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Transcript Exhibit(s)

Docket #(s): W-02113A-13-0118

Arizona Corporation Commission
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Exhibit #: Part 1 of 5

A1-A8, A10

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To: Docket Control

Date: March 7, 2014

Re: Chaparral City Water Co. / Rates
W-02113A-13-0118
February 18, 19, 20, 21, and 28, 2014
Volumes I through V, Concluded

STATUS OF ORIGINAL EXHIBITS

FILED WITH DOCKET CONTROL

Chaparral Water Company (A Exhibits)

A-1 through A-8, A-10 through A-30, A-32 through A-34

Residential Utility Consumer Office (R Exhibits)

R-1 through R-16, R-18, R-19

Staff (S Exhibits)

S-1 through S-13

EXHIBITS RETURNED

Chaparral Water Company (A Exhibits)

A-9	Withdrawn
A-31	Withdrawn

Residential Utility Consumer Office (R Exhibits)

R-17	Deferred

Copy to: Teena Jibilian, ALJ
All parties present during the hearing

NEW APPLICATION

ORIGINAL

EXHIBIT A-1 ADMITTED

BEFORE THE ARIZONA CORPORATION COMMISSION

BOB STUMP
CHAIRMAN

GARY PIERCE
COMMISSIONER

BRENDA BURNS
COMMISSIONER

SUSAN BITTER SMITH
COMMISSIONER

BOB BURNS
COMMISSIONER

2013 APR 26 A 8:51

Arizona Corporation Commission
DOCKETED
APR 26 2013
DOCKETED BY

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASE IN ITS RATES AND CHARGES BASED THEREON	DOCKET NO. W-02113A-13-0118 **RATE CASE APPLICATION**

1. **Application**. Chaparral City Water Company ("CCWC" or the "Company") applies in accordance with A.R.S. § 40-250 and the Commission's Rule R14-2-103 for an order establishing the fair value of its plant and property used for the provision of service and approving permanent rates and charges.

2. **Background**. CCWC, an Arizona public service company, is a wholly-owned subsidiary of EPCOR Water (USA) Inc. ("EWUS"). CCWC provides water utility service in Maricopa County, Arizona pursuant to a Certificate of Convenience and Necessity granted by the Arizona Corporation Commission ("Commission").

3. **Management Contacts**. Mr. Thomas Broderick is an employee of EWUS and the individual responsible for this Application. Mr. Broderick's mailing address is 2355 W. Pinnacle Peak Road, Suite 300, Phoenix, AZ 85027, and his email address is tbroderick@epcor.com.

APPLICATION
W-02113A-13-0118

PART 1 OF 2
BARCODE # 0000145529

To review Part 2 please see:

BARCODE #0000145530

4. **Discovery Contacts**. All discovery and data requests concerning this Application should be directed by electronic mail to Mr. Broderick (see above), as well as counsel for the Company at mhallam@lrlaw.com and tcampbell@lrlaw.com.

5. **General Reasons For Rate Increases**. CCWC has needed another rate increase since the time the prior rate increase was approved in late 2009. For the test year, calendar year 2012, CCWC's adjusted earned rate of return was only 3.21% as compared to a required rate of return of 10.21%. This was partially caused by a revenue shortfall of $268,996 due to CCWC's declining water sales. In addition, since its late rate case, based on a test year of 2006, CCWC has invested over $15 million in water infrastructure and its operating and maintenance costs have been significantly affected by inflation. Furthermore, CCWC is seeking to include in this case all of its costs for the purchase of CAP water--a renewable resource, the use of which is supported by the water policy of the State of Arizona. Finally, CCWC is seeking to recover the costs of tank maintenance so that it may properly maintain these critical storage tanks on a going-forward basis.

6. **Test Year**. The test year for this Application is the calendar year 2012.

7. **Rate Base**. CCWC requests that its fair value rate base equal its original cost rate base.

8. **Cost of Capital**. CCWC's cost of capital is not less than 10.21%.

9. **Rate Increase**. CCWC requests a revenue increase of $3,141,028 or 34.8% as displayed in Schedule A-1.

10. **Other Requested Approvals**. As more specifically explained by its witnesses, CCWC also requests the following additional approvals:

Witness	Approvals
Broderick	• Change CCWC's low income program and low income tariff to match the features of its successful program in Sun City, Agua Fria, Mohave, and Havasu. • CCWC is eligible for and requests a DSIC like mechanism also known in Arizona as the

Witness	Approvals
Broderick	System Improvement Benefits ("SIB") Mechanism. • 24-month deferral of capital expense as recommended by Commission Staff in its March 2012 report.
Stuck	• Approval of tank maintenance program

11. **Witnesses.** This Application is supported by the testimony and exhibits of the following witnesses:

a. **Thomas M. Broderick**. Mr. Broderick testifies that Chaparral City Water Company ("CCWC") is requesting a rate increase of $3,141,028 or 34.8% as displayed in Schedule A-1. CCWC proposes to change its low income program and low income tariff to match the features of its successful program in Sun City, Agua Fria, Mohave and Havasu.

CCWC is eligible for and requests a DSIC-like mechanism also known in Arizona as the System Improvement Benefits Mechanism in order to more quickly undertake distribution system replacements and to consequentially reduce regulatory lag and the frequency of rate cases and introduce rate gradualism.

CCWC'S cost of capital is not less than 10.21%. CCWC's capital structure is 16.60% long-term debt and 83.40% equity based on the Company's end of projected test year long-term debt and equity balances.

CCWC requests approval of a 24-month deferral of capital expense related financing costs and depreciation as recommended be considered by Commission Staff in its March 2012 report.

b. **Ian C. Crooks**. Mr. Crooks requests that the following post-test year projects be included in rate base:

- Well #10 Arsenic Removal Facility
- Reservoir #2 Structural Improvements
- Comprehensive Planning Study
- Telephone System Upgrade
- Distribution System Improvements

- Shea Water Treatment Plant Filter Media
- Tools and Equipment
- Vehicles
- 2013 Recurring Projects - Distribution
- 2013 Recurring Projects – Facilities

The Company is requesting a SIB mechanism to, in part, reduce the harmful impact of regulatory lag between rate cases, to reduce the frequency of future rate cases, to reduce the magnitude of increase in customer bills following rate cases and to maintain and improve the performance of CCWC's water system for customers. The Company is seeking the SIB mechanism to address replacements of valves, service lines, meters and hydrants

c. **Jeffrey W. Stuck**. Mr. Stuck describes the CCWC system and the production facilities used by CCWC to serve its customers. The Company's unaccounted for water ratio is 14.5%. CCWC has been actively working to address and reduce this ratio in a cost effective manner.

CCWC is proposing a tank maintenance program for its storage reservoirs spanning 18 years to ensure maintenance occurs at a frequency that balances the timing necessary to effectively extend the life of these assets through maintenance activities and in a manner that is not overly burdensome to the customers. The total anticipated cost for the 18-year reservoir maintenance plan is estimated to be $3,639,307, which will result in an annual expense of $202,184.

d. **Jake Lenderking**. Mr. Lenderking testifies that CCWC is requesting inclusion in rates of the previously deferred CAP M&I Charges and the on-going payments that CCWC makes to the Central Arizona Water Conservation District for its use of Central Arizona Project ("CAP") water. The inclusion of these amounts in rates supports the policy of the State of Arizona for the use of renewable resources and sends a clear signal to other Commission-regulated water utilities that good water management is important to the Commission.

The Company is proposing a Sustainable Water Surcharge ("SWS") to recover the cost of water purchased from CAP and charges related to water storage with the Replenishment District and/or credits for water storage with MWD GSF. The SWS allows for the exact recovery of this known and essential expense.

CCWC is seeking approval of a pro forma adjustment relating to conservation program expenses.

e. **Sandy L. Murrey**. Ms. Murrey testifies in support of the Company's proposed operating income, including certain proposed adjustment to operating income.

f. **Sheryl L. Hubbard**. Ms. Hubbard testifies in support of the Company's proposed rate base and sponsors several adjustments to the Company's plant in service and certain adjustments to CCWC's operating income.

g. **Tom Bourassa**. Mr. Bourassa reports on the results of his cost of service study for CCWC. As Mr. Bourassa explains, the Company's proposed rate designs add substantial risk. Inverted multi-tiered rates designs as proposed in this case encourage conservation. If conservation is actually achieved, usage will decline and it will cause a substantial shortfall in the revenues the Company collects.

h. **Pauline M. Ahern**. Ms. Ahern recommends that the Commission authorize the Company the opportunity to earn a common equity cost rate of 11.05% on the common equity financed portion of its jurisdictional rate base.

12. Organization of Filing. The filing is organized as follows:

a. **Application;**

b. **Testimony;**

c. **Other Required Information; and**

d. **Required Schedules.**

13. **Requested Relief**. CCWC requests that the Commission issue an order consistent with the requests set forth in this Application, as more fully set forth in the testimony, exhibits, and schedules that accompany this Application.

RESPECTFULLY SUBMITTED this 26th day of April, 2013.

LEWIS AND ROCA, LLP

By _____
Thomas H. Campbell
Michael T. Hallam
40 N. Central Avenue
Phoenix, Arizona 85004
Attorneys Chaparral City Water Company

ORIGINAL and thirteen (13) copies
of the foregoing filed
this 26th day of April, 2013, with:

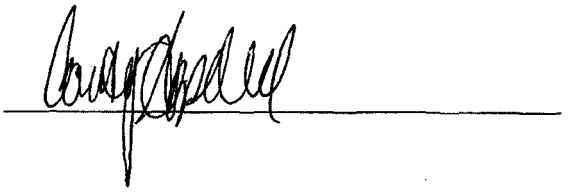
The Arizona Corporation Commission
Utilities Division – Docket Control
1200 W. Washington Street
Phoenix, Arizona 85007

Copy of the foregoing hand-delivered
This 26th day of April, 2013, to:

Steve Olea
Utilities Division
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007

Lyn Farmer
Chief Administrative Law Judge, Hearing Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007

Janice Alward, Chief Counsel
Legal Department
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007



Compliance Status Reports

1) Compliance Status Reports

1a) Maricopa County Environmental Services Department

Compliance Status Reports-Water

Maricopa County
Environmental Services Department

PUBLIC WATER SYSTEM COMPLIANCE STATUS REPORT

System Name: Chaparral City Water Company
PWS ID#: 07-017

Type of System: Community Number of POE's: 2 Surface Water: Yes
Number of Service Connections: 13,438 Population Served: 26,026

Assigned Monitoring Dates - Initial: 1/1/1994

Does the water system have a Certified Operator? Yes

Does the system have major treatment plant deficiencies? No
Please describe: Treatment Plant O&M Inspection: 9/11/2012

Date of last inspection: Sanitary Survey - September 14, 2011

Does the system have major O & M deficiencies? No
Please describe: _____

Does the system have water quality monitoring/reporting deficiencies? No
Please describe: _____

General Public Water System Compliance Status? **Compliance**

Date of compliance review: **2/7/2013** By: **Rob Collins** Initials: **RC**
Phone: **(602) 372-2831**

Requested By: PWS; Tom DiDomozio Fax Number/ Contact: _____
Supervisor Initials: ____ Date: _____

Drinking Water Program
Korissa Entringer, R.S., Manager
1001 N. Central Ave., Suite 250, Phoenix, Arizona 85004-1940 Phone: (602) 506-6935 Fax: (602) 372-0866

Monitoring Assistance Programs Invoices

2) Monitoring Assistance Program Invoices

CHAPARRAL CITY WATER COMPANY

Chaparral City Water is not eligible to participate in the Monitoring Assistance Program (MAP). Accordingly, there are no sampling fee invoices for the Monitoring Assistance Program to provide.

Water Use Data

3) Water Use Data

COMPANY NAME: Chaparral City Water Company	
Name of System:	ADEQ Public Water System Number: AZ0022381

WATER USE DATA SHEET BY MONTH FOR CALENDAR YEAR 2012

MONTH	NUMBER OF CUSTOMERS	GALLONS SOLD (Thousands)	GALLONS PUMPED (Thousands)	GALLONS PURCHASED (Thousands)
JANUARY	13,588	115,401	3	135,411
FEBRUARY	13,599	108,353	3	132,050
MARCH	13,592	114,471	0	155,027
APRIL	13,588	128,445	1	164,674
MAY	13,588	137,907	2	192,942
JUNE	13,562	172,131	144	203,342
JULY	13,536	187,692	235	205,357
AUGUST	13,548	161,750	4	202,817
SEPTEMBER	13,588	183,199	0	189,108
OCTOBER	13,594	163,320	0	199,847
NOVEMBER	13,599	178,386	0	168,088
DECEMBER	13,561	133,289	0	137,059
	TOTALS →	**1,784,344**	**391**	**2,085,722**

What is the level of arsenic for each well on your system? 0.011 mg/l
(If more than one well, please list each separately.)

If system has fire hydrants, what is the fire flow requirement? 1,500 GPM for 2 hrs

If system has chlorination treatment, does this treatment system chlorinate continuously?
(X) Yes ( ) No

Is the Water Utility located in an ADWR Active Management Area (AMA)?
(X) Yes ( ) No

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement?
(X) Yes ( ) No

If yes, provide the GPCPD amount: 128

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

Major Plant Inventory

4) Major Plant In Service Inventory

COMPANY NAME Chaparral City Water Company	
Name of System:	ADEQ Public Water System Number: AZ0022381

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled
**55-640784	N/A	1,500	725	10 ¾	8	1970
**55-604785	N/A	1,180	765	350-20/415-16	10	1970
55-604786	350	1,100	738	450-20/288-16	10	1970
55-604787	250	1,100	768	300-20/468-16	10	1972
**55-604784	N/A	1,500	725	10 ¾	8	1970
**55-604785	N/A	1,180	765	350-20/415-16	10	1970

* Arizona Department of Water Resources Identification Number

** Not in Service

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)
CAP Water Treatment Plant II	10,417	1,914,806
Well #10	1,100	391

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
40	5	1,741	N/A
60	2		
75	7		
100 & 125	4		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
3.5	1	10,000	2
1.5	1	5,000	2
1.25	4	3,000	1
0.5 or less	3		

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

COMPANY NAME	Chaparral City Water Company
Name of System:	ADEQ Public Water System Number: AZ0022381

WATER COMPANY PLANT DESCRIPTION (CONTINUED)

MAINS

Size (in inches)	Material	Length (in feet)
2		
3		
4		40,712
5		
6		477,666
8		316,617
10		2,169
12		207,235
16		33,789
24		4,474

CUSTOMER METERS

Size (in inches)	Quantity
5/8 X 3/4	
3/4	8,625
1	4,695
1 -1/2	175
2	153
3	67
4	10
6	5
TOTAL	13,730

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

TREATMENT EQUIPMENT:

STRUCTURES:

OTHER:

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

Curtailment & Cross Connection – Backflow Tariffs

5) Curtailment Tariff
and
Cross Connection/Backflow Tariff

CHAPARRAL CITY WATER COMPANY

Chaparral City Water's curtailment tariff was filed on April 15, 2011 in compliance with Decision No. 71308 as corrected by Decision Numbers 71424 and 72258. The tariffs were approved by the Commission Staff and became effective on May 1, 2011.

Chaparral City Water's cross-connection control tariff was approved by the Commission in Decision No. 71308 as corrected by Decision Numbers 71424 and 72258. The approved tariffs are on file with the Commission.

A Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Increase in Gross Revenue Requirement

Exhibit
Schedule A-1
Page 1
Witness: Broderick

Line No.			
1	Original Cost Rate Base	$	27,269,321
2			
3	Adjusted Operating Income	$	889,596
4			
5	Current Rate of Return		3.26%
6			
7	Required Operating Income	$	2,783,254
8			
9	Required Rate of Return		10.21%
10			
11	Operating Income Deficiency	$	1,893,658
12			
13	Gross Revenue Conversion Factor		1.6587
14			
15	Increase in Gross Revenue		
16	Requirement	$	3,141,028

17	18 Customer Classification	19 Present Rates	20 Proposed Rates	21 Dollar Increase	22 Percent Increase
23	Residential	$ 7,232,174	$ 9,802,998	$2,570,823	35.5%
24	Commercial	663,937	884,331	220,394	33.2%
25	Irrigation Sales	986,694	1,321,946	335,251	34.0%
26	Hydrants	32,846	47,398	14,552	44.3%
27					
28	Total Water Revenues	$ 8,915,651	$ 12,056,672	$ 3,141,021	35.2%
29					
30	Other Revenues	99,329	99,329	-	0.0%
31					
32	Total Revenues	$ 9,014,981	$ 12,156,001	$ 3,141,021	34.8%

45 Supporting Schedules:
46 B-1
47 C-1, C-2, C-3
48 D-1
49 H-1
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Hubbard

Line No.	Description	Prior Years Ended 12/31/2010	Prior Years Ended 12/31/2011	Test Year Actual 12/31/2012	Test Year Adjusted 12/31/2012	Projected Year Present Rates 12/31/2013	Projected Year Proposed Rates 12/31/2013
1	Gross Revenues	$ 8,744,714	$ 8,958,247	$ 9,119,024	$ 9,014,985	$ 9,014,985	$ 12,156,013
2							
3	Revenue Deductions and	7,225,494	7,989,061	7,353,795	8,125,389	8,125,389	9,372,760
4	Operating Expenses						
5							
6	Operating Income	$ 1,519,220	$ 969,186	$ 1,765,229	$ 889,596	$ 889,596	$ 2,783,253
7							
8	Other Income and	657	760,575	2,800	-	-	-
9	Deductions						
10							
11	Interest Expense	356,434	332,462	283,560	270,139	270,139	270,139
12							
13	Net Income	$ 1,163,443	$ 1,397,299	$ 1,484,469	$ 619,457	$ 619,457	$ 2,513,114
14							
15	Earned Per Average						
16	Common Share	2.53	3.04	3.22	1.35		
17							
18	Dividends Per						
19	Common Share	-	-	-	-		
20							
21	Payout Ratio	-	-	-	-		
22							
23	Return on Average						
24	Invested Capital	4.13%	4.96%	5.26%	4.52%		
25							
26	Return on Year End						
27	Capital	4.19%	4.89%	5.33%	2.26%		
28							
29	Return on Average						
30	Common Equity	5.20%	6.10%	6.50%	2.71%		
31							
32	Return on Year End						
33	Common Equity	5.07%	6.11%	6.50%	2.71%		
34							
35	Times Bond Interest Earned						
36	Before Income Taxes	6.24	6.71	6.25	4.73		
37							
38	Times Total Interest and						
39	Preferred Dividends Earned						
40	After Income Taxes	4.26	5.20	6.24	3.29		
41							
42							
43	Supporting Schedules:						
44	C-1 C-2						
45	E-2 E-4						
46	F-1						
47	Workpapers & Supporting Documents:						
48	\1 - 2013 CCWC Rate Case\Common\Workpapers\A2 WP.xls						
49							
50	\2013 Chaparral Water Sch. A-F.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Hubbard

Line No.	Description:	Prior Years Ended 12/31/2010	Prior Years Ended 12/31/2011	Test Year 12/31/2012	Projected Year 12/31/2013
1					
2					
3	Long-Term Debt	$ 5,645,000	$ 5,300,000	$ 4,935,000	$ 4,545,000
4					
5	Total Debt	$ 5,645,000	$ 5,300,000	$ 4,935,000	$ 4,545,000
6					
7					
8	Preferred Stock	-	-	-	-
9					
10	Common Equity	22,957,165	22,853,936	22,837,591	22,837,590
11					
12					
13	Total Capital & Debt	$ 28,602,165	$ 28,153,936	$ 27,772,591	$ 27,382,590
14					
15					
16	Capitalization Ratios:				
17					
18	Long-Term Debt	19.74%	18.83%	17.77%	16.60%
19					
20	Total Debt	19.74%	18.83%	17.77%	16.60%
21					
22					
23	Preferred Stock	-	-	-	-
24					
25	Common Equity	80.26%	81.17%	82.23%	83.40%
26					
27					
28	Total Capital	100.00%	100.00%	100.00%	100.00%
29					
30	Weighted Cost of				
31	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
32					
33	Weighted Cost of				
34	Long-Term Debt	0.99%	0.94%	1.05%	0.99%
35					
36	Weighted Cost of				
37	Senior Capital	0.99%	0.94%	1.05%	0.99%
38					
39					
40					
41					
42					
43	Supporting Schedules:				
44	E-1				
45	D-1 D-2				
46					
47	Workpapers & Supporting Documents:				
48					
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Construction Expenditures and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Hubbard

Line No.			Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1					
2	Prior Year Ended	12/31/2010	$ 687,773	$ 330,067	$ 63,727,861
3					
4	Prior Year Ended	12/31/2011	$ 705,272	$ 656,529	$ 64,384,390
5					
6	Test Year Ended	12/31/2012	$ 2,633,028	$ 1,232,912	$ 65,617,302
7					
8	Projected Year Ended	12/31/2013	$ 2,517,116	$ 3,917,232	$ 69,534,534
9					
10	Projected Year Ended	12/31/2014	$ 2,587,750	$ 2,587,750	$ 72,122,284
11					
12	Projected Year Ended	12/31/2015	$ 2,647,750	$ 2,647,750	$ 74,770,034
13					
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41					
42	*Supporting Schedules:*				
43	E-5				
44	F-3				
45					
46	Workpapers & Supporting Documents:				
47	\1 - 2013 CCWC Rate Case\Common\Construction Expenditures\[#1 - 2011 & 2012 Construction Expenditures.xls				
48					
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Hubbard

Line No.		Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2011	Test Year Ended 12/31/2012	Projected Year Present Rates 12/31/2013	Projected Year Proposed Rates 12/31/2013
1						
2						
3						
4						
5	Source of Funds					
6	From Operations					
7	Net Income	$ 1,163,443	$ 1,397,299	$ 1,484,469	$ 619,457	$ 2,513,114
8	Depreciation & Amortization	1,945,048	1,880,295	1,852,899	2,014,048	2,014,048
9	Def. Investment Tax Credits	-	-	-	-	-
10	Deferred Income Taxes	787,306	975,272	1,006,690	1,006,690	1,006,690
11	Amort. of Regulatory Expense	72,422	64,013	107,099	91,667	91,667
12	Total From Operations	$ 3,968,219	$ 4,316,879	$ 4,451,157	$ 3,731,862	$ 5,625,519
13	From Financing					
14	Advances in Aid of Construction	$ 606,445	$ (22,703)	$ 692,720	$ 692,720	$ 692,720
15	Contributions in Aid of Construction	(198,079)	562,154	(176,406)	(176,406)	(176,406)
16	Issuance of Long-Term Debt	640,000	15,000	(5,000)	(5,000)	(5,000)
17	(Decrease) Increase in Net Amounts Due to					
18	Parent and Affiliates	1,041,098	(50,685)	(3,458,606)	(3,458,606)	(3,458,606)
19	Total From Financing	$ 2,089,464	$ 503,766	$ (2,947,292)	$ (2,947,292)	$ (2,947,292)
20						
21	Total Funds Provided	$ 6,057,683	$ 4,820,645	$ 1,503,865	$ 784,570	$ 2,678,227
22	Application of Funds					
23	Construction Expenditures	$ 687,773	$ 705,272	$ 2,633,028	$ 2,517,116	$ 2,517,116
24	Rate Case Expenses	-	-	275,000	275,000	275,000
25	Dividends Paid	-	1,500,000	1,500,624	1,500,624	1,500,624
26	Other Deferred Debits and Credits	5,917,688	(256,141)	(3,388,237)	(3,388,237)	(3,388,237)
27	Total Funds Applied	$ 6,605,461	$ 1,949,131	$ 1,020,415	$ 904,503	$ 904,503
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46	Supporting Schedules:					
47	E-3					
48	F-2					
49						
50	\2013 Chaparral Water Sch. A-F.xls					

B Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Hubbard

Line No.		Original Cost Rate Base
1		
2	Gross Utility Plant in Service	$ 69,502,064
3		
4	Less:	
5		
6	Accumulated Depreciation	25,734,123
7		
8	Net Utility Plant in Service	$ 43,767,940
9		
10	Less:	
11	Advances in Aid of	
12	Construction	$ 4,008,916
13		
14	Contributions in Aid of	
15	Construction - Net of Amortization	12,461,921
16		
17	Customer Meter Deposits	1,950
18	Deferred Income Taxes & Credits	1,271,696
19	Investment Tax Credits	-
20	FHSD Settlement	449,580
21		
22	Plus:	
23	Deferred Debits	$ 686,104
24	Working Capital Allowance	1,009,341
25	Utility Plant Acquisition Adjustment	-
26		
27		
28	Total Rate Base	$ 27,269,321
29		
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42		
43		
44	Supporting Schedules:	Recap Schedules:
45	B-2	A-1
46		
47		
48		
49		
50	\2013 Chaparral Water Sch. A-F.xls	

Chaparral City Water Company
Test Year Ended December 31, 2012
Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Hubbard

Line No.		[A]	[B] ADJ SLH-1	[C] ADJ SLH-2	[D] ADJ SLH-3	[E] ADJ SLH-4	[F] ADJ SLH-5	[G]	[H]
		Actual End of Test Year	Post TY Plant Additions	24-Month Deferral Balance	Deferred CAP M&I Charges	Removal of CIAC not in Plant in Service	Remove Acquisition Adjustment	Total Pro Forma Adjustments	Adjusted End of Test Year
1	Gross Utility								
2	Plant in Service	$ 65,617,301	$ 3,884,763					$ 3,884,763	$ 69,502,064
3									
4	**Less:**								
5									
6	Accumulated Depreciation	25,734,123						-	25,734,123
7									
8	Net Utility Plant								
9	in Service	$ 39,883,178	$ 3,884,763	$ -	$ -	$ -	$ -	$ 3,884,763	$ 43,767,940
10									
11	**Less:**								
12	Advances in Aid of								
13	Construction	$ 4,008,916						$ -	$ 4,008,916
14	Contributions in Aid of								
15	Construction - Net	12,637,731				(175,810)		(175,810)	12,461,921
16									
17									
18	Customer Meter Deposits	1,950						-	1,950
19	Deferred Income Taxes	1,271,696						-	1,271,696
20	Investment Tax Credits	-						-	-
21	FHSD Settlement	449,580						-	449,580
22									
23	**Plus:**								
24	Deferred Debits	$ 79,806		607,898	(1,600)			$ 606,298	$ 686,104
25	Working Capital Allowance	1,009,341						-	1,009,341
26	Utility Plant Acquisition Adjustment	3,321,058					(3,321,058)	(3,321,058)	-
27									
28	Total	$ 25,923,508	$ 3,884,763	$ 607,898	$ (1,600)	$ 175,810	$ (3,321,058)	$ 1,345,813	$ 27,269,321
29									
30									
31									
32									
33									
34									
35	Supporting Schedules:							Recap Schedules:	
36	B-3, B-5							B-1	
37	E-1								
38									
39	\Common\Reg Assets & Liab and Def Chgs\FHSD Well Settlement Amortization Schedule.xlxs								
40	\2013 Chaparral Water Sch. A-F.xls								

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-1

Exhibit
Schedule B-2
Page 2
Witness: Hubbard

Line No.						
1	**Post Test Year Plant Additions**					
2						
3	**PROJECT #**	**DESCRIPTION**	**NARUC ACCT**	**CWIP at 12/31/12**	**Cost to Complete**	**Post Test Year Plant Additions**
4						
5	170973, 270980, 270983	Comprehensive Planning Study	339600	127,558	5,000	132,558
6	170974	Well #10 Arsenic Treatment	307000	793,374	-	793,374
7	170970, 170975, 379070	Reservoir #2 Rehabilitation	330000	295,860	300,000	595,860
8	270975	Distribution System	331001	53,577	-	53,577
9	270976	Shea WTP Filter Media	320000	59,369	-	59,369
10	270981	IPT Deployment	346200	150	58,850	59,000
11	270982	Tools & Equipment	343000	31,777	-	31,777
12	270985	Lotus Reservoir 3	330000	7,685	(7,685)	-
13	270987	Crestview Reservoir 7	330000	17,567	(17,567)	-
14	270988	Vehicles	341100	9,248	-	9,248
15	279006	ESRI Project (GIS)	346000	3,912	(3,912)	-
16	379071	Shea WTP Improvements	320000		350,000	350,000
17	379072	2013 Recurring Projects - Facilities	330000		650,000	650,000
18	379101	Hydrants replaced	335000		10,000	10,000
19	379107	Services replaced	333000		410,000	410,000
20	379104	Meters replaced	334100		300,000	300,000
21	379670	Distribution Improvements	331001		300,000	300,000
22	379671	Electrical Annual Program	311000		130,000	130,000
23		Developer-Funded		212,867	(212,867)	0
24						
25						
26						
27						
28						
29	Total			1,612,943	2,271,820	3,884,763
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45	Workpapers & Supporting Documents:					
46	\1 - 2013 CCWC Rate Case\Common\Rate Base\CWIP at 12.31.13\[2012 Year End CWIP balance.xls					
47						
48						
49						
50	\2013 Chaparral Water Sch. A-F.xls					

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-2

Exhibit
Schedule B-2
Page 3
Witness: Hubbard

Line No.			
1	24-Month Deferral		
2	On October 14, 2012, Chaparral City Water filed Docket No. W-2113A-12-0427		
3	seeking approval of an accounting order to defer Post-in-Service AFUDC		
4	and Depreciation on investment between rate filings.		
5			
6	Pro Forma 24-Month Deferral Balance	$	607,898
7			
8			
9			
10	Increase/ (Decrease) in Deferred Debits	$	607,898
11			
12	Adjustment to Rate Base	$	607,898
13			
14			
15			
16			
17	In addition to the deferral request, in this application		
18	Chaparral City Water Company requests authority to begin the		
19	amortization of the deferred balance associated with the		
20	24-Month Deferral Request request using the composite depreciation		
21	rate (See Adj SLH-19 p 1 of 3) to Schedule C-2 Page 24)		3.88%
22			
23	Pro Forma adjustment for Amortization of 24-Month Deferral Balance		
24	associated with Docket No. W-2113A-12-0427.	$	23,586
25			
26	Increase/ (Decrease) in Depreciation & Amortization Expense (To Adj SLH-19, p 2 of 3)	$	23,586
27			
28	Increase/ (Decrease) in Revenue and/or Expense	$	23,586
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44			
45	Workpapers & Supporting Documents:		
46	\Common\Rate Base\Rate Base Adjustments\2-yr Deferral Request & Recovery		
47	\Rate Impact for Public Notices (3).xlsx		
48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-3

Exhibit
Schedule B-2
Page 4
Witness: Hubbard

Line No.			
1	CAP M&I Deferrals and Amortization		
2			
3	An adjustment is being made to Rate Base for the amounts associated with the authorized CAP		
4	M&I Charges deferral applicable to 50% of the M&I Charges on 1,931 Acre Feet of CAP water.		
5	A corresponding adjustment is being made to annual amortization expense to recover the		
6	authorized deferrals based on their December 31, 2012 balance.		
7			
8			
9			
10	2008 Deferral	$	18,827
11	2009 Deferral	$	15,931
12	2010 Deferral	$	14,483
13	2011 Deferral	$	14,483
14	2012 Deferral	$	14,483
15	Total Regulatory Asset - CAP M&I Charges Deferrals	$	78,206
16			
17	Test Year Deferred Debit Balance		79,806
18			
19	Increase/(Decrease) in Deferred Debits Balance	$	(1,600)
20			
21	Adjustment to Rate Base (to Sch B-2)	$	(1,600)
22			
23			
24	Unamortized Deferred Debit Balance at 12/31/12 (line 15)	$	78,206
25			
26	Amortization Period		60 months
27			
28	Amortization of Regulatory Asset (20%)	$	15,641
29			
30	Increase/(Decrease) in Amortization of Regulatory Asset	$	15,641
31			
32	Adjustment to Amortization Expenses (to Sch C-2)	$	15,641
33			
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45	Workpapers & Supporting Documents:		
46	\Common\Purchased Water\CCWC Deferred CAP Costs at 12.31.13.xlsx		
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48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-4

Exhibit
Schedule B-2
Page 5
Witness: Hubbard

Line No.

