water - West Valley Consolidation
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	$ 3,472,758	$ 2,842,061	$ 2,442,117
3	Commercial	606,927	459,164	281,544
4	Construction	16,181	33,224	63,722
5	Irrigation	1,384,253	1,032,331	738,734
6				
7	Total Water Sales	$ 5,480,120	$ 4,366,779	$ 3,526,117
8				
9	Miscellaneous	154,573	213,978	248,398
10				
11	Total Operating Revenues	$ 5,634,693	$ 4,580,757	$ 3,774,515
12				
13	Operating Expenses			
14	Operations and Maintenance	$ 1,278,230	$ 1,269,313	$ 1,145,729
15				
16	General and Administrative	$ 1,464,125	$ 1,094,976	$ 802,210
17				
18	Depreciation	$ 2,864,138	$ 1,812,075	$ 1,849,226
19				
20	Taxes			
21	Income Taxes	$ (171,854)	$ 47,173	$ (62,571)
22	Property taxes	191,145	195,582	151,408
23	Other Taxes and Licenses	18,587	12,467	18,002
24	Utility Regulatory Assessment Fee	-	-	-
25				
26	Total Taxes	$ 37,878	$ 255,222	$ 106,839
27				
28	Total Operating Expenses	$ 5,644,371	$ 4,431,586	$ 3,904,004
29				
30	Operating Income/(Loss)	$ (9,678)	$ 149,171	$ (129,489)
31				
32				
33				
34	Supporting Schedules			
35				
36				
37				
38				
39				
40				

Recap Schedules
E-2

Global Water - West Valley Consolidation
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	457,436	490,660	481,940
3	Total Commercial	48,821	70,423	58,083
4	Total Irrigation	186,975	203,794	210,999
5	Total Construction	48,227	4,726	16,836
6		741,459	769,603	767,858
7				
8	Average No. Customers (Sch. H-2)			
9	Total Residential	5,991	5,874	5,733
10	Total Commercial	98	66	62
11	Total Irrigation	100	136	132
12	Total Construction	5	7	11
13	Non-Potable	6,194	6,083	5,938
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	76.35	83.53	84.06
17				
18	Average Annual Revenue Per			
19	Residential Customer	$ 579.66	$ 483.84	$ 425.98
20				
21				
22	Average Per 1,000 Gallons Sold			
23	Pumping Expense	$ 0.55	$ 0.55	$ 0.56
24	Water Treatment Expense	0.07	0.07	0.10
25				
26				
27				
28				
29				
30	Supporting Schedules			Recap Schedules
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Global Water - West Valley Consolidation
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	$ (140,830)	$ 38,657	$ (51,275)
4	FICA (Employer's)	63,243	66,844	50,753
5	Unemployment	1,225	1,103	674
6	Total Federal Taxes	$ (76,362)	$ 106,604	$ 151
7				
8				
9	State Taxes			
10	Income	(31,024)	8,516	(11,296)
11	Property	191,145	195,582	151,408
12	Other	18,587	12,467	18,002
13	Unemployment	9,138	6,100	1,724
14	Total State Taxes	$ 187,847	$ 222,664	$ 159,838
15				
16	Local Taxes			
17				
18	Total Taxes to Operations	$ 111,484	$ 329,268	$ 159,989
19				
20				
21				
22				
23	Supporting Schedules			
24				Recap Schedules
25				
26				
27				
28				
29				
30				

Line No.

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.

Global Water - West Valley Consolidation
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	$ 5,634,693	$ 5,610,064	$ 1,510,443	$ 7,120,506
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	$ 1,077,852	$ 1,077,852	$ -	$ 1,077,852
6	610 Purchased Water	52,582	52,582	-	52,582
7	615 Purchased Power	406,417	514,152	-	514,152
8	618 Chemicals	49,006	50,125	-	50,125
9	620 Materials and Supplies	96,757	96,757	-	96,757
10	621 Office Supplies and Expense	71,914	71,914	-	71,914
11	630 Outside Services	594,164	594,164	-	594,164
12	635 Contractual Services - Testing	22,932	22,932	-	22,932
13	636 Contractual Services - Other	-	-	-	-
14	641 Rental of Building/Real Property	50,225	50,225	-	50,225
15	650 Transportation Expenses	103,598	103,598	-	103,598
16	657 Insurance - General Liability	37,535	37,535	-	37,535
17	659 Insurance - Other	7,238	7,238	-	7,238
18	666 Regulatory Commission Expense – Rate Case	21,333	41,580	-	41,580
19	670 Bad Debt Expense	47,549	47,341	12,746	60,087
20	675 Miscellaneous Expenses	103,253	99,986	-	99,986
21	403 Depreciation Expense	3,311,614	3,350,582	-	3,350,582
22	403 Depreciation Expense - CIAC Amortization	(447,476)	(91,581)	-	(91,581)
23	408 Taxes Other Than Income	18,587	18,587	-	18,587
24	408.11 Taxes Other Than Income - Property Taxes	191,145	295,916	25,989	321,905
25	409 Income Taxes	(171,854)	(436,094)	568,063	131,969
26	Total Operating Expenses	$ 5,644,371	$ 6,005,391	$ 606,797	$ 6,612,189
27					
28	Operating Income / (Loss)	$ (9,678)	$ (395,327)	$ 903,645	$ 508,318
29					
30	OTHER INCOME / (EXPENSE				
31	421 Non-Utility Income	-	-	-	-
32	426 Miscellaneous Non-Utility Expenses	(14,347)	(14,347)	-	(14,347)
33	427 Interest Expense	(247,941)	(247,941)	-	(247,941)
34	Total Other Income / (Expense)	$ (262,288)	$ (262,288)	$ -	$ (262,288)
35					
36	NET INCOME / (LOSS)	$ (271,966)	$ (657,615)	$ 903,645	$ 246,030
37					

Supporting Schedules
E-2

Recap Schedules
A-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Schedule F-2

Line No.		Test Year 12/31/2011	Projected Year Present Rates 12/31/2012	Projected Year Proposed Rates 12/31/2012
1	Source of Funds			
2	Cash Flows from Operating Activities:			
3	Net income (loss)	$ (271,966)	$ (657,615)	$ 246,030
4	Adjustments to reconcile net income to net			
5	cash provided by operating activities:			
6	Depreciation	2,864,138	3,259,001	3,259,001
7	Loss on disposal of fixed and intangible assets	23,106	-	-
8	Amortization of deferred debt issuance costs	432	432	432
9	Goodwill impairment	-	-	-
10	Provision for doubtful accounts receivable	47,549	47,549	47,549
11	Deferred income tax (benefit) expense	(171,852)	(436,094)	131,969
12	Changes in assets and liabilities:			
13	Accounts receivable	29,895	29,895	29,895
14	Accrued revenue	(117,043)	(116,531)	(147,906)
15	Other assets	(19,734)	(19,734)	(19,734)
16	Due to related party	-	-	-
17	Accounts payable and other current liabilities	(34,743)	(34,743)	(34,743)
18	Total Cash Flows from Operations	2,349,783	2,072,159	3,512,492
19				
20	Cash Flows From Investing Activities:			
21	Capital expenditures	(2,312,383)	(779,353)	(779,353)
22	(Deposits) withdrawals of restricted cash	(58,228)	-	-
23	Total Cash Flows from Investing	(2,370,611)	(779,353)	(779,353)
24				
25	Cash Flows From Financing Activities:			
26	Capital contributions (return of capital), net	(1,167,059)	(1,028,998)	(2,469,332)
27	Loan borrowings (WIFA)	1,053,694	-	-
28	Loan repayments (WIFA)	(228,371)	(228,371)	(228,371)
29	Debt issuance costs paid	-	-	-
30	Advances in aid of construction	398,000	-	-
31	Refunds of advances for construction	(35,437)	(35,437)	(35,437)
32	Total Cash Flows from Financing	20,828	(1,292,806)	(2,733,139)
33				
34	Net Increase (Decrease) in Cash	$ (0)	$ -	$ -
35	Cash at Beginning of Period	292	292	292
36	Ending Cash Balance	$ 292	$ 292	$ 292
37				

Supporting Schedules
E-3
F-3

Recap Schedules
A-5

Global Water - West Valley Consolidation
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	$ 95,082	$ -	$ 100,000
3				
4	Water Distribution Centers	71,526	100,000	100,000
5			-	-
6	Treatment and/or Blending	8,625	300,000	-
7			-	-
8	Pipelines	465,016	500,000	250,000
9			-	-
10	SCADA	136,029	50,000	50,000
11			-	-
12	Other	3,076		
13				
14	Totals	$ 779,353	$ 950,000	$ 500,000
15		(Sch B-2.1)		
16				
17				
18				

Supporting Schedules

Recap Schedules
F-2 & A-4

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line No.	
1	Revenues and expenses were projected using the pro forma changes to the test year
2	ending December 31, 2011.
3	
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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16	

Supporting Schedules

Recap Schedules

Global Water - West Valley Consolidation
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.
3	
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13	

Supporting Schedules	Recap Schedules
H-1	
G-4	
G-3	

Global Water - West Valley Consolidation
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.
3	
4	
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8	
9	

Supporting Schedules	Recap Schedules
H-1	
G-4	
G-3	

Global Water - West Valley Consolidation
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.
3	
4	
5	
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9	
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11	
12	
13	
14	

<u>Supporting Schedules</u>
G-5
G-7

<u>Recap Schedules</u>
G-1 & G-2

Global Water - West Valley Consolidation
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.
3	
4	
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7	
8	
9	
10	

Supporting Schedules	Recap Schedules
G-5	G-1 & G-2
G-7	

Global Water - West Valley Consolidation
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.
3	
4	
5	
6	
7	
8	
9	
10	
11	

Supporting Schedules

Recap Schedules
G-3

Global Water - West Valley Consolidation
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.
3	
4	
5	
6	
7	
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9	
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11	

Supporting Schedules

Recap Schedules
G-4

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

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.
3	
4	
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12	
13	

Supporting Schedules	Recap Schedules
	G-4
	G-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Revenue at Present Rates Sch. H-2 Col. E	[B] Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1	Residential	$ 3,438,377	$ 4,721,491	$ 1,283,114	37.3%
2	Commercial	$ 804,349	952,114	147,765	18.4%
3	Irrigation	$ 1,081,928	1,261,563	179,635	16.6%
4	Construction	$ 21,393	29,391	7,998	N/A
5					
6	Total Water Revenues	$ 5,346,048	$ 6,964,560	$ 1,618,513	30.3%
7					
8	Miscellaneous Revenues (Sch. C-1, L4)	154,573	154,573		
9					
10	Total Operating Revenues	$ 5,500,621	$ 7,119,133		
11					
12					
13					
14	Test Year Revenue (Schedule C-2)	$ 5,634,693			
15	Less adjustment C-2.5	(136,212)			
16					
17		5,498,481			
18					
19	Unreconciled Difference	$ 2,140			
20		0.0389%			
21					

Supporting Schedules
H-2

Recap Schedules
A-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Analysis of Revenue by Detailed Class

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
				Bill Count Water Revenues									
												Proposed	
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates No CRT	CRT	Present Rates [C+D]	Adjustments Sch. C-2.4	Adjusted Present Rates [E + F]	Proposed Rates No CRT	Proposed CRT	Proposed Rates [H+I]	Increase [J - G]	%
1	5/8" Residential	5,808	6,794	$ 3,329,862	$ (179,238)	$ 3,150,624	$ 38,585	$ 3,189,209	$ 4,478,564	$ (136,815)	$ 4,341,769	$ 1,152,560	36.14%
2	3/4" Residential	32	6,815	17,572	(830)	16,742	138	16,880	23,963	(663)	23,330	6,450	38.21%
3	1" Residential	137	9,761	176,213	(3,734)	172,479	20,478	192,957	237,720	(2,605)	235,115	42,158	21.85%
4	1.5" Residential	2	3,063	1,873	(17)	1,856	-	1,856	4,312	(25)	4,287	2,431	130.94%
5	2" Residential	12	80,206	96,691	(14)	96,678	6,913	103,589	117,006	(16)	116,990	13,401	12.94%
6	5/8" Commercial	21	15,927	24,147	(294)	23,853	(8,018)	15,835	28,808	(283)	28,525	12,690	80.13%
7	3/4" Commercial	1	3,682	422	(23)	399	-	399	580	(17)	563	163	40.88%
8	1" Commercial	8	66,293	40,852	(39)	40,813	(25,306)	15,507	47,649	(18)	47,631	32,124	207.17%
9	1.5" Commercial	11	49,556	63,156	(118)	63,039	(4,617)	48,422	64,807	(114)	64,694	16,272	33.60%
10	2" Commercial	54	128,467	620,420	(143)	620,276	(172,699)	447,577	725,308	(126)	725,182	277,604	62.02%
11	3" Commercial	1	218,883	20,972	-	20,972	-	20,972	24,693	(1)	24,692	3,720	17.74%
12	6" Commercial	2	59,438	45,206	(10)	45,197	-	45,197	60,837	(8)	60,829	15,632	34.60%
13	5/8" Irrigation	6	4,738	2,852	(66)	2,786	4,748	7,514	3,825	(61)	3,764	(3,750)	-49.91%
14	1" Irrigation	26	18,964	51,176	(346)	50,832	8,071	58,903	63,976	(258)	63,718	6,815	11.98%
15	1.5" Irrigation	13	97,863	108,540	(35)	108,506	8,921	116,427	123,796	(21)	123,775	8,348	7.23%
16	2" Irrigation	62	203,277	574,585	(55)	574,530	228,158	1,094,688	1,003,236	(40)	1,003,196	(91,490)	-8.36%
17	3" Irrigation	1	16,067	5,086	(2)	5,084	-	5,084	9,251	(3)	9,248	4,164	81.90%
18	6" Irrigation	2	41,523	42,238	(28)	42,210	-	42,210	57,885	(23)	57,862	15,652	37.08%
19	2" Hydrant	3	60,311	14,150	(57)	14,093	-	14,093	18,676	(15)	18,661	4,568	38.83%
20	3" Hydrant	1	27,936	6,557	-	6,557	-	6,557	9,226	(1)	9,225	2,668	40.69%
21	4" Hydrant	1	43,009	743	-	743	-	743	1,305	(1)	1,305	562	75.70%
22													
23													
24													
25	Total Residential	5,991		$ 3,622,211	$ (183,834)	$ 3,438,377	$ 66,114	$ 3,504,491	$ 4,861,605	$ (140,113)	$ 4,721,491	$ 1,217,000	34.73%
26	Total Commercial	96		894,977	(628)	894,349	(210,440)	683,909	962,682	(567)	962,114	358,205	60.31%
27	Total Irrigation	100		1,082,477	(549)	1,081,928	239,897	1,321,825	1,261,969	(406)	1,261,563	(60,261)	-4.56%
28	Total Hydrant	5		21,499	(57)	21,399	-	21,399	29,407	(18)	29,391	7,992	N/A
29	Totals	5,194	-	$ 5,621,115	$ (185,068)	$ 5,436,046	95,570	5,441,616	7,105,663	(141,103)	6,964,560	1,522,942	27.99%
30													

Supporting Schedules

Recap Schedules
H-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Calculation of Change in Miscellaneous Service Charge Revenue

Line No.

Valencia, Town Division

	Current	Proposed	Increase	Test Year Charges	Revenue Increase
Establishment	$ 35.00	$ 35.00	-	2116	$ -
Establishment (After Hours)	50.00	50.00	-	10	-
Reconnect	35.00	35.00	-	795	-
Reconnect (After hours)	50.00	50.00	-	10	-
NSF Fees	30.00	30.00	-	318	-
Proposed Misc. Service Charge Increase					$ -

Water Utility of Greater Tonopah

	Current	Proposed	Increase	Test Year Charges	Revenue Increase
Establishment	$ 35.00	$ 35.00	$ -	81	$ -
Reconnect	35.00	35.00	-	29	-
NSF Fees	30.00	30.00	-	6	-
Proposed Misc. Service Charge Increase					$ -

Valencia Water Company, Greater Buckeye Division

	Current	Proposed	Increase	Test Year Charges	Revenue Increase
Establishment	$ 35.00	$ 35.00	$ -	146	$ -
Reconnect	35.00	35.00	-	57	-
NSF Fees	30.00	30.00	-	18	-
Proposed Misc. Service Charge Increase					$ -

Total Change $ -

Monthly Minimum Charges:

Meter Size (All Classes)	Basic Service Charge: Present Valencia Town	Present Greater Buckeye	Present WUGT	Proposed	Change Valencia Town	Change Greater Buckeye	Change WUGT
5/8" Meter	$ 30.88	$ 27.72	$ 22.55	$ 43.50	$ 12.62	$ 15.78	$ 20.95
3/4" Meter	30.88	27.72	22.55	43.50	12.62	15.78	$ 20.95
1" Meter	77.20	69.30	56.38	108.75	31.55	39.45	$ 52.37
1.5" Meter	154.40	138.60	112.75	217.50	63.10	78.90	$ 104.75
2" Meter	247.04	221.76	180.40	348.00	100.96	126.24	$ 167.60
3" Meter	494.08	443.52	360.80	696.00	201.92	252.48	$ 335.20
4" Meter	772.00	693.00	563.75	1,087.50	315.50	394.50	$ 523.75
6" Meter	1,544.00	1,386.00	1,127.50	2,175.00	631.00	789.00	$ 1,047.50
8" Meter	3,088.00	N/A	2,255.00	4,350.00	1,262.00	N/A	$ 2,095.00

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block: Present Valencia Town	Present Greater Buckeye	Present WUGT	Proposed
Tier One Breakover (M Gal)	1,000 Gallons	1,000 Gallons	1,000 Gallons	1,000 Gallons
Tier Two Breakover (M Gal)	5,000 Gallons	5,000 Gallons	5,000 Gallons	5,000 Gallons
Tier Three Breakover (M Gal)	10,000 Gallons	10,000 Gallons	10,000 Gallons	10,000 Gallons
Tier Four Breakover (M Gal)	18,000 Gallons	18,000 Gallons	18,000 Gallons	18,000 Gallons
Tier Five Breakover (M Gal)	25,000 Gallons	25,000 Gallons	25,000 Gallons	25,000 Gallons
Tier Six Breakover (M Gal)	999,999,999	999,999,999	999,999,999	> 25,000 gallons

	Volumetric Charge (/M Gal): Present Valencia Town	Present Greater Buckeye	Present WUGT	Proposed	Change Valencia Town	Change Greater Buckeye	Change WUGT
Tier One Breakover (M Gal)	$ 1.10	$ 1.35	$ 1.18	$ 1.40	$ 0.30	$ 0.05	$ 0.22
Tier Two Breakover (M Gal)	1.98	2.55	1.99	2.50	0.52	(0.05)	0.51
Tier Three Breakover (M Gal)	2.85	3.75	2.89	3.50	0.65	(0.25)	0.61
Tier Four Breakover (M Gal)	3.83	4.95	3.80	4.50	0.67	(0.45)	0.70
Tier Five Breakover (M Gal)	4.90	6.15	4.68	5.50	0.60	(0.65)	0.82
Tier Six Breakover (M Gal)	6.02	7.35	5.54	6.50	0.48	(0.85)	0.96
Conservation Rebate Threshold ("CBT") in gallons	6,701	9,001	7,401	6,000	(701)	(3,001)	(1,401)
Commodity rate rebate applied if consumption is belo	59%	45%	45%	50%	-9%	5%	5%

Miscellaneous Service Charges	Miscellaneous Service Charges: Present Valencia Town	Present Greater Buckeye	Present WUGT	Proposed	Change Valencia Town	Change Greater Buckeye	Change WUGT
Establishment of Service	$ 35.00	$ 35.00	$ 35.00	$ 35.00	$ -	$ -	$ -
Establishment of Service (After Hours)	50.00	50.00	50.00	45.00	-	-	-
Re-establishment of Service (Within 12 Months)	(a)	(a)	(a)	(a)	-	-	-
Reconnection of Service (Delinquent)	35.00	$ 35.00	$ 35.00	35.00	-	-	-
Reconnection of Service - After Hours (Delinquent)	50.00	50.00	50.00	50.00	-	-	-
Meter Move at Customer Request	(b)	(b)	(b)	(b)	-	-	-
After Hours Service Charge, Per Hour*	50.00	$ 50.00	$ 50.00	50.00	-	-	-
Deposit	(c)	(c)	(c)	(c)	-	-	-
Meter Re-Read (If Correct)	30.00	$ 30.00	30.00	30.00	-	-	-
Meter Test Fee (If Correct)	30.00	30.00	30.00	50.00	-	-	-
NSF Check	30.00	30.00	30.00	30.00	-	-	-
Late Payment Charge (Per Month)	1.50%	1.50%	1.50%	1.50%	-	-	-
Deferred Payment Charge (Per Month)	1.50%	1.50%	1.50%	1.50%	-	-	-

