

ORIGINAL



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7 Attorneys for Truxton Canyon Water
8 Company, Inc.

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

9 BOB STUMP, CHAIRMAN
10 GARY PIERCE
11 BRENDA BURNS
12 SUSAN BITTER SMITH
13 BOB BURNS

Arizona Corporation Commission
DOCKETED

DEC 06 2013

DOCKETED BY

14 IN THE MATTER OF THE APPLICATION
15 OF TRUXTON CANYON WATER
16 COMPANY, INC. FOR APPROVAL OF A
17 RATE INCREASE.

DOCKET NO. W-02168A-11-0363

18 IN THE MATTER OF THE APPLICATION
19 OF TRUXTON CANYON WATER
20 COMPANY, INC. FOR APPROVAL OF A
21 REVISION OF THE COMPANY'S
22 EXISTING TERMS AND CONDITIONS OF
23 WATER SERVICE.

DOCKET NO. W-02168A-13-0309

24 IN THE MATTER OF THE APPLICATION
25 OF TRUXTON CANYON WATER
26 COMPANY, INC. FOR AUTHORITY TO
27 INCUR LONG-TERM DEBT.

DOCKET NO. W-02168A-13-0332

**NOTICE OF FILING REBUTTAL
TESTIMONY IN SUPPORT OF RATE
AND FINANCE APPLICATIONS**

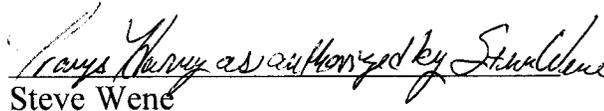
28 Truxton Canyon Water Company, Inc., hereby files testimony in support of its rate
and finance applications as follows:

- 1
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- 6
- 7
- Rebuttal Testimony of Matthew Rowell (*see* Attachment 1);
 - Rebuttal Testimony of Sonn Rowell (*see* Attachment 2);
 - Rebuttal Testimony of Rick Neal (*see* Attachment 3); and
 - Rebuttal Testimony of Michelle Monzillo (*see* Attachment 4).

8 RESPECTFULLY SUBMITTED this 6th day of December, 2013.

9

10 **MOYES SELLERS & HENDRICKS LTD.**

11 

12 Steve Wene

13 Attorneys for Truxton Canyon Water
14 Company, Inc.

15 Original and thirteen (13) copies
16 of the foregoing filed this
17 6th day of December, 2013 with:

18 Docket Control
19 Arizona Corporation Commission
20 1200 West Washington Street
Phoenix, Arizona 85007

21 Copy of this foregoing mailed this
22 6th day of December, 2013 to:

23 Todd C. Wiley
24 Fennemore Craig, P.C.
25 2394 E. Camelback Rd., Suite 600
26 Phoenix, Arizona 85016
27 Attorneys for Intervenor Valle Vista
28 Property Owners Association, Inc.

Attachment 1

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**REBUTTAL TESTIMONY OF
MATTHEW ROWELL**

29 **Q. Please state your name.**

30 A. My name is Matthew Rowell.

31 **Q. By whom are you employed and what is your position?**

32 A. I am a managing member of Desert Mountain Analytical Services ("DMAS"), a

1 consulting firm specializing in utility regulatory matters. I have provided testimony
2 regarding various utility regulatory issues before the Arizona Corporation Commission
3 (“Commission”).

4 **Q. Please describe your background and qualifications.**

5 A. A statement of my qualifications is included as Attachment Rowell-1 to this testimony.

6 **Q. What is the purpose of your testimony?**

7 A. The purpose of my testimony is to discuss the proposed value of the assets owned by the
8 Claude K. Neil Family Trust (“the Trust.”)

9 **Q. What is your understanding of the nature of the assets owned by the Trust?**

10 A. I understand that the assets in question include three active wells, three inactive wells, a
11 500,000 gallon underground concrete storage tank, a 40,000 gallon above ground storage tank, a
12 booster pump station, a pressure tank and a 14 to 16 inch diameter pipeline that is approximately
13 15 miles in length.