1 Removal of CIAC not in Plant in Service
2
3 At the end of the test year, some contributed plant remained in Construction Work in Progress
4 and as such, has not been included in Plant in Service or Rate Base. This adjustment removes
5 the contributed balance until such time as it is transferred to Plant in Service.
6

	Description	Amount
8	CHAP - Arizona - State Trust Land	$ 128,693
9	CHAP - Eagles Nest Parcel 2	$ 2,712
10	CHAP - Eagles Nest Parcel 3	$ 13,073
11	CHAP - Las Montand Del Sol Sub	$ 31,332
12	Total Contribution Not in Plant in Service	$ 175,810
13		
14		
15	Increase/ (Decrease) in Contributions in Aid of Construction	$ (175,810)
16		
17	Increase/ (Decrease) in Rate Base	$ (175,810)

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45 Workpapers & Supporting Documents:
46 \Common\Construction Expenditures\Contributed Property in CWIP at year end.xlsx
47
48
49
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-5

Exhibit
Schedule B-2
Page 6
Witness: Hubbard

Line No.		
1	Remove Utility Plant Acquisition Adjustment	
2		
3	Pro Forma Utility Plant Acquisition Adjustment	$ -
4		
5	Test Year Utility Plant Acquisition Adjustment Balance	3,321,058
6		
7	Increase/(Decrease) in Utility Plant Acquisition Adjustment	$ (3,321,058)
8		
9	Adjustment to Rate Base	$ (3,321,058)
10		
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45	Workpapers & Supporting Documents:	
46	F:\Rates\Rate Cases\1 - 2013 CCWC Rate Case\Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx	
47		
48		
49		
50	\2013 Chaparral Water Sch. A-F.xls	

Chaparral City Water Company
Test Year Ended December 31, 2012
RCND Rate Base Pro Forma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Hubbard

The Company did not conduct an RCND study.

Line No.		Actual at End of Test Year	Pro Forma Adjustments Label	Pro Forma Adjustments Amount	Adjusted at End of Test Year
1	Gross Utility				
2	Plant in Service	$ -			$ -
3					
4	**Less:**				
5					
6	Accumulated				
7	Depreciation				-
8					
9	Net Utility Plant				
10	in Service	$ -			$ -
11					
12	**Less:**				
13	Advances in Aid of				
14	Construction				-
15	Contributions in Aid of				
16	*Construction - Net*				-
17	Imputed Regulatory Advances				
18	Imputed Regulatory Contributions				-
19	Customer Meter Deposits				-
20	Deferred Income Taxes				-
21	Investment Tax Credits				
22	**Plus:**				
23	Unamortized Finance				
24	Charges				-
25	Deferred Tax Assets				-
26	Working Capital				-
27	*Utility Plant Acquisition Adjustment*				-
28					
29	Total	$ -			$ -
30					
31					
32					
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43	Supporting Schedules:				
44	B-4				
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50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
RCND Detail of Plant Accounts

Exhibit
Schedule B-4
Page 1
Witness: Hubbard

Line No.	
1	The Company did not conduct an RCND study.
2	
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50	\2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Working Capital Allowance

Exhibit
Schedule B-5
Page 1
Witness: Hubbard

Line No.		
1		
2	Cash Working Capital Requirement	$ (19,817)
3	Required Bank Balances[1]	780,673
4	Material and Supplies Inventories[1]	-
5	Prepayments[1]	248,484
6		
7	Total Working Capital Allowance	$ 1,009,341
8		
9		
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36	[1]Calculated using thirteen-month averages	
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43	Supporting Schedules:	Recap Schedules:
44	E-1	B-1
45	Workpapers & Supporting Documents:	
46	Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx	
47		
48		
49		
50	\2013 Chaparral Water Sch. A-F.xls	

Chaparral City Water Company
Test Year Ended December 31, 2012
Lead/Lag Study - Cash Working Capital Requirement

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

Line No.	Description	Proforma Test Year Amount	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Labor	$ 1,024,112	34.93	13.09	21.84	0.05983271	$ 61,275
9	Purchased Water	1,065,953	34.93	43.67	(8.74)	-0.0239481	(25,528)
10	Fuel & Power	605,885	34.93	27.86	7.07	0.01936695	11,734
11	Chemicals	119,266	34.93	(79.22)	114.15	0.31273681	37,299
12	Waste Disposal & Other Utilities	7,113	34.93	41.90	(6.97)	-0.0190988	(136)
13	Intercompany Support Services	94,150	34.93	29.99	4.94	0.01353134	1,274
14	Corporate Allocation	500,330	34.93	30.00	4.93	0.01350394	6,756
15	Outside Services	508,106	34.93	88.00	(53.07)	-0.1454002	(73,879)
16	Group Insurance	178,067	34.93	12.00	22.93	0.06281901	11,186
17	Pensions	85,086	34.93	67.98	(33.05)	-0.0905509	(7,705)
18	Regulatory Expense	91,668	34.93	(136.54)	171.47	0.46978248	43,064
19	Insurance Other Than Group	73,025	34.93	(26.14)	61.07	0.16731216	12,218
20	Customer Accounting[1]	347,013	34.93	26.53	8.40	0.02301079	7,985
21	Rents	1,504	34.93	-	34.93	0.09569572	144
22	General Office Expense	164,179	34.93	39.69	(4.76)	-0.013044	(2,142)
23	Miscellaneous	158,553	34.93	(3.22)	38.15	0.10451764	16,572
24	Maintenance Expense	388,614	34.93	17.28	17.65	0.04835325	18,791
27	TAXES						
28	General Taxes-Property[1]	$ 279,936	34.93	213.96	(179.0294)	(0.4905)	$ (137,306)
29	General Taxes-Other	86,320	34.93	3.03	31.8989	0.0874	7,544
30	Income Tax[1]	1,579,831	34.93	37.00	(2.0711)	(0.0057)	(8,964)
35	TOTAL	$ 7,358,712		CASH WORKING CAPITAL REQUIREMENT			$ (19,817)

[1]At proposed rates.

\2013 Chaparral Water Sch. A-F.xls

C Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Adjusted Test Year Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Murrey

Line No.		[A] Test Year Book Results	[B] Total Pro Forma Adjustments	[C] Test Year Adjusted Results	[D] Proposed Rate Increase	[E] Adjusted with Rate Increase
1	**Revenues**					
2	Water Revenues	$ 9,020,428	$ (104,772)	$ 8,915,656	$ 3,141,028	$ 12,056,684
3	Other Revenues	98,596	733	99,329		99,329
4						
5		$ 9,119,024	$ (104,039)	$ 9,014,985	$ 3,141,028	$ 12,156,013
6	**Operating Expenses**					
7	Labor	$ 1,102,562	$ (78,450)	$ 1,024,112	$ -	$ 1,024,112
8	Purchased Water	911,156	154,797	1,065,953		1,065,953
9	Fuel & Power	574,065	31,820	605,885		605,885
10	Chemicals	113,674	5,592	119,266		119,266
11	Waste Disposal	7,113	-	7,113		7,113
12	Intercompany Support Services	94,150	-	94,150		94,150
13	Corporate Allocation	490,006	10,324	500,330		500,330
14	Outside Services	517,505	(9,399)	508,106		508,106
15	Group Insurance	178,067	-	178,067		178,067
16	Pensions	143,478	(58,392)	85,086		85,086
17	Regulatory Expense	107,100	(15,432)	91,668		91,668
18	Insurance Other Than Group	73,025	-	73,025		73,025
19	Customer Accounting	326,972	(8,013)	318,959	28,054	347,013
20	Rents	1,504	-	1,504		1,504
21	General Office Expense	164,179	-	164,179		164,179
22	Miscellaneous	194,740	(36,187)	158,553		158,553
23	Maintenance Expense	186,430	202,184	388,614		388,614
24	Depreciation & Amortization	1,852,899	161,149	2,014,048		2,014,048
25	General Taxes-Property	219,271	31,767	251,038	28,897	279,936
26	General Taxes-Other	90,982	(4,662)	86,320		86,320
27	Income Taxes	4,917	384,495	389,412	1,190,419	1,579,831
28						
29	**Total Operating Expenses**	$ 7,353,795	$ 771,594	$ 8,125,389	$ 1,247,371	$ 9,372,760
30	**Utility Operating Income**	$ 1,765,229	$ (875,633)	$ 889,596	$ 1,893,657	$ 2,783,253
31	**Other Income & Deductions**					
32	Other Income & Deductions	$ -	$ -	$ -		$ -
33	Interest Expense	283,560	(13,421)	270,139		270,139
34	*Other Expense*	-	-	-		-
35	Gain/Loss Sale of Fixed Assets	2,800	(2,800)	-		-
36	**Total Other Income & Deductions**	$ (280,760)	$ 10,621	$ (270,139)	$ -	$ (270,139)
37	**Net Profit (Loss)**	$ 1,484,469	$ (865,012)	$ 619,457	$ 1,893,657	$ 2,513,114
38						
39						
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43						
44	Supporting Schedules:				Recap Schedules:	
45	E-2				A-1	
46	C-2					
47						
48						
49						
50	\2013 Chaparral Water Sch. A-F.xls					

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 1
Witness: Murrey

Line No.		[A] Test Year Book Results	[B] ADJ SLH-1 Remove Unbilled Revenue	[C] ADJ SLH-2 Normalize Over-Collection of Temp Surcharge	[D] ADJ SLH-3 Annualize YE Customers	[E] ADJ SLH-4 Conservation Expense	[F] ADJ SLH-5 Declining Usage Adjustment	[G] ADJ SM-6 Annualize Payroll Exp	[H] ADJ SM-7 Annualize Fringe Benefits Exp	[I] ADJ SM-8 Remove Regulatory Assessment Fee	[J] ADJ SM-9 Removal of One-Time / Non-Recurring Items	[K] ADJ SM-10 Annualize Purchased Water Exp	[L] ADJ SM-11 Annualize Power Exp
1	**Revenues**												
2	Water Revenues	$ 9,020,428	$ (62,128)	$ (2,017)	$ 36,974		$ (65,960)						
3	Other Revenues	98,596											
4													
5		$ 9,119,024	$ (62,128)	$ (2,017)	$ 36,974	$ -	$ (65,960)	$ -	$ -	$ -	$ -	$ -	$ -
6	**Operating Expenses**												
7	Labor	$ 1,102,562						(18,029)			(60,420)		
8	Purchased Water	911,156			4,460		(13,196)					163,534	
9	Fuel & Power	574,065			2,535		(7,501)						36,787
10	Chemicals	113,674			499		(1,476)						
11	Waste Disposal	7,113											
12	Intercompany Support Services	94,150											
13	Corporate Allocation	490,006											
14	*Outside Services*	517,505									(9,399)		
15	*Group Insurance*	178,067											
16	Pensions	143,478							(58,392)				
17	Regulatory Expense	107,100											
18	Insurance Other Than Group	73,025											
19	Customer Accounting	326,972			1,218								
20	Rents	1,504											
21	General Office Expense	164,179											
22	Miscellaneous	194,740				7,079				(21,409)	(6,600)		
23	Maintenance Expense	186,430											
24	Depreciation & Amortization	1,852,899											
25	General Taxes-Property	219,271											
26	General Taxes-Other	90,982						(4,662)					
27	Income Taxes	4,917											
28													
29	**Total Operating Expenses**	$ 7,353,795	$ -	$ -	$ 8,712	$ 7,079	$ (22,174)	$ (22,691)	$ (58,392)	$ (21,409)	$ (76,419)	$ 163,534	$ 36,787
30	**Utility Operating Income**	$ 1,765,229	$ (62,128)	$ (2,017)	$ 28,262	$ (7,079)	$ (43,786)	$ 22,691	$ 58,392	$ 21,409	$ 76,419	$ (163,534)	$ (36,787)
31	**Other Income & Deductions**												
32	Other Income & Deductions	$ -											
33	Interest Expense	283,560											
34	Other Expense	-											
35	*Gain/Loss Sale of Fixed Assets*	2,800											
36	**Total Other Income & Deductions**	$ (280,760)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	**Net Profit (Loss)**	$ 1,484,469	$ (62,128)	$ (2,017)	$ 28,262	$ (7,079)	$ (43,786)	$ 22,691	$ 58,392	$ 21,409	$ 76,419	$ (163,534)	$ (36,787)
38													
39													
40													
41													
42													
43	Supporting Schedules:												
44	E-6												
45													
46	Workpapers & Supporting Documents:												
47	\2013 Chaparral Water Sch. A-F.xls												
48	\Common\Workpapers\2012 Chaparral Statement of Income FINAL 02.20.13.xlsx												
49													
50													

Recap Schedules:
C-1

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 2
Witness: Murrey

Line No.		[M] ADJ SM-12 Annualize Chemicals Exp	[N] ADJ SM-13 Amortize Rate Case Expense	[O] ADJ SM-14 Annualize Postage Increase	[P] ADJ SM-15 Misc Expense Clean Up	[Q] ADJ SM-16 Annualize Water Testing Expense	[R] ADJ SM-17 Tank Maintenance Expense	[S] ADJ SM-18 Annualize Corporate Allocations	[T] ADJ SLH-19 Annualize Depreciation and Amortization	[U] ADJ SLH-20 Depreciation on Post Test Year Plant Additions	[V] ADJ SM-21 Annualize Property Tax Expense	[W] ADJ SM-22 Federal and State Income Taxes	[X] ADJ SM-23 Interest Synchronization
1	**Revenues**												
2	Water Revenues												
3	Other Revenues												
4													
5		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	**Operating Expenses**												
7	Labor												
8	Purchased Water												
9	Fuel & Power												
10	Chemicals	6,569											
11	Waste Disposal												
12	Intercompany Support Services												
13	Corporate Allocation							10,324					
14	Outside Services												
15	Group Insurance												
16	Pensions												
17	Regulatory Expense		(15,432)										
18	Insurance Other Than Group												
19	Customer Accounting			1,676									
20	Rents												
21	General Office Expense												
22	Miscellaneous				(2,500)	(12,757)							
23	Maintenance Expense						202,184						
24	Depreciation & Amortization								13,094	148,055			
25	General Taxes-Property										31,767		
26	General Taxes-Other												
27	Income Taxes											384,495	
28													
29	**Total Operating Expenses**	$ 6,569	$ (15,432)	$ 1,676	$ (2,500)	$ (12,757)	$ 202,184	$ 10,324	$ 13,094	$ 148,055	$ 31,767	$ 384,495	$ -
30	**Utility Operating Income**	$ (6,569)	$ 15,432	$ (1,676)	$ 2,500	$ 12,757	$ (202,184)	$ (10,324)	$ (13,094)	$ (148,055)	$ (31,767)	$ (384,495)	$ -
31	**Other Income & Deductions**												
32	Other Income & Deductions												
33	Interest Expense												(13,421)
34	Other Expense												
35	Gain/Loss Sale of Fixed Assets												
36	**Total Other Income & Deductions**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,421
37	**Net Profit (Loss)**	$ (6,569)	$ 15,432	$ (1,676)	$ 2,500	$ 12,757	$ (202,184)	$ (10,324)	$ (13,094)	$ (148,055)	$ (31,767)	$ (384,495)	$ 13,421
38													
39													
40													
41													
42													
43	Supporting Schedules:											Recap Schedules:	
44	E-6											C-1	
45													
46	Workpapers & Supporting Documents:												
47	\2013 Chaparral Water Sch. A-F.xls												
48	\Common\Workpapers\2012 Chaparral St												
49													
50													