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).
(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).
(c) Per A.A.C. R14-2-403(B).
*For after Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.
In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)
Valencia Town

Meter Size	Present Service Line Charges	Meter Charges	Total Charges	Proposed Service Line Charg	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$445.00	$155.00	$600.00	$ 445.00	$ 155.00	$ 600.00	$ -
3/4" Meter	445.00	255.00	$700.00	445.00	255.00	700.00	-
1" Meter	495.00	315.00	$810.00	495.00	315.00	810.00	-
1 1/2" Meter	550.00	525.00	$1,075.00	550.00	525.00	1,075.00	-
2" Turbine Meter	830.00	1,045.00	$1,875.00	830.00	1,045.00	1,875.00	-
2" Compound Meter	830.00	1,890.00	$2,720.00	830.00	1,890.00	2,720.00	-
3" Turbine Meter	1,045.00	1,670.00	$2,715.00	1,045.00	1,670.00	2,715.00	-
3" Compound Meter	1,165.00	2,545.00	$3,710.00	1,165.00	2,545.00	3,710.00	-
4" Turbine Meter	1,490.00	2,670.00	$4,160.00	1,490.00	2,670.00	4,160.00	-
4" Compound Meter	1,670.00	3,645.00	$5,315.00	1,670.00	3,645.00	5,315.00	-
6" Turbine Meter	2,210.00	5,025.00	$7,235.00	2,210.00	5,025.00	7,235.00	-
6" Compound Meter	2,330.00	6,920.00	$9,250.00	2,330.00	6,920.00	9,250.00	-
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	-

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)
Greater Buckeye

Meter Size	Present Service Line Charges	Meter Charges	Total Charges	Proposed Service Line Charg	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$ 445.00	$ 155.00	$ 600.00	$ 445.00	$ 155.00	$ 600.00	$ -
3/4" Meter	445.00	255.00	$ 700.00	445.00	255.00	700.00	-
1" Meter	495.00	315.00	$ 810.00	495.00	315.00	810.00	-
1 1/2" Meter	550.00	525.00	$ 1,075.00	550.00	525.00	1,075.00	-
2" Turbine Meter	830.00	1,045.00	$ 1,875.00	830.00	1,045.00	1,875.00	-
2" Compound Meter	830.00	1,890.00	$ 2,720.00	830.00	1,890.00	2,720.00	-
3" Turbine Meter	1,045.00	1,670.00	$ 2,715.00	1,045.00	1,670.00	2,715.00	-
3" Compound Meter	1,165.00	2,545.00	$ 3,710.00	1,165.00	2,545.00	3,710.00	-
4" Turbine Meter	1,490.00	2,670.00	$ 4,160.00	1,490.00	2,670.00	4,160.00	-
4" Compound Meter	1,670.00	3,645.00	$ 5,315.00	1,670.00	3,645.00	5,315.00	-
6" Turbine Meter	2,210.00	5,025.00	$ 7,235.00	2,210.00	5,025.00	7,235.00	-
6" Compound Meter	2,330.00	6,920.00	$ 9,250.00	2,330.00	6,920.00	9,250.00	-
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	-

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)
WUGT

Meter Size	Present Service Line Charges	Meter Charges	Total Charges	Proposed Service Line Charg	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	$ 445.00	$ 155.00	$ 600.00	$ 445.00	$ 155.00	$ 600.00	$ -
3/4" Meter	445.00	255.00	$ 700.00	445.00	255.00	700.00	-
1" Meter	495.00	315.00	$ 810.00	495.00	315.00	810.00	-
1 1/2" Meter	550.00	525.00	$ 1,075.00	550.00	525.00	1,075.00	-
2" Turbine Meter	830.00	1,045.00	$ 1,875.00	830.00	1,045.00	1,875.00	-
2" Compound Meter	830.00	1,890.00	$ 2,720.00	830.00	1,890.00	2,720.00	-
3" Turbine Meter	1,045.00	1,670.00	$ 2,715.00	1,045.00	1,670.00	2,715.00	-
3" Compound Meter	1,165.00	2,545.00	$ 3,710.00	1,165.00	2,545.00	3,710.00	-
4" Turbine Meter	1,490.00	2,670.00	$ 4,160.00	1,490.00	2,670.00	4,160.00	-
4" Compound Meter	1,670.00	3,645.00	$ 5,315.00	1,670.00	3,645.00	5,315.00	-
6" Turbine Meter	2,210.00	5,025.00	$ 7,235.00	2,210.00	5,025.00	7,235.00	-
6" Compound Meter	2,330.00	6,920.00	$ 9,250.00	2,330.00	6,920.00	9,250.00	-
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	-

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

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

Monthly Consumption	Present Bill Valencia Town	Present Bill Greater Buckeye	Present Bill WUGT	Proposed Bill	Percent Increase Valencia Town	Percent Increase Greater Buckeye	Percent Increase WUGT
-	$ 30.88	$ 27.72	$ 22.55	$ 43.50	41%	57%	93%
1,000	31.33	28.46	23.20	$ 44.20	41%	55%	91%
2,000	32.14	29.87	24.29	$ 45.45	41%	52%	87%
3,000	32.95	31.27	25.39	$ 46.70	42%	49%	84%
4,000	33.77	32.67	26.48	$ 47.95	42%	47%	81%
5,000	34.58	34.07	27.58	$ 49.20	42%	44%	78%
6,000	35.75	36.14	29.17	$ 50.95	43%	41%	75%
7,000	45.60	38.20	30.76		36%	62%	101%
8,000	48.45	40.26	40.36		35%	62%	62%
9,000	51.30	42.32	43.25		34%	63%	59%
10,000	54.15	58.02	46.14	$ 72.40	34%	25%	57%
15,000	73.30	82.77	65.14	$ 94.90	29%	15%	46%
20,000	94.59	109.92	85.90	$ 119.40	26%	9%	39%
25,000	119.09	140.67	109.30	$ 146.90	23%	4%	34%
50,000	269.59	324.42	247.80	$ 309.40	15%	-5%	25%
75,000	420.09	508.17	386.30	$ 471.90	12%	-7%	22%
100,000	570.59	691.92	524.80	$ 634.40	11%	-8%	21%
125,000	721.09	875.67	663.30	$ 796.90	11%	-9%	20%
150,000	871.59	1,059.42	801.80	$ 959.40	10%	-9%	20%
175,000	1,022.09	1,243.17	940.30	$ 1,121.90	10%	-10%	19%
200,000	1,172.59	1,426.92	1,078.80	$ 1,284.40	10%	-10%	19%

Global Water - West Valley Consolidation Schedule H-4
Test Year Ended December 31, 2011
Typical Bill Analysis

Rate Schedule 1" Meters All Classes

Monthly Consumption	Present Bill Valencia Town	Present Bill Greater Buckeye	Present Bill WUGT	Proposed Bill	Percent Increase Valencia Town	Percent Increase Greater Buckeye	Percent Increase WUGT
-	$ 77.20	$ 69.30	$ 56.38	$ 108.75	41%	57%	93%
1,000	77.65	70.04	57.03	$ 109.45	41%	56%	92%
2,000	78.46	71.45	58.12	$ 110.70	41%	55%	90%
3,000	79.27	72.85	59.22	$ 111.95	41%	54%	89%
4,000	80.09	74.25	60.31	$ 113.20	41%	52%	88%
5,000	80.90	75.65	61.41	$ 114.45	41%	51%	86%
6,000	82.07	77.72	63.00	$ 117.45	43%	51%	86%
7,000	91.92	79.78	64.59	$ 119.20	30%	49%	85%
8,000	94.77	81.84	74.19	$ 133.15	40%	63%	79%
9,000	97.62	83.90	77.08	$ 136.65	40%	63%	77%
10,000	100.47	99.60	79.97	$ 140.15	39%	41%	75%
15,000	119.62	124.35	98.97	$ 140.15	17%	13%	42%
20,000	140.91	151.50	119.73	$ 185.15	31%	22%	55%
25,000	165.41	182.25	143.13	$ 221.15	34%	21%	55%
50,000	315.91	366.00	281.63	$ 259.65	-18%	-29%	-8%
75,000	466.41	549.75	420.13	$ 584.65	25%	6%	39%
100,000	616.91	733.50	558.63	$ 747.15	21%	2%	34%
125,000	767.41	917.25	697.13	$ 909.65	19%	-1%	30%
150,000	917.91	1,101.00	835.63	$ 1,072.15	17%	-3%	28%
175,000	1,068.41	1,284.75	974.13	$ 1,234.65	16%	-4%	27%
200,000	1,218.91	1,468.50	1,112.63	$ 1,397.15	15%	-5%	26%

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule 1.5" Meters All Classes

Monthly Consumption	Present Bill Valencia Town	Present Bill Greater Buckeye*	Present Bill WUGT	Proposed Bill	Percent Increase Valencia Town	Percent Increase Greater Buckeye	Percent Increase WUGT
-	$ 154.40	NA	$ 112.75	$ 217.50	41%	NA	93%
1,000	154.85	NA	113.40	$ 218.20	41%	NA	92%
2,000	155.66	NA	114.49	$ 219.45	41%	NA	92%
3,000	156.47	NA	115.59	$ 220.70	41%	NA	91%
4,000	157.29	NA	116.68	$ 221.95	41%	NA	90%
5,000	158.10	NA	117.78	$ 223.20	41%	NA	90%
6,000	159.27	NA	119.37	$ 226.20	42%	NA	90%
7,000	169.12	NA	120.96	$ 227.95	35%	NA	88%
8,000	171.97	NA	130.56	$ 241.90	41%	NA	85%
9,000	174.82	NA	133.45	$ 245.40	40%	NA	84%
10,000	177.67	NA	136.34	$ 248.90	40%	NA	83%
15,000	196.82	NA	155.34	$ 248.90	26%	NA	60%
20,000	218.11	NA	176.10	$ 293.90	35%	NA	67%
25,000	242.61	NA	199.50	$ 329.90	36%	NA	65%
50,000	393.11	NA	338.00	$ 368.40	-6%	NA	9%
75,000	543.61	NA	476.50	$ 693.40	28%	NA	46%
100,000	694.11	NA	615.00	$ 855.90	23%	NA	39%
125,000	844.61	NA	753.50	$ 1,018.40	21%	NA	35%
150,000	995.11	NA	892.00	$ 1,180.90	19%	NA	32%
175,000	1,145.61	NA	1,030.50	$ 1,343.40	17%	NA	30%
200,000	1,296.11	NA	1,169.00	$ 1,505.90	16%	NA	29%

*Greater Buckeye has no customers on 1.5" meters.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule 2" Meters **All Classes**

Monthly Consumption	Present Bill Valencia Town	Present Bill Greater Buckeye*	Present Bill WUGT	Proposed Bill	Percent Increase Valencia Town	Percent Increase Greater Buckeye	Percent Increase WUGT
-	$ 247.04	NA	$ 180.40	$ 348.00	41%	NA	93%
1,000	247.49	NA	181.05	$ 348.70	41%	NA	93%
2,000	248.30	NA	182.14	$ 349.95	41%	NA	92%
3,000	249.11	NA	183.24	$ 351.20	41%	NA	92%
4,000	249.93	NA	184.33	$ 352.45	41%	NA	91%
5,000	250.74	NA	185.43	$ 353.70	41%	NA	91%
6,000	251.91	NA	187.02	$ 356.70	42%	NA	91%
7,000	261.76	NA	188.61	$ 358.45	37%	NA	90%
8,000	264.61	NA	198.21	$ 372.40	41%	NA	88%
9,000	267.46	NA	201.10	$ 375.90	41%	NA	87%
10,000	270.31	NA	203.99	$ 379.40	40%	NA	86%
15,000	289.46	NA	222.99	$ 379.40	31%	NA	70%
20,000	310.75	NA	243.75	$ 424.40	37%	NA	74%
25,000	335.25	NA	267.15	$ 460.40	37%	NA	72%
50,000	485.75	NA	405.65	$ 498.90	3%	NA	23%
75,000	636.25	NA	544.15	$ 823.90	29%	NA	51%
100,000	786.75	NA	682.65	$ 986.40	25%	NA	44%
125,000	937.25	NA	821.15	$ 1,148.90	23%	NA	40%
150,000	1,087.75	NA	959.65	$ 1,311.40	21%	NA	37%
175,000	1,238.25	NA	1,098.15	$ 1,473.90	19%	NA	34%
200,000	1,388.75	NA	1,236.65	$ 1,636.40	18%	NA	32%

*Greater Buckeye has no customers on 2" meters.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Scheduk 3" Meters

All Classes

Monthly Consumption	Present Bill Valencia Town	Present Bill Greater Buckeye*	Present Bill WUGT	Proposed Bill	Percent Increase Valencia Town	Percent Increase Greater Buckeye	Percent Increase WUGT
-	$ 494.08	NA	$ 360.80	$ 696.00	41%	NA	93%
1,000	494.53	NA	361.45	$ 696.70	41%	NA	93%
2,000	495.34	NA	362.54	$ 697.95	41%	NA	93%
3,000	496.15	NA	363.64	$ 699.20	41%	NA	92%
4,000	496.97	NA	364.73	$ 700.45	41%	NA	92%
5,000	497.78	NA	365.83	$ 701.70	41%	NA	92%
6,000	498.95	NA	367.42	$ 704.70	41%	NA	92%
7,000	508.80	NA	369.01	$ 706.45	39%	NA	91%
8,000	511.65	NA	378.61	$ 720.40	41%	NA	90%
9,000	514.50	NA	381.50	$ 723.90	41%	NA	90%
10,000	517.35	NA	384.39	$ 727.40	41%	NA	89%
15,000	536.50	NA	403.39	$ 727.40	36%	NA	80%
20,000	557.79	NA	424.15	$ 772.40	38%	NA	82%
25,000	582.29	NA	447.55	$ 808.40	39%	NA	81%
50,000	732.79	NA	586.05	$ 846.90	16%	NA	45%
75,000	883.29	NA	724.55	$ 1,171.90	33%	NA	62%
100,000	1,033.79	NA	863.05	$ 1,334.40	29%	NA	55%
125,000	1,184.29	NA	1,001.55	$ 1,496.90	26%	NA	49%
150,000	1,334.79	NA	1,140.05	$ 1,659.40	24%	NA	46%
175,000	1,485.29	NA	1,278.55	$ 1,821.90	23%	NA	42%
200,000	1,635.79	NA	1,417.05	$ 1,984.40	21%	NA	40%

*Greater Buckeye has no customers on 3" meters.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule 6" Meters

All Classes

Monthly Consumption	Present Bill Valencia Town	Present Bill Greater Buckeye*	Present Bill WUGT**	Proposed Bill	Percent Increase Valencia Town	Percent Increase Greater Buckeye	Percent Increase WUGT
-	$ 1,544.00	NA	NA	$ 2,175.00	41%	NA	NA
1,000	1,544.45	NA	NA	$ 2,175.70	41%	NA	NA
2,000	1,545.26	NA	NA	$ 2,176.95	41%	NA	NA
3,000	1,546.07	NA	NA	$ 2,178.20	41%	NA	NA
4,000	1,546.89	NA	NA	$ 2,179.45	41%	NA	NA
5,000	1,547.70	NA	NA	$ 2,180.70	41%	NA	NA
6,000	1,548.87	NA	NA	$ 2,183.70	41%	NA	NA
7,000	1,558.72	NA	NA	$ 2,185.45	40%	NA	NA
8,000	1,561.57	NA	NA	$ 2,199.40	41%	NA	NA
9,000	1,564.42	NA	NA	$ 2,202.90	41%	NA	NA
10,000	1,567.27	NA	NA	$ 2,206.40	41%	NA	NA
15,000	1,586.42	NA	NA	$ 2,206.40	39%	NA	NA
20,000	1,607.71	NA	NA	$ 2,251.40	40%	NA	NA
25,000	1,632.21	NA	NA	$ 2,287.40	40%	NA	NA
50,000	1,782.71	NA	NA	$ 2,325.90	30%	NA	NA
75,000	1,933.21	NA	NA	$ 2,650.90	37%	NA	NA
100,000	2,083.71	NA	NA	$ 2,813.40	35%	NA	NA
125,000	2,234.21	NA	NA	$ 2,975.90	33%	NA	NA
150,000	2,384.71	NA	NA	$ 3,138.40	32%	NA	NA
175,000	2,535.21	NA	NA	$ 3,300.90	30%	NA	NA
200,000	2,685.71	NA	NA	$ 3,463.40	29%	NA	NA

*Greater Buckeye has no customers on 6" meters.
**WUGT has no customers on 6" meters.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		441	-	441	0.63%	-	0.00%
1	1,000	5,725	2,862,500	6,166	8.85%	2,862,500	0.60%
1,001	2,000	4,953	7,429,500	11,119	15.96%	10,292,000	2.17%
2,001	3,000	6,193	15,482,500	17,312	24.84%	25,774,500	5.44%
3,001	4,000	7,101	24,853,500	24,413	35.03%	50,628,000	10.69%
4,001	5,000	7,517	33,826,500	31,930	45.82%	84,454,500	17.84%
5,001	6,000	7,147	39,308,500	39,077	56.07%	123,763,000	26.14%
6,001	7,000	6,019	39,123,500	45,096	64.71%	162,886,500	34.41%
7,001	8,000	4,951	37,132,500	50,047	71.81%	200,019,000	42.25%
8,001	9,000	3,802	32,317,000	53,849	77.27%	232,336,000	49.07%
9,001	10,000	3,067	29,136,500	56,916	81.67%	261,472,500	55.23%
10,001	11,000	2,451	25,735,500	59,367	85.19%	287,208,000	60.66%
11,001	12,000	1,865	21,447,500	61,232	87.86%	308,655,500	65.19%
12,001	13,000	1,466	18,325,000	62,698	89.97%	326,980,500	69.07%
13,001	14,000	1,223	16,510,500	63,921	91.72%	343,491,000	72.55%
14,001	15,000	933	13,528,500	64,854	93.06%	357,019,500	75.41%
15,001	16,000	798	12,369,000	65,652	94.21%	369,388,500	78.02%
16,001	17,000	603	9,949,500	66,255	95.07%	379,338,000	80.12%
17,001	18,000	486	8,505,000	66,741	95.77%	387,843,000	81.92%
18,001	19,000	403	7,455,500	67,144	96.35%	395,298,500	83.50%
19,001	20,000	352	6,864,000	67,496	96.85%	402,162,500	84.95%
20,001	21,000	319	6,539,500	67,815	97.31%	408,702,000	86.33%
21,001	22,000	246	5,289,000	68,061	97.66%	413,991,000	87.44%
22,001	23,000	202	4,545,000	68,263	97.95%	418,536,000	88.40%
23,001	24,000	176	4,136,000	68,439	98.21%	422,672,000	89.28%
24,001	25,000	156	3,822,000	68,595	98.43%	426,494,000	90.08%
25,001	26,000	124	3,162,000	68,719	98.61%	429,656,000	90.75%
26,001	27,000	115	3,047,500	68,834	98.77%	432,703,500	91.40%
27,001	28,000	85	2,337,500	68,919	98.90%	435,041,000	91.89%
28,001	29,000	71	2,023,500	68,990	99.00%	437,064,500	92.32%
29,001	30,000	65	1,917,500	69,055	99.09%	438,982,000	92.72%
30,001	31,000	56	1,708,000	69,111	99.17%	440,690,000	93.08%
31,001	32,000	59	1,858,500	69,170	99.26%	442,548,500	93.48%
32,001	33,000	45	1,462,500	69,215	99.32%	444,011,000	93.78%
33,001	34,000	43	1,440,500	69,258	99.38%	445,451,500	94.09%
34,001	35,000	30	1,035,000	69,288	99.42%	446,486,500	94.31%
35,001	36,000	33	1,171,500	69,321	99.47%	447,658,000	94.55%
36,001	37,000	34	1,241,000	69,355	99.52%	448,899,000	94.82%
37,001	38,000	29	1,087,500	69,384	99.56%	449,986,500	95.05%
38,001	39,000	28	1,078,000	69,412	99.60%	451,064,500	95.27%
39,001	40,000	23	908,500	69,435	99.64%	451,973,000	95.47%
40,001	41,000	18	729,000	69,453	99.66%	452,702,000	95.62%
41,001	42,000	10	415,000	69,463	99.68%	453,117,000	95.71%
42,001	43,000	15	637,500	69,478	99.70%	453,754,500	95.84%
43,001	44,000	17	739,500	69,495	99.72%	454,494,000	96.00%
44,001	45,000	18	801,000	69,513	99.75%	455,295,000	96.17%
45,001	46,000	13	591,500	69,526	99.77%	455,886,500	96.29%
46,001	47,000	10	465,000	69,536	99.78%	456,351,500	96.39%
47,001	48,000	13	617,500	69,549	99.80%	456,969,000	96.52%
48,001	49,000	8	388,000	69,557	99.81%	457,357,000	96.60%
49,001	50,000	7	346,500	69,564	99.82%	457,703,500	96.68%
50,001	51,000	8	404,000	69,572	99.83%	458,107,500	96.76%
51,001	52,000	11	566,500	69,583	99.85%	458,674,000	96.88%
52,001	53,000	6	315,000	69,589	99.86%	458,989,000	96.95%
53,001	54,000	4	214,000	69,593	99.86%	459,203,000	96.99%
54,001	55,000	6	327,000	69,599	99.87%	459,530,000	97.06%
55,001	56,000	3	166,500	69,602	99.88%	459,696,500	97.10%
56,001	57,000	4	226,000	69,606	99.88%	459,922,500	97.15%
57,001	58,000	2	115,000	69,608	99.88%	460,037,500	97.17%
58,001	59,000	1	58,500	69,609	99.89%	460,096,000	97.18%
59,001	60,000	4	238,000	69,613	99.89%	460,334,000	97.23%
60,001	61,000	1	60,500	69,614	99.89%	460,394,500	97.25%
61,001	62,000	1	61,500	69,615	99.89%	460,456,000	97.26%
62,001	63,000	4	250,000	69,619	99.90%	460,706,000	97.31%
63,001	64,000	3	190,500	69,622	99.90%	460,896,500	97.35%