14 **Q. Are these assets accurately described in Staff’s testimony and reports?**

15 A. No. The approximately 15 miles of pipeline does not appear to be included in Staff’s
16 description of the plant. At page 3 of the Engineering Report submitted in this docket on
17 November 8, 2013 the list of assets “To Be Transferred to Truxton” omits the 15 miles of
18 pipeline. At page 14 and 15 of that Engineering Report Figures 3A and 3B portray the pipeline
19 as “Plant Items Owned by Truxton” which is incorrect.

20 **Q. Staff contends that “For ratemaking purposes, Staff treated the wells and the other
21 plant as if they had been transferred.”¹ Do you agree that this is an accurate description of
22 Staff’s ratemaking treatment?**

23 A. No. Treating the wells and other plant as if they had been transferred would require
24 recognition of the expenses associated with maintaining the wells and other plant in rates. Staff
25 does not appear to have recognized any such expenses.

26
27
28 ¹ See page 7 of Crystal Brown’s November 8, 2013 testimony.

1 **Q. Staff contends that the assets owned by the Trust are fully depreciated. Please**
2 **discuss that assertion?**

3 A. The contention that the Trust's assets are fully depreciated appears to be an assumption
4 based solely on the age of the plant. Staff's testimony does not mention any analysis done to
5 support that conclusion. While the plant in question is fairly old, it is likely that repairs and
6 replacements made over the years should have been (or were) capitalized rather than expensed.
7 Staff simply assumes that 100% of all repairs and replacements were expenses and not capital
8 items.

9 **Q. Please discuss the Company's proposed transfer price of \$1.4 million.**

10 A. This proposed price appears to be reasonable. The replacement value (i.e., fair value) of
11 the plant in question is likely to be far in excess of \$1.4 million. The replacement of 15 miles of
12 pipe alone would cost over \$5 million. The replacement of the wells and tanks would also cost
13 well over \$1 million. So the Company's \$1.4 million proposal represents a substantial discount
14 to the fair or replacement value of the plant.

15 The Company's \$1.4 million proposal represents a significant concession made to resolve
16 the issues of this case in a fair and equitable manner. Staff's recommended transfer price of \$0 is
17 a one sided proposal and is based on unrealistic assumptions.

18 **Q. Is this the end of your testimony?**

19 A. Yes.
20
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Attachment Rowell-1

Matthew Rowell

PO Box 51628
Phoenix, AZ 85076
(480) 961 5484 or (602) 762 0100
mattrowell@cox.net

Professional History

- **Desert Mountain Analytical Services, PLLC (DMAS) 2007 – Present**
Managing Member

DMAS is a small consulting firm specializing in utility finance, ratemaking and other regulatory issues. DMAS' clients range in size from large multinational corporations to small rural utilities.

- **Arizona Corporation Commission 1996 to 2007**

Chief Economist (July 2001 to February 2007)

Analyzed and produced testimony or staff reports on a wide variety of utility issues. Supervised a staff of nine professionals with similar responsibilities.

Economist (October 1996 to July 2001)

Analyzed and produced testimony or staff reports on a wide variety of utility issues.

Education

- **Master of Science and ABD Economics**, 1995, Arizona State University.
Successfully completed all course work and exams necessary for a Ph.D. Course work included an emphasis in industrial organization and extensive experience with statistical analysis, public sector economics, and financial economics.
- **Bachelor of Science Economics**, 1992, Florida State University.
Minors: Philosophy, Statistics.

Certifications

Certified Rate of Return Analyst designation awarded by the Society of Utility and Regulatory Financial Analysts based on experience and successful completion of a written examination.

List of Specific Projects

Global Water Resources

Provided expert testimony regarding Global's cost of capital and rate consolidation. Created the bill-count data necessary for rate design. Consulted on the totality of schedules and testimony, Docket No. SW-20445A-12-0309.

Provided expert testimony regarding Global's financial viability and regulatory status before an arbitration panel. American Arbitration Association Case Nos. 76 198 Y 0104 11JMLE and 76 198 Y 0105 11 JMLE.

Provided strategic advice and analysis to Global re the ACC's ongoing water workshops.

Rate case testimony: Cost of Capital, Rate Consolidation, treatment of Infrastructure Coordination and Finance Agreements, Docket No. W-20446A-09-0080.