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 3
Witness: Murrey

Line No.		[Y] ADJ SLH-24 Normalize Gain on Sale of Fixed Assets	[Z] ADJ SLH-25 Reclassify Reconnection Revenue	[AA] ADJ SLH-26 Correct Classification of Customer Adjs.	[AA] Total Pro Forma Adjustments	[AB] Test Year Adjusted Results	[AC] Proposed Rate Increase	[AD] Adjusted Rate Increase
1	**Revenues**							
2	Water Revenues		$ (733)	$ (10,908)	$ (104,772)	$ 8,915,656	$ 3,141,028	$ 12,056,684
3	Other Revenues		733		733	99,329		99,329
4								
5		$ -	$ -	$ (10,908)	$ (104,039)	$ 9,014,985	$ 3,141,028	$ 12,156,013
6	**Operating Expenses**							
7	Labor				$ (78,450)	$ 1,024,112		$ 1,024,112
8	Purchased Water				154,797	1,065,953		1,065,953
9	Fuel & Power				31,820	605,885		605,885
10	Chemicals				5,592	119,266		119,266
11	Waste Disposal				-	7,113		7,113
12	Intercompany Support Services				-	94,150		94,150
13	Corporate Allocation				10,324	500,330		500,330
14	Outside Services				(9,399)	508,106		508,106
15	Group Insurance				-	178,067		178,067
16	Pensions				(58,392)	85,086		85,086
17	Regulatory Expense				(15,432)	91,668		91,668
18	Insurance Other Than Group				-	73,025		73,025
19	Customer Accounting			(10,908)	(8,013)	318,959	28,054	347,013
20	Rents				-	1,504		1,504
21	General Office Expense				-	164,179		164,179
22	Miscellaneous				(36,187)	158,553		158,553
23	Maintenance Expense				202,184	388,614		388,614
24	Depreciation & Amortization				161,149	2,014,048		2,014,048
25	General Taxes-Property				31,767	251,038	28,897	279,936
26	General Taxes-Other				(4,662)	86,320		86,320
27	Income Taxes				384,495	389,412	1,190,419	1,579,831
28								
29	**Total Operating Expenses**	$ -	$ -	$ (10,908)	$ 771,594	$ 8,125,389	$ 1,247,371	$ 9,372,760
30	**Utility Operating Income**	$ -	$ -	$ -	$ (875,633)	$ 889,596	$ 1,893,657	$ 2,783,253
31	**Other Income & Deductions**							
32	Other Income & Deductions				$ -	$ -		$ -
33	Interest Expense				(13,421)	270,139		270,139
34	Other Expense				-	-		-
35	Gain/Loss Sale of Fixed Assets	(2,800)			(2,800)	-		-
36	**Total Other Income & Deductions**	$ (2,800)	$ -	$ -	$ 10,621	$ (270,139)	$ -	$ (270,139)
37	**Net Profit (Loss)**	$ (2,800)	$ -	$ -	$ (865,012)	$ 619,457	$ 1,893,657	$ 2,513,114
38								
39								
40								
41								
42								
43	Supporting Schedules:							
44	E-6							
45								
46	Workpapers & Supporting Documents:							
47	\2013 Chaparral Water Sch. A-F.xls							
48	\Common\Workpapers\2012 Chaparral St							
49								
50								

Recap Schedules:
C-1

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-1

Exhibit
Schedule C-2
Page 4
Witness: Hubbard

Line No.			Residential	Commercial	Irrigation
1	Remove Net Unbilled Revenue Accrual				
2					
3					
4	Credit is an Increase to Revenue on Books:				
5					
6		January 2012	$ (24,045)	$ (664)	$ (10,875)
7		February	12,661	473	225
8		March	(5,095)	(1,795)	(2,765)
9		April	(49,481)	(4,330)	(7,532)
10		May	(9,156)	(2,216)	(4,676)
11		June	(45,768)	(1,697)	(10,951)
12		July	(17,877)	163	(8,498)
13		August	14,803	(5,769)	8,524
14		September	(624)	1,568	(261)
15		October	57,934	7,757	(26,357)
16		November	6,300	(6)	21,119
17		December	26,161	2,428	18,194
18					
19					
20	Net Unbilled Revenues		$ (34,187)	$ (4,088)	$ (23,853)
21					
22					
23					
24	Subtotal - Credit Balance is an Increase to Revenue on Books				$ (62,128)
25					
26	Test Year Adjusted Balance				-
27					
28	Increase/(Decrease) in Unbilled Revenues on Schedule C-2				$ (62,128)
29					
30	Adjustment to Revenue and/or Expense				$ (62,128)
31					
32					
33					
34					
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42					
43					
44					
45	Workpapers & Supporting Documents:				
46					
47	\Common\Workpapers\Downloads\2012 Actuals by Month - Chaparral (6P)_310113.xls				
48					
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-2

Exhibit
Schedule C-2
Page 5
Witness: Hubbard

Line
No.

Normalize Over-Collection of Temp Surcharge

Decision No. 72258 issued April 7, 2011, authorized Chaparral City Water Company to collect additional revenue totaling $157,911 (including interest) via a temporary surcharge over a six-month period. The over recovery from the temporary surcharge amounted to $3,024.57 which the Company proposes to normalize over a 3-year period to provide customers the benefit of the over-collection.

2012 Actual Booked Revenue			9,020,428
Write-off in 2012 of Over-Collection of Temporary Surcharge	3,025		
Normalization Period in Years	3		
Annual Additional Revenue Due to Over-Collection	1,008		
Increase/(Decrease) in Recorded Revenue		$	(2,017)
Adjustment to Revenue and/or Expense		$	(2,017)

Workpapers & Supporting Documents:
\Common\Revenue\2012 Revenue Adjustment - Temp Surcharge Overcollection.pdf

\2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-3, Page 1 of 2

Exhibit
Schedule C-2
Page 6
Witness: Hubbard

Line No.	Annualize Year End Revenue - Residential:						
1							
2							
3				Residential			
4			5/8 x 3/4"	1"	1-1/2"	2"	3"
5	*Customer Growth Statistics*						
6	From Schedule H-2						
7	Average Customers		8,308	4,327	25	38	2
8	Average Monthly Gallons		7,870	10,780	33,407	71,775	82,636
9							
10	Actual TYE Bills		8,331	4,351	25	38	2
11	Mo Customer Growth Bills		23	24	0	0	0
12	(Line 10 - Line 7)						
13							
14	Mo Cust Growth Volumes (1,000 gals)		181	259	-	-	-
15	(Line 11 x Line 8 / 1,000)						
16							
17							
18							
19	*Customer Growth Revenue:*						
20	Meter Charge	$	16.50	$ 27.50	$55.00	$ 88.00	$ 176.00
21	Volumetric - 1st block limit		3,000	24,000	60,000	100,000	225,000
22	1st block rate		$2.3100	$2.9600	$2.9600	$2.9600	$2.9600
23	2nd block limit		9,000	infinite	infinite	infinite	infinite
24	2nd block rate		$2.9600	$3.6100	$3.6100	$3.6100	$3.6100
25	3rd block rate		$3.6100				
26							
27	Annual Revenue per Additional Bill		$454.14	$712.92	$1,846.56	$3,605.40	$5,047.20
28	times Customer Growth Bills (Line 11)		$10,445.28	$17,110.08	$0.00	$0.00	$0.00
29							
30	Total Residential						$27,555
31							
32							

Line No.	***Increase / (Decrease) in Operating Expenses:***	Purchased Water	Fuel & Power	Chemicals	Postage	Other Customer Accounting	Total
33							
34							
35							
36	Test Year Adjusted Expense from Sch C-2	$ 1,074,690	$ 610,852	$ 120,243	$ 77,093	$ 240,647	$ 2,123,526
37	Test Year 1,000 Gals Sold	1,784,256	1,784,256	1,784,256			
38	Avg Customers times 12 bills				162,756	162,756	
39	Cost per Unit	$0.6023	$0.3424	$0.0674	$0.4737	$1.4786	
40	Sum of Cust Growth Vol (Line 14) x 12	5,280	5,280	5,280			
41	Sum of Cust Growth Bills (Line 11) x 12				564	564	
42	Additional Expense	$3,180	$1,808	$356	$267	$834	$6,445
43							
44							
45							
46							

47 Workpapers & Schedules
48 \Schedules\2013 Chaparral Water Sch H.xlsx
49 \Common\Declining Usage\Data
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-3, Page 2 of 2

Exhibit
Schedule C-2
Page 7
Witness: Hubbard

Line No.	Annualize Year End Revenue - Commercial:							
		Commercial						
		5/8 x 3/4"	1"	1-1/2"	2"	3"	4"	6"
	Customer Growth Statistics							
	From Schedule H-2							
	Average Customers	118	144	67	65	3	4	2
	Average Monthly Gallons	9,645	14,836	36,607	63,293	73,585	188,750	360,667
	Actual TYE Bills	120	143	70	66	3	4	2
	Mo Customer Growth Bills	2	(1)	3	1	0	0	0
	(Line 10 - Line 7)							
	Mo Cust Growth Volumes (1,000 gals)	19	(15)	110	63	-	-	-
	(Line 11 x Line 8 / 1,000)							
	Customer Growth Revenue:							
	Meter Charge	$ 16.50	$ 27.50	$ 55.00	$ 88.00	$ 176.00	$ 275.00	$ 550.00
	Volumetric - 1st block limit	9,000	24,000	60,000	100,000	225,000	350,000	725,000
	1st block rate	$2.9600	$2.9600	$2.9600	$2.9600	$2.9600	$2.9600	$2.9600
	2nd block limit	infinite	infinite	infinite	infinite	infinite	infinite	infinite
	2nd block rate	$3.6100	$3.6100	$3.6100	$3.6100	$3.6100	$3.6100	$3.6100
	Annual Revenue per Additional Bill	$545.62	$856.92	$1,960.32	$3,304.20	$4,725.72	$10,004.40	$19,410.84
	times Customer Growth Bills (Line 11)	$1,091.24	($856.92)	$5,880.96	$3,304.20	$0.00	$0.00	$0.00
	Total Commercial					Total Commercial		$9,419

	Increase / (Decrease) in Operating Expenses:	Purchased Water	Fuel & Power	Chemicals	Postage	Other Customer Accounting	Total
	Test Year Adjusted Expense from Sch C-2	$ 1,074,690	$ 610,852	$ 120,243	$ 77,093	$ 240,647	$ 2,123,526
	Test Year 1,000 Gals Sold	1,784,256	1,784,256	1,784,256			
	Avg Customers times 12 bills				162,756	162,756	
	Cost per Unit	$0.6023	$0.3424	$0.0674	$0.4737	$1.4786	
	Sum of Cust Growth Vol (Line 14) x 12	2,124	2,124	2,124			
	Sum of Cust Growth Bills (Line 11) x 12				60	60	
	Additional Expense	$1,279	$727	$143	$28	$89	$2,267

Workpapers & Schedules
\Schedules\2013 Chaparral Water Sch H.xlsx
\Common\Declining Usage\Data
\2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-4

Exhibit
Schedule C-2
Page 8
Witness: Hubbard

Line No.			
1	Pro Forma Adjustment to Include Conservation Expense for Chaparral City Water		
2	During the test year there were no expenditures related to promoting conservation		
3	In the Chaparral City Water Company service territory. Chaparral has determined		
4	that a conservation program is in the public interest and is requesting approval		
5	of annual expenditures.		
6			
7			
8	Annual Conservation Expenditures (see testimony of Mr. Jake Lenderking)	$	7,079
9			
10			
11			
12			
13			
14			
15			
16	Pro Forma Conservation Expense	$	7,079
17			
18			
19	Increase/(Decrease) Conservation Expense	$	7,079
20			
21	Adjustment to Revenue and/or Expense	$	7,079
22			
23			
24			
25			
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27			
28			
29			
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46	Workpapers & Supporting Documents:		
47			
48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-5

Exhibit
Schedule C-2
Page 9
Witness: Hubbard

Line No.								
1	Declining Usage Adjustment							
2								
3								
4	Average Chaparral City Water Residential Consumption Decline Since 2006 (workpaper)					-1.1%		
5								
6	No. of Years Until Rates Effective in this Case					1.5		
7								
8	Declining Usage Adjustment Factor					**-1.58%**		
9								
10								
11								
12		Rate		Total Annualized	Meter Charge		Consumption	Annualized Revenue
13		Schedule	Description	Revenue	Portion	Consumption Portion	% of Total	To Be Removed
14		F and S .75RC	Chaparral Residential 3/4" Meter	$ 3,963,926.72	$ 1,635,198.95	$ 2,328,727.77	59%	$ (36,793.90)
15		F1RC, S1RC, F1C, S:	Chaparral Residential 1" Meter	$ 3,124,975.19	$ 1,417,036.17	$ 1,707,939.02	55%	$ (26,985.44)
16		F1.5RC	Chaparral Residential 1-1/2" Meter	$ 46,895.82	$ 16,423.00	$ 30,472.82	65%	$ (481.47)
17		F2RC	Chaparral Residential 2" Meter	$ 142,486.33	$ 40,418.40	$ 102,067.93	72%	$ (1,612.67)
18		F3RC	Chaparral Residential 3" Meter	$ 9,183.33	$ 3,731.20	$ 5,452.13	59%	$ (86.14)
19								
20			Total Residential	$ 7,287,467	$ 3,112,808	$ 4,174,660		$ (65,960)
21								
22								
23								
24	Decrease in Operating Expenses:							
25								
26				Purchased Water	Fuel & Power	Chemicals		Total
27	Test Year Adjusted Expense from Sch C-2			$ 1,074,690	$ 610,852	$ 120,243		$ 1,805,785
28	Test Year 1,000 Gals Sold			1,784,256	1,784,256	1,784,256		
29	Cost per 1,000 Gals Sold			$ 0.6023	$ 0.3424	$ 0.0674		
30								
31	Test Year 1,000 Gals Sold - Residential			1,384,537	1,384,537	1,384,537		
32	Declining Usage Adjustment Factor			-1.58%	-1.58%	-1.58%		
33	Amount of Decline in TY K Gals			(21,876)	(21,876)	(21,876)		
34								
35	Decline in Expenses due to Declining							
36	Usage (Ln 33 X Ln 29)			$ (13,176)	$ (7,490)	$ (1,474)		$ (22,140)
37								
38	Reduction in Usage for Residential Customer Annualization			(34)	(34)	(34)		
39								
40	Additional Reduction in Expenses for							
41	Customer Annualization (Ln 37 X Ln 29)			$ (20)	$ (11)	$ (2)		$ (34)
42								
43	Total Decline in Expenses due to Declining Usage			$ (13,196)	$ (7,501)	$ (1,476)		$ (22,174)
44								
45								
46	Workpapers & Supporting Documents:							
47	\Common\Declining Usage\Data							
48	\Schedules\2013 Chaparral Water Sch H.xlsx							
49	\2013 Chaparral Water Sch. A-F.xls							
50								

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-6, Page 1 of 2

Exhibit
Schedule C-2
Page 10
Witness: Murrey

Line No.			
1	Normalize Test Year Labor Expense		
2			
3			
4	Total Normalized Test Year Labor Expense (workpaper) - Chaparral City Water		$ 857,401
5			
6			
7			
8	Total Pro Forma Test Year Labor Expense - Chaparral City Water		$ 857,401
9			
10	Fiscal Year Booked Labor Expense	$ 875,431	
11			
12	Adjusted Test Year Labor - Booked		$ 875,431
13			
14			
15			
16	Increase/(Decrease) in Labor Expense		$ (18,029)
17			
18	Adjustment to Revenue and/or Expense		$ (18,029)
19			
20			
21			
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25			
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46	Workpapers & Supporting Documents:		
47	\Common\Labor\Chaparral Labor.xls		
48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-6, Page 2 of 2

Exhibit
Schedule C-2
Page 11
Witness: Murrey

Line No.			
1	Adjust Payroll Taxes to Reflect Adjusted Labor Expense For Chaparral City Water		
2			
3			
4	Adjusted FICA Expense (workpaper)	$ 61,561	
5			
6	Adjusted FUTA Expense (workpaper)	$ 1,046	
7			
8	Adjusted SUTA Expense (workpaper)	$ 2,839	
9			
10	Total Adjusted Payroll Taxes		$ 65,446
11			
12			
13			
14			
15	Test year Payroll Tax Expense - Chaparral City Water	$ 70,108	
16			
17			
18			
19	Total Adjusted Test Year Payroll Taxes		$ 70,108
20			
21			
22	Increase/(Decrease) in Payroll Taxes (General Taxes-Other)		$ (4,662)
23			
24	Adjustment to Revenue and/or Expense		$ (4,662)
25			
26			
27			
28			
29			
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46	Workpapers & Supporting Documents:		
47	\Common\Labor\Chaparral Labor.xls		
48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-7

Exhibit
Schedule C-2
Page 12
Witness: Murrey

Line No.					
1	Adjust Fringe Benefits Expense and Insurance - Employee Benefits Expense For Chaparral City Water				
2					
3					
4	Total Pro Forma Pension Expense (workpaper)		$ 5,540		
5					
6	Total Pro Forma Defined Contribution Expense (workpaper)		$ 39,066		
7					
8	Total Pro Forma 401K Expense (workpaper)		$ 22,333		
9					
10	Total Pro Forma Group Insurance Expense (workpaper)		$ 196,214		
11					
12	Total Pro Forma Fringe Benefits Expense - Chaparral City Water			$	263,153
13					
14	Test Year Fringe Benefits Expense - Chaparral City Water	$ 143,478			
15	Test Year Insurance Expense - Chaparral City Water	$ 178,067			
16	Adjusted Test Year Fringe Benefits Expense and Insurance - Employee Benefits Expense			$	321,545
17					
18	Increase/(Decrease) in Fringe Benefits Expense and Insurance - Employee Benefits Expense			$	(58,392)
19					
20					
21	Adjustment to Revenue and/or Expense			$	(58,392)
22					
23					
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46	Workpapers & Supporting Documents:				
47	\Common\Labor\Chaparral Labor.xls				
48					
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-8

Exhibit
Schedule C-2
Page 13
Witness: Murrey

Line
No.