64,001	65,000	2	129,000	69,624	99.91%	461,025,500	97.38%
65,001	66,000	2	131,000	69,626	99.91%	461,156,500	97.41%
66,001	67,000	1	66,500	69,627	99.91%	461,223,000	97.42%
67,001	68,000	1	67,500	69,628	99.91%	461,290,500	97.43%
68,001	69,000	2	137,000	69,630	99.92%	461,427,500	97.46%
69,001	70,000	1	69,500	69,631	99.92%	461,497,000	97.48%
70,001	71,000	-	-	69,631	99.92%	461,497,000	97.48%
71,001	72,000	1	71,500	69,632	99.92%	461,568,500	97.49%
72,001	73,000	-	-	69,632	99.92%	461,568,500	97.49%
73,001	74,000	2	147,000	69,634	99.92%	461,715,500	97.52%
74,001	75,000	3	223,500	69,637	99.93%	461,939,000	97.57%
75,001	76,000	2	151,000	69,639	99.93%	462,090,000	97.60%
76,001	77,000	2	153,000	69,641	99.93%	462,243,000	97.64%
77,001	78,000	1	77,500	69,642	99.93%	462,320,500	97.65%
78,001	79,000	-	-	69,642	99.93%	462,320,500	97.65%
79,001	80,000	2	159,000	69,644	99.94%	462,479,500	97.69%
80,001	81,000	1	80,500	69,645	99.94%	462,560,000	97.70%
81,001	82,000	-	-	69,645	99.94%	462,560,000	97.70%
82,001	83,000	2	165,000	69,647	99.94%	462,725,000	97.74%
91,001	92,000	1	91,500	69,648	99.94%	462,816,500	97.76%
95,001	96,000	1	95,500	69,649	99.94%	462,912,000	97.78%
101,000	101,000	1	101,000	69,650	99.94%	463,013,000	97.80%
102,500	102,500	1	102,500	69,651	99.95%	463,115,500	97.82%
103,270	103,270	1	103,270	69,652	99.95%	463,218,770	97.84%
107,000	107,000	1	107,000	69,653	99.95%	463,325,770	97.86%
108,400	108,400	1	108,400	69,654	99.95%	463,434,170	97.89%
110,360	110,360	1	110,360	69,655	99.95%	463,544,530	97.91%
110,600	110,600	1	110,600	69,656	99.95%	463,655,130	97.93%
111,490	111,490	1	111,490	69,657	99.95%	463,766,620	97.96%
113,900	113,900	1	113,900	69,658	99.96%	463,880,520	97.98%
114,440	114,440	1	114,440	69,659	99.96%	463,994,960	98.01%
115,870	115,870	1	115,870	69,660	99.96%	464,110,830	98.03%
116,200	116,200	1	116,200	69,661	99.96%	464,227,030	98.05%
117,200	117,200	1	117,200	69,662	99.96%	464,344,230	98.08%
118,568	118,568	1	118,568	69,663	99.96%	464,462,798	98.10%
121,000	121,000	1	121,000	69,664	99.96%	464,583,798	98.13%
121,600	121,600	1	121,600	69,665	99.97%	464,705,398	98.16%
126,360	126,360	1	126,360	69,666	99.97%	464,831,758	98.18%
126,800	126,800	1	126,800	69,667	99.97%	464,958,558	98.21%
126,800	126,800	1	126,800	69,668	99.97%	465,085,358	98.24%
128,000	128,000	1	128,000	69,669	99.97%	465,213,358	98.26%
146,900	146,900	1	146,900	69,670	99.97%	465,360,258	98.29%
148,100	148,100	1	148,100	69,671	99.97%	465,508,358	98.33%
165,500	165,500	1	165,500	69,672	99.98%	465,673,858	98.36%
176,400	176,400	1	176,400	69,673	99.98%	465,850,258	98.40%
204,500	204,500	1	204,500	69,674	99.98%	466,054,758	98.44%
216,400	216,400	1	216,400	69,675	99.98%	466,271,158	98.49%
240,084	240,084	1	240,084	69,676	99.98%	466,511,242	98.54%
248,600	248,600	1	248,600	69,677	99.98%	466,759,842	98.59%
256,600	256,600	1	256,600	69,678	99.98%	467,016,442	98.64%
319,300	319,300	1	319,300	69,679	99.99%	467,335,742	98.71%
369,200	369,200	1	369,200	69,680	99.99%	467,704,942	98.79%
444,300	444,300	1	444,300	69,681	99.99%	468,149,242	98.88%
454,200	454,200	1	454,200	69,682	99.99%	468,603,442	98.98%
600,100	600,100	1	600,100	69,683	99.99%	469,203,542	99.11%
612,100	612,100	1	612,100	69,684	99.99%	469,815,642	99.24%
631,000	631,000	1	631,000	69,685	99.99%	470,446,642	99.37%
652,300	652,300	1	652,300	69,686	100.00%	471,098,942	99.51%
677,900	677,900	1	677,900	69,687	100.00%	471,776,842	99.65%
686,180	686,180	1	686,180	69,688	100.00%	472,463,022	99.79%
973,900	973,900	1	973,900	69,689	100.00%	473,436,922	100.00%
			-	69,689	100.00%	473,436,922	100.00%
			-	69,689	100.00%	473,436,922	100.00%
Totals		69,689	473,436,922	69,689		473,436,922	

Average No. of Customers: 5,808

Average Consumption: 6,794

Median Consumption: 5,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		1	-	1	0.27%	-	0.00%
1	1,000	29	14,500	30	7.98%	14,500	0.57%
1,001	2,000	28	42,000	58	15.43%	56,500	2.20%
2,001	3,000	28	70,000	86	22.87%	126,500	4.94%
3,001	4,000	48	168,000	134	35.64%	294,500	11.49%
4,001	5,000	34	153,000	168	44.68%	447,500	17.46%
5,001	6,000	27	148,500	195	51.86%	596,000	23.26%
6,001	7,000	29	188,500	224	59.57%	784,500	30.61%
7,001	8,000	34	255,000	258	68.62%	1,039,500	40.57%
8,001	9,000	19	161,500	277	73.67%	1,201,000	46.87%
9,001	10,000	20	190,000	297	78.99%	1,391,000	54.28%
10,001	11,000	22	231,000	319	84.84%	1,622,000	63.30%
11,001	12,000	14	161,000	333	88.56%	1,783,000	69.58%
12,001	13,000	10	125,000	343	91.22%	1,908,000	74.46%
13,001	14,000	5	67,500	348	92.55%	1,975,500	77.09%
14,001	15,000	7	101,500	355	94.41%	2,077,000	81.05%
15,001	16,000	2	31,000	357	94.95%	2,108,000	82.26%
16,001	17,000	1	16,500	358	95.21%	2,124,500	82.91%
17,001	18,000	1	17,500	359	95.48%	2,142,000	83.59%
18,001	19,000	4	74,000	363	96.54%	2,216,000	86.48%
19,001	20,000	3	58,500	366	97.34%	2,274,500	88.76%
20,001	21,000	1	20,500	367	97.61%	2,295,000	89.56%
21,001	22,000	-	-	367	97.61%	2,295,000	89.56%
22,001	23,000	-	-	367	97.61%	2,295,000	89.56%
23,001	24,000	2	47,000	369	98.14%	2,342,000	91.40%
24,001	25,000	1	24,500	370	98.40%	2,366,500	92.35%
25,001	26,000	-	-	370	98.40%	2,366,500	92.35%
26,001	27,000	-	-	370	98.40%	2,366,500	92.35%
27,001	28,000	-	-	370	98.40%	2,366,500	92.35%
28,001	29,000	-	-	370	98.40%	2,366,500	92.35%
29,001	30,000	-	-	370	98.40%	2,366,500	92.35%
30,001	31,000	3	91,500	373	99.20%	2,458,000	95.92%
31,001	32,000	-	-	373	99.20%	2,458,000	95.92%
32,001	33,000	1	32,500	374	99.47%	2,490,500	97.19%
33,001	34,000	-	-	374	99.47%	2,490,500	97.19%
34,001	35,000	-	-	374	99.47%	2,490,500	97.19%
35,001	36,000	1	35,500	375	99.73%	2,526,000	98.58%
36,001	37,000	1	36,500	376	100.00%	2,562,500	100.00%
			-	376	100.00%	2,562,500	100.00%
Totals		376	2,562,500	376		2,562,500	

Average No. of Customers: 32

Average Consumption: 6,815

Median Consumption: 5,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		20	-	20	1.22%	-	0.00%
1	1,000	175	87,500	195	11.92%	87,500	0.55%
1,001	2,000	92	138,000	287	17.54%	225,500	1.41%
2,001	3,000	97	242,500	384	23.47%	468,000	2.93%
3,001	4,000	134	469,000	518	31.66%	937,000	5.87%
4,001	5,000	147	661,500	665	40.65%	1,598,500	10.01%
5,001	6,000	139	764,500	804	49.14%	2,363,000	14.80%
6,001	7,000	112	728,000	916	55.99%	3,091,000	19.36%
7,001	8,000	71	532,500	987	60.33%	3,623,500	22.69%
8,001	9,000	79	671,500	1,066	65.16%	4,295,000	26.90%
9,001	10,000	74	703,000	1,140	69.68%	4,998,000	31.30%
10,001	11,000	63	661,500	1,203	73.53%	5,659,500	35.44%
11,001	12,000	52	598,000	1,255	76.71%	6,257,500	39.18%
12,001	13,000	44	550,000	1,299	79.40%	6,807,500	42.63%
13,001	14,000	30	405,000	1,329	81.23%	7,212,500	45.16%
14,001	15,000	43	623,500	1,372	83.86%	7,836,000	49.07%
15,001	16,000	31	480,500	1,403	85.76%	8,316,500	52.08%
16,001	17,000	20	330,000	1,423	86.98%	8,646,500	54.14%
17,001	18,000	24	420,000	1,447	88.45%	9,066,500	56.77%
18,001	19,000	15	277,500	1,462	89.36%	9,344,000	58.51%
19,001	20,000	15	292,500	1,477	90.28%	9,636,500	60.34%
20,001	21,000	16	328,000	1,493	91.26%	9,964,500	62.40%
21,001	22,000	17	365,500	1,510	92.30%	10,330,000	64.69%
22,001	23,000	13	292,500	1,523	93.09%	10,622,500	66.52%
23,001	24,000	7	164,500	1,530	93.52%	10,787,000	67.55%
24,001	25,000	6	147,000	1,536	93.89%	10,934,000	68.47%
25,001	26,000	7	178,500	1,543	94.32%	11,112,500	69.59%
26,001	27,000	-	-	1,543	94.32%	11,112,500	69.59%
27,001	28,000	5	137,500	1,548	94.62%	11,250,000	70.45%
28,001	29,000	5	142,500	1,553	94.93%	11,392,500	71.34%
29,001	30,000	5	147,500	1,558	95.23%	11,540,000	72.26%
30,001	31,000	7	213,500	1,565	95.66%	11,753,500	73.60%
31,001	32,000	5	157,500	1,570	95.97%	11,911,000	74.59%
32,001	33,000	1	32,500	1,571	96.03%	11,943,500	74.79%
33,001	34,000	5	167,500	1,576	96.33%	12,111,000	75.84%
34,001	35,000	2	69,000	1,578	96.45%	12,180,000	76.27%
35,001	36,000	2	71,000	1,580	96.58%	12,251,000	76.72%
36,001	37,000	2	73,000	1,582	96.70%	12,324,000	77.17%
37,001	38,000	1	37,500	1,583	96.76%	12,361,500	77.41%
38,001	39,000	6	231,000	1,589	97.13%	12,592,500	78.85%
39,001	40,000	3	118,500	1,592	97.31%	12,711,000	79.60%
40,001	41,000	1	40,500	1,593	97.37%	12,751,500	79.85%
41,001	42,000	2	83,000	1,595	97.49%	12,834,500	80.37%
42,001	43,000	-	-	1,595	97.49%	12,834,500	80.37%
43,001	44,000	2	87,000	1,597	97.62%	12,921,500	80.91%
44,001	45,000	-	-	1,597	97.62%	12,921,500	80.91%
45,001	46,000	1	45,500	1,598	97.68%	12,967,000	81.20%
46,001	47,000	2	93,000	1,600	97.80%	13,060,000	81.78%
47,001	48,000	2	95,000	1,602	97.92%	13,155,000	82.38%
48,001	49,000	4	194,000	1,606	98.17%	13,349,000	83.59%
49,001	50,000	1	49,500	1,607	98.23%	13,398,500	83.90%
50,001	51,000	-	-	1,607	98.23%	13,398,500	83.90%
51,001	52,000	-	-	1,607	98.23%	13,398,500	83.90%
52,001	53,000	1	52,500	1,608	98.29%	13,451,000	84.23%
53,001	54,000	1	53,500	1,609	98.35%	13,504,500	84.57%
54,001	55,000	3	163,500	1,612	98.53%	13,668,000	85.59%
55,001	56,000	-	-	1,612	98.53%	13,668,000	85.59%
56,001	57,000	1	56,500	1,613	98.59%	13,724,500	85.94%
57,001	58,000	1	57,500	1,614	98.66%	13,782,000	86.30%
58,001	59,000	-	-	1,614	98.66%	13,782,000	86.30%
59,001	60,000	2	119,000	1,616	98.78%	13,901,000	87.05%
65,001	66,000	1	65,500	1,617	98.84%	13,966,500	87.46%

67,001	68,000	1	67,500	1,618	98.90%	14,034,000	87.88%
68,001	69,000	2	137,000	1,620	99.02%	14,171,000	88.74%
73,001	74,000	2	147,000	1,622	99.14%	14,318,000	89.66%
74,001	75,000	1	74,500	1,623	99.21%	14,392,500	90.13%
80,001	81,000	1	80,500	1,624	99.27%	14,473,000	90.63%
83,001	84,000	1	83,500	1,625	99.33%	14,556,500	91.15%
96,001	97,000	1	96,500	1,626	99.39%	14,653,000	91.76%
112,206	112,206	1	112,206	1,627	99.45%	14,765,206	92.46%
112,207	112,207	1	112,207	1,628	99.51%	14,877,413	93.16%
114,688	114,688	1	114,688	1,629	99.57%	14,992,101	93.88%
118,960	118,960	1	118,960	1,630	99.63%	15,111,061	94.63%
119,968	119,968	1	119,968	1,631	99.69%	15,231,029	95.38%
125,280	125,280	1	125,280	1,632	99.76%	15,356,309	96.16%
126,220	126,220	1	126,220	1,633	99.82%	15,482,529	96.95%
126,981	126,981	1	126,981	1,634	99.88%	15,609,510	97.75%
162,370	162,370	1	162,370	1,635	99.94%	15,771,880	98.76%
197,420	197,420	1	197,420	1,636	100.00%	15,969,300	100.00%
-			-	1,636	100.00%	15,969,300	100.00%
Totals		1,636	15,969,300	1,636		15,969,300	

Average No. of Customers:	137
Average Consumption:	9,761
Median Consumption:	6,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		7	-	7	36.84%	-	0.00%
1	1,000	-	-	7	36.84%	-	0.00%
1,001	2,000	1	1,500	8	42.11%	1,500	2.59%
2,001	3,000	9	22,500	17	89.47%	24,000	41.38%
8,001	9,000	1	8,500	18	94.74%	32,500	56.03%
25,001	26,000	1	25,500	19	100.00%	58,000	100.00%
Totals		19	58,000	19		58,000	

Average No. of Customers:	2
Average Consumption:	3,053
Median Consumption:	2,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		11	-	11	7.69%	-	0.00%
1	1,000	4	2,000	15	10.49%	2,000	0.02%
1,001	2,000	1	1,500	16	11.19%	3,500	0.03%
2,001	3,000		-	16	11.19%	3,500	0.03%
3,001	4,000	2	7,000	18	12.59%	10,500	0.09%
4,001	5,000	1	4,500	19	13.29%	15,000	0.13%
5,001	6,000		-	19	13.29%	15,000	0.13%
6,001	7,000		-	19	13.29%	15,000	0.13%
7,001	8,000		-	19	13.29%	15,000	0.13%
8,001	9,000		-	19	13.29%	15,000	0.13%
9,001	10,000		-	19	13.29%	15,000	0.13%
10,001	11,000		-	19	13.29%	15,000	0.13%
11,001	12,000	1	11,500	20	13.99%	26,500	0.23%
12,001	13,000	1	12,500	21	14.69%	39,000	0.34%
13,001	14,000		-	21	14.69%	39,000	0.34%
14,001	15,000		-	21	14.69%	39,000	0.34%
15,001	16,000	3	46,500	24	16.78%	85,500	0.75%
16,001	17,000		-	24	16.78%	85,500	0.75%
17,001	18,000		-	24	16.78%	85,500	0.75%
18,001	19,000		-	24	16.78%	85,500	0.75%
19,001	20,000	1	19,500	25	17.48%	105,000	0.92%
20,001	21,000		-	25	17.48%	105,000	0.92%
21,001	22,000	1	21,500	26	18.18%	126,500	1.10%
22,001	23,000		-	26	18.18%	126,500	1.10%
23,001	24,000		-	26	18.18%	126,500	1.10%
24,001	25,000		-	26	18.18%	126,500	1.10%
25,001	26,000		-	26	18.18%	126,500	1.10%
26,001	27,000		-	26	18.18%	126,500	1.10%
27,001	28,000		-	26	18.18%	126,500	1.10%
28,001	29,000	1	28,500	27	18.88%	155,000	1.35%
29,001	30,000		-	27	18.88%	155,000	1.35%
30,001	31,000	2	61,000	29	20.28%	216,000	1.88%
31,001	32,000	3	94,500	32	22.38%	310,500	2.71%
32,001	33,000	2	65,000	34	23.78%	375,500	3.27%
33,001	34,000		-	34	23.78%	375,500	3.27%
34,001	35,000		-	34	23.78%	375,500	3.27%
35,001	36,000	1	35,500	35	24.48%	411,000	3.58%
36,001	37,000	3	109,500	38	26.57%	520,500	4.54%
37,001	38,000	2	75,000	40	27.97%	595,500	5.19%
38,001	39,000	2	77,000	42	29.37%	672,500	5.86%
39,001	40,000	1	39,500	43	30.07%	712,000	6.21%
40,001	41,000	3	121,500	46	32.17%	833,500	7.27%
41,001	42,000	1	41,500	47	32.87%	875,000	7.63%
42,001	43,000	1	42,500	48	33.57%	917,500	8.00%
43,001	44,000	1	43,500	49	34.27%	961,000	8.38%
44,001	45,000		-	49	34.27%	961,000	8.38%
45,001	46,000	1	45,500	50	34.97%	1,006,500	8.78%
46,001	47,000	2	93,000	52	36.36%	1,099,500	9.59%
47,001	48,000	2	95,000	54	37.76%	1,194,500	10.41%
48,001	49,000	1	48,500	55	38.46%	1,243,000	10.84%
49,001	50,000	1	49,500	56	39.16%	1,292,500	11.27%
50,001	51,000	1	50,500	57	39.86%	1,343,000	11.71%
51,001	52,000	1	51,500	58	40.56%	1,394,500	12.16%
52,001	53,000	2	105,000	60	41.96%	1,499,500	13.07%
53,001	54,000	1	53,500	61	42.66%	1,553,000	13.54%
54,001	55,000	1	54,500	62	43.36%	1,607,500	14.02%
55,001	56,000		-	62	43.36%	1,607,500	14.02%
56,001	57,000		-	62	43.36%	1,607,500	14.02%
57,001	58,000	1	57,500	63	44.06%	1,665,000	14.52%
58,001	59,000	1	58,500	64	44.76%	1,723,500	15.03%