Prepared and sponsored testimony on Global's Notice of Intent to Restructure, Docket No. W-20446A-08-0247.

Provided strategic guidance regarding the Arizona Water complaint against Global, Docket No. W-01445A-06-0200.

Naco Water Company

Prepared all schedules and testimony necessary for a rate case application.

East Slope Water Company

Provided a valuation of East Slope Water Company for estate purposes.

Arizona Coalition for Water Energy and Jobs

Engaged to provide an expert report on the EPA's Best Available Retrofit Technology proposal for the Navajo Generation Station.

Cordes Lakes Water Company

Provided expert testimony regarding all aspects of Cordes Lake's rate case. Participated in the successful negotiation of a settlement with ACC Staff. Docket No. W-02060A-12-0356

Ray Water Company, Inc.

Provided expert testimony regarding Ray Water Company's cost of capital, Docket No. W-01380A-12-0254.

EPCOR Utilities, Inc.

Provided strategic advice on the Arizona regulatory environment as it relates to EPCOR's purchase of Arizona utilities.

Rio Rico Properties

Testimony in the Rio Rico Utilities rate case, Docket No. WS-02676A-09-0257.

Residential Utility Consumer Office

Testimony re affiliate relations in the Litchfield Park Service Company Rate Case, Docket No. SW-01428A-09-0103.

Other

Assisted with financial analysis, rate design and other rate case testimony and schedules for East Slope, Antelope Run, Indiada, Southland, Valle Verde and other small water companies.

ACC Staff

APS Rate Case E-01345A-05-0816: Provided testimony on staff's position on APS' proposed Environmental Improvement Charge. Also acted as the overall case manager and was responsible for coordinating all of staff's testimony.

APS Application to acquire a power plant in the Yuma area E-01345A-06-0464: Provided testimony detailing Staff's position on the application.

Southern California Edison's application to build a high voltage power line linking Arizona to Southern California L-00000A-06-0295-00130: Provided testimony detailing the potential economic effects of SCE's proposed power line.

Managed Staff's case (including negotiating a settlement agreement) in APS' 2003 rate case.

Negotiated (along with other Staff members) the settlement between staff and Qwest regarding three enforcement dockets.

Supervised the "independent monitor" of APS' and Tucson Electric Power's wholesale power procurement.

Staff's lead witness in the Commission's reevaluation of the electric competition rules which resulted in the suspension of APS' and TEP's obligation to divest their generation assets (E-00000A-02-0051.)

Acted as Chairman of the Commission's Water Task Force.

Accipiter's complaint against Cox Communications regarding the Vistancia development T-03471A-05-0064: Provided testimony regarding Accipiter's allegations concerning Cox's dealings with the developers of Vistancia.

Provided testimony on Qwest's noncompliance with the Commission's wholesale rate order.

Managed Staff's case regarding Qwest's alleged noncompliance with the Federal Telecommunications Act.

Supervised the testing of Qwest's operational support systems (OSS) and the development of Qwest's Performance Assurance Plan as part of Qwest's compliance with Section 271 of the Federal Telecommunications Act.

Provided testimony on the geographic de-averaging of Qwest's Unbundled Network Element prices.

Attachment 2

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**REBUTTAL TESTIMONY OF SONN
ROWELL**

29 **Q. Please state your name and current employment position:**

30 **A.** My name is Sonn S. Rowell, and I am a Certified Public Accountant and
31 Regulatory Consultant. I am also a managing member of Desert Mountain Analytical

1 Services, PLLC ("DMAS").

2 **Q. Describe your educational and professional background:**

3
4 **A.** I hold a Bachelor of Science Degree in Accounting from Arizona State University,
5 as well as my CPA certification from the Arizona State Board of Accountancy. I have
6 worked for many years in the practice of small business public accounting and regulatory
7 consulting, and have held part-time accountancy teaching positions at Mesa Community
8 College. After employment with the Accounting and Rates Section of the Utilities
9 Division at the Arizona Corporation Commission ("Commission") for four years, I
10 formed DMAS and now specialize primarily in regulatory accounting and consulting.
11
12

13 **Q. Has Truxton made changes in its rebuttal testimony from that of the updated**
14 **test year application?**

15
16 **A.** No. Due to the fact that Staff's recommendation is so far out of the realm of
17 reasonableness, the Company has elected to not alter its position.