1 Annual Regulatory Assessment Fee
2 Currently the Annual Regulatory Assessment Fees for both the ACC and RUCO are expensed and therefore included in base rates.
3 The Company is requesting removal of these fees from base rates and instead collect them as a pass-through charge on customers' bills.

9	2012 Annual Assessment Fee included in Acct: 5640			
12	Arizona Corporation Commission	$ 18,698		
14	RUCO	$ 2,711		
16	Total Test Year Assessment Fees		$	21,409
19	Adjustment to Revenue and/or Expense		$	(21,409)

46 Workpapers & Supporting Documents:
47 \Common\ACC Fee\ACC Fee CH.xls
48
49
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-9

Exhibit
Schedule C-2
Page 14
Witness: Murrey

Line No.

1 Removal of One-Time / Non-Recurring Items

2

3 The Company went through the expense accounts and identified one-time / non-recurring items and removed them from the accounts listed below:

4

5

Line No.	Account	Category			
6					
7					
8		5211 Labor		(31,863)	
9		5217 Labor		(27,000)	
10		5632 Labor		$ (1,558)	
11		Total Pro Forma to Labor			($60,420)
12					
13		5634 Miscellaneous Expense		$ (6,600)	
14		Total Pro Forma to Miscellaneous Expense			$ (6,600)
15					
16		5681 Outside Services		$ (9,399)	
17		Total Pro Forma to Outside Services			$ (9,399)
18					
19					
20					
21	Pro Forma Disallowance For One Time / Non Recurring Items				$ (76,419)
22					
23	Adjustment to Revenue and/or Expense				$ (76,419)

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46 Workpapers & Supporting Documents:
47 \Common\MiscExp\Non Recurring Pro Forma.xlsx
48
49
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-10

Exhibit
Schedule C-2
Page 15
Witness: Murrey

Line No.							
1	Annualize Purchased Water Expense						
2							
3							
4	Listed below is a breakdown of all costs related to the CAP water.						
5							
6							
7							
8							
9							
10	Purchased Water Expense (workpaper) - *Chaparral City Water*		Allocation	2012 Prices	2013 Prices	2014 Prices	
11	Entire CAP Allocation - Capital Costs		8,909	$15	$15	$16	
12		Annual Cost		$133,635	$133,635	$142,544	
13	Scheduled CAP Allocation - M&I Expense		6,861	$122	$129	$138	
14		Annual Cost		$837,042	$885,069	$946,818	
15	Storage at MWD		917	($16)	($16)	($16)	
16		Annual Cost		($14,672)	($14,672)	($14,672)	
17							
18							
19							
20							
21	Adjusted Test Year Purchased Water Expense					$	1,074,690
22							
23	Test Year Purchased Water Expense					$	911,156
24							
25	Increase/(Decrease) in Purchased Water Expense					$	163,534
26							
27	Adjustment to Revenue and/or Expense					$	163,534
28							
29							
30							
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45							
46	Workpapers & Supporting Documents:						
47	\Common\Purchased Water\CCWC Deferred CAP Costs at 12.31.12.xlsx						
48	\Common\Purchased Water\Amended CCWC 2013 Water Order.xlsx						
49							
50	\2013 Chaparral Water Sch. A-F.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-11

Exhibit
Schedule C-2
Page 16
Witness: Murrey

Line No.			
1			
2	Normalize Fuel & Power		
3			
4	Test Year Power Expense - Chaparral City Water		$ 574,065
5			
6	Pro Forma Fuel & Power Expense	$ 610,852	
7			
8	Total Adjusted Test Year Fuel & Power Expense		$ 610,852
9			
10			
11			
12	Increase/(Decrease) in Fuel & Power Expense		$ 36,787
13			
14	Adjustment to Revenue and/or Expense		$ 36,787
15			
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46	Workpapers & Supporting Documents:		
47	\Common\Power\2012 Chaparral Power Pro Forma.xlsx		
48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-12

Exhibit
Schedule C-2
Page 17
Witness: Murrey

Line No.				
1	Normalize & Adjust Chemicals Expense			
2				
3				
4	Pro Forma Chemicals Expense (workpaper) - Chaparral City Water		$63,713	
5	Hill Brothers		$56,529	
6	NTU Technologies, Inc.			
7				
8				
9	Total Pro Forma Chemical Expense			$120,242
10				
11				
12	TY December 2012 Chemicals Expense	$	113,673	
13				
14				
15				
16				
17	Test Year Chemical Expense			$ 113,673
18				
19	Increase/(Decrease) in Chemicals Expense			$ 6,569
20				
21	Adjustment to Revenue and/or Expense			$ 6,569
22				
23				
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46	Workpapers & Supporting Documents:			
47	\Common\Chemicals\Ch Chemicals 12mo end 12-12.xls			
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-13

Exhibit
Schedule C-2
Page 18
Witness: Murrey

Line No.				
1				
2	Adjust Rate Case Expense			
3				
4	Estimated Rate Case Expense			$ 275,000
5				
6	Estimated Amortization Period in Years			3
7				
8	*Annual Rate Case Expense*			$ 91,667
9				
10				
11				
12	Allocated Rate Case Expense			$ 91,667
13				
14	Less: Rate Case Amortization in Test Year			$ (107,099)
15				
16	Pro Forma Rate Case Expense			$ (15,432)
17				
18	Test Year Regulatory Expense	$ 107,100		
19	Less: Test Year Rate Case Expense	$ (107,099)		
20				
21				
22	Add: Other Regulatory Expenses			$ 1
23				
24	Pro Forma Regulatory Expense			$ 91,668
25				
26	Test Year Regulatory Expense			107,100
27				
28	Increase/(Decrease) Rate Case Expense			$ (15,432)
29				
30	Adjustment to Revenue and/or Expense			$ (15,432)
31				
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46	Workpapers & Supporting Documents:			
47	\Common\Workpapers\Rate Case Expense\Rate Case Expense.xls			
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-14

Exhibit
Schedule C-2
Page 19
Witness: Murrey

Line No.				
1				
2	Adjust Postage Expense for January 27, 2013, Postage Increase			
3				
4	Test Year Total Postage Expense		$	75,417
5				
6	2013 Postage Increase (1/27/13)	2.22%		
7				
8	Annualize 2013 Postage Increase	$ 1,676		
9				
10	*Test Year Pro Forma Total Company Postage Expense*		$	77,093
11				
12				
13				
14	Test Year Pro Forma Postage Expense - Chaparral City Water		$	77,093
15				
16	Test year Postage Expense (Acct 5612)		$	75,417
17				
18	Increase/(Decrease) in Postage Expense		$	1,676
19				
20	Adjustment to Revenue and/or Expense		$	1,676
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46	Workpapers & Supporting Documents:			
47	\Common\Misc Exp\Postage 2013 Increase.xlsx			
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLM-15

Exhibit
Schedule C-2
Page 20
Witness: Murrey

Line No.		
1		
2	Adjust for Miscellaneous Expense Clean Up	
3		
4	The Company went through the Miscellaneous General Expense account and removed	
5	those items which it anticipated the Commission would likely disallow for ratemaking purposes.	
6		
7		
8		
9		
10	Pro Forma Adjustment to Miscellaneous Expense:	
11	Charitable Contributions	$ (2,500)
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	Pro Forma Disallowance to Miscellaneous Expense	$ (2,500)
23		
24	Adjustment to Revenue and/or Expense	$ (2,500)
25		
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46	Workpapers & Supporting Documents:	
47	\Common\Misc Exp\Chaparral Misc Exp Detail Extract.xls	
48		
49		
50	\2013 Chaparral Water Sch. A-F.xls	

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-16

Exhibit
Schedule C-2
Page 21
Witness: Murrey

Line No.			
1			
2	*Adjust Miscellaneous Expense for Water Testing Expenses*		
3			
4	Adjusted Test Year Water Testing Expense (workpaper) - Chaparral City Water		$ 21,754
5			
6			$ 21,754
7			
8			
9	Chaparral City Water Testing Expense		
10	6P-051-000000-3441-829-5250-0	$ 34,511	
11	Total Included in Test Year	$ 34,511	
12			
13			
14			
15	2012 Test Year Water Testing Expense - Chaparral City Water		$ 34,511
16			
17	Increase/(Decrease) in Water Testing Expense		$ (12,757)
18			
19	Adjustment to Revenue and/or Expense		$ (12,757)
20			
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46	Workpapers & Supporting Documents:		
47	\Common\Water Testing\Water Testing Expense Pro Forma CH.xls		
48			
49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-17

Exhibit
Schedule C-2
Page 22
Witness: Murrey

Line
No.

1 Tank Maintenance Expense
2
3 Operations had Riley Industrial Services estimate what it will cost to paint the first tank in Chaparral. From the estimate, a
4 cost per square foot is derived and applied to the other tanks in Chaparral that will need painting. Mr. Jeffrey Stuck has a schedule attached
5 to his testimony laying out the average cost per square foot, the tanks to be painted, the total costs and the average per year.
6 This adjustment anticipates a tank will be maintained every other year.
7
8

9	Tank Maintenance Expense	$ 202,184
10		
11	Test Year Expense	$ -
12		
13	Increase / (Decrease) to Test Year Revenue or Expense	$ 202,184

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46 Workpapers & Supporting Documents:
47 \Common\Tank Maintenance Plan Chaparral.xls
48
49
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-18

Exhibit
Schedule C-2
Page 23
Witness: Murrey

Line No.			
1			
2	Annualize Corporate Allocations		
3			
4	Test Year Corporate Allocations - Chaparral City Water		$ 490,006
5			
6			
7	Adjusted Test Year Corporate Allocations		$ 490,006
8			
9	Increase in Other Expense	$ 10,324	
10			
11			
12	Pro Forma Adjustment to Corporate Allocations		$ 10,324
13			
14	Pro Forma Adjusted Test Year Corporation Allocations		$ 500,330
15			
16			
17	Increase/(Decrease) in Corporate Allocations		$ 10,324
18			
19	Adjustment to Revenue and/or Expense		$ 10,324
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44	Workpapers & Supporting Documents:		
45	\Common\Corporate Allocations\CH Copr Alloc Pro Forma Adjustment.xlsx		
46			
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48	\2013 Chaparral Water Sch. A-F.xls		
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Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-19, Page 1 of 3

Exhibit
Schedule C-2
Page 24
Witness: Hubbard

Line
No.

1 Calculation of Depreciation Expense

	NARUC Account	Description	Annual Depr. Rate	Monthly Depr. Rate	Plant Balance at 12/31/2012	Annual Depreciation Expense	
6	303100	Other Intangible Plant	0.00%	0.00%	$ 1,282,734	$ -	
7	303600	Land and Land Rights	0.00%	0.00%	271,857	-	
8	304200	Structures and Improvements - Pumping	3.33%	0.28%	190,044	6,328	
9	304300	Structures and Improvements - Treatment	3.33%	0.28%	593,063	19,749	
10	304400	Structures and Improvements - T & D	3.33%	0.28%	169,971	5,660	
11	304500	Structures & Improvements - General	3.33%	0.28%	826,312	27,516	
12	305000	Collecting and Impounding Reservoirs	2.50%	0.21%	1,019,211	25,480	
13	307000	Wells	3.33%	0.28%	159,628	5,316	
14	309000	Supply Mains	2.00%	0.17%	2,201,526	44,031	
15	311000	Pumping Equipment & Other Pumping Plant	12.50%	1.04%	5,926,668	740,834	
16	320100	Water Treatment Equipment	3.33%	0.28%	6,551,094	218,151	
17	330000	Reservoirs and Tanks	2.22%	0.19%	4,989,253	110,761	
18	331001	Transmission and Distribution Mains	2.00%	0.17%	24,390,732	487,815	
19	333000	Services	3.33%	0.28%	10,890,767	362,663	
20	334100	Meters & Meter Installation	8.33%	0.69%	2,916,068	242,908	
21	335000	Hydrants	2.00%	0.17%	2,019,913	40,398	
22	339100	Other Plant and Misc. Equipment	6.67%	0.56%	-	-	
23	339500	Other Transmission & Distribution Plant	6.67%	0.56%	143,521	9,573	
24	340100	Office Furniture and Equipment, Computers	6.67%	0.56%	305,068	20,348	
25	341100	Transportation Equipment	20.00%	1.67%	494,662	98,932	
26	343000	Tools, Shop and Garage Equipment	5.00%	0.42%	190,662	9,533	
27	345000	Power Operated Equipment	5.00%	0.42%	-	-	
28	346200	Communication Equipment	10.00%	0.83%	43,326	4,333	
29	347000	Other General Plant	10.00%	0.83%	41,221	4,122	
30		Total			$ 65,617,302	$ 2,484,451	(To page 25)
31							
32		Less: Non-Depreciable Plant (L6 & L7)			$ 1,554,591		
33							
34		Depreciable Plant (L30 - L32)			$ 64,062,711		
35							
36		Composite Depreciation Rate				3.88%	(To page 25)
37							
38							
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44							

45 Workpapers & Supporting Documents:
46 Schedule E-5
47 Approved in Dec No. 71410 Dec 2009
48
49
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-19, Page 2 of 3

Exhibit
Schedule C-2
Page 25
Witness: Hubbard

Line No.					
1					
2	Adjust Depreciation/Amortization Expense to Reflect Test Year Adjusted Plant:				
3					
4	Annualized Depreciation Expense on Test Year UPIS			$ 2,484,451	(From page 24)
5	Annualized Deferred CAP Amortization			$ 15,641	
6	Annualized Amortization of 24-Month Deferral (Case No. 02113A-12-0427)			$ 23,586	
7	Annualized Amortization of Gain on FHSD Settlement			$ (76,000)	(From page 26)
8					
9					
10	Total Annualized Depreciation and Amortization			$ 2,447,678	
11					
12					
13					
14					
15					
16					
17					
18	Less: Amortization of Contributions				
19	Contributions at TYE 12/31/12	$ (15,167,681)			
20	Rate Base Adjustment (SLH-4) removing CIAC not in Plant in Service at 12/31/12	175,810			
21	Adjusted Contributions at TYE 12/31/12	$ (14,991,871)			
22					
23	Composite Depreciation Rate for District		3.88%		(From page 24)
24	Amortization of CIAC (Ln21 X Ln23)			$ (581,685)	
25					
26	Total Depreciation Expense less Amortization of Contributions			$ 1,865,993	
27					
28	Test Year Depreciation and Amortization Expense			$ 1,852,899	
29					
30	Increase/(Decrease) in Depreciation and Amortization Expense			$ 13,094	
31					
32	Adjustment to Revenue and/or Expense			$ 13,094	
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46	Workpapers & Supporting Documents:				
47	\Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx				
48					
49	\2013 Chaparral Water Sch. A-F.xls				
50					