59,001	60,000	3	178,500	67	46.85%	1,902,000	16.58%
60,001	61,000	2	121,000	69	48.25%	2,023,000	17.64%
61,001	62,000	1	61,500	70	48.95%	2,084,500	18.17%
62,001	63,000		-	70	48.95%	2,084,500	18.17%
63,001	64,000	2	127,000	72	50.35%	2,211,500	19.28%
64,001	65,000	4	258,000	76	53.15%	2,469,500	21.53%
65,001	66,000	1	65,500	77	53.85%	2,535,000	22.10%
66,001	67,000	3	199,500	80	55.94%	2,734,500	23.84%
67,001	68,000	1	67,500	81	56.64%	2,802,000	24.43%
68,001	69,000	1	68,500	82	57.34%	2,870,500	25.03%
69,001	70,000	2	139,000	84	58.74%	3,009,500	26.24%
70,001	71,000	2	141,000	86	60.14%	3,150,500	27.47%
71,001	72,000	3	214,500	89	62.24%	3,365,000	29.34%
72,001	73,000	1	72,500	90	62.94%	3,437,500	29.97%
73,001	74,000	2	147,000	92	64.34%	3,584,500	31.25%
74,001	75,000	3	223,500	95	66.43%	3,808,000	33.20%
75,001	76,000	4	302,000	99	69.23%	4,110,000	35.83%
76,001	77,000	1	76,500	100	69.93%	4,186,500	36.50%
77,001	78,000	1	77,500	101	70.63%	4,264,000	37.18%
78,001	79,000	2	157,000	103	72.03%	4,421,000	38.54%
79,001	80,000	1	79,500	104	72.73%	4,500,500	39.24%
80,001	81,000	3	241,500	107	74.83%	4,742,000	41.34%
81,001	82,000	1	81,500	108	75.52%	4,823,500	42.05%
82,001	83,000	1	82,500	109	76.22%	4,906,000	42.77%
83,001	84,000	2	167,000	111	77.62%	5,073,000	44.23%
84,001	85,000	2	169,000	113	79.02%	5,242,000	45.70%
85,001	86,000	3	256,500	116	81.12%	5,498,500	47.94%
86,001	87,000	1	86,500	117	81.82%	5,585,000	48.69%
87,001	88,000	1	87,500	118	82.52%	5,672,500	49.46%
88,001	89,000		-	118	82.52%	5,672,500	49.46%
89,001	90,000		-	118	82.52%	5,672,500	49.46%
90,001	91,000	1	90,500	119	83.22%	5,763,000	50.24%
91,001	92,000	1	91,500	120	83.92%	5,854,500	51.04%
92,001	93,000		-	120	83.92%	5,854,500	51.04%
93,001	94,000		-	120	83.92%	5,854,500	51.04%
94,001	95,000	1	94,500	121	84.62%	5,949,000	51.87%
100,400	100,400	1	100,400	122	85.31%	6,049,400	52.74%
104,200	104,200	1	104,200	123	86.01%	6,153,600	53.65%
109,100	109,100	1	109,100	124	86.71%	6,262,700	54.60%
109,100	109,100	1	109,100	125	87.41%	6,371,800	55.55%
110,400	110,400	1	110,400	126	88.11%	6,482,200	56.52%
120,500	120,500	1	120,500	127	88.81%	6,602,700	57.57%
121,300	121,300	1	121,300	128	89.51%	6,724,000	58.62%
133,700	133,700	1	133,700	129	90.21%	6,857,700	59.79%
136,300	136,300	1	136,300	130	90.91%	6,994,000	60.98%
149,900	149,900	1	149,900	131	91.61%	7,143,900	62.28%
164,200	164,200	1	164,200	132	92.31%	7,308,100	63.72%
174,600	174,600	1	174,600	133	93.01%	7,482,700	65.24%
236,400	236,400	1	236,400	134	93.71%	7,719,100	67.30%
268,200	268,200	1	268,200	135	94.41%	7,987,300	69.64%
322,100	322,100	1	322,100	136	95.10%	8,309,400	72.45%
368,500	368,500	1	368,500	137	95.80%	8,677,900	75.66%
376,700	376,700	1	376,700	138	96.50%	9,054,600	78.94%
404,300	404,300	1	404,300	139	97.20%	9,458,900	82.47%
405,100	405,100	1	405,100	140	97.90%	9,864,000	86.00%
414,500	414,500	1	414,500	141	98.60%	10,278,500	89.61%
572,600	572,600	1	572,600	142	99.30%	10,851,100	94.61%
618,700	618,700	1	618,700	143	100.00%	11,469,800	100.00%
			-	143	100.00%	11,469,800	100.00%
Totals		143	11,469,800	143		11,469,800	

Average No. of Customers:	12
Average Consumption:	80,208
Median Consumption:	63,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		13	-	13	5.33%	-	0.00%
1	1,000	42	21,000	55	22.54%	21,000	0.54%
1,001	2,000	9	13,500	64	26.23%	34,500	0.89%
2,001	3,000	26	65,000	90	36.89%	99,500	2.56%
3,001	4,000	9	31,500	99	40.57%	131,000	3.37%
4,001	5,000	15	67,500	114	46.72%	198,500	5.11%
5,001	6,000	12	66,000	126	51.64%	264,500	6.81%
6,001	7,000	5	32,500	131	53.69%	297,000	7.64%
7,001	8,000	4	30,000	135	55.33%	327,000	8.41%
8,001	9,000	6	51,000	141	57.79%	378,000	9.73%
9,001	10,000	3	28,500	144	59.02%	406,500	10.46%
10,001	11,000	2	21,000	146	59.84%	427,500	11.00%
11,001	12,000	5	57,500	151	61.89%	485,000	12.48%
12,001	13,000	3	37,500	154	63.11%	522,500	13.45%
13,001	14,000	1	13,500	155	63.52%	536,000	13.79%
14,001	15,000	6	87,000	161	65.98%	623,000	16.03%
15,001	16,000	6	93,000	167	68.44%	716,000	18.42%
16,001	17,000	2	33,000	169	69.26%	749,000	19.27%
17,001	18,000	6	105,000	175	71.72%	854,000	21.98%
18,001	19,000	5	92,500	180	73.77%	946,500	24.36%
19,001	20,000	2	39,000	182	74.59%	985,500	25.36%
20,001	21,000	4	82,000	186	76.23%	1,067,500	27.47%
21,001	22,000	7	150,500	193	79.10%	1,218,000	31.34%
22,001	23,000	2	45,000	195	79.92%	1,263,000	32.50%
23,001	24,000	1	23,500	196	80.33%	1,286,500	33.10%
24,001	25,000	4	98,000	200	81.97%	1,384,500	35.63%
25,001	26,000	-	-	200	81.97%	1,384,500	35.63%
26,001	27,000	1	26,500	201	82.38%	1,411,000	36.31%
27,001	28,000	-	-	201	82.38%	1,411,000	36.31%
28,001	29,000	3	85,500	204	83.61%	1,496,500	38.51%
29,001	30,000	3	88,500	207	84.84%	1,585,000	40.79%
30,001	31,000	2	61,000	209	85.66%	1,646,000	42.36%
31,001	32,000	-	-	209	85.66%	1,646,000	42.36%
32,001	33,000	2	65,000	211	86.48%	1,711,000	44.03%
33,001	34,000	-	-	211	86.48%	1,711,000	44.03%
34,001	35,000	-	-	211	86.48%	1,711,000	44.03%
35,001	36,000	-	-	211	86.48%	1,711,000	44.03%
36,001	37,000	3	109,500	214	87.70%	1,820,500	46.85%
37,001	38,000	1	37,500	215	88.11%	1,858,000	47.81%
38,001	39,000	-	-	215	88.11%	1,858,000	47.81%
39,001	40,000	-	-	215	88.11%	1,858,000	47.81%
40,001	41,000	1	40,500	216	88.52%	1,898,500	48.85%
41,001	42,000	1	41,500	217	88.93%	1,940,000	49.92%
42,001	43,000	1	42,500	218	89.34%	1,982,500	51.01%
43,001	44,000	1	43,500	219	89.75%	2,026,000	52.13%
44,001	45,000	-	-	219	89.75%	2,026,000	52.13%
45,001	46,000	2	91,000	221	90.57%	2,117,000	54.47%
46,001	47,000	-	-	221	90.57%	2,117,000	54.47%
47,001	48,000	1	47,500	222	90.98%	2,164,500	55.70%
48,001	49,000	1	48,500	223	91.39%	2,213,000	56.95%
49,001	50,000	-	-	223	91.39%	2,213,000	56.95%
50,001	51,000	1	50,500	224	91.80%	2,263,500	58.24%
51,001	52,000	-	-	224	91.80%	2,263,500	58.24%
52,001	53,000	1	52,500	225	92.21%	2,316,000	59.60%
53,001	54,000	-	-	225	92.21%	2,316,000	59.60%
54,001	55,000	1	54,500	226	92.62%	2,370,500	61.00%
55,001	56,000	-	-	226	92.62%	2,370,500	61.00%
56,001	57,000	-	-	226	92.62%	2,370,500	61.00%
57,001	58,000	1	57,500	227	93.03%	2,428,000	62.48%
58,001	59,000	2	117,000	229	93.85%	2,545,000	65.49%
59,001	60,000	-	-	229	93.85%	2,545,000	65.49%
60,001	61,000	-	-	229	93.85%	2,545,000	65.49%

61,001	62,000	-	-	229	93.85%	2,545,000	65.49%
62,001	63,000	1	62,500	230	94.26%	2,607,500	67.10%
63,001	64,000	2	127,000	232	95.08%	2,734,500	70.36%
64,001	65,000	-	-	232	95.08%	2,734,500	70.36%
65,001	66,000	-	-	232	95.08%	2,734,500	70.36%
66,001	67,000	1	66,500	233	95.49%	2,801,000	72.08%
67,001	68,000	-	-	233	95.49%	2,801,000	72.08%
68,001	69,000	-	-	233	95.49%	2,801,000	72.08%
69,001	70,000	-	-	233	95.49%	2,801,000	72.08%
70,001	71,000	-	-	233	95.49%	2,801,000	72.08%
71,001	72,000	-	-	233	95.49%	2,801,000	72.08%
72,001	73,000	1	72,500	234	95.90%	2,873,500	73.94%
73,001	74,000	-	-	234	95.90%	2,873,500	73.94%
74,001	75,000	-	-	234	95.90%	2,873,500	73.94%
75,001	76,000	-	-	234	95.90%	2,873,500	73.94%
76,001	77,000	-	-	234	95.90%	2,873,500	73.94%
77,001	78,000	1	77,500	235	96.31%	2,951,000	75.94%
78,001	79,000	1	78,500	236	96.72%	3,029,500	77.96%
90,001	91,000	1	90,500	237	97.13%	3,120,000	80.28%
91,001	92,000	1	91,500	238	97.54%	3,211,500	82.64%
95,001	96,000	1	95,500	239	97.95%	3,307,000	85.10%
97,001	98,000	1	97,500	240	98.36%	3,404,500	87.61%
106,610	106,610	1	106,610	241	98.77%	3,511,110	90.35%
110,880	110,880	1	110,880	242	99.18%	3,621,990	93.20%
117,300	117,300	1	117,300	243	99.59%	3,739,290	96.22%
146,900	146,900	1	146,900	244	100.00%	3,886,190	100.00%
				244	100.00%	3,886,190	100.00%
Totals		244	3,886,190	244		3,886,190	

Average No. of Customers: 21

Average Consumption: 15,927

Median Consumption: 5,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
1	1,000	3	1,500	3	27.27%	1,500	3.70%
1,001	2,000	2	3,000	5	45.45%	4,500	11.11%
2,001	3,000	1	2,500	6	54.55%	7,000	17.28%
3,001	4,000	1	3,500	7	63.64%	10,500	25.93%
4,001	5,000	-	-	7	63.64%	10,500	25.93%
5,001	6,000	1	5,500	8	72.73%	16,000	39.51%
6,001	7,000	-	-	8	72.73%	16,000	39.51%
7,001	8,000	1	7,500	9	81.82%	23,500	58.02%
8,001	9,000	2	17,000	11	100.00%	40,500	100.00%
			-	11	100.00%	40,500	100.00%
Totals		11	40,500	11		40,500	

Average No. of Customers: 1

Average Consumption: 3,682

Median Consumption: 2,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	9	4,500	9	9.38%	4,500	0.07%
1,001	2,000	3	4,500	12	12.50%	9,000	0.14%
2,001	3,000	-	-	12	12.50%	9,000	0.14%
3,001	4,000	1	3,500	13	13.54%	12,500	0.20%
4,001	5,000	-	-	13	13.54%	12,500	0.20%
5,001	6,000	1	5,500	14	14.58%	18,000	0.28%
6,001	7,000	2	13,000	16	16.67%	31,000	0.49%
7,001	8,000	3	22,500	19	19.79%	53,500	0.84%
8,001	9,000	4	34,000	23	23.96%	87,500	1.37%
9,001	10,000	3	28,500	26	27.08%	116,000	1.82%
10,001	11,000	7	73,500	33	34.38%	189,500	2.98%
11,001	12,000	2	23,000	35	36.46%	212,500	3.34%
12,001	13,000	4	50,000	39	40.63%	262,500	4.12%
13,001	14,000	6	81,000	45	46.88%	343,500	5.40%
14,001	15,000	2	29,000	47	48.96%	372,500	5.85%
15,001	16,000	1	15,500	48	50.00%	388,000	6.10%
16,001	17,000	1	16,500	49	51.04%	404,500	6.36%
17,001	18,000	-	-	49	51.04%	404,500	6.36%
18,001	19,000	2	37,000	51	53.13%	441,500	6.94%
22,001	23,000	1	22,500	52	54.17%	464,000	7.29%
24,001	25,000	1	24,500	53	55.21%	488,500	7.68%
25,001	26,000	1	25,500	54	56.25%	514,000	8.08%
30,001	31,000	1	30,500	55	57.29%	544,500	8.56%
32,001	33,000	1	32,500	56	58.33%	577,000	9.07%
36,001	37,000	1	36,500	57	59.38%	613,500	9.64%
39,001	40,000	1	39,500	58	60.42%	653,000	10.26%
49,001	50,000	1	49,500	59	61.46%	702,500	11.04%
57,001	58,000	1	57,500	60	62.50%	760,000	11.94%
67,001	68,000	1	67,500	61	63.54%	827,500	13.00%
68,001	69,000	7	479,500	68	70.83%	1,307,000	20.54%
75,001	76,000	1	75,500	69	71.88%	1,382,500	21.72%
82,001	83,000	1	82,500	70	72.92%	1,465,000	23.02%
107,784	107,784	1	107,784	71	73.96%	1,572,784	24.71%
108,186	108,186	1	108,186	72	75.00%	1,680,970	26.41%
108,417	108,417	1	108,417	73	76.04%	1,789,387	28.12%
115,244	115,244	1	115,244	74	77.08%	1,904,631	29.93%
128,878	128,878	1	128,878	75	78.13%	2,033,509	31.95%
142,090	142,090	1	142,090	76	79.17%	2,175,599	34.19%
146,270	146,270	1	146,270	77	80.21%	2,321,869	36.48%
152,660	152,660	1	152,660	78	81.25%	2,474,529	38.88%
153,741	153,741	1	153,741	79	82.29%	2,628,270	41.30%
153,914	153,914	1	153,914	80	83.33%	2,782,184	43.72%
159,523	159,523	1	159,523	81	84.38%	2,941,707	46.22%
165,640	165,640	1	165,640	82	85.42%	3,107,347	48.83%
167,874	167,874	1	167,874	83	86.46%	3,275,221	51.46%
172,932	172,932	1	172,932	84	87.50%	3,448,153	54.18%
178,200	178,200	1	178,200	85	88.54%	3,626,353	56.98%
180,993	180,993	1	180,993	86	89.58%	3,807,346	59.83%
186,840	186,840	1	186,840	87	90.63%	3,994,186	62.76%
200,474	200,474	1	200,474	88	91.67%	4,194,660	65.91%
202,703	202,703	1	202,703	89	92.71%	4,397,363	69.10%
217,705	217,705	1	217,705	90	93.75%	4,615,068	72.52%
224,200	224,200	1	224,200	91	94.79%	4,839,268	76.04%
230,490	230,490	1	230,490	92	95.83%	5,069,758	79.66%
256,780	256,780	1	256,780	93	96.88%	5,326,538	83.70%
298,014	298,014	1	298,014	94	97.92%	5,624,552	88.38%
338,742	338,742	1	338,742	95	98.96%	5,963,294	93.70%
400,833	400,833	1	400,833	96	100.00%	6,364,127	100.00%
				96	100.00%	6,364,127	100.00%
Totals		96	6,364,127	96		6,364,127	

Average No. of Customers: 8

Average Consumption: 66,293

Median Consumption: 16,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

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	13	6,500	13	10.08%	6,500	0.10%
1,001	2,000	10	15,000	23	17.83%	21,500	0.34%
2,001	3,000	13	32,500	36	27.91%	54,000	0.84%
3,001	4,000	7	24,500	43	33.33%	78,500	1.23%
4,001	5,000	3	13,500	46	35.66%	92,000	1.44%
5,001	6,000	3	16,500	49	37.98%	108,500	1.69%
6,001	7,000	1	6,500	50	38.76%	115,000	1.80%
7,001	8,000	2	15,000	52	40.31%	130,000	2.03%
8,001	9,000		-	52	40.31%	130,000	2.03%
9,001	10,000	1	9,500	53	41.09%	139,500	2.18%
10,001	11,000	3	31,500	56	43.41%	171,000	2.67%
11,001	12,000	3	34,500	59	45.74%	205,500	3.21%
12,001	13,000	2	25,000	61	47.29%	230,500	3.60%
13,001	14,000		-	61	47.29%	230,500	3.60%
14,001	15,000	1	14,500	62	48.06%	245,000	3.82%
18,001	19,000	2	37,000	64	49.61%	282,000	4.40%
19,001	20,000	1	19,500	65	50.39%	301,500	4.71%
22,001	23,000	2	45,000	67	51.94%	346,500	5.41%
23,001	24,000	1	23,500	68	52.71%	370,000	5.78%
28,001	29,000	1	28,500	69	53.49%	398,500	6.22%
29,001	30,000	1	29,500	70	54.26%	428,000	6.68%
30,001	31,000	1	30,500	71	55.04%	458,500	7.16%
31,001	32,000	2	63,000	73	56.59%	521,500	8.14%
32,001	33,000	1	32,500	74	57.36%	554,000	8.65%
33,001	34,000	1	33,500	75	58.14%	587,500	9.17%
37,001	38,000	1	37,500	76	58.91%	625,000	9.76%
40,001	41,000	2	81,000	78	60.47%	706,000	11.02%
41,001	42,000	1	41,500	79	61.24%	747,500	11.67%
42,001	43,000	1	42,500	80	62.02%	790,000	12.33%
43,001	44,000	1	43,500	81	62.79%	833,500	13.01%
44,001	45,000	2	89,000	83	64.34%	922,500	14.40%
46,001	47,000	1	46,500	84	65.12%	969,000	15.13%
48,001	49,000	2	97,000	86	66.67%	1,066,000	16.64%
49,001	50,000	1	49,500	87	67.44%	1,115,500	17.41%
50,001	51,000	1	50,500	88	68.22%	1,166,000	18.20%
51,001	52,000	1	51,500	89	68.99%	1,217,500	19.01%
54,001	55,000	1	54,500	90	69.77%	1,272,000	19.86%
55,001	56,000	3	166,500	93	72.09%	1,438,500	22.46%
58,001	59,000	1	58,500	94	72.87%	1,497,000	23.37%
60,001	61,000	2	121,000	96	74.42%	1,618,000	25.26%
62,001	63,000	1	62,500	97	75.19%	1,680,500	26.23%
68,001	69,000	1	68,500	98	75.97%	1,749,000	27.30%
70,001	71,000	1	70,500	99	76.74%	1,819,500	28.40%
74,001	75,000	1	74,500	100	77.52%	1,894,000	29.57%
77,001	78,000	1	77,500	101	78.29%	1,971,500	30.78%
80,001	81,000	1	80,500	102	79.07%	2,052,000	32.03%
83,001	84,000	2	167,000	104	80.62%	2,219,000	34.64%
84,001	85,000	1	84,500	105	81.40%	2,303,500	35.96%
89,001	90,000	1	89,500	106	82.17%	2,393,000	37.36%
90,001	91,000	1	90,500	107	82.95%	2,483,500	38.77%
92,001	93,000	1	92,500	108	83.72%	2,576,000	40.21%
93,001	94,000	1	93,500	109	84.50%	2,669,500	41.67%
95,001	96,000	1	95,500	110	85.27%	2,765,000	43.17%
98,001	99,000	1	98,500	111	86.05%	2,863,500	44.70%
99,001	100,000	1	99,500	112	86.82%	2,963,000	46.26%
104,400	104,400	1	104,400	113	87.60%	3,067,400	47.89%
105,100	105,100	1	105,100	114	88.37%	3,172,500	49.53%
129,400	129,400	1	129,400	115	89.15%	3,301,900	51.55%