18 **Q. What issues does Truxton have with Staff's Operating Income Adjustments?**

19
20 **A.** The majority of the amount of Staff's adjustments are the result of just two:
21 \$147,409 in purchased water expense and \$202,891 in outside services that is paid to the
22 Trust in part to operate and maintain the water system owned by the Trust which provides
23 water to the customers and the golf course. Per Company management, all of the
24 expenses reflected in the application were incurred to provide water to its customers,
25 regardless of whether they were paid by the Trust or the Company. My understanding is
26 that the Company is reviewing both the original and updated rate applications to
27 determine if salaries or payments were duplicated as expenses.
28

1 Further, due to the Company's lack of creditworthiness, resulting in an inability to
2 secure reasonable rates, the Trust, to its detriment, must contract with vendors in order to
3 keep the water supplied to customers via a 14 to 16-inch, 15 mile transmission line that is
4 very expensive to operate and maintain. Staff's removal of this \$350,300 denies the very
5 limited funding Truxton and/or the Trust currently needs to continue to provide water. If
6 the line cannot be properly maintained service to the residents and the golf course will
7 suffer once the rate decrease takes effect.
8

9
10 **Q. When were Truxton's current rates approved?**

11 A. Truxton's current rates were approved in Decision No. 63713 dated June 6, 2001,
12 which was over 12 years ago. The idea that a rate decrease is appropriate after all this
13 time is difficult to understand and justify. Staff knows the Company has struggled for
14 years to pay its bills, and due to this small water company's inability to get rates, many
15 vendors are owed money. Staff's proposed rate reduction will further compound this
16 ongoing problem and the Company will fail.
17

18
19 **Q. Do you agree that the water system assets owned by the Trust should be**
20 **transferred to Truxton at zero cost on the books?**
21

22 A. Absolutely not. The Trust owned wells and certainly the pipeline that carries the
23 water from those wells has value in an area that has water supply issues. The pipeline is
24 not owned by the Company and the customers have not paid for it. Staff's
25 recommendations force the placement of a valuable pipeline at zero cost in the Company,
26 which will result in zero depreciation expense, from which the cash flow is customarily
27 used for improvements and maintenance. In addition, Staff reduces operating expenses
28

1 by over \$350,000 per year, leaving little money to operate, maintain, and repair the
2 pipeline, wells, and other plant currently owned by the Trust. It is simply not reasonable
3 to think that Truxton can maintain 15 miles of an aging pipeline, all the wells, and all the
4 other assets necessary to provide water customers on \$30,000 per year. Staff demands all
5 of the water system assets in the Trust be transferred to the Company, but leave most of
6 the capital costs and operations costs in the Trust. Clearly, this is not a situation that will
7 put the Company in a better position to serve its customers.
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Attachment 3

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**REBUTTAL TESTIMONY OF RICK
NEAL**

Q Please state your name and current employment position.

A My name is Rick Neal. I am currently a managing member of Blackhawk

1 Developers and managing the Truxton Canyon Water Company.

2 **Q. What is the purpose of your testimony?**

3
4 **A.** The purpose of my testimony is to address the issues raised by the Arizona
5 Corporation Commission Staff in its testimony, primarily focusing on the significant
6 operating income adjustments and financing requests.

7
8 **Q Please comment on Staff's position regarding adjustments to purchased**
9 **water expense and outside services expense.**

10 **A.** Staff's position that \$350,300 should not be considered as expenses is incredible.
11 Continuing to operate, maintain and repair a water system without expense is not
12 feasible. Essentially, Staff is ignoring the fact that the expenses are real regardless of
13 whether the water productions wells, the 500,000 gallon storage tank, the 15 mile
14 pipeline, booster stations, additional storage, and related land is owned by the Trust or the
15 Company. Taxes and employees still must be paid.

16
17
18 **Q. Is the Trust opposed to transferring the Trust assets to the Company?**

19 **A.** Absolutely not. But the Trust is not going to give the assets away. The assets
20 were acquired by the Trust using Trust money. In fact, the pipeline system was acquired
21 by the Trust before the Company existed. As stated in the finance application, the Trust
22 is willing to transfer the assets to the Company for \$1.4 million.