Line No.				
1				
2	Adjust Depreciation/Amortization Expense to Reflect Commission-ordered Sharing of Settlement with Fountain Hills			
3	Sanitation District			
4				
5	In Decision No. 72258, issued April 7, 2011, the Commission ordered Chaparral City Water Company to share proceeds			
6	received in settlement of a Well Transfer Agreement between the Company and the Fountain Hills Sanitation District.			
7				
8				
9	Settlement Proceeds from Well Transfer Agreement	$	1,520,000	
10				
11	Percentage of Proceeds to be Shared with Customers		50.0%	
12				
13	Settlement Proceeds Allocated to Customers	$	760,000	
14				
15	Authorized Amortization Period in Years		10	
16				
17	Annual Amortization of Settlement Proceeds	$	76,000	
18				
19				
20				
21	Allocated Settlement Proceeds	$	(76,000)	(To page 25)
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46	Workpapers & Supporting Documents:			
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50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-20

Exhibit
Schedule C-2
Page 27
Witness: Hubbard

Line No.								
1								
2	**Depreciation on Post Test Year Plant Additions**							
3								
4	**PROJECT #**	**DESCRIPTION**	**NARUC ACCT**	**CWIP at 12/31/12**	**Cost to Complete**	**Post Test Year Plant Additions**	**Depreciation Rate**	**Annual Depreciation Expense**
5								
6	170973, 270980, 270983	Comprehensive Planning Study	339600	$ 127,558	$ 5,000	$ 132,558	6.67%	$ 8,842
7	170974	Well #10 Arsenic Treatment	307000	793,374	-	793,374	3.33%	26,419
8	170970, 170975, 379070	Reservoir #2 Rehabilitation	330000	295,860	300,000	595,860	2.22%	13,228
9	270975	Distribution System	331001	53,577	-	53,577	2.00%	1,072
10	270976	Shea WTP Filter Media	320000	59,369	-	59,369	3.33%	1,977
11	270981	IPT Deployment	346200	150	58,850	59,000	10.00%	5,900
12	270982	Tools & Equipment	343000	31,777	-	31,777	5.00%	1,589
13	270985	Lotus Reservoir 3	330000	7,685	(7,685)	0	2.22%	0
14	270987	Crestview Reservoir 7	330000	17,567	(17,567)	0	2.22%	0
15	270988	Vehicles	341100	9,248	-	9,248	20.00%	1,850
16	279006	ESRI Project (GIS)	346000	3,912	(3,912)	0	10.00%	0
17	379071	Shea WTP Improvements	320000		350,000	350,000	3.33%	11,655
18	379072	Res #1 (Blackbird) coating, floor rebuil/rehab	330000		650,000	650,000	2.22%	14,430
19	379101	Hydrants replaced	335000		10,000	10,000	2.00%	200
20	379107	Services replaced	333000		410,000	410,000	3.33%	13,653
21	379104	Meters replaced	334100		300,000	300,000	8.33%	24,990
22	379670	Distribution Improvements	331001		300,000	300,000	2.00%	6,000
23	379671	Electrical Annual Program	311000		130,000	130,000	12.50%	16,250
24		Developer-Funded		212,867	(212,867)	0		0
25								
26								
27								
28								
29								
30								
31	Total			$ 1,612,943	$ 2,271,820	$ 3,884,763		$ 148,055
32								
33								
34	Pro Forma Depreciation Expense							
35								
36								
37	Increase/(Decrease) Depreciation Expense							$ 148,055
38								
39	Adjustment to Revenue and/or Expense							$ 148,055
40								
41								
42	Workpapers & Supporting Documents:							
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46	\2013 Chaparral Water Sch. A-F.xls							
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Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-21

Exhibit
Schedule C-2
Page 28
Witness: Murrey

Line No.		[A] Property Tax Expense	[B] Property Tax Expense For Conversion Factor
1			
2	Adjust Property Taxes to Reflect Proposed Revenues:		
3			
4	Adjusted Revenues in Year Ended December 2012	$ 9,014,985	$ 9,014,985
5	Adjusted Revenues in Year Ended December 2012	9,014,985	9,014,985
6	Proposed Revenues	9,014,985	12,156,013
7	Average of Three Years' of Revenue	$ 9,014,985	$ 10,061,995
8	Average of Three Years' of Revenue, times 2	$18,029,971	$20,123,989
9	Add:		
10	Construction Work in Progress at 10%	161,294	161,294
11	Deduct:		
12	Net Book Value of Transportation Equipment	$ -	$ -
13			
14	Full Cash Value	$ 18,191,265	$ 20,285,283
15	Assessment Ratio (For 2013 per HB 2784)	20%	20%
16	Assessed Value	$ 3,638,253	$ 4,057,057
17	Property Tax Rate	6.90%	6.90%
18			
19	Property Tax	251,038	279,936
20	Tax on Parcels	-	-
21			
22	Adjusted Test Year Property Taxes at Present Rates (Line 19+Line 20, Col [A])	$ 251,038	
23	Property Taxes in the Test Year	219,271	
24	Adjustment to Revenue and/or Expense (To Sch C-2, Col [V])	$ 31,767	
25			
26	Adjusted Test Year Property Taxes at Proposed Rates (Line 19+Line 20, Col [B])		$ 279,936
27	Adjusted Test Year Property Taxes at Present Rates (Line 22, Col [A])		251,038
28	Additional Property Taxes on Proposed Revenues (To Sch C-2, Col [AC])		$ 28,897
29			
30			
31			
32	CALCULATION OF PROPERTY TAX FACTOR TO COMPUTE GROSS REVENUE CONVERSION FACTOR (SCH C-3):		
33			
34	Increase in Property Tax Due to Increase in Revenue Requirement (Line 28, Col [B])		$ 28,897
35			
36	Increase in Revenue Requirement (From Sch. A1)		$ 3,141,028
37			
38	Increase in Property Tax Per Dollar Increase in Revenue (Line 34/Line 36)		0.92%
39			
40			
41			
42			
43			
44	Workpapers & Supporting Documents:		
45			
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50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-22

Exhibit
Schedule C-2
Page 29
Witness: Murrey

Line No.			Test Year Adjusted Results	Adjusted with Rate Increase
1				
2	Calculation of Income Taxes at Proposed Rates			
3				
4				
5	Operating Income Before Inc. Taxes		$ 1,279,008	$ 4,363,084
6	Interest Expense		270,139	270,139
7	Arizona Taxable Income		$ 1,008,869	$ 4,092,945
8				
9	Less: Arizona Income Tax		$ 70,298	$ 285,196
10	Arizona Income Tax Rate =	6.968%		
11				
12	Federal Income Before Taxes		$ 1,008,869	$ 4,092,945
13	Less: Arizona Income Taxes		70,298	285,196
14	Federal Taxable Income		$ 938,571	$ 3,807,749
15				
16	Federal Income Taxes:	34.000%	$ 319,114	$ 1,294,635
17				
18				
19	Total Income Tax		$ 389,412	$ 1,579,831
20				
21	Tax Rate		38.60%	38.60%
22				
23	Effective Income Tax Rates			
24	State		6.968%	6.968%
25	Federal		31.63%	31.63%
26				
27				
28	Test Year Income Taxes, Per Books		$ 4,917	
29	Increase in Income Taxes		$ 384,495	
30				
31	Adjustment to Revenues and/or Expense		$ 384,495	
32				
33	Test Year Income Taxes, Adjusted			$ 389,412
34	Increase in Income Taxes			$ 1,190,419
35				
36	Adjustment to Revenue and/or Expense			$ 1,190,419
37				
38				
39				
40				
41				
42	Workpapers & Supporting Documents:			
43	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SM-23

Exhibit
Schedule C-2
Page 30
Witness: Murrey

Line No.			
1			
2	*Interest Synchronization with Rate Base*		
3			
4	Original Cost Rate Base (Sch. B-1, Ln. 28)		$ 27,269,321
5	Weighted Cost of Debt from Schedule D-1		0.99%
6	Synchronized Interest Expense		$ 270,139
7			
8	Test Year Interest Expense	$ 283,560	
9			
10	Adjusted Test Year Interest Expense		$ 283,560
11			
12	Increase/(Decrease) in Interest Expense		$ (13,421)
13			
14	Adjustment to Revenue and/or Expense		$ (13,421)
15			
16			
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46	Workpapers & Supporting Documents:		
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49			
50	\2013 Chaparral Water Sch. A-F.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-24

Exhibit
Schedule C-2
Page 31
Witness: Hubbard

Line No.				
1				
2	Normalize Gain on Sale of Fixed Assets			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	Pro Forma Adjustment to Normalize Gain on Sale of Fixed Assets	$ (2,800)		
13		$ -		
14				
15				
16				
17	Increase/(Decrease)		$	(2,800)
18				
19				
20				
21	Adjustment to Total Revenue and/or Expense		$	(2,800)
22				
23				
24				
25				
26				
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46	Workpapers & Supporting Documents:			
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49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-25

Exhibit
Schedule C-2
Page 32
Witness: Hubbard

Line No.					
1					
2	Reclassify Water Revenue to Other Revenue				
3					
4	During the test year, some Reconnection Revenues billed to account 14751.003 billed 10/2/12 were recorded as				
5	Water Revenue and are being reclassified via this adjustment.				
6					
7					
8					
9	Reconnection Charges for Number of Months Off System	$	(733)		
10					
11					
12	*Pro Forma Adjustment to Remove Charges from Water Revenue*	$	(733)		
13					
14	Pro Forma Adjustment to Reclassify to Other Revenue - Reconnections	$	733		
15					
16					
17	Increase/(Decrease) in Water Revenue			$	(733)
18					
19	Increase/ (Decrease) in Other Revenue			$	733
20					
21	Adjustment to Total Revenue and/or Expense			$	-
22					
23					
24					
25					
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46	Workpapers & Supporting Documents:				
47	\Schedules\2013 Chaparral Water Sch H.xlsx				
48					
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-26

Exhibit
Schedule C-2
Page 33
Witness: Hubbard

Line No.					
1					
2	Reclassify Water Revenue to Other Revenue				
3					
4	During the test year, some customer bill adjustments were recorded to Customer Accounting Expense in error.				
5	The Customer Accounting Expenses are being reclassified to Adjustments to Water Revenue via this adjustment.				
6					
7					
8					
9	Customer Credits Recorded throughout the year to Account 5903 in error.	$	10,908		
10					
11					
12	Pro Forma Adjustment to Reclass Customer Accounting Expenses to Water Revenue	$	(10,908)		
13					
14	Pro Forma Adjustment to Reclassify to Water Revenue	$	(10,908)		
15					
16					
17	Increase/(Decrease) in Customer Accounting Expense			$	(10,908)
18					
19	Increase/ (Decrease) in Water Revenue			$	(10,908)
20					
21	Adjustment to Total Revenue and/or Expense			$	-
22					
23					
24					
25					
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46	Workpapers & Supporting Documents:				
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48					
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Murrey

Line No.	Description					Percentage of Incremental Gross Revenues
1	Federal Income Taxes					31.63%
2						
3	State Income Taxes					6.97%
4				Combined	38.60%	
5	Property Taxes	Effective Rate =	0.92%	One Minus Combined	61.40%	0.56%
6						
7	Bad Debt Expense	Effective Rate =	0.89%	One Minus Combined	61.40%	0.55%
8						
9	Total Tax Percentage					39.71%
10						
11	Operating Income % = 100% - Tax Percentage					60.29%
12						
13						
14						
15	1 = Gross Revenue Conversion Factor					
16	Operating Income %					1.6587
17						
18						
19						
20						
21						
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42						
43	Supporting Schedules:				Recap Schedules:	
44	C-2				A-1	
45						
46	Workpapers & Supporting Documents:					
47	Common\[CCWC - Bad debts as a percentage of revenue - 2012.xlsx					
48						
49						
50	\2013 Chaparral Water Sch. A-F.xls					

D Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Broderick

Line No.	Item of Capital	End of Test Year Dollar Amount	Percent of Total	Cost Rate	Weighted Cost	End of Projected Year Dollar Amount	Percent of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	$ 4,935,000	17.68%	5.92%	1.05%	$ 4,545,000	16.60%	5.97%	0.99%
2									
3	Short-Term Debt	$ 135,057	0.48%	0.72%	0.00%	$ -		0.00%	0.00%
4									
5	Stockholder's Equity	$ 22,837,590	81.83%	11.05%	9.04%	$ 22,837,590	83.40%	11.05%	9.22%
6									
7	Totals	$ 27,907,647	100.00%		10.09%	$ 27,382,590	100.00%		10.21%

Supporting Schedules:
D-2

Recap Schedules:
A-1

\2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Long Term Debt
Test Year - Chaparral City Water Company - Actual

Exhibit
Schedule D-2
Page 1
Witness: Broderick

Line No.	Long-Term Debt	End of Test Year Amount Outstanding	End of Test Year Annual Cost	End of Test Year Interest Rate	End of Projected Year Amount Outstanding	End of Projected Year Annual Cost	End of Projected Year Interest Rate
1	IDA Bonds						
2	-Series 1997A	$ 4,205,000	$ 227,070	5.400%	$ 3,875,000	$ 209,250	5.400%
3	-Series 1997B	730,000	38,690	5.300%	670,000	35,510	5.300%
4	Amortization of Debt Issue Costs	0	26,501	0.00%	-	26,501	0.00%
5							
6							
7							
8							
9							
10							
11	Totals	$ 4,935,000	$ 292,261	5.92%	$ 4,545,000	$ 271,261	5.97%
12							
13							
14	Common Equity						
15	Common Stock	$ 4,603,140			$ 4,603,140		
16	Paid in Capital	0			0		
17	Retained Earnings	18,234,450			18,234,450		
18		$ 22,837,590		11.05%	$ 22,837,590		11.05%
19							
20							
21							
22	Short-Term Debt						
23	Intercompany Payable	$ 135,057	$ 972	0.72%	$ -	$ -	0.72%
24							
25							
26	Totals	$ 135,057	$ 972	0.72%	$ -	$ -	0.00%
27							
28							
29							
30							
31							
32							
33							
34							

35 Supporting Schedules:
36 E-1

Recap Schedules:
D-1

37
38 Workpapers & Supporting Documents:
39 \Common\Cost of Debt\#57 - 2012 CCWC 2863 LT Debt.xls
40 \Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx
41 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Long Term Debt
Test Year - Chaparral City Water Company - Proposed

Exhibit
Schedule D-2
Page 2
Witness: Broderick

Line No.	Long-Term Debt	End of Test Year Amount Outstanding	End of Test Year Annual Cost	End of Test Year Interest Rate	End of Projected Year Amount Outstanding	End of Projected Year Annual Cost	End of Projected Year Interest Rate
1	IDA Bonds						
2	-Series 1997A	$ 4,205,000	$ 227,070	5.400%	$ 3,875,000	$ 209,250	5.400%
3	-Series 1997B	730,000	38,690	5.300%	670,000	35,510	5.300%
4	Amortization of Debt Issue Costs	0	26,501	0.000%	0	26,501	0.000%
5							
6							
7							
8							
9							
10							
11	Totals	$ 4,935,000	$ 292,261	5.922%	$ 4,545,000	$ 271,261	5.968%
12							
13							
14	Common Equity						
15	Common Stock	$ 4,603,140			$ 4,603,140		
16	Paid in Capital	0			0		
17	Retained Earnings	18,234,450			18,234,450		
18		$ 22,837,591		11.05%	$ 22,837,591		11.05%
19							
20							
21							
22	Short-Term Debt						
23	Intercompany Payable	$ 135,057	$ 972	0.72%	$ -	$ -	0.72%
24							
25							
26	Totals	$ 135,057	$ 972	0.72%	$ -	$ -	0.00%
27							
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39	Supporting Schedules:					Recap Schedules:	
40	E-1					D-1	
41							
42	Workpapers & Supporting Documents:						
43	\Common\Cost of Debt\#57 - 2012 CCWC 2863 LT Debt.xls						
44	\Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx						
45							
46	\2013 Chaparral Water Sch. A-F.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Broderick