136,000	136,000	1	136,000	116	89.92%	3,437,900	53.67%
144,700	144,700	1	144,700	117	90.70%	3,582,600	55.93%
146,600	146,600	1	146,600	118	91.47%	3,729,200	58.22%
149,500	149,500	1	149,500	119	92.25%	3,878,700	60.55%
152,700	152,700	1	152,700	120	93.02%	4,031,400	62.94%
169,300	169,300	1	169,300	121	93.80%	4,200,700	65.58%
172,200	172,200	1	172,200	122	94.57%	4,372,900	68.27%
193,200	193,200	1	193,200	123	95.35%	4,566,100	71.28%
266,200	266,200	1	266,200	124	96.12%	4,832,300	75.44%
274,100	274,100	1	274,100	125	96.90%	5,106,400	79.72%
278,900	278,900	1	278,900	126	97.67%	5,385,300	84.07%
327,300	327,300	1	327,300	127	98.45%	5,712,600	89.18%
344,800	344,800	1	344,800	128	99.22%	6,057,400	94.56%
348,200	348,200	1	348,200	129	100.00%	6,405,600	100.00%
			-	129	100.00%	6,405,600	100.00%
Totals		129	6,405,600	129		6,405,600	

Average No. of Customers:	11
Average Consumption:	49,656
Median Consumption:	19,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		73	-	73	11.46%	-	0.00%
1	1,000	29	14,500	102	16.01%	14,500	0.02%
1,001	2,000	6	9,000	108	16.95%	23,500	0.03%
2,001	3,000	7	17,500	115	18.05%	41,000	0.05%
3,001	4,000	12	42,000	127	19.94%	83,000	0.10%
4,001	5,000	6	27,000	133	20.88%	110,000	0.13%
5,001	6,000	2	11,000	135	21.19%	121,000	0.15%
6,001	7,000	3	19,500	138	21.66%	140,500	0.17%
7,001	8,000	10	75,000	148	23.23%	215,500	0.26%
8,001	9,000	14	119,000	162	25.43%	334,500	0.41%
9,001	10,000	4	38,000	166	26.06%	372,500	0.46%
10,001	11,000	8	84,000	174	27.32%	456,500	0.56%
11,001	12,000	6	69,000	180	28.26%	525,500	0.64%
12,001	13,000	4	50,000	184	28.89%	575,500	0.70%
13,001	14,000	7	94,500	191	29.98%	670,000	0.82%
14,001	15,000	7	101,500	198	31.08%	771,500	0.94%
15,001	16,000	12	186,000	210	32.97%	957,500	1.17%
16,001	17,000	8	132,000	218	34.22%	1,089,500	1.33%
17,001	18,000	12	210,000	230	36.11%	1,299,500	1.59%
18,001	19,000	7	129,500	237	37.21%	1,429,000	1.75%
19,001	20,000	7	136,500	244	38.30%	1,565,500	1.91%
20,001	21,000	4	82,000	248	38.93%	1,647,500	2.01%
21,001	22,000	4	86,000	252	39.56%	1,733,500	2.12%
22,001	23,000	4	90,000	256	40.19%	1,823,500	2.23%
23,001	24,000	2	47,000	258	40.50%	1,870,500	2.29%
24,001	25,000	3	73,500	261	40.97%	1,944,000	2.38%
25,001	26,000	5	127,500	266	41.76%	2,071,500	2.53%
26,001	27,000	8	212,000	274	43.01%	2,283,500	2.79%
27,001	28,000	5	137,500	279	43.80%	2,421,000	2.96%
28,001	29,000	1	28,500	280	43.96%	2,449,500	2.99%
29,001	30,000	4	118,000	284	44.58%	2,567,500	3.14%
30,001	31,000	5	152,500	289	45.37%	2,720,000	3.32%
31,001	32,000	3	94,500	292	45.84%	2,814,500	3.44%
32,001	33,000	4	130,000	296	46.47%	2,944,500	3.60%
33,001	34,000	3	100,500	299	46.94%	3,045,000	3.72%
34,001	35,000	2	69,000	301	47.25%	3,114,000	3.81%
35,001	36,000	4	142,000	305	47.88%	3,256,000	3.98%
36,001	37,000	5	182,500	310	48.67%	3,438,500	4.20%
37,001	38,000	4	150,000	314	49.29%	3,588,500	4.39%
38,001	39,000	4	154,000	318	49.92%	3,742,500	4.57%
39,001	40,000	4	158,000	322	50.55%	3,900,500	4.77%
40,001	41,000	3	121,500	325	51.02%	4,022,000	4.91%
41,001	42,000	3	124,500	328	51.49%	4,146,500	5.07%
42,001	43,000	1	42,500	329	51.65%	4,189,000	5.12%
43,001	44,000	4	174,000	333	52.28%	4,363,000	5.33%
44,001	45,000	2	89,000	335	52.59%	4,452,000	5.44%
45,001	46,000	3	136,500	338	53.06%	4,588,500	5.61%
46,001	47,000	4	186,000	342	53.69%	4,774,500	5.83%
47,001	48,000	1	47,500	343	53.85%	4,822,000	5.89%
48,001	49,000	2	97,000	345	54.16%	4,919,000	6.01%
49,001	50,000	8	396,000	353	55.42%	5,315,000	6.49%
50,001	51,000	4	202,000	357	56.04%	5,517,000	6.74%
51,001	52,000	5	257,500	362	56.83%	5,774,500	7.06%
52,001	53,000	1	52,500	363	56.99%	5,827,000	7.12%
53,001	54,000	2	107,000	365	57.30%	5,934,000	7.25%
54,001	55,000	3	163,500	368	57.77%	6,097,500	7.45%
55,001	56,000	2	111,000	370	58.08%	6,208,500	7.59%
56,001	57,000	3	169,500	373	58.56%	6,378,000	7.79%

57,001	58,000	2	115,000	375	58.87%	6,493,000	7.93%
58,001	59,000	1	58,500	376	59.03%	6,551,500	8.01%
59,001	60,000	9	535,500	385	60.44%	7,087,000	8.66%
60,001	61,000	1	60,500	386	60.60%	7,147,500	8.73%
61,001	62,000	4	246,000	390	61.22%	7,393,500	9.03%
62,001	63,000	10	625,000	400	62.79%	8,018,500	9.80%
63,001	64,000	4	254,000	404	63.42%	8,272,500	10.11%
64,001	65,000	2	129,000	406	63.74%	8,401,500	10.27%
65,001	66,000	2	131,000	408	64.05%	8,532,500	10.43%
66,001	67,000	5	332,500	413	64.84%	8,865,000	10.83%
67,001	68,000	1	67,500	414	64.99%	8,932,500	10.92%
68,001	69,000	1	68,500	415	65.15%	9,001,000	11.00%
69,001	70,000		-	415	65.15%	9,001,000	11.00%
70,001	71,000	4	282,000	419	65.78%	9,283,000	11.34%
71,001	72,000	2	143,000	421	66.09%	9,426,000	11.52%
72,001	73,000	2	145,000	423	66.41%	9,571,000	11.70%
73,001	74,000		-	423	66.41%	9,571,000	11.70%
74,001	75,000		-	423	66.41%	9,571,000	11.70%
75,001	76,000	4	302,000	427	67.03%	9,873,000	12.06%
76,001	77,000		-	427	67.03%	9,873,000	12.06%
77,001	78,000	2	155,000	429	67.35%	10,028,000	12.25%
78,001	79,000	1	78,500	430	67.50%	10,106,500	12.35%
79,001	80,000	3	238,500	433	67.97%	10,345,000	12.64%
80,001	81,000		-	433	67.97%	10,345,000	12.64%
81,001	82,000	2	163,000	435	68.29%	10,508,000	12.84%
82,001	83,000	1	82,500	436	68.45%	10,590,500	12.94%
83,001	84,000		-	436	68.45%	10,590,500	12.94%
84,001	85,000	1	84,500	437	68.60%	10,675,000	13.04%
85,001	86,000	1	85,500	438	68.76%	10,760,500	13.15%
86,001	87,000	1	86,500	439	68.92%	10,847,000	13.25%
87,001	88,000	1	87,500	440	69.07%	10,934,500	13.36%
88,001	89,000	1	88,500	441	69.23%	11,023,000	13.47%
89,001	90,000	1	89,500	442	69.39%	11,112,500	13.58%
90,001	91,000	1	90,500	443	69.54%	11,203,000	13.69%
91,001	92,000	2	183,000	445	69.86%	11,386,000	13.91%
92,001	93,000		-	445	69.86%	11,386,000	13.91%
93,001	94,000	1	93,500	446	70.02%	11,479,500	14.03%
94,001	95,000		-	446	70.02%	11,479,500	14.03%
95,001	96,000	2	191,000	448	70.33%	11,670,500	14.26%
96,001	97,000	1	96,500	449	70.49%	11,767,000	14.38%
97,001	98,000		-	449	70.49%	11,767,000	14.38%
98,001	99,000	1	98,500	450	70.64%	11,865,500	14.50%
101,000	101,000	1	101,000	451	70.80%	11,966,500	14.62%
101,700	101,700	1	101,700	452	70.96%	12,068,200	14.75%
101,860	101,860	1	101,860	453	71.11%	12,170,060	14.87%
104,000	104,000	1	104,000	454	71.27%	12,274,060	15.00%
105,500	105,500	1	105,500	455	71.43%	12,379,560	15.13%
106,020	106,020	1	106,020	456	71.59%	12,485,580	15.26%
108,400	108,400	1	108,400	457	71.74%	12,593,980	15.39%
109,300	109,300	1	109,300	458	71.90%	12,703,280	15.52%
109,900	109,900	1	109,900	459	72.06%	12,813,180	15.66%
111,100	111,100	1	111,100	460	72.21%	12,924,280	15.79%
112,100	112,100	1	112,100	461	72.37%	13,036,380	15.93%
113,300	113,300	1	113,300	462	72.53%	13,149,680	16.07%
115,000	115,000	1	115,000	463	72.68%	13,264,680	16.21%
115,500	115,500	1	115,500	464	72.84%	13,380,180	16.35%
115,800	115,800	1	115,800	465	73.00%	13,495,980	16.49%
119,400	119,400	1	119,400	466	73.16%	13,615,380	16.64%
120,800	120,800	1	120,800	467	73.31%	13,736,180	16.79%
121,300	121,300	1	121,300	468	73.47%	13,857,480	16.93%
122,500	122,500	1	122,500	469	73.63%	13,979,980	17.08%
123,600	123,600	1	123,600	470	73.78%	14,103,580	17.23%
123,900	123,900	1	123,900	471	73.94%	14,227,480	17.39%
124,300	124,300	1	124,300	472	74.10%	14,351,780	17.54%
125,100	125,100	1	125,100	473	74.25%	14,476,880	17.69%
130,400	130,400	1	130,400	474	74.41%	14,607,280	17.85%
132,000	132,000	1	132,000	475	74.57%	14,739,280	18.01%
132,800	132,800	1	132,800	476	74.73%	14,872,080	18.17%
132,860	132,860	1	132,860	477	74.88%	15,004,940	18.34%

133,360	133,360	1	133,360	478	75.04%	15,138,300	18.50%
135,200	135,200	1	135,200	479	75.20%	15,273,500	18.66%
138,700	138,700	1	138,700	480	75.35%	15,412,200	18.83%
140,300	140,300	1	140,300	481	75.51%	15,552,500	19.01%
140,600	140,600	1	140,600	482	75.67%	15,693,100	19.18%
142,440	142,440	1	142,440	483	75.82%	15,835,540	19.35%
144,600	144,600	1	144,600	484	75.98%	15,980,140	19.53%
144,700	144,700	1	144,700	485	76.14%	16,124,840	19.70%
145,400	145,400	1	145,400	486	76.30%	16,270,240	19.88%
148,000	148,000	1	148,000	487	76.45%	16,418,240	20.06%
149,100	149,100	1	149,100	488	76.61%	16,567,340	20.25%
149,700	149,700	1	149,700	489	76.77%	16,717,040	20.43%
149,900	149,900	1	149,900	490	76.92%	16,866,940	20.61%
150,300	150,300	1	150,300	491	77.08%	17,017,240	20.79%
150,600	150,600	1	150,600	492	77.24%	17,167,840	20.98%
151,100	151,100	1	151,100	493	77.39%	17,318,940	21.16%
151,100	151,100	1	151,100	494	77.55%	17,470,040	21.35%
151,300	151,300	1	151,300	495	77.71%	17,621,340	21.53%
151,400	151,400	1	151,400	496	77.86%	17,772,740	21.72%
152,200	152,200	1	152,200	497	78.02%	17,924,940	21.90%
153,320	153,320	1	153,320	498	78.18%	18,078,260	22.09%
154,500	154,500	1	154,500	499	78.34%	18,232,760	22.28%
154,900	154,900	1	154,900	500	78.49%	18,387,660	22.47%
155,100	155,100	1	155,100	501	78.65%	18,542,760	22.66%
156,300	156,300	1	156,300	502	78.81%	18,699,060	22.85%
156,700	156,700	1	156,700	503	78.96%	18,855,760	23.04%
158,300	158,300	1	158,300	504	79.12%	19,014,060	23.24%
158,700	158,700	1	158,700	505	79.28%	19,172,760	23.43%
159,100	159,100	1	159,100	506	79.43%	19,331,860	23.62%
160,140	160,140	1	160,140	507	79.59%	19,492,000	23.82%
160,300	160,300	1	160,300	508	79.75%	19,652,300	24.01%
161,100	161,100	1	161,100	509	79.91%	19,813,400	24.21%
162,500	162,500	1	162,500	510	80.06%	19,975,900	24.41%
164,300	164,300	1	164,300	511	80.22%	20,140,200	24.61%
164,700	164,700	1	164,700	512	80.38%	20,304,900	24.81%
166,000	166,000	1	166,000	513	80.53%	20,470,900	25.02%
166,100	166,100	1	166,100	514	80.69%	20,637,000	25.22%
166,300	166,300	1	166,300	515	80.85%	20,803,300	25.42%
166,400	166,400	1	166,400	516	81.00%	20,969,700	25.62%
170,900	170,900	1	170,900	517	81.16%	21,140,600	25.83%
173,600	173,600	1	173,600	518	81.32%	21,314,200	26.05%
174,400	174,400	1	174,400	519	81.48%	21,488,600	26.26%
175,500	175,500	1	175,500	520	81.63%	21,664,100	26.47%
177,600	177,600	1	177,600	521	81.79%	21,841,700	26.69%
180,760	180,760	1	180,760	522	81.95%	22,022,460	26.91%
185,900	185,900	1	185,900	523	82.10%	22,208,360	27.14%
186,700	186,700	1	186,700	524	82.26%	22,395,060	27.37%
187,500	187,500	1	187,500	525	82.42%	22,582,560	27.60%
190,900	190,900	1	190,900	526	82.57%	22,773,460	27.83%
191,500	191,500	1	191,500	527	82.73%	22,964,960	28.06%
192,400	192,400	1	192,400	528	82.89%	23,157,360	28.30%
195,200	195,200	1	195,200	529	83.05%	23,352,560	28.54%
197,700	197,700	1	197,700	530	83.20%	23,550,260	28.78%
198,200	198,200	1	198,200	531	83.36%	23,748,460	29.02%
199,100	199,100	1	199,100	532	83.52%	23,947,560	29.26%
201,700	201,700	1	201,700	533	83.67%	24,149,260	29.51%
202,400	202,400	1	202,400	534	83.83%	24,351,660	29.76%
202,800	202,800	1	202,800	535	83.99%	24,554,460	30.01%
204,000	204,000	1	204,000	536	84.14%	24,758,460	30.25%
204,700	204,700	1	204,700	537	84.30%	24,963,160	30.50%
205,400	205,400	1	205,400	538	84.46%	25,168,560	30.76%
206,500	206,500	1	206,500	539	84.62%	25,375,060	31.01%
207,300	207,300	1	207,300	540	84.77%	25,582,360	31.26%
209,200	209,200	1	209,200	541	84.93%	25,791,560	31.52%
210,100	210,100	1	210,100	542	85.09%	26,001,660	31.77%
210,200	210,200	1	210,200	543	85.24%	26,211,860	32.03%
212,800	212,800	1	212,800	544	85.40%	26,424,660	32.29%
214,800	214,800	1	214,800	545	85.56%	26,639,460	32.55%
214,900	214,900	1	214,900	546	85.71%	26,854,360	32.82%

216,000	216,000	1	216,000	547	85.87%	27,070,360	33.08%
216,800	216,800	1	216,800	548	86.03%	27,287,160	33.34%
217,300	217,300	1	217,300	549	86.19%	27,504,460	33.61%
217,400	217,400	1	217,400	550	86.34%	27,721,860	33.88%
219,600	219,600	1	219,600	551	86.50%	27,941,460	34.14%
221,100	221,100	1	221,100	552	86.66%	28,162,560	34.41%
222,400	222,400	1	222,400	553	86.81%	28,384,960	34.69%
227,500	227,500	1	227,500	554	86.97%	28,612,460	34.96%
229,500	229,500	1	229,500	555	87.13%	28,841,960	35.24%
232,500	232,500	1	232,500	556	87.28%	29,074,460	35.53%
233,000	233,000	1	233,000	557	87.44%	29,307,460	35.81%
234,200	234,200	1	234,200	558	87.60%	29,541,660	36.10%
237,600	237,600	1	237,600	559	87.76%	29,779,260	36.39%
238,300	238,300	1	238,300	560	87.91%	30,017,560	36.68%
241,000	241,000	1	241,000	561	88.07%	30,258,560	36.98%
241,900	241,900	1	241,900	562	88.23%	30,500,460	37.27%
243,000	243,000	1	243,000	563	88.38%	30,743,460	37.57%
244,400	244,400	1	244,400	564	88.54%	30,987,860	37.87%
247,400	247,400	1	247,400	565	88.70%	31,235,260	38.17%
252,400	252,400	1	252,400	566	88.85%	31,487,660	38.48%
253,600	253,600	1	253,600	567	89.01%	31,741,260	38.79%
255,300	255,300	1	255,300	568	89.17%	31,996,560	39.10%
259,700	259,700	1	259,700	569	89.32%	32,256,260	39.42%
260,100	260,100	1	260,100	570	89.48%	32,516,360	39.73%
260,500	260,500	1	260,500	571	89.64%	32,776,860	40.05%
268,000	268,000	1	268,000	572	89.80%	33,044,860	40.38%
269,300	269,300	1	269,300	573	89.95%	33,314,160	40.71%
271,500	271,500	1	271,500	574	90.11%	33,585,660	41.04%
274,400	274,400	1	274,400	575	90.27%	33,860,060	41.38%
274,600	274,600	1	274,600	576	90.42%	34,134,660	41.71%
277,600	277,600	1	277,600	577	90.58%	34,412,260	42.05%
281,100	281,100	1	281,100	578	90.74%	34,693,360	42.40%
283,700	283,700	1	283,700	579	90.89%	34,977,060	42.74%
284,900	284,900	1	284,900	580	91.05%	35,261,960	43.09%
287,140	287,140	1	287,140	581	91.21%	35,549,100	43.44%
295,480	295,480	1	295,480	582	91.37%	35,844,580	43.80%
300,400	300,400	1	300,400	583	91.52%	36,144,980	44.17%
305,400	305,400	1	305,400	584	91.68%	36,450,380	44.54%
306,000	306,000	1	306,000	585	91.84%	36,756,380	44.92%
308,900	308,900	1	308,900	586	91.99%	37,065,280	45.29%
313,600	313,600	1	313,600	587	92.15%	37,378,880	45.68%
314,500	314,500	1	314,500	588	92.31%	37,693,380	46.06%
317,000	317,000	1	317,000	589	92.46%	38,010,380	46.45%
335,300	335,300	1	335,300	590	92.62%	38,345,680	46.86%
350,400	350,400	1	350,400	591	92.78%	38,696,080	47.29%
366,500	366,500	1	366,500	592	92.94%	39,062,580	47.73%
382,900	382,900	1	382,900	593	93.09%	39,445,480	48.20%
404,700	404,700	1	404,700	594	93.25%	39,850,180	48.70%
427,100	427,100	1	427,100	595	93.41%	40,277,280	49.22%
435,600	435,600	1	435,600	596	93.56%	40,712,880	49.75%
439,500	439,500	1	439,500	597	93.72%	41,152,380	50.29%
440,700	440,700	1	440,700	598	93.88%	41,593,080	50.83%
444,600	444,600	1	444,600	599	94.03%	42,037,680	51.37%
460,000	460,000	1	460,000	600	94.19%	42,497,680	51.93%
472,000	472,000	1	472,000	601	94.35%	42,969,680	52.51%
506,000	506,000	1	506,000	602	94.51%	43,475,680	53.13%
526,700	526,700	1	526,700	603	94.66%	44,002,380	53.77%
543,500	543,500	1	543,500	604	94.82%	44,545,880	54.43%
567,900	567,900	1	567,900	605	94.98%	45,113,780	55.13%
568,900	568,900	1	568,900	606	95.13%	45,682,680	55.82%
585,500	585,500	1	585,500	607	95.29%	46,268,180	56.54%
602,700	602,700	1	602,700	608	95.45%	46,870,880	57.28%
661,600	661,600	1	661,600	609	95.60%	47,532,480	58.08%
667,300	667,300	1	667,300	610	95.76%	48,199,780	58.90%
688,800	688,800	1	688,800	611	95.92%	48,888,580	59.74%
746,300	746,300	1	746,300	612	96.08%	49,634,880	60.65%
784,300	784,300	1	784,300	613	96.23%	50,419,180	61.61%
787,300	787,300	1	787,300	614	96.39%	51,206,480	62.57%
801,600	801,600	1	801,600	615	96.55%	52,008,080	63.55%