23
24
25 **Q. Is \$1.4 million market price?**

26 **A.** The \$1.4 million offer is considerably below market price.

27 **Q So why would the Trust offer the assets for \$1.4 million?**

1 A The market value is much higher. For years we tried to talk to Staff about finding
2 a middle ground and come up with a reasonable number, but the only response we ever
3 received was that the Trust should transfer the assets for free. Knowing that market value
4 was probably more than what the Company and its customers could afford, the Trust
5 settled on an amount it believes is reasonable to everyone.
6

7
8 **Q Please comment on Staff's recommendation to deny the \$1.4 million loan to**
9 **transfer the Trust assets to the Company?**

10 A. Staff bases this recommendation on the unfounded and unsubstantiated premise
11 that Truxton's customers have already paid for the Trust assets; accordingly, Staff can not
12 support its position regarding the denial of the loan.
13

14 **Q Please comment on Staff's financing recommendation.**

15 A We disagree. The Company needs the financing to install the arsenic treatment,
16 replace the pipeline section that leaks substantially, and convert the Hualapai 1 Well from
17 natural gas to an electric motor. This will require at least \$419,208.00. In addition, as
18 indicated above, the \$1.4 million for the transfer of Trust assets is extremely reasonable.
19
20

21 **Q. Do you believe interim manager authority is still needed?**

22 A. No. We have made great strides in getting this Company headed in the right
23 direction. If Staff's proposal is accepted, the Company will be headed for ruin in a very
24 short time.
25

26 **Q Please comment on the recommendation by Valle Vista Property Owners'**
27 **Association ("VVPOA").**
28

1 A The Company is not opposed to charging VVPOA commodity rates of \$1.70 per
2 1,000 gallons of water for 0-15,000,000 gallons of water delivered each month and \$1.90
3 per 1,000 gallons thereafter. Of course, this means that the savings passed along to
4 VVPOA must be absorbed by the other customers. The Company also understands there
5 is no need to treat arsenic for irrigation. But the cost of the improvements will then fall
6 upon the other customers. Finally, the Company disagrees with VVPOA's position
7 relating to the purchase of the Trust assets by the Company. Again, the Trust had always
8 owned the Trust assets (wells, storage tank, pipeline) and it is Staff and VVPOA who
9 seek the transfer. It is completely unreasonable for these parties to demand that the
10 valuable assets be transferred to the Company for free.
11
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14 **Q Does this conclude your rejoinder testimony?**

15 A Yes.
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Attachment 4

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DOCKET NO. W-02168A-13-0332

**REBUTTAL TESTIMONY OF
MICHELLE MONZILLO**

29 **Q. Please state your name and current employment position.**

30 **A.** My name is Michelle Monzillo. I currently manage the Truxton Canyon Water
31 Company office.
32

1 **Q. What is the purpose of your testimony?**

2 **A.** The purpose of my testimony is to address certain issues raised by the Arizona
3 Corporation Commission Staff in its testimony, primarily focusing on the significant
4 operating income adjustments and financing denials.
5

6 **Q. Do you agree with Staff's adjustment to Outside Services Expenses?**

7 **A.** No. Staff removed \$202,891 because it was paid to the Trust. The Trust continues
8 to manage, operate, and repair the water system using Trust property and equipment.
9 Unless these actual expenses are recognized in the rate case and revenue is provided to
10 pay these costs, the Company will not be able to function well.
11
12

13 **Q. Do you agree with Staff's adjustment to Rent Expense?**

14 **A.** No. The Company's additional rent expense is paid to the gas station for running
15 the standpipe and utilities for the office.
16

17 **Q. Do you agree with Staff's adjustment to Repairs & Maintenance?**

18 **A.** No. A \$5,962 bill was disallowed because Staff did not have a supporting invoice.
19 This invoice is enclosed.
20

21 **Q. Do you agree with Staff's characterization that the Company is not**
22 **adequately testing for chlorine and nitrates?**

23 **A.** No. The Company routinely contacts ADEQ to ensure that all of the testing is
24 being done and properly reported. The Company does monitor for chlorine and nitrates as
25 required. The Company is not aware of any current monitoring deficiency. The only test
26 not performed was a single nitrate test that was to occur when a well was not in operation
27 during 2012.
28

1 **Q. Do you agree with Staff's position regarding the NSF fee?**

2 **A.** No. The NSF fee needs to be increased because the bank has increased its NSF fee
3
4 to \$35. Statement is enclosed.