Line No.	Description of Issue	End of Test Year Shares Outstanding	Amount	Dividend Requirement	End of Projected Year Shares Outstanding	Amount	Dividend Requirement
1							
2							
3	NOT APPLICABLE. NO PREFERRED STOCK ISSUED OR OUTSTANDING.						
4							
5							
6							
7							
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43	Supporting Schedules:				Recap Schedules:		
44	E-1				D-1		
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49							
50	\2013 Chaparral Water Sch. A-F.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Broderick

Line No.	
1	The Company's rate application reflects a 11.05% return on common equity. See the direct testimony
2	of Ms. Pauline M. Ahern.
3	
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43	Supporting Schedules:
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49	
50	\2013 Chaparral Water Sch. A-F.xls

Recap Schedules:
D-1

E Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Comparative Balance Sheets
Total Company

Exhibit
Schedule E-1
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	ASSETS			
2	Utility Plant	$ 65,617,301	$ 64,384,389	$ 63,727,861
3	Construction Work in Progress	1,612,943	339,219	239,064
4	Less: Accumulated Depreciation	25,734,123	23,374,244	21,304,695
5	Net Plant	$ 41,496,121	$ 41,349,364	$ 42,662,230
6				
7	CURRENT ASSETS			
8	Cash and Cash Equivalents	$ 5,626,675	$ 2,531,316	$ 1,297,176
9	Customer Accounts Receivable	861,945	750,988	410,759
10	Allowance for Uncollectible Accounts	(43,794)	(17,787)	-
11	Prepaid Expenses	259,560	249,763	216,212
12	Trade and Other Receivables	55,895	64,117	4,946,994
13	Total Current Assets	$ 6,760,282	$ 3,578,397	$ 6,871,141
14				
15	NON-CURRENT ASSETS			
16	Deferred Tax assets	$ 265,006	$ 291,507	$ -
17	Goodwill	3,321,058	3,321,058	-
18	Deferred Debits	79,806	-	-
19	Total Non-Current Assets	$ 3,665,870	$ 3,612,565	$ -
20				
21	TOTAL ASSETS	$ 51,922,273	$ 48,540,327	$ 49,533,371
22				
23	LIABILITIES AND STOCKHOLDERS' EQUITY			
24				
25	Common Equity	$ 22,837,591	$ 22,853,936	$ 22,957,165
26				
27	Long-Term Debt	$ 4,545,000	$ 4,935,000	$ 5,300,000
28				
29	CURRENT LIABILITIES			
30	Trade and Other Payables	$ 2,574,798	$ 995,721	$ 244,509
31	Current Portion of LTD	390,000	365,000	345,000
32	Intercompany Payables	2,985,504	315,434	305,997
33	Accrued Liabilities	-	-	438,545
34	Customer Deposits	1,950	16,640	274,466
35	Total Current Liabilities	$ 5,952,252	$ 1,692,794	$ 1,608,517
36				
37	NON-CURRENT LIABILITIES			
38	Advances in Aid of Construction	$ 4,008,916	$ 4,626,636	$ 4,603,933
39	Accumulated Deferred Income Taxes	1,271,696	1,266,779	787,306
40	Provision for ARO	70,637	67,101	-
41	Regulatory Liabilities	449,580	428,406	-
42	Other Credits	148,869	208,350	1,252,973
43	Total Deferred Credits	$ 5,949,699	$ 6,597,271	$ 6,644,212
44				
45	Contributions in Aid of Construction	$ 12,637,731	$ 12,461,325	$ 13,023,479
46				
47	Total Liabilities & Common Equity	$ 51,922,273	$ 48,540,327	$ 49,533,373
48				
49	Supporting Schedules:		Recap Schedules:	
50	E-5		A-1, B-1	
51	\Common\Workpapers\Downloads\13 Month Balances by Account - 2012.xlxs			
52	\2013 Chaparral Water Sch. A-F.xls			
53	Please Note: 2010 balances taken from CCWC's 2010 Annual Report to ACC.			

Chaparral City Water Company
Test Year Ended December 31, 2012
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	Operating Revenues	$ 9,119,024	$ 8,958,247	$ 8,744,714
2				
3	Operation & Maintenance Expense	$ 5,185,726	$ 4,583,872	$ 4,342,274
4	Depreciation & Amortization	1,852,899	1,880,295	1,945,048
5	Other Taxes	310,253	264,945	235,283
6	Income Taxes	4,917	1,259,949	702,889
7	Total Operating Expense	$ 7,353,795	$ 7,989,061	$ 7,225,494
8	*Operating Income*	$ 1,765,229	$ 969,186	$ 1,519,220
9				
10	Other Income - Net	2,800	760,000	-
11				
12	Long-Term Interest	283,560	332,462	356,434
13				
14	AFUDC	0	575	657
15	Net Income	$ 1,484,469	$ 1,397,299	$ 1,163,443
16				
17				
18	Preferred Dividends	$ -	$ -	$ -
19				
20	Earnings Available for Common Stock	$ 1,484,469	$ 1,397,299	$ 1,163,443
21				
22	Earnings Per Share of Average			
23	Common Stock Outstanding	$ 3.22	$ 3.04	$ 2.53
24				
25				
26				
27				
28				
29				
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31				
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43	Supporting Schedules:			Recap Schedules:
44	E-6			
45	A-2			
46				
47				
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Comparative Statement of Changes in Financial Position

Exhibit
Schedule E-3
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1				
2				
3	Source of Funds			
4	From Operations			
5	Net Income	$ 1,484,469	$ 1,397,299	$ 1,163,443
6	Depreciation and Amortization	1,852,899	1,880,295	1,945,048
7	Def. Investment Tax Credits	-	-	-
8	Deferred Income Taxes	1,006,690	975,272	787,306
9	Amort. of Regulatory Expense	107,099	64,013	72,422
10	Total From Operations	$ 4,451,157	$ 4,316,879	$ 3,968,219
11	From Financing			
12	Advances in Aid of Construction	$ 692,720	$ (22,703)	$ 606,445
13	Contributions in Aid of Construction	(176,406)	562,154	(198,079)
14	Issuance of Long-term Debt	(5,000)	15,000	640,000
15	(Decrease) Increase in Net Amounts Due to			
16	Parent and Affiliates	(3,458,606)	(50,685)	1,041,098
17	Total From Financing	$ (2,947,292)	$ 503,766	$ 2,089,464
18				
19	Total Funds Provided	$ 1,503,865	$ 4,820,645	$ 6,057,683
20	Application of Funds			
21	Construction Expenditures	$ 2,633,028	$ 705,272	$ 687,773
22	Rate Case Expenses	275,000	-	-
23	Dividends Paid	1,500,624	1,500,000	-
24	Other Deferred Debits and Credits	(3,388,237)	(256,141)	5,917,688
25	Total Funds Applied	$ 1,020,415	$ 1,949,131	$ 6,605,461
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43	Supporting Schedules:		Recap Schedules:	
44	A4		A-5	
45	E-1, E-2, E-4			
46				
47	Workpapers & Supporting Documents:			
48	\Common\Workpapers\[Cash Flow Inputs - A4 and F3-Chaparral.xls			
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Statement of Changes in Stockholder's Equity
Total Company

Exhibit
Schedule E-4
Page 1
Witness: Broderick

Line No.		Shares Outstanding	Common Stock	Additional Paid-In-Capital	Retained Earnings	Total
1						
2						
3						
4						
5	Balance, December 31, 2009	460,314	$ 4,603,140	$ -	$ 17,190,582	$ 21,793,722
6						
7	Net Income				1,163,443	1,163,443
8						
9	Dividends Paid					
10						
11	Other/Reclass					-
12						
13	Balance, December 31, 2010	460,314	$ 4,603,140	$ -	$ 18,354,025	$ 22,957,165
14						
15	Net Income				1,397,299	1,397,299
16						
17	Dividends Paid				(1,500,000)	(1,500,000)
18						
19	Other/Reclass			-		-
20						
21	Balance, December 31, 2011	460,314	$ 4,603,140	$ -	$ 18,251,324	$ 22,854,464
22						
23	Net Income				1,484,477	1,484,477
24						
25	Dividends Paid				(1,500,624)	(1,500,624)
26						
27	Other/Reclass			-	(727)	(727)
28						
29	Balance, December 31, 2012	460,314	$ 4,603,140	$ -	$ 18,234,450	$ 22,837,590
30						
31						
32						
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37						
38						
39						
40						
41						
42						
43						
44	Supporting Schedules:				Recap Schedules:	
45	D-2				D-1	
46						
47	Workpapers & Supporting Documents:					
48	\Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx					
49						
50	\2013 Chaparral Water Sch. A-F.xls					

Chaparral City Water Company
Test Year Ended December 31, 2012
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Murrey

Line No.	Sub. Acct.	Description	Plant Balance at 12/31/2011	Plant Additions, Reclass-ifications or Retirements	Plant Balance at 12/31/2012
1	303100	Other Intangible Plant	$ 1,282,734	$ -	$ 1,282,734
2	303600	Land and Land Rights	271,857	-	271,857
3	304200	Structures and Improvements - Pumping	190,044	-	190,044
4	304300	Structures and Improvements - Treatment	545,656	47,408	593,063
5	304400	Structures and Improvements - T & D	169,971	-	169,971
6	304500	Structures & Improvements - General	826,312	-	826,312
7	305000	Collecting and Impounding Reservoirs	1,012,241	6,970	1,019,211
8	307000	Wells	159,628	-	159,628
9	309000	Supply Mains	2,201,526	-	2,201,526
10	311000	Pumping Equipment & Other Pumping Plant	5,838,992	87,676	5,926,668
11	320100	Water Treatment Equipment	6,479,904	71,190	6,551,094
12	330000	Reservoirs and Tanks	4,989,253	-	4,989,253
13	331001	Transmission and Distribution Mains	23,412,896	977,835	24,390,732
14	333000	Services	10,890,767	-	10,890,767
15	334100	Meters	2,916,068	-	2,916,068
16	335000	Hydrants	2,019,913	-	2,019,913
17	339100	Other Plant and Equipment - Intangible	-	-	-
18	339500	Other Transmission & Distribution Plant	124,515	19,005	143,521
19	340100	Office Furniture and Equipment, Computers, S	305,068	-	305,068
20	341100	Transportation Equipment	494,662	-	494,662
21	343000	Power Operated Equipment & Tool, Shop and	167,836	22,827	190,662
22	345000	Power Operated Equipment	-	-	-
23	346200	Communication Equipment	43,326	-	43,326
24	347000	Other General Plant	41,221	-	41,221
25					
26		TOTAL PLANT IN SERVICE	$ 64,384,390	$ 1,232,912	$ 65,617,302
27					
28					
29					
30					
31					
32		Accumulated Depreciation	$ (23,374,244)	$ (2,359,879)	$ (25,734,123)
33		NET PLANT IN SERVICE	$ 41,010,146	$ (1,126,968)	$ 39,883,178
34		CWIP	$ 339,219	$ 1,273,724	$ 1,612,943
35		TOTAL NET PLANT	$ 41,349,365	$ 146,756	$ 41,496,121
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					Recap Schedules:
46	Workpapers & Supporting Documents:				A-4
47	\Common\Rate Base\Plant in Service\Plant in Service at 12.31.11 and 12.31.12.xls				B-2
48	\Common\Rate Base\Depreciation\Chaparral AD reconciliation at 12.31.11 and 12.31.12.xls				E-1
49					
50	\2013 Chaparral Water Sch. A-F.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Comparative Departmental Statements of Operating Income

Exhibit
Schedule E-6
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	**Revenues**			
2	Water Revenues	$ 9,020,428	$ 8,866,157	$ 8,649,883
3	Other Revenues	98,596	$ 92,090	$ 94,831
4				
5		$ 9,119,024	$ 8,958,247	$ 8,744,714
6	**Operating Expenses**			
7	Labor	$ 1,102,562	$ 948,467	$ 962,617
8	Purchased Water	911,156	964,143	911,489
9	Fuel & Power	574,065	553,148	555,554
10	Chemicals	113,674	130,478	128,625
11	Waste Disposal & Other Utilities	7,113	-	-
12	Intercompany Support Services	94,150	470,647	309,153
13	Corporate Allocation	490,006		
14	Outside Services	517,505		
15	Group Insurance	178,067	234,530	156,940
16	Pensions	143,478	-	-
17	Regulatory Expense	107,100	64,013	72,422
18	Insurance Other Than Group	73,025	82,300	85,861
19	Customer Accounting	326,972	-	-
20	Rents	1,504	-	-
21	General Office Expense	164,179	18,012	13,091
22	Miscellaneous	194,740	1,011,639	1,107,352
23	Maintenance Expense	186,430	106,495	39,170
24	Depreciation & Amortization	1,852,899	1,880,295	1,945,048
25	General Taxes-Property	219,271	193,640	190,314
26	General Taxes-Other	90,982	71,305	44,969
27	Income Taxes	4,917	1,259,949	702,889
28				
29	**Total Operating Expenses**	$ 7,353,795	$ 7,989,061	$ 7,225,494
30	**Utility Operating Income**	$ 1,765,229	$ 969,186	$ 1,519,220
31	**Other Income & Deductions**			
32	Other Income & Deductions	$ -	$ 575	$ 657
33	Interest Expense	283,560	332,462	356,434
34	Other Expense	-	-	-
35	Gain/Loss Sale of Fixed Assets	2,800	760,000	-
36	**Total Other Income & Deductions**	$ (280,760)	$ 428,113	$ (355,777)
37	**Net Profit (Loss)**	$ 1,484,469	$ 1,397,299	$ 1,163,443
38				
39				
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41				
42				
43				
44				
45	Supporting Schedules:		Recap Schedules:	
46			E-2	
47	Workpapers & Supporting Documents:			
48	Common\Workpapers\2012 Chaparral Statement of Income FINAL 02.28.13.xlsx			
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1	WATER STATISTICS:			
2				
3	Total Gallons Sold (Kgal)			
4	Residential	1,384,537	1,343,229	1,367,325
5	Commercial	137,409	127,358	127,630
6	Industrial	0	53	131
7	Irrigation	258,890	247,302	235,994
8	Hydrants	3,420	4,862	4,506
9	Total Gallons Sold (Kgal)	1,784,256	1,722,803	1,735,586
10				
11	**Average No. Customers**	**13,563**	**13,489**	**13,420**
12	Residential	12,610	12,550	12,503
13	Commercial	434	420	403
14	Industrial	0	2	3
15	Irrigation	499	500	501
16	Hydrants	20	17	10
17				
18	Annual Gallons Per Average Customer (Kgal)			
19	Residential	110	107	109
20				
21	Average Annual Revenue Per Residential Customer			
22	Residential	$ 579.34	$ 999.42	$ 1,001.58
23				
24	Pumping Cost Per Kgal Sold	$ 0.3217	$ 0.3211	$ 0.3201
25				
26				
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37	Note: 2010 Average No. Customers reflects year end statistics.			
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44	Supporting Schedules:			
45	E-6, E-7			
46				
47	Workpapers & Supporting Documents:			
48	\Common\Workpapers\2012 E7 WP.xls			
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Murrey

Line No.	Description	Test Year Ended 12/31/2012	Prior Year Ended 12/31/2011	Prior Year Ended 12/31/2010
1				
2				
3	Taxes Other Than Income	70,112	71,305	44,969
4	Property Taxes	219,269	193,640	190,314
5	Income Tax	4,918	1,259,949	702,889
6				
7	Total Taxes to Operations	$ 294,299	$ 1,524,894	$ 938,172
8				
9				
10				
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43	Supporting Schedules and Workpapers:		Recap Schedules:	
44				
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46				
47				
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Broderick