852,600	852,600	1	852,600	616	96.70%	52,860,680	64.60%
882,900	882,900	1	882,900	617	96.86%	53,743,580	65.67%
936,300	936,300	1	936,300	618	97.02%	54,679,880	66.82%
940,200	940,200	1	940,200	619	97.17%	55,620,080	67.97%
974,400	974,400	1	974,400	620	97.33%	56,594,480	69.16%
975,200	975,200	1	975,200	621	97.49%	57,569,680	70.35%
982,400	982,400	1	982,400	622	97.65%	58,552,080	71.55%
1,001,200	1,001,200	1	1,001,200	623	97.80%	59,553,280	72.77%
1,053,600	1,053,600	1	1,053,600	624	97.96%	60,606,880	74.06%
1,099,100	1,099,100	1	1,099,100	625	98.12%	61,705,980	75.40%
1,257,600	1,257,600	1	1,257,600	626	98.27%	62,963,580	76.94%
1,298,300	1,298,300	1	1,298,300	627	98.43%	64,261,880	78.53%
1,316,800	1,316,800	1	1,316,800	628	98.59%	65,578,680	80.14%
1,335,300	1,335,300	1	1,335,300	629	98.74%	66,913,980	81.77%
1,357,800	1,357,800	1	1,357,800	630	98.90%	68,271,780	83.43%
1,496,900	1,496,900	1	1,496,900	631	99.06%	69,768,680	85.26%
1,606,400	1,606,400	1	1,606,400	632	99.22%	71,375,080	87.22%
1,778,200	1,778,200	1	1,778,200	633	99.37%	73,153,280	89.39%
1,935,200	1,935,200	1	1,935,200	634	99.53%	75,088,480	91.76%
2,073,800	2,073,800	1	2,073,800	635	99.69%	77,162,280	94.29%
2,254,000	2,254,000	1	2,254,000	636	99.84%	79,416,280	97.05%
2,417,200	2,417,200	1	2,417,200	637	100.00%	81,833,480	100.00%
-				637	100.00%	81,833,480	100.00%
Totals		637	81,833,480	637		81,833,480	

Average No. of Customers:	54
Average Consumption:	128,467
Median Consumption:	39,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.0%	-	0.00%
125,000	125,000	1	125,000	1	8.3%	125,000	4.77%
126,000	126,000	1	126,000	2	16.7%	251,000	9.57%
135,000	135,000	1	135,000	3	25.0%	386,000	14.72%
192,000	192,000	1	192,000	4	33.3%	578,000	22.04%
194,000	194,000	1	194,000	5	41.7%	772,000	29.43%
211,000	211,000	1	211,000	6	50.0%	983,000	37.48%
219,000	219,000	1	219,000	7	58.3%	1,202,000	45.83%
271,000	271,000	1	271,000	8	66.7%	1,473,000	56.16%
274,000	274,000	1	274,000	9	75.0%	1,747,000	66.60%
276,000	276,000	1	276,000	10	83.3%	2,023,000	77.13%
291,000	291,000	1	291,000	11	91.7%	2,314,000	88.22%
309,000	309,000	1	309,000	12	100.0%	2,623,000	100.00%
Totals		12	2,623,000	12		2,623,000	

Average No. of Customers: 1

Average Consumption: 218,583

Median Consumption: 215,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 6" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		9	-	9	37.50%	-	0.00%
1	1,000	2	1,000	11	45.83%	1,000	0.07%
2,001	3,000	1	2,500	12	50.00%	3,500	0.25%
4,001	5,000	1	4,500	13	54.17%	8,000	0.56%
8,001	9,000	1	8,500	14	58.33%	16,500	1.16%
12,001	13,000	1	12,500	15	62.50%	29,000	2.03%
20,001	21,000	1	20,500	16	66.67%	49,500	3.47%
27,001	28,000	1	27,500	17	70.83%	77,000	5.40%
93,001	94,000	1	93,500	18	75.00%	170,500	11.95%
154,000	154,000	1	154,000	19	79.17%	324,500	22.75%
162,000	162,000	1	162,000	20	83.33%	486,500	34.10%
199,000	199,000	1	199,000	21	87.50%	685,500	48.05%
219,000	219,000	1	219,000	22	91.67%	904,500	63.41%
222,000	222,000	1	222,000	23	95.83%	1,126,500	78.97%
300,000	300,000	1	300,000	24	100.00%	1,426,500	100.00%
Totals		24	1,426,500	24		1,426,500	

Average No. of Customers: 2

Average Consumption: 59,438

Median Consumption: 4,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		18	-	18	28.57%	-	0.00%
1	1,000	10	5,000	28	44.44%	5,000	1.68%
1,001	2,000	5	7,500	33	52.38%	12,500	4.19%
2,001	3,000	12	30,000	45	71.43%	42,500	14.24%
3,001	4,000	2	7,000	47	74.60%	49,500	16.58%
4,001	5,000	1	4,500	48	76.19%	54,000	18.09%
5,001	6,000	1	5,500	49	77.78%	59,500	19.93%
6,001	7,000	4	26,000	53	84.13%	85,500	28.64%
7,001	8,000	-	-	53	84.13%	85,500	28.64%
8,001	9,000	-	-	53	84.13%	85,500	28.64%
9,001	10,000	1	9,500	54	85.71%	95,000	31.83%
10,001	11,000	-	-	54	85.71%	95,000	31.83%
11,001	12,000	1	11,500	55	87.30%	106,500	35.68%
12,001	13,000	1	12,500	56	88.89%	119,000	39.87%
13,001	14,000	-	-	56	88.89%	119,000	39.87%
14,001	15,000	2	29,000	58	92.06%	148,000	49.58%
19,001	20,000	1	19,500	59	93.65%	167,500	56.11%
20,001	21,000	1	20,500	60	95.24%	188,000	62.98%
22,001	23,000	1	22,500	61	96.83%	210,500	70.52%
27,001	28,000	1	27,500	62	98.41%	238,000	79.73%
60,001	61,000	1	60,500	63	100.00%	298,500	100.00%
			-	63	100.00%	298,500	100.00%
Totals		63	298,500	63		298,500	

Average No. of Customers: 6

Average Consumption: 4,738

Median Consumption: 1,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		41	-	41	13.36%	-	0.00%
1	1,000	43	21,500	84	27.36%	21,500	0.37%
1,001	2,000	34	51,000	118	38.44%	72,500	1.25%
2,001	3,000	26	65,000	144	46.91%	137,500	2.36%
3,001	4,000	16	56,000	160	52.12%	193,500	3.32%
4,001	5,000	10	45,000	170	55.37%	238,500	4.10%
5,001	6,000	3	16,500	173	56.35%	255,000	4.38%
6,001	7,000	7	45,500	180	58.63%	300,500	5.16%
7,001	8,000	9	67,500	189	61.56%	368,000	6.32%
8,001	9,000	18	153,000	207	67.43%	521,000	8.95%
9,001	10,000	11	104,500	218	71.01%	625,500	10.74%
10,001	11,000	9	94,500	227	73.94%	720,000	12.37%
11,001	12,000	3	34,500	230	74.92%	754,500	12.96%
12,001	13,000	3	37,500	233	75.90%	792,000	13.60%
13,001	14,000	4	54,000	237	77.20%	846,000	14.53%
14,001	15,000	4	58,000	241	78.50%	904,000	15.53%
15,001	16,000	2	31,000	243	79.15%	935,000	16.06%
16,001	17,000	1	16,500	244	79.48%	951,500	16.34%
17,001	18,000	3	52,500	247	80.46%	1,004,000	17.25%
18,001	19,000	2	37,000	249	81.11%	1,041,000	17.88%
19,001	20,000	2	39,000	251	81.76%	1,080,000	18.55%
20,001	21,000	-	-	251	81.76%	1,080,000	18.55%
21,001	22,000	2	43,000	253	82.41%	1,123,000	19.29%
22,001	23,000	4	90,000	257	83.71%	1,213,000	20.84%
23,001	24,000	1	23,500	258	84.04%	1,236,500	21.24%
24,001	25,000	2	49,000	260	84.69%	1,285,500	22.08%
25,001	26,000	-	-	260	84.69%	1,285,500	22.08%
26,001	27,000	1	26,500	261	85.02%	1,312,000	22.54%
27,001	28,000	1	27,500	262	85.34%	1,339,500	23.01%
28,001	29,000	2	57,000	264	85.99%	1,396,500	23.99%
29,001	30,000	2	59,000	266	86.64%	1,455,500	25.00%
30,001	31,000	3	91,500	269	87.62%	1,547,000	26.57%
31,001	32,000	3	94,500	272	88.60%	1,641,500	28.20%
32,001	33,000	2	65,000	274	89.25%	1,706,500	29.31%
38,001	39,000	1	38,500	275	89.58%	1,745,000	29.97%
39,001	40,000	1	39,500	276	89.90%	1,784,500	30.65%
42,001	43,000	1	42,500	277	90.23%	1,827,000	31.38%
46,001	47,000	1	46,500	278	90.55%	1,873,500	32.18%
50,001	51,000	1	50,500	279	90.88%	1,924,000	33.05%
52,001	53,000	1	52,500	280	91.21%	1,976,500	33.95%
63,001	64,000	1	63,500	281	91.53%	2,040,000	35.04%
66,001	67,000	2	133,000	283	92.18%	2,173,000	37.32%
67,001	68,000	1	67,500	284	92.51%	2,240,500	38.48%
93,001	94,000	1	93,500	285	92.83%	2,334,000	40.09%
95,001	96,000	1	95,500	286	93.16%	2,429,500	41.73%
99,001	100,000	1	99,500	287	93.49%	2,529,000	43.44%
102,666	102,666	1	102,666	288	93.81%	2,631,666	45.20%
102,715	102,715	1	102,715	289	94.14%	2,734,381	46.97%
112,136	112,136	1	112,136	290	94.46%	2,846,517	48.89%
137,240	137,240	1	137,240	291	94.79%	2,983,757	51.25%
143,230	143,230	1	143,230	292	95.11%	3,126,987	53.71%
145,830	145,830	1	145,830	293	95.44%	3,272,817	56.22%
145,981	145,981	1	145,981	294	95.77%	3,418,798	58.72%
152,722	152,722	1	152,722	295	96.09%	3,571,520	61.35%
153,668	153,668	1	153,668	296	96.42%	3,725,188	63.99%
159,140	159,140	1	159,140	297	96.74%	3,884,328	66.72%
163,290	163,290	1	163,290	298	97.07%	4,047,618	69.52%
164,453	164,453	1	164,453	299	97.39%	4,212,071	72.35%
165,240	165,240	1	165,240	300	97.72%	4,377,311	75.19%
179,240	179,240	1	179,240	301	98.05%	4,556,551	78.27%
183,186	183,186	1	183,186	302	98.37%	4,739,737	81.41%
187,298	187,298	1	187,298	303	98.70%	4,927,035	84.63%

212,870	212,870	1	212,870	304	99.02%	5,139,905	88.29%
218,088	218,088	1	218,088	305	99.35%	5,357,993	92.03%
223,746	223,746	1	223,746	306	99.67%	5,581,739	95.87%
240,183	240,183	1	240,183	307	100.00%	5,821,922	100.00%
-			-	307	100.00%	5,821,922	100.00%
Totals		307	5,821,922	307		5,821,922	

Average No. of Customers:	26
Average Consumption:	18,964
Median Consumption:	3,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		9	-	9	5.84%	-	0.00%
1	1,000	3	1,500	12	7.79%	1,500	0.01%
1,001	2,000	2	3,000	14	9.09%	4,500	0.03%
2,001	3,000	2	5,000	16	10.39%	9,500	0.06%
3,001	4,000	3	10,500	19	12.34%	20,000	0.13%
4,001	5,000	-	-	19	12.34%	20,000	0.13%
5,001	6,000	-	-	19	12.34%	20,000	0.13%
6,001	7,000	2	13,000	21	13.64%	33,000	0.22%
7,001	8,000	-	-	21	13.64%	33,000	0.22%
8,001	9,000	1	8,500	22	14.29%	41,500	0.28%
9,001	10,000	-	-	22	14.29%	41,500	0.28%
10,001	11,000	1	10,500	23	14.94%	52,000	0.34%
11,001	12,000	3	34,500	26	16.88%	86,500	0.57%
12,001	13,000	3	37,500	29	18.83%	124,000	0.82%
13,001	14,000	2	27,000	31	20.13%	151,000	1.00%
14,001	15,000	2	29,000	33	21.43%	180,000	1.19%
15,001	16,000	-	-	33	21.43%	180,000	1.19%
16,001	17,000	-	-	33	21.43%	180,000	1.19%
17,001	18,000	2	35,000	35	22.73%	215,000	1.43%
18,001	19,000	2	37,000	37	24.03%	252,000	1.67%
19,001	20,000	1	19,500	38	24.68%	271,500	1.80%
20,001	21,000	-	-	38	24.68%	271,500	1.80%
21,001	22,000	2	43,000	40	25.97%	314,500	2.09%
22,001	23,000	1	22,500	41	26.62%	337,000	2.23%
23,001	24,000	2	47,000	43	27.92%	384,000	2.55%
28,001	29,000	1	28,500	44	28.57%	412,500	2.74%
29,001	30,000	2	59,000	46	29.87%	471,500	3.13%
32,001	33,000	1	32,500	47	30.52%	504,000	3.34%
33,001	34,000	2	67,000	49	31.82%	571,000	3.79%
34,001	35,000	3	103,500	52	33.77%	674,500	4.47%
35,001	36,000	1	35,500	53	34.42%	710,000	4.71%
41,001	42,000	2	83,000	55	35.71%	793,000	5.26%
48,001	49,000	2	97,000	57	37.01%	890,000	5.90%
49,001	50,000	1	49,500	58	37.66%	939,500	6.23%
50,001	51,000	2	101,000	60	38.96%	1,040,500	6.90%
51,001	52,000	1	51,500	61	39.61%	1,092,000	7.24%
52,001	53,000	1	52,500	62	40.26%	1,144,500	7.59%
53,001	54,000	2	107,000	64	41.56%	1,251,500	8.30%
54,001	55,000	2	109,000	66	42.86%	1,360,500	9.02%
55,001	56,000	1	55,500	67	43.51%	1,416,000	9.39%
56,001	57,000	2	113,000	69	44.81%	1,529,000	10.14%
57,001	58,000	1	57,500	70	45.45%	1,586,500	10.52%
58,001	59,000	1	58,500	71	46.10%	1,645,000	10.91%
59,001	60,000	3	178,500	74	48.05%	1,823,500	12.09%
62,001	63,000	2	125,000	76	49.35%	1,948,500	12.92%
64,001	65,000	1	64,500	77	50.00%	2,013,000	13.35%
66,001	67,000	1	66,500	78	50.65%	2,079,500	13.79%
68,001	69,000	2	137,000	80	51.95%	2,216,500	14.70%
69,001	70,000	1	69,500	81	52.60%	2,286,000	15.16%
72,001	73,000	1	72,500	82	53.25%	2,358,500	15.64%
73,001	74,000	1	73,500	83	53.90%	2,432,000	16.13%
74,001	75,000	2	149,000	85	55.19%	2,581,000	17.11%
75,001	76,000	2	151,000	87	56.49%	2,732,000	18.11%
76,001	77,000	3	229,500	90	58.44%	2,961,500	19.64%
78,001	79,000	1	78,500	91	59.09%	3,040,000	20.16%
79,001	80,000	1	79,500	92	59.74%	3,119,500	20.68%
80,001	81,000	4	322,000	96	62.34%	3,441,500	22.82%
81,001	82,000	1	81,500	97	62.99%	3,523,000	23.36%
82,001	83,000	1	82,500	98	63.64%	3,605,500	23.91%
83,001	84,000	1	83,500	99	64.29%	3,689,000	24.46%
85,001	86,000	2	171,000	101	65.58%	3,860,000	25.59%
86,001	87,000	1	86,500	102	66.23%	3,946,500	26.17%

88,001	89,000	2	177,000	104	67.53%	4,123,500	27.34%
90,001	91,000	1	90,500	105	68.18%	4,214,000	27.94%
94,001	95,000	1	94,500	106	68.83%	4,308,500	28.57%
97,001	98,000	1	97,500	107	69.48%	4,406,000	29.21%
99,001	100,000	1	99,500	108	70.13%	4,505,500	29.87%
101,900	101,900	1	101,900	109	70.78%	4,607,400	30.55%
102,200	102,200	1	102,200	110	71.43%	4,709,600	31.23%
104,900	104,900	1	104,900	111	72.08%	4,814,500	31.92%
107,000	107,000	1	107,000	112	72.73%	4,921,500	32.63%
107,700	107,700	1	107,700	113	73.38%	5,029,200	33.35%
109,600	109,600	1	109,600	114	74.03%	5,138,800	34.07%
114,800	114,800	1	114,800	115	74.68%	5,253,600	34.83%
115,400	115,400	1	115,400	116	75.32%	5,369,000	35.60%
115,990	115,990	1	115,990	117	75.97%	5,484,990	36.37%
118,600	118,600	1	118,600	118	76.62%	5,603,590	37.15%
123,300	123,300	1	123,300	119	77.27%	5,726,890	37.97%
133,900	133,900	1	133,900	120	77.92%	5,860,790	38.86%
137,000	137,000	1	137,000	121	78.57%	5,997,790	39.77%
140,821	140,821	1	140,821	122	79.22%	6,138,611	40.70%
142,500	142,500	1	142,500	123	79.87%	6,281,111	41.65%
144,200	144,200	1	144,200	124	80.52%	6,425,311	42.60%
151,000	151,000	1	151,000	125	81.17%	6,576,311	43.60%
151,100	151,100	1	151,100	126	81.82%	6,727,411	44.61%
167,000	167,000	1	167,000	127	82.47%	6,894,411	45.71%
172,759	172,759	1	172,759	128	83.12%	7,067,170	46.86%
175,400	175,400	1	175,400	129	83.77%	7,242,570	48.02%
189,500	189,500	1	189,500	130	84.42%	7,432,070	49.28%
193,900	193,900	1	193,900	131	85.06%	7,625,970	50.56%
211,800	211,800	1	211,800	132	85.71%	7,837,770	51.97%
217,200	217,200	1	217,200	133	86.36%	8,054,970	53.41%
219,400	219,400	1	219,400	134	87.01%	8,274,370	54.86%
228,900	228,900	1	228,900	135	87.66%	8,503,270	56.38%
234,000	234,000	1	234,000	136	88.31%	8,737,270	57.93%
247,500	247,500	1	247,500	137	88.96%	8,984,770	59.57%
248,800	248,800	1	248,800	138	89.61%	9,233,570	61.22%
250,700	250,700	1	250,700	139	90.26%	9,484,270	62.89%
251,600	251,600	1	251,600	140	90.91%	9,735,870	64.55%
274,300	274,300	1	274,300	141	91.56%	10,010,170	66.37%
287,400	287,400	1	287,400	142	92.21%	10,297,570	68.28%
294,300	294,300	1	294,300	143	92.86%	10,591,870	70.23%
303,600	303,600	1	303,600	144	93.51%	10,895,470	72.24%
321,300	321,300	1	321,300	145	94.16%	11,216,770	74.37%
328,800	328,800	1	328,800	146	94.81%	11,545,570	76.55%
365,500	365,500	1	365,500	147	95.45%	11,911,070	78.98%
374,300	374,300	1	374,300	148	96.10%	12,285,370	81.46%
393,100	393,100	1	393,100	149	96.75%	12,678,470	84.07%
402,000	402,000	1	402,000	150	97.40%	13,080,470	86.73%
424,600	424,600	1	424,600	151	98.05%	13,505,070	89.55%
441,500	441,500	1	441,500	152	98.70%	13,946,570	92.47%
467,200	467,200	1	467,200	153	99.35%	14,413,770	95.57%
667,890	667,890	1	667,890	154	100.00%	15,081,660	100.00%
			-	154	100.00%	15,081,660	100.00%
Totals		154	15,081,660	154		15,081,660	