5 **Q. Comment on Staff's recommendations regarding the financing of proposed**
6 **improvements.**

7
8 **A.** There are several issues with Staff's analysis. For example, the Company is
9 proposing to replace a mile of pipeline that has major leaks. Staff wants water loss under
10 10%, so it is perplexing when Staff denies the Company the necessary funds to fix leaks.
11 Further, it does not seem as though Staff's estimates include Davis-Bacon wages. The
12 rerouting of pipe estimates are very low. Further, as the Company has repeatedly
13 explained, the Walapai 1 Well improvements are intended to convert the well to electric
14 motors, which is much more cost effective. The conversion of the well is also crucial
15 because the equipment currently in place is in immediate danger of failing and
16 replacement parts are difficult to find and purchase. Unless financing of the proposed
17 improvements is approved, it is very likely that the well will fail this summer when it is
18 needed to provide water to the Valle Vista Property Owners' Association.
19
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INVOICE



Dana Kepner Company, Inc.
Western Industrial Supply, LLC

*** DUPLICATE ***

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	05/08/12	4516151-00
P.O. NO.		PAGE #
Mike Neal		1

CUST.#: 87510000

SHIP TO: CLAUDE K NEAL FAMILY TRUST DBA
7219 W. SAHARA AVE.
SUITE 120
LAS VEGAS, NV 89117

REMIT TO: Dana Kepner Company, Inc.
PO Box 710281
Denver, CO 80271-0281

BILL TO: CLAUDE K NEAL FAMILY TRUST DBA
3001 WESTWOOD DRIVE
LAS VEGAS, NV 89109

INSTRUCTIONS			
SHIP POINT	SHIP VIA	SHIPPED	TERMS
		05/08/12	Net 30 Days

LINE NO.	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O.	QTY. SHIPPED	QTY. U/M	UNIT PRICE	AMOUNT (NET)
Ship To: 7313 E CONCHO DR, STE D, KINGMAN, AZ 86401							
1	0706150 6"X20" CLASS 235 PIPE, C900 PVC DR 18	50	0	50	PCS	4.19 /ft	4190.00
3	301206REDNS 12" X 6" FL CONC REDUCER	1	0	1	each	209.06 each	209.06
4	4306HWNS HANDWHEEL FOR 6" WATEROUS ONLY	1	0	1	each	139.51 each	139.51
5	18L06AMF 6" MJXFLG ADAPTOR, CL, SSB, DI, LESS ACCS	1	0	1	PCS	46.30 PCS	46.30
6	301606REDNS 16" X 6" FLGED CONC REDUCER	1	0	1	each	348.98 each	348.98
7	3016WELDONNS 16" SLIP WELD ON FLANGE	1	0	1	each	228.08 each	228.08
8	86FGCI168 16" CIFF 1/8" GASKET 125#	1	0	1	PCS	10.18 PCS	10.18
9	8616BNS 16" FLG BOLT PACK	1	0	1	each	30.80 each	30.80
10	867304 6" .8" BOLT PACK CONSISTING OF 8 PLATED BOLTS & NUTS 3/4"X3-1/2"	4	0	4	PCS	11.51 PCS	46.04
11	86FGCI068 6" CIFF 1/8" GASKET 125#	4	0	4	PCS	3.66 PCS	14.64
12	867306 10"-12" BOLT PACK CONSISTING OF 12 PLATED	1	0	1	PCS	25.42 PCS	25.42
13	86FGCI128 12" CIFF 1/8" GASKET, 125#	1	0	1	PCS	10.36 PCS	10.36
14	18A06 6" MJ COMPACT ACCESSORY PACK W/GLAND	2	0	2	PCS	19.91 PCS	39.82
15	43DL06FML 6" MJ X FLG RW DI OL VALVE, LESS ACCS	1	0	1	PCS	501.00 PCS	501.00
14	Lines Total		Qty Shipped Total	70		Total Freight In	5840.19 22.75