Line No.	
1	Chaparral City Water Company is a separate corporate entity within EPCOR Water, and
2	has its own capital structure and balance sheet.
3	
4	Projected capital expenditures reflect the Company's 2013 - 2015 business plan.
5	
6	Electronic workpapers are indicated at the bottom of each page.
7	
8	The Company proposes that its fair value rate base equals its original cost rate base in this case.
9	
10	Test year book results include corporate allocations.
11	
12	2011 audited financials for Chaparral City Water Company are included in the workpapers.
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48	
49	
50	\2013 Chaparral Water Sch. A-F.xls

F Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Murrey

Line No.		Test Year Actual Results	At Present Rates Year Ended 12/31/2013	At Proposed Rates Year Ended 12/31/2013
1				
2	Operating Revenues	$ 9,119,024	$ 9,014,985	$ 12,156,013
3				
4	Operation & Maintenance Expense	$ 5,185,726	$ 5,384,571	$ 5,412,625
5	Depreciation & Amortization	1,852,899	2,014,048	2,014,048
6	Other Taxes	310,253	337,358	366,256
7	Income Taxes	4,917	389,412	1,579,831
8	Total Expense	$ 7,353,795	$ 8,125,389	$ 9,372,760
9	Operating Income	$ 1,765,229	$ 889,596	$ 2,783,253
10				
11	Other Income Net	2,800	-	-
12				
13	Long-Term Interest	283,560	270,139	270,139
14				
15	AFUDC	-	-	-
16	Net Income	$ 1,484,469	$ 619,457	$ 2,513,114
17				
18				
19	Earnings Per Share	3.22		
20				
21	Return on Common Equity	6.50%	2.71%	11.00%
22				
23				
24				
25				
26				
27				
28				
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37				
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42				
43	Supporting Schedules:		Recap Schedules:	
44	C-1		A-2	
45	E-2			
46				
47				
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2012	At Present Rates Year Ended 12/31/2013	At Proposed Rates Year Ended 12/31/2013
1				
2				
3				
4				
5	Source of Funds			
6	From Operations			
7	Net Income	$ 1,484,469	$ 619,457	$ 2,513,114
8	Depreciation and Amortization	1,852,899	2,014,048	2,014,048
9	Def. Investment Tax Credits	-	-	-
10	Deferred income Taxes	1,006,690	1,006,690	1,006,690
11	Amort. of Regulatory Expense	107,099	91,667	91,667
12	Total From Operations	$ 4,451,157	$ 3,731,862	$ 5,625,519
13	From Financing			
14	Advances in Aid of Construction	$ 692,720	$ 692,720	$ 692,720
15	Contributions in Aid of Construction	(176,406)	(176,406)	(176,406)
16	Issuance of Long-Term Debt	(5,000)	(5,000)	(5,000)
17	(Decrease) Increase in Net Amounts Due to			
18	Parent and Affiliates	(3,458,606)	(3,458,606)	(3,458,606)
19	Total From Financing	$ (2,947,292)	$ (2,947,292)	$ (2,947,292)
20				
21	Total Funds Provided	$ 1,503,865	$ 784,570	$ 2,678,227
22	Application of Funds			
23	Construction Expenditures	$ 2,633,028	$ 2,517,116	$ 2,517,116
24	Rate Case Expenses	275,000	-	275,000
25	Dividends Paid	1,500,624	1,500,624	1,500,624
26	Other Deferred Debits and Credits	(3,388,237)	(3,388,237)	(3,388,237)
27	Total Funds Applied	$ 1,020,415	$ 629,503	$ 904,503
28				
29	Details of Financing			
30	Changes in Short-term Debt	135,057	-	-
31	Changes in Long-term Debt	$ 340,000	$ (390,000)	$ (390,000)
32	Changes in Preferred Stock	-	-	-
33	Changes in Common Equity	$ (16,874)	$ 619,457	$ 2,513,114
34				
35				
36				
37				
38				
39				
40				
41				
42	Supporting Schedules		Recap Schedules:	
43	E-3, E-4		A-5	
44	F-1			
45				
46	Workpapers & Supporting Documents:			
47	\Common\Workpapers\Cash Flow Inputs - A4 and F3-Chaparral.xls			
48				
49				
50	\2013 Chaparral Water Sch. A-F.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Murrey

Line No.	Property Classification	Actual Test Year 12/31/2012	Projected Thru 12/31/2013	Projected Thru 12/31/2014	Projected Thru 12/31/2015
5	Investment Projects	$ 1,179,271	$ 1,367,116	$ 1,240,000	$ 900,000
7	Recurring Projects	$ 1,453,757	$ 1,150,000	$ 1,347,750	$ 1,747,750
15	Total Plant	$ 2,633,028	$ 2,517,116	$ 2,587,750	$ 2,647,750

43 Supporting Schedules:

Recap Schedules:
F-2
A-4

47 Workpapers & Supporting Documents:
48 \Common\Construction Expenditures\2013-16 CapEx CHAP (from IC).xlsx
49
50 \2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Broderick

Line
No.

1 Customer growth
2
3 -Revenues annualized for customer growth / loss and declining use per residential customer. See Schedule
4
5
6 Growth or decline in consumption and customer demand
7
8 -Expenses have been adjusted to reflect annualization of customer growth / loss and the effects of declining
9 per residential customer. See Schedule C-2.
10
11
12 Changes in expenses
13
14 -See Schedule C-2 and testimonies of Sandra L. Murrey and Sheryl L. Hubbard.
15
16
17 Construction requirements, including production reserves and changes in plant capacity
18
19 -Construction requirements reflect the Company's 2013 - 2015 business plan.
20
21
22 Capital structure changes
23
24 See Schedule D-1 and the testimony of Thomas M. Broderick.
25
26
27 Financing costs, interest rates
28
29 See Schedule D-2, page 2 and the testimony of Thomas M. Broderick.
30
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44 Supporting Schedules: Recap Schedules:
45
46
47
48
49
50 \2013 Chaparral Water Sch. A-F.xls

G Schedules

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Returns at Present Rates by Class

Exhibit
Schedule G-1
Page 1
Witness: Bourassa

Line No.		Totals	Residential	Commercial	Irrigation	Hydrant
1	Water Revenues	$ 8,958,295	$ 7,271,313	$ 665,426	$ 988,711	$ 32,846
2	Revenue Annualizations/Declining Usage	(10,471)	27,555	9,419	-	-
3	Misc. Revenues[1]	99,329	92,661	2,940	3,590	139
4	Reconciliation H-1 to C-1[1]	(32,169)	(30,009)	(952)	(1,163)	(45)
5	Total Revenues	$ 9,014,985	$ 7,361,519	$ 676,833	$ 991,139	$ 32,939
6						
7	Operating Expenses[2]	$ 5,470,891	$ 4,642,764	$ 327,097	$ 483,258	$ 17,771
8	Depreciation and					
9	Amortization[2]	2,014,048	1,764,903	114,298	124,546	10,301
10	Property Tax[3]	251,038	204,995	18,848	27,600	917
11	Income Tax[4]	389,412				
12	Total Operating Expenses	$ 8,125,389	$ 6,612,661	$ 460,243	$ 635,404	$ 28,989
13	Operating Income	$ 889,596	$ 748,858	$ 216,589	$ 355,734	$ 3,950
14	Interest Expense[5]	270,139	235,048	16,243	17,338	1,511
15	Net Income	$ 619,457	$ 513,810	$ 200,347	$ 338,396	$ 2,439
16	Rate Base[6]	$ 27,269,321	$ 23,727,021	$ 1,639,639	$ 1,750,181	$ 152,479
17	Return on Rate Base[7]	3.26%	3.16%	13.21%	20.33%	2.59%
18						
19	**Percent of Total Customers**		93.29%	2.96%	3.61%	0.14%
20						
21						
22						
23						
24						
25						

26 [1] Allocated based on customer counts.
27 [2] Operating Expenses and Depreciation computations are shown on Schedule G-4, Page 1.
28 [3] Property Taxes allocation based on Revenues
29 [4] Income Tax from Schedule C-1, at present rates. Income Taxes allocated based on taxable income
30 [5] Interest Synchronized Interest Expense. Allocation based on Rate Base
31 [6] Rate Base computations are shown on Schedule G-3, Page 1
32 [7] Operating Income Divided by Rate Base
33
34

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Returns at Proposed Rates by Class

Line No.		Totals	Residential	Commercial	Irrigation	Hydrant
1	Water Revenues	$ 12,109,787	$ 9,855,925	$ 882,502	$ 1,323,963	$ 47,398
2	Revenue Annualizations/Declining Usage	(53,115)	(52,927)	12,737	-	-
3	Misc. Revenues[1]	99,329	92,661	2,940	3,590	139
4	Reconciliation H-1 to C-1[1]	12	11	0	0	0
5	Total Revenues	$ 12,156,013	$ 9,895,670	$ 898,180	$ 1,327,553	$ 47,536
6						
7	Operating Expenses[2]	$ 5,498,945	$ 4,668,935	$ 327,928	$ 484,272	$ 17,810
8	Depreciation and					
9	Amortization[2]	2,014,048	1,764,903	114,298	124,546	10,301
10	Property Tax[3]	279,936	227,883	20,684	30,572	1,095
11	Income Tax[4]	1,579,831	1,157,542	161,740	258,931	6,492
12	Total Operating Expenses	$ 9,372,760	$ 7,819,263	$ 624,649	$ 898,321	$ 35,698
13	Operating Income	$ 2,783,254	$ 2,076,407	$ 273,530	$ 429,232	$ 11,838
14	Interest Expense[5]	270,139	235,048	16,243	17,338	1,511
15	Net Income	$ 2,513,115	$ 1,841,359	$ 257,287	$ 411,894	$ 10,327
16	Rate Base[6]	$ 27,269,321	$ 23,727,021	$ 1,639,639	$ 1,750,181	$ 152,479
17	Return on Rate Base[7]	10.21%	8.75%	16.68%	24.53%	7.76%
18						
19	**Percent of Total Customers**		93.29%	2.96%	3.61%	0.14%
20						
21	**Indicated Monthly Minimums and Single-Tier Commody Rates for 3/4 Inch Meter**					
22		Sched. G-8, pg 4A	Sched. G-8, pg 4B	Sched. G-8, pg 4C	Sched. G-8, pg 4D	Sched. G-8, pg 4E
23		All Classes	Residential	Commercial	Irrigation	Hydrant
24	Monthly Minimums	$ 23.81	$ 23.45	$ 24.53	$ 28.99	$ 18.73
25	Single-Tier Commodity Rate	$ 3.878	$ 4.117	$ 3.398	$ 2.774	$ 6.475
26						
27						

28 [1] Allocated based on customer counts.
29 [2] Operating Expenses and Depreciation computations are shown on Schedule G-4, Page 2.
30 [3] Property Taxes allocation based on Revenues
31 [4] Income Tax from Schedule C-1, at proposed rates. Income Taxes allocated based on taxable income
32 [5] Interest Synchronized Interest Expense. Allocation based on Rate Base
33 [6] Rate Base computations are shown on Schedule G-3, Page 1
34 [7] Operating Income Divided by Rate Base
35

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Allocation of Assets to Customer Classes

Exhibit
Schedule G-3
Page 1
Witness: Bourassa

Line No.		Totals	Residential	Commercial	Irrigation	Hydrant
1						
2						
3						
4	Plant, Minus Accumulated Depreciation, Advances and Contributions in Aid, Meter Deposits, and Deferred Income Tax (from Schedule G-5, Page 1)					
5	Commodity	$ 1,584,814	$ 1,237,554	$ 123,003	$ 220,620	$ 3,637
6	Demand	14,329,570	12,495,773	863,211	883,476	87,111
7	Customer	1,815,338	1,693,462	53,737	65,605	2,534
8	Service	8,747,885	7,571,229	571,364	547,982	57,310
9	Meter	791,713	729,004	28,323	32,498	1,888
10	Total	$ 27,269,321	$ 23,727,021	$ 1,639,639	$ 1,750,181	$ 152,479
11						
12						
13						
14	**Summary**					
15	Net Rate Base	$ 27,269,321	$ 23,727,021	$ 1,639,639	$ 1,750,181	$ 152,479
16	% of Net Rate Base	100.00%	87.01%	6.01%	6.42%	0.56%
17						
18						
19						
20						

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Allocation of Expenses to Customer Classes - Present Rates

Exhibit
Schedule G-4
Page 1
Witness: Bourassa

Line No.		Adjusted Per C-1	Residential	Commercial	Irrigation	Hydrant	Totals
	Operation and Maintenance Expense (from Schedule G-6, Page 1)						
1	Commodity	$ 2,346,172	$ 1,832,085	$ 182,095	$ 326,608	$ 5,384	$ 2,346,172
2	Demand	1,713,733	1,494,421	103,235	105,659	10,418	1,713,733
3	Customer	1,410,986	1,316,257	41,768	50,992	1,969	1,410,986
4	Service	-	-	-	-	-	-
5	Meter	-	-	-	-	-	-
6	Totals	$ 5,470,891	$ 4,642,764	$ 327,097	$ 483,258	$ 17,771	$ 5,470,891
7							
8	Depreciaton Expense on Plant (from Schedule G-6, Page 2)						
9	Commodity	118,969	$ 92,901	$ 9,234	$ 16,562	$ 273	$ 118,969
10	Demand	1,105,608	964,120	66,602	68,165	6,721	1,105,608
11	Customer	145,257	135,505	4,300	5,249	203	145,257
12	Service	376,316	325,698	24,579	23,573	2,465	376,316
13	Meter	267,898	246,679	9,584	10,997	639	267,898
14	Totals	$ 2,014,048	$ 1,764,903	$ 114,298	$ 124,546	$ 10,301	$ 2,014,048
15							
16	Operation and Maintenance Expense and Depreciation Expense						
17	Commodity	$ 2,465,141	$ 1,924,986	$ 191,328	$ 343,169	$ 5,657	$ 2,465,141
18	Demand	2,819,341	2,458,542	169,837	173,824	17,139	2,819,341
19	Customer	1,556,243	1,451,762	46,068	56,241	2,172	1,556,243
20	Service	376,316	325,698	24,579	23,573	2,465	376,316
21	Meter	267,898	246,679	9,584	10,997	639	267,898
22	Total	$ 7,484,939	$ 6,407,667	$ 441,396	$ 607,804	$ 28,072	$ 7,484,939
23							
24	Total Expenses (excluding Income Tax and						
25	Property Taxes)	$ 7,484,939	$ 6,407,667	$ 441,396	$ 607,804	$ 28,072	$ 7,484,939
26							
27	Property Taxes, Allocated on Schedules G-1 & G-2	$ -					
28	Income Tax, Allocated on Schedules G-1 & G-2	-					
29	Total Expenses	$ 7,484,939					
30							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Allocation of Expenses to Customer Classes - Proposed Rates

Exhibit
Schedule G-4
Page 2
Witness: Bourassa

Line No.		At Proposed C-1	Residential	Commercial	Irrigation	Hydrant	Totals
1							
2	Operation and Maintenance Expense (from Schedule G-6, Page 1)						
3	Commodity	$ 2,346,172	$ 1,832,085	$ 182,095	$ 326,608	$ 5,384	$ 2,346,172
4	Demand	1,713,733	1,494,421	103,235	105,659	10,418	1,713,733
5	Customer	1,439,041	1,342,428	42,598	52,006	2,008	1,439,041
6	Service	-	-	-	-	-	-
7	Meter	-	-	-	-	-	-
8	Totals	$ 5,498,945	$ 4,668,935	$ 327,928	$ 484,272	$ 17,810	$ 5,498,945
9							
10	Depreciaton Expense on Plant (from Schedule G-6, Page 3.2)						
11	Commodity	$ 118,969	$ 92,901	$ 9,234	$ 16,562	$ 273	$ 118,969
12	Demand	1,105,608	964,120	66,602	68,165	6,721	1,105,608
13	Customer	145,257	135,505	4,300	5,249	203	145,257
14	Service	376,316	325,698	24,579	23,573	2,465	376,316
15	Meter	267,898	246,679	9,584	10,997	639	267,898
16	Totals	$ 2,014,048	$ 1