Average No. of Customers: 13

Average Consumption: 97,933

Median Consumption: 66,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		42	-	42	6.77%	-	0.00%
1	1,000	12	6,000	54	8.71%	6,000	0.00%
1,001	2,000	6	9,000	60	9.68%	15,000	0.01%
2,001	3,000	3	7,500	63	10.16%	22,500	0.02%
3,001	4,000	2	7,000	65	10.48%	29,500	0.02%
4,001	5,000	1	4,500	66	10.65%	34,000	0.03%
5,001	6,000	1	5,500	67	10.81%	39,500	0.03%
6,001	7,000	2	13,000	69	11.13%	52,500	0.04%
7,001	8,000	3	22,500	72	11.61%	75,000	0.06%
8,001	9,000	4	34,000	76	12.26%	109,000	0.09%
9,001	10,000	9	85,500	85	13.71%	194,500	0.15%
10,001	11,000	6	63,000	91	14.68%	257,500	0.20%
11,001	12,000	4	46,000	95	15.32%	303,500	0.24%
12,001	13,000	4	50,000	99	15.97%	353,500	0.28%
13,001	14,000	4	54,000	103	16.61%	407,500	0.32%
14,001	15,000	3	43,500	106	17.10%	451,000	0.36%
15,001	16,000	5	77,500	111	17.90%	528,500	0.42%
16,001	17,000	6	99,000	117	18.87%	627,500	0.50%
17,001	18,000	2	35,000	119	19.19%	662,500	0.53%
18,001	19,000	6	111,000	125	20.16%	773,500	0.61%
19,001	20,000	4	78,000	129	20.81%	851,500	0.68%
20,001	21,000	5	102,500	134	21.61%	954,000	0.76%
21,001	22,000	2	43,000	136	21.94%	997,000	0.79%
22,001	23,000	5	112,500	141	22.74%	1,109,500	0.88%
23,001	24,000	5	117,500	146	23.55%	1,227,000	0.97%
24,001	25,000	9	220,500	155	25.00%	1,447,500	1.15%
25,001	26,000	2	51,000	157	25.32%	1,498,500	1.19%
26,001	27,000	4	106,000	161	25.97%	1,604,500	1.27%
27,001	28,000	5	137,500	166	26.77%	1,742,000	1.38%
28,001	29,000	4	114,000	170	27.42%	1,856,000	1.47%
29,001	30,000	5	147,500	175	28.23%	2,003,500	1.59%
30,001	31,000	2	61,000	177	28.55%	2,064,500	1.64%
31,001	32,000	2	63,000	179	28.87%	2,127,500	1.69%
32,001	33,000	3	97,500	182	29.35%	2,225,000	1.77%
33,001	34,000	2	67,000	184	29.68%	2,292,000	1.82%
34,001	35,000	4	138,000	188	30.32%	2,430,000	1.93%
35,001	36,000	3	106,500	191	30.81%	2,536,500	2.01%
36,001	37,000	2	73,000	193	31.13%	2,609,500	2.07%
37,001	38,000	2	75,000	195	31.45%	2,684,500	2.13%
38,001	39,000	3	115,500	198	31.94%	2,800,000	2.22%
39,001	40,000	3	118,500	201	32.42%	2,918,500	2.32%
40,001	41,000	2	81,000	203	32.74%	2,999,500	2.38%
41,001	42,000	-	-	203	32.74%	2,999,500	2.38%
42,001	43,000	2	85,000	205	33.06%	3,084,500	2.45%
43,001	44,000	3	130,500	208	33.55%	3,215,000	2.55%
44,001	45,000	1	44,500	209	33.71%	3,259,500	2.59%
45,001	46,000	4	182,000	213	34.35%	3,441,500	2.73%
46,001	47,000	1	46,500	214	34.52%	3,488,000	2.77%
47,001	48,000	4	190,000	218	35.16%	3,678,000	2.92%
48,001	49,000	1	48,500	219	35.32%	3,726,500	2.96%
49,001	50,000	-	-	219	35.32%	3,726,500	2.96%
50,001	51,000	2	101,000	221	35.65%	3,827,500	3.04%
51,001	52,000	1	51,500	222	35.81%	3,879,000	3.08%
52,001	53,000	3	157,500	225	36.29%	4,036,500	3.20%
53,001	54,000	1	53,500	226	36.45%	4,090,000	3.25%
54,001	55,000	2	109,000	228	36.77%	4,199,000	3.33%
55,001	56,000	2	111,000	230	37.10%	4,310,000	3.42%
56,001	57,000	3	169,500	233	37.58%	4,479,500	3.55%
57,001	58,000	2	115,000	235	37.90%	4,594,500	3.65%
58,001	59,000	2	117,000	237	38.23%	4,711,500	3.74%
59,001	60,000	-	-	237	38.23%	4,711,500	3.74%
60,001	61,000	2	121,000	239	38.55%	4,832,500	3.83%
61,001	62,000	-	-	239	38.55%	4,832,500	3.83%
62,001	63,000	-	-	239	38.55%	4,832,500	3.83%
63,001	64,000	4	254,000	243	39.19%	5,086,500	4.04%
64,001	65,000	1	64,500	244	39.35%	5,151,000	4.09%
65,001	66,000	-	-	244	39.35%	5,151,000	4.09%
66,001	67,000	1	66,500	245	39.52%	5,217,500	4.14%
67,001	68,000	3	202,500	248	40.00%	5,420,000	4.30%
68,001	69,000	-	-	248	40.00%	5,420,000	4.30%

69,001	70,000	1
70,001	71,000	1
71,001	72,000	2
72,001	73,000	2
73,001	74,000	2
74,001	75,000	-
75,001	76,000	2
76,001	77,000	1
77,001	78,000	-
78,001	79,000	4
79,001	80,000	4
80,001	81,000	2
81,001	82,000	1
82,001	83,000	-
83,001	84,000	3
84,001	85,000	1
85,001	86,000	2
86,001	87,000	1
87,001	88,000	3
88,001	89,000	3
89,001	90,000	1
90,001	91,000	2
91,001	92,000	1
92,001	93,000	-
93,001	94,000	1
94,001	95,000	1
95,001	96,000	1
96,001	97,000	-
97,001	98,000	-
98,001	99,000	-
99,001	100,000	1
100,300	100,300	1
100,400	100,400	1
102,600	102,600	1
104,400	104,400	1
104,500	104,500	1
104,600	104,600	1
105,600	105,600	1
106,300	106,300	1
106,700	106,700	1
107,200	107,200	1
108,400	108,400	1
110,000	110,000	1
110,300	110,300	1
111,400	111,400	1
112,200	112,200	1
113,100	113,100	1
113,200	113,200	1
113,300	113,300	1
113,600	113,600	1
114,700	114,700	1
115,600	115,600	1
115,900	115,900	1
116,600	116,600	1
116,800	116,800	1
117,100	117,100	1
119,200	119,200	1
119,800	119,800	1
120,400	120,400	1
120,500	120,500	1
120,600	120,600	1
122,000	122,000	1
122,200	122,200	1
123,000	123,000	1
125,200	125,200	1
125,200	125,200	1
125,400	125,400	1
125,400	125,400	1
126,600	126,600	1
126,700	126,700	1
127,100	127,100	1
127,100	127,100	1
127,400	127,400	1
127,500	127,500	1
128,100	128,100	1
131,500	131,500	1
133,600	133,600	1
134,100	134,100	1
134,600	134,600	1
135,400	135,400	1
137,500	137,500	1

69,500	249	40.16%	5,489,500	4.36%
70,500	250	40.32%	5,560,000	4.41%
143,000	252	40.65%	5,703,000	4.53%
145,000	254	40.97%	5,848,000	4.64%
147,000	256	41.29%	5,995,000	4.76%
-	256	41.29%	5,995,000	4.76%
151,000	258	41.61%	6,146,000	4.88%
76,500	259	41.77%	6,222,500	4.94%
-	259	41.77%	6,222,500	4.94%
314,000	263	42.42%	6,536,500	5.19%
318,000	267	43.06%	6,854,500	5.44%
161,000	269	43.39%	7,015,500	5.57%
81,500	270	43.55%	7,097,000	5.63%
-	270	43.55%	7,097,000	5.63%
250,500	273	44.03%	7,347,500	5.83%
84,500	274	44.19%	7,432,000	5.90%
171,000	276	44.52%	7,603,000	6.03%
86,500	277	44.68%	7,689,500	6.10%
262,500	280	45.16%	7,952,000	6.31%
265,500	283	45.65%	8,217,500	6.52%
89,500	284	45.81%	8,307,000	6.59%
181,000	286	46.13%	8,488,000	6.73%
91,500	287	46.29%	8,579,500	6.81%
-	287	46.29%	8,579,500	6.81%
93,500	288	46.45%	8,673,000	6.88%
94,500	289	46.61%	8,767,500	6.96%
95,500	290	46.77%	8,863,000	7.03%
-	290	46.77%	8,863,000	7.03%
-	290	46.77%	8,863,000	7.03%
-	290	46.77%	8,863,000	7.03%
99,500	291	46.94%	8,962,500	7.11%
100,300	292	47.10%	9,062,800	7.19%
100,400	293	47.26%	9,163,200	7.27%
102,600	294	47.42%	9,265,800	7.35%
104,400	295	47.58%	9,370,200	7.43%
104,500	296	47.74%	9,474,700	7.52%
104,600	297	47.90%	9,579,300	7.60%
105,600	298	48.06%	9,684,900	7.68%
106,300	299	48.23%	9,791,200	7.77%
106,700	300	48.39%	9,897,900	7.85%
107,200	301	48.55%	10,005,100	7.94%
108,400	302	48.71%	10,113,500	8.02%
110,000	303	48.87%	10,223,500	8.11%
110,300	304	49.03%	10,333,800	8.20%
111,400	305	49.19%	10,445,200	8.29%
112,200	306	49.35%	10,557,400	8.38%
113,100	307	49.52%	10,670,500	8.47%
113,200	308	49.68%	10,783,700	8.56%
113,300	309	49.84%	10,897,000	8.65%
113,600	310	50.00%	11,010,600	8.74%
114,700	311	50.16%	11,125,300	8.83%
115,600	312	50.32%	11,240,900	8.92%
115,900	313	50.48%	11,356,800	9.01%
116,600	314	50.65%	11,473,400	9.10%
116,800	315	50.81%	11,590,200	9.20%
117,100	316	50.97%	11,707,300	9.29%
119,200	317	51.13%	11,826,500	9.38%
119,800	318	51.29%	11,946,300	9.48%
120,400	319	51.45%	12,066,700	9.57%
120,500	320	51.61%	12,187,200	9.67%
120,600	321	51.77%	12,307,800	9.77%
122,000	322	51.94%	12,429,800	9.86%
122,200	323	52.10%	12,552,000	9.96%
123,000	324	52.26%	12,675,000	10.06%
125,200	325	52.42%	12,800,200	10.16%
125,200	326	52.58%	12,925,400	10.26%
125,400	327	52.74%	13,050,800	10.36%
125,400	328	52.90%	13,176,200	10.45%
126,600	329	53.06%	13,302,800	10.56%
126,700	330	53.23%	13,429,500	10.66%
127,100	331	53.39%	13,556,600	10.76%
127,100	332	53.55%	13,683,700	10.86%
127,400	333	53.71%	13,811,100	10.96%
127,500	334	53.87%	13,938,600	11.06%
128,100	335	54.03%	14,066,700	11.16%
131,500	336	54.19%	14,198,200	11.27%
133,600	337	54.35%	14,331,800	11.37%
134,100	338	54.52%	14,465,900	11.48%
134,600	339	54.68%	14,600,500	11.58%
135,400	340	54.84%	14,735,900	11.69%
137,500	341	55.00%	14,873,400	11.80%

138,500	138,500	1
140,000	140,000	1
142,200	142,200	1
142,900	142,900	1
143,200	143,200	1
144,500	144,500	1
144,900	144,900	1
145,400	145,400	1
147,000	147,000	1
149,900	149,900	1
154,700	154,700	1
154,900	154,900	1
156,300	156,300	1
156,700	156,700	1
161,900	161,900	1
162,000	162,000	1
163,800	163,800	1
164,000	164,000	1
164,400	164,400	1
166,700	166,700	1
167,900	167,900	1
169,700	169,700	1
170,000	170,000	1
170,600	170,600	1
171,200	171,200	1
174,300	174,300	1
174,800	174,800	1
175,000	175,000	1
176,300	176,300	1
176,400	176,400	1
176,900	176,900	1
177,300	177,300	1
177,500	177,500	1
178,200	178,200	1
178,200	178,200	1
178,400	178,400	1
178,600	178,600	1
179,200	179,200	1
180,000	180,000	1
180,500	180,500	1
183,600	183,600	1
183,900	183,900	1
184,600	184,600	1
185,100	185,100	1
185,800	185,800	1
188,800	188,800	1
189,100	189,100	1
190,100	190,100	1
190,400	190,400	1
191,400	191,400	1
193,400	193,400	1
193,500	193,500	1
193,800	193,800	1
194,800	194,800	1
195,200	195,200	1
195,400	195,400	1
196,000	196,000	1
196,300	196,300	1
196,500	196,500	1
197,000	197,000	1
198,400	198,400	1
198,500	198,500	1
198,800	198,800	1
199,900	199,900	1
200,600	200,600	1
202,300	202,300	1
202,300	202,300	1
202,400	202,400	1
204,100	204,100	1
204,800	204,800	1
206,800	206,800	1
206,900	206,900	1
207,200	207,200	1
211,600	211,600	1
212,200	212,200	1
213,000	213,000	1

138,500	342	55.16%
140,000	343	55.32%
142,200	344	55.48%
142,900	345	55.65%
143,200	346	55.81%
144,500	347	55.97%
144,900	348	56.13%
145,400	349	56.29%
147,000	350	56.45%
149,900	351	56.61%
154,700	352	56.77%
154,900	353	56.94%
156,300	354	57.10%
156,700	355	57.26%
161,900	356	57.42%
162,000	357	57.58%
163,800	358	57.74%
164,000	359	57.90%
164,400	360	58.06%
166,700	361	58.23%
167,900	362	58.39%
169,700	363	58.55%
170,000	364	58.71%
170,600	365	58.87%
171,200	366	59.03%
174,300	367	59.19%
174,800	368	59.35%
175,000	369	59.52%
176,300	370	59.68%
176,400	371	59.84%
176,900	372	60.00%
177,300	373	60.16%
177,500	374	60.32%
178,200	375	60.48%
178,200	376	60.65%
178,400	377	60.81%
178,600	378	60.97%
179,200	379	61.13%
180,000	380	61.29%
180,500	381	61.45%
183,600	382	61.61%
183,900	383	61.77%
184,600	384	61.94%
185,100	385	62.10%
185,800	386	62.26%
188,800	387	62.42%
189,100	388	62.58%
190,100	389	62.74%
190,400	390	62.90%
191,400	391	63.06%
193,400	392	63.23%
193,500	393	63.39%
193,800	394	63.55%
194,800	395	63.71%
195,200	396	63.87%
195,400	397	64.03%
196,000	398	64.19%
196,300	399	64.35%
196,500	400	64.52%
197,000	401	64.68%
198,400	402	64.84%
198,500	403	65.00%
198,800	404	65.16%
199,900	405	65.32%
200,600	406	65.48%
202,300	407	65.65%
202,300	408	65.81%
202,400	409	65.97%
204,100	410	66.13%
204,800	411	66.29%
206,800	412	66.45%
206,900	413	66.61%
207,200	414	66.77%
211,600	415	66.94%
212,200	416	67.10%
213,000	417	67.26%

15,011,900	11.91%
15,151,900	12.02%
15,294,100	12.14%
15,437,000	12.25%
15,580,200	12.36%
15,724,700	12.48%
15,869,600	12.59%
16,015,000	12.71%
16,162,000	12.82%
16,311,900	12.94%
16,466,600	13.07%
16,621,500	13.19%
16,777,800	13.31%
16,934,500	13.44%
17,096,400	13.57%
17,258,400	13.69%
17,422,200	13.82%
17,586,200	13.95%
17,750,600	14.08%
17,917,300	14.22%
18,085,200	14.35%
18,254,900	14.48%
18,424,900	14.62%
18,595,500	14.75%
18,766,700	14.89%
18,941,000	15.03%
19,115,800	15.17%
19,290,800	15.31%
19,467,100	15.45%
19,643,500	15.59%
19,820,400	15.73%
19,997,700	15.87%
20,175,200	16.01%
20,353,400	16.15%
20,531,600	16.29%
20,710,000	16.43%
20,888,600	16.57%
21,067,800	16.72%
21,247,800	16.86%
21,428,300	17.00%
21,611,900	17.15%
21,795,800	17.29%
21,980,400	17.44%
22,165,500	17.59%
22,351,300	17.73%
22,540,100	17.88%
22,729,200	18.03%
22,919,300	18.19%
23,109,700	18.34%
23,301,100	18.49%
23,494,500	18.64%
23,688,000	18.80%
23,881,800	18.95%
24,076,600	19.10%
24,271,800	19.26%
24,467,200	19.41%
24,663,200	19.57%
24,859,500	19.72%
25,056,000	19.88%
25,253,000	20.04%
25,451,400	20.19%
25,649,900	20.35%
25,848,700	20.51%
26,048,600	20.67%
26,249,200	20.83%
26,451,500	20.99%
26,653,800	21.15%
26,856,200	21.31%
27,060,300	21.47%
27,265,100	21.63%
27,471,900	21.80%
27,678,800	21.96%
27,886,000	22.13%
28,097,600	22.29%
28,309,800	22.46%
28,522,800	22.63%

213,700	213,700	1
214,300	214,300	1
214,300	214,300	1
215,200	215,200	1
215,300	215,300	1
215,600	215,600	1
216,300	216,300	1
217,700	217,700	1
217,700	217,700	1
218,700	218,700	1
220,100	220,100	1
223,600	223,600	1
226,300	226,300	1
230,300	230,300	1
230,400	230,400	1
232,000	232,000	1
232,400	232,400	1
232,600	232,600	1
232,900	232,900	1
233,800	233,800	1
233,900	233,900	1
235,100	235,100	1
236,400	236,400	1
237,000	237,000	1
238,500	238,500	1
238,800	238,800	1
239,500	239,500	1
239,500	239,500	1
242,100	242,100	1
244,600	244,600	1
246,800	246,800	1
247,500	247,500	1
248,300	248,300	1
249,000	249,000	1
249,300	249,300	1
250,700	250,700	1
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256,000	256,000	1
257,400	257,400	1
257,500	257,500	1
258,900	258,900	1
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262,900	262,900	1
264,700	264,700	1
265,100	265,100	1
265,600	265,600	1
265,900	265,900	1
266,000	266,000	1
266,100	266,100	1
268,900	268,900	1
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270,000	270,000	1
274,600	274,600	1
277,500	277,500	1
277,900	277,900	1
278,100	278,100	1
278,700	278,700	1
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279,900	279,900	1
281,100	281,100	1
285,800	285,800	1
286,700	286,700	1
288,600	288,600	1
290,900	290,900	1
292,700	292,700	1
292,800	292,800	1
292,900	292,900	1
296,700	296,700	1
297,600	297,600	1
299,100	299,100	1
299,700	299,700	1