Continued Dana Kepner Co., Inc./Western Industrial Supply, LLC. standard terms and conditions apply. All returns must be approved and in full saleable condition. Returns will be subject to a restocking charge. Service charges will be applied to invoices that are not paid within term



Dana Kepner Company, Inc.
Western Industrial Supply, LLC

INVOICE

*** DUPLICATE ***

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	05/08/12	4516151-00
P.O. NO.		PAGE #
Mike Neal		2

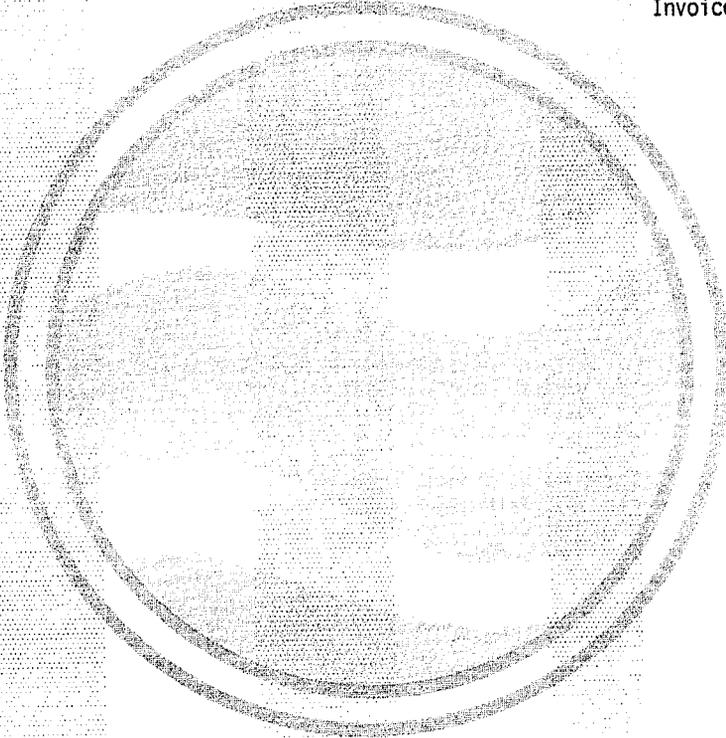
CUST.#: 87510000

SHIP TO: CLAUDE K NEAL FAMILY TRUST DBA
7219 W. SAHARA AVE.
SUITE 120
LAS VEGAS, NV 89117

REMIT TO: Dana Kepner Company, Inc.
PO Box 710281
Denver, CO 80271-0281

BILL TO: CLAUDE K NEAL FAMILY TRUST DBA
3001 WESTWOOD DRIVE
LAS VEGAS, NV 89109

INSTRUCTIONS			
SHIP POINT	SHIP VIA	SHIPPED	TERMS
		05/08/12	Net 30 Days

LINE NO.	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O.	QTY. SHIPPED	QTY. U/M	UNIT PRICE	AMOUNT (NET)
Invoice Total							5862.94
							
							

Last Page

Dana Kepner Co., Inc./Western Industrial Supply, LLC. standard terms and conditions apply. All returns must be approved and in full saleable condition. Returns will be subject to a restocking charge. Service charges will be applied to invoices that are not paid within term

[10] SMALL BUSINESS-XXXXXXXXXXXX1026



Tired of writing checks?

Save time and money with Mohave State Bank's bill payment solution. Eliminate the cost of checks, envelopes and stamps every time you pay bills.

Based on your check writing history, you could save up to \$80 each year AND simplify your life at the same time. It's easy. Ask your local branch for details.

Account Summary

Date	Description	
08/31/2013	Beginning Balance	██████████
	Service charges	\$0.00
	Total debits this period	\$ ██████████
	Total credits this period	\$ ██████████
09/30/2013	Ending Balance	██████████

Change-In-Terms Notice:

The following fees will be increased effective November 1, 2013:

Overdraft Fees (Paid)	\$35.00	Garnishment Fee	\$150.00
Returned Item Fees	\$35.00	Levy Fee	\$150.00
Extended Overdraft Fees	\$35.00		