213,700	418	67.42%
214,300	419	67.58%
214,300	420	67.74%
215,200	421	67.90%
215,300	422	68.06%
215,600	423	68.23%
216,300	424	68.39%
217,700	425	68.55%
217,700	426	68.71%
218,700	427	68.87%
220,100	428	69.03%
223,600	429	69.19%
226,300	430	69.35%
230,300	431	69.52%
230,400	432	69.68%
232,000	433	69.84%
232,400	434	70.00%
232,600	435	70.16%
232,900	436	70.32%
233,800	437	70.48%
233,900	438	70.65%
235,100	439	70.81%
236,400	440	70.97%
237,000	441	71.13%
238,500	442	71.29%
238,800	443	71.45%
239,500	444	71.61%
239,500	445	71.77%
242,100	446	71.94%
244,600	447	72.10%
246,800	448	72.26%
247,500	449	72.42%
248,300	450	72.58%
249,000	451	72.74%
249,300	452	72.90%
250,700	453	73.06%
252,700	454	73.23%
256,000	455	73.39%
257,400	456	73.55%
257,500	457	73.71%
258,900	458	73.87%
259,100	459	74.03%
261,100	460	74.19%
261,800	461	74.35%
262,900	462	74.52%
264,700	463	74.68%
265,100	464	74.84%
265,600	465	75.00%
265,900	466	75.16%
266,000	467	75.32%
266,100	468	75.48%
268,900	469	75.65%
269,600	470	75.81%
270,000	471	75.97%
274,600	472	76.13%
277,500	473	76.29%
277,900	474	76.45%
278,100	475	76.61%
278,700	476	76.77%
279,900	477	76.94%
279,900	478	77.10%
281,100	479	77.26%
285,800	480	77.42%
286,700	481	77.58%
288,600	482	77.74%
290,900	483	77.90%
292,700	484	78.06%
292,800	485	78.23%
292,900	486	78.39%
296,700	487	78.55%
297,600	488	78.71%
299,100	489	78.87%
299,700	490	79.03%

28,736,500	22.80%
28,950,800	22.97%
29,165,100	23.14%
29,380,300	23.31%
29,595,600	23.48%
29,811,200	23.65%
30,027,500	23.83%
30,245,200	24.00%
30,462,900	24.17%
30,681,600	24.34%
30,901,700	24.52%
31,125,300	24.70%
31,351,600	24.88%
31,581,900	25.06%
31,812,300	25.24%
32,044,300	25.43%
32,276,700	25.61%
32,509,300	25.79%
32,742,200	25.98%
32,976,000	26.16%
33,209,900	26.35%
33,445,000	26.54%
33,681,400	26.72%
33,918,400	26.91%
34,156,900	27.10%
34,395,700	27.29%
34,635,200	27.48%
34,874,700	27.67%
35,116,800	27.86%
35,361,400	28.06%
35,608,200	28.25%
35,855,700	28.45%
36,104,000	28.65%
36,353,000	28.84%
36,602,300	29.04%
36,853,000	29.24%
37,105,700	29.44%
37,361,700	29.64%
37,619,100	29.85%
37,876,600	30.05%
38,135,500	30.26%
38,394,600	30.46%
38,655,700	30.67%
38,917,500	30.88%
39,180,400	31.09%
39,445,100	31.30%
39,710,200	31.51%
39,975,800	31.72%
40,241,700	31.93%
40,507,700	32.14%
40,773,800	32.35%
41,042,700	32.57%
41,312,300	32.78%
41,582,300	32.99%
41,856,900	33.21%
42,134,400	33.43%
42,412,300	33.65%
42,690,400	33.87%
42,969,100	34.09%
43,249,000	34.32%
43,528,900	34.54%
43,810,000	34.76%
44,095,800	34.99%
44,382,500	35.22%
44,671,100	35.44%
44,962,000	35.68%
45,254,700	35.91%
45,547,500	36.14%
45,840,400	36.37%
46,137,100	36.61%
46,434,700	36.84%
46,733,800	37.08%
47,033,500	37.32%

303,100	303,100	1	303,100	491	79.19%	47,336,600	37.56%
308,100	308,100	1	308,100	492	79.35%	47,644,700	37.80%
308,200	308,200	1	308,200	493	79.52%	47,952,900	38.05%
309,900	309,900	1	309,900	494	79.68%	48,262,800	38.29%
311,300	311,300	1	311,300	495	79.84%	48,574,100	38.54%
311,900	311,900	1	311,900	496	80.00%	48,886,000	38.79%
313,200	313,200	1	313,200	497	80.16%	49,199,200	39.04%
313,800	313,800	1	313,800	498	80.32%	49,513,000	39.29%
315,700	315,700	1	315,700	499	80.48%	49,828,700	39.54%
316,900	316,900	1	316,900	500	80.65%	50,145,600	39.79%
319,600	319,600	1	319,600	501	80.81%	50,465,200	40.04%
321,500	321,500	1	321,500	502	80.97%	50,786,700	40.30%
322,500	322,500	1	322,500	503	81.13%	51,109,200	40.55%
328,000	328,000	1	328,000	504	81.29%	51,437,200	40.81%
334,500	334,500	1	334,500	505	81.45%	51,771,700	41.08%
335,800	335,800	1	335,800	506	81.61%	52,107,500	41.34%
336,500	336,500	1	336,500	507	81.77%	52,444,000	41.61%
338,800	338,800	1	338,800	508	81.94%	52,782,800	41.88%
339,700	339,700	1	339,700	509	82.10%	53,122,500	42.15%
341,800	341,800	1	341,800	510	82.26%	53,464,300	42.42%
342,200	342,200	1	342,200	511	82.42%	53,806,500	42.69%
342,600	342,600	1	342,600	512	82.58%	54,149,100	42.96%
343,000	343,000	1	343,000	513	82.74%	54,492,100	43.24%
354,400	354,400	1	354,400	514	82.90%	54,846,500	43.52%
361,700	361,700	1	361,700	515	83.06%	55,208,200	43.81%
369,000	369,000	1	369,000	516	83.23%	55,577,200	44.10%
370,400	370,400	1	370,400	517	83.39%	55,947,600	44.39%
371,000	371,000	1	371,000	518	83.55%	56,318,600	44.69%
374,800	374,800	1	374,800	519	83.71%	56,693,400	44.98%
383,700	383,700	1	383,700	520	83.87%	57,077,100	45.29%
384,366	384,366	1	384,366	521	84.03%	57,461,466	45.59%
384,367	384,367	1	384,367	522	84.19%	57,845,833	45.90%
384,367	384,367	1	384,367	523	84.35%	58,230,200	46.20%
385,400	385,400	1	385,400	524	84.52%	58,615,600	46.51%
387,900	387,900	1	387,900	525	84.68%	59,003,500	46.82%
388,000	388,000	1	388,000	526	84.84%	59,391,500	47.12%
389,300	389,300	1	389,300	527	85.00%	59,780,800	47.43%
392,200	392,200	1	392,200	528	85.16%	60,173,000	47.74%
395,600	395,600	1	395,600	529	85.32%	60,568,600	48.06%
396,400	396,400	1	396,400	530	85.48%	60,965,000	48.37%
401,100	401,100	1	401,100	531	85.65%	61,366,100	48.69%
401,100	401,100	1	401,100	532	85.81%	61,767,200	49.01%
401,600	401,600	1	401,600	533	85.97%	62,168,800	49.33%
403,200	403,200	1	403,200	534	86.13%	62,572,000	49.65%
404,900	404,900	1	404,900	535	86.29%	62,976,900	49.97%
410,800	410,800	1	410,800	536	86.45%	63,387,700	50.30%
414,900	414,900	1	414,900	537	86.61%	63,802,600	50.62%
430,000	430,000	1	430,000	538	86.77%	64,232,600	50.97%
435,800	435,800	1	435,800	539	86.94%	64,668,400	51.31%
436,100	436,100	1	436,100	540	87.10%	65,104,500	51.66%
437,800	437,800	1	437,800	541	87.26%	65,542,300	52.00%
440,500	440,500	1	440,500	542	87.42%	65,982,800	52.35%
445,000	445,000	1	445,000	543	87.58%	66,427,800	52.71%
456,600	456,600	1	456,600	544	87.74%	66,884,400	53.07%
462,500	462,500	1	462,500	545	87.90%	67,346,900	53.44%
465,600	465,600	1	465,600	546	88.06%	67,812,500	53.81%
468,200	468,200	1	468,200	547	88.23%	68,280,700	54.18%
469,100	469,100	1	469,100	548	88.39%	68,749,800	54.55%
470,300	470,300	1	470,300	549	88.55%	69,220,100	54.92%
476,700	476,700	1	476,700	550	88.71%	69,696,800	55.30%
488,500	488,500	1	488,500	551	88.87%	70,185,300	55.69%
491,500	491,500	1	491,500	552	89.03%	70,676,800	56.08%
494,400	494,400	1	494,400	553	89.19%	71,171,200	56.47%
496,500	496,500	1	496,500	554	89.35%	71,667,700	56.86%
500,600	500,600	1	500,600	555	89.52%	72,168,300	57.26%
501,800	501,800	1	501,800	556	89.68%	72,670,100	57.66%
508,400	508,400	1	508,400	557	89.84%	73,178,500	58.06%
515,000	515,000	1	515,000	558	90.00%	73,693,500	58.47%
518,500	518,500	1	518,500	559	90.16%	74,212,000	58.88%
520,600	520,600	1	520,600	560	90.32%	74,732,600	59.30%
530,500	530,500	1	530,500	561	90.48%	75,263,100	59.72%
547,200	547,200	1	547,200	562	90.65%	75,810,300	60.15%
549,300	549,300	1	549,300	563	90.81%	76,359,600	60.59%

554,800	554,800	1	554,800	564	90.97%	76,914,400	61.03%
568,700	568,700	1	568,700	565	91.13%	77,483,100	61.48%
585,100	585,100	1	585,100	566	91.29%	78,068,200	61.94%
591,100	591,100	1	591,100	567	91.45%	78,659,300	62.41%
592,600	592,600	1	592,600	568	91.61%	79,251,900	62.88%
594,600	594,600	1	594,600	569	91.77%	79,846,500	63.35%
607,300	607,300	1	607,300	570	91.94%	80,453,800	63.84%
608,000	608,000	1	608,000	571	92.10%	81,061,800	64.32%
613,900	613,900	1	613,900	572	92.26%	81,675,700	64.81%
615,100	615,100	1	615,100	573	92.42%	82,290,800	65.29%
622,500	622,500	1	622,500	574	92.58%	82,913,300	65.79%
637,200	637,200	1	637,200	575	92.74%	83,550,500	66.29%
638,500	638,500	1	638,500	576	92.90%	84,189,000	66.80%
638,600	638,600	1	638,600	577	93.06%	84,827,600	67.31%
645,200	645,200	1	645,200	578	93.23%	85,472,800	67.82%
652,600	652,600	1	652,600	579	93.39%	86,125,400	68.34%
663,300	663,300	1	663,300	580	93.55%	86,788,700	68.86%
688,500	688,500	1	688,500	581	93.71%	87,477,200	69.41%
695,800	695,800	1	695,800	582	93.87%	88,173,000	69.96%
698,700	698,700	1	698,700	583	94.03%	88,871,700	70.52%
728,300	728,300	1	728,300	584	94.19%	89,600,000	71.09%
750,700	750,700	1	750,700	585	94.35%	90,350,700	71.69%
751,400	751,400	1	751,400	586	94.52%	91,102,100	72.29%
760,100	760,100	1	760,100	587	94.68%	91,862,200	72.89%
762,400	762,400	1	762,400	588	94.84%	92,624,600	73.49%
803,600	803,600	1	803,600	589	95.00%	93,428,200	74.13%
806,700	806,700	1	806,700	590	95.16%	94,234,900	74.77%
815,700	815,700	1	815,700	591	95.32%	95,050,600	75.42%
824,500	824,500	1	824,500	592	95.48%	95,875,100	76.07%
842,200	842,200	1	842,200	593	95.65%	96,717,300	76.74%
847,600	847,600	1	847,600	594	95.81%	97,564,900	77.41%
854,100	854,100	1	854,100	595	95.97%	98,419,000	78.09%
883,600	883,600	1	883,600	596	96.13%	99,302,600	78.79%
894,200	894,200	1	894,200	597	96.29%	100,196,800	79.50%
907,000	907,000	1	907,000	598	96.45%	101,103,800	80.22%
911,400	911,400	1	911,400	599	96.61%	102,015,200	80.94%
922,200	922,200	1	922,200	600	96.77%	102,937,400	81.68%
941,200	941,200	1	941,200	601	96.94%	103,878,600	82.42%
948,200	948,200	1	948,200	602	97.10%	104,826,800	83.17%
949,100	949,100	1	949,100	603	97.26%	105,775,900	83.93%
979,000	979,000	1	979,000	604	97.42%	106,754,900	84.70%
988,600	988,600	1	988,600	605	97.58%	107,743,500	85.49%
999,100	999,100	1	999,100	606	97.74%	108,742,600	86.28%
1,050,400	1,050,400	1	1,050,400	607	97.90%	109,793,000	87.12%
1,057,400	1,057,400	1	1,057,400	608	98.06%	110,850,400	87.95%
1,104,400	1,104,400	1	1,104,400	609	98.23%	111,954,800	88.83%
1,149,300	1,149,300	1	1,149,300	610	98.39%	113,104,100	89.74%
1,161,000	1,161,000	1	1,161,000	611	98.55%	114,265,100	90.66%
1,178,600	1,178,600	1	1,178,600	612	98.71%	115,443,700	91.60%
1,184,900	1,184,900	1	1,184,900	613	98.87%	116,628,600	92.54%
1,228,100	1,228,100	1	1,228,100	614	99.03%	117,856,700	93.51%
1,276,200	1,276,200	1	1,276,200	615	99.19%	119,132,900	94.53%
1,302,900	1,302,900	1	1,302,900	616	99.35%	120,435,800	95.56%
1,304,000	1,304,000	1	1,304,000	617	99.52%	121,739,800	96.59%
1,325,000	1,325,000	1	1,325,000	618	99.68%	123,064,800	97.65%
1,325,700	1,325,700	1	1,325,700	619	99.84%	124,390,500	98.70%
1,641,200	1,641,200	1	1,641,200	620	100.00%	126,031,700	100.00%
				620	100.00%	126,031,700	100.00%
Totals		620	126,031,700	620		126,031,700	

Average No. of Customers: 52

Average Consumption: 203,277

Median Consumption: 114,150

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" 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%
1,001	2,000	2	3,000	2	16.67%	3,000	1.34%
12,001	13,000	1	12,500	3	25.00%	15,500	6.92%
15,001	16,000	1	15,500	4	33.33%	31,000	13.84%
18,001	19,000	2	37,000	6	50.00%	68,000	30.36%
22,001	23,000	2	45,000	8	66.67%	113,000	50.45%
25,001	26,000	1	25,500	9	75.00%	138,500	61.83%
28,001	29,000	3	85,500	12	100.00%	224,000	100.00%
			-				
			-				
Totals		12	224,000	12		224,000	

Average No. of Customers: 1

Average Consumption: 18,667

Median Consumption: 21,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 6" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		4	-	4	16.67%	-	0.00%
1	1,000	1	500	5	20.83%	500	0.05%
1,001	2,000	2	3,000	7	29.17%	3,500	0.35%
2,001	3,000	3	7,500	10	41.67%	11,000	1.10%
4,001	5,000	1	4,500	11	45.83%	15,500	1.56%
5,001	6,000	1	5,500	12	50.00%	21,000	2.11%
19,001	20,000	1	19,500	13	54.17%	40,500	4.06%
22,001	23,000	1	22,500	14	58.33%	63,000	6.32%
53,001	54,000	1	53,500	15	62.50%	116,500	11.69%
57,001	58,000	1	57,500	16	66.67%	174,000	17.46%
58,001	59,000	1	58,500	17	70.83%	232,500	23.33%
62,001	63,000	1	62,500	18	75.00%	295,000	29.60%
68,001	69,000	1	68,500	19	79.17%	363,500	36.48%
85,001	86,000	1	85,500	20	83.33%	449,000	45.05%
122,940	122,940	1	122,940	21	87.50%	571,940	57.39%
138,307	138,307	1	138,307	22	91.67%	710,247	71.27%
141,335	141,335	1	141,335	23	95.83%	851,582	85.45%
144,981	144,981	1	144,981	24	100.00%	996,563	100.00%
Totals		24	996,563	24		996,563	

Average No. of Customers: 2

Average Consumption: 41,523

Median Consumption: 13,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		2	-	2	5.66%	-	0.00%
1	1,000	3	1,500	5	16.98%	1,500	0.09%
1,001	2,000	1	1,500	6	20.75%	3,000	0.19%
2,001	3,000	-	-	6	20.75%	3,000	0.19%
3,001	4,000	2	7,000	8	28.30%	10,000	0.62%
4,001	5,000	1	4,500	9	32.08%	14,500	0.90%
5,001	6,000	-	-	9	32.08%	14,500	0.90%
6,001	7,000	2	13,000	11	39.62%	27,500	1.71%
7,001	8,000	6	45,000	17	62.26%	72,500	4.50%
8,001	9,000	-	-	17	62.26%	72,500	4.50%
9,001	10,000	-	-	17	62.26%	72,500	4.50%
10,001	11,000	2	21,000	19	69.81%	93,500	5.80%
11,001	12,000	-	-	19	69.81%	93,500	5.80%
12,001	13,000	-	-	19	69.81%	93,500	5.80%
13,001	14,000	-	-	19	69.81%	93,500	5.80%
14,001	15,000	-	-	19	69.81%	93,500	5.80%
15,001	16,000	-	-	19	69.81%	93,500	5.80%
16,001	17,000	-	-	19	69.81%	93,500	5.80%
17,001	18,000	1	17,500	20	73.58%	111,000	6.89%
18,001	19,000	-	-	20	73.58%	111,000	6.89%
19,001	20,000	1	19,500	21	77.36%	130,500	8.10%
34,001	35,000	1	34,500	22	81.13%	165,000	10.24%
67,001	68,000	1	67,500	23	84.91%	232,500	14.43%
87,001	88,000	1	87,500	24	88.68%	320,000	19.86%
204,900	204,900	1	204,900	25	92.45%	524,900	32.57%
369,800	369,800	1	369,800	26	96.23%	894,700	55.52%
716,800	716,800	1	716,800	27	100.00%	1,611,500	100.00%
				27	100.00%	1,611,500	100.00%
Totals		27	1,611,500	27		1,611,500	

Average No. of Customers: 3

Average Consumption: 60,811

Median Consumption: 7,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0		3 *	-	3	27.27%	-	0.00%
9,001	10,000	1	9,500	4	36.36%	9,500	3.13%
10,001	11,000	1	10,500	5	45.45%	20,000	6.58%
13,001	14,000	1	13,500	6	54.55%	33,500	11.02%
21,001	22,000	1	21,500	7	63.64%	55,000	18.09%
27,001	28,000	1	27,500	8	72.73%	82,500	27.14%
72,001	73,000	1	72,500	9	81.82%	155,000	50.99%
74,001	75,000	2	149,000	11	100.00%	304,000	100.00%
			-	11	100.00%	304,000	100.00%
Totals		11	304,000	11		304,000	

Average No. of Customers: 1

Average Consumption: 27,636

Median Consumption: 12,500

**** Note:***
One of these three bills was only for a partial month, so the bill count revenue generated must be reduced by $230.57 to account for this and match actual revenue.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 4" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills No.	Cumulative Bills % of Total	Cumulative Consumption Amount	Cumulative Consumption % of Total
0			-	-	0.00%	-	0.00%
43,000	43,000	1 *	43,000	1	100.00%	43,000	100.00%
			-	1	100.00%	43,000	100.00%
Totals		1	43,000	1		43,000	

Average No. of Customers: 1

Average Consumption: 43,000

Median Consumption: 43,000

Note:
This bill was only for a partial month, so the bill count revenue generated must be reduced by $226.03 to account for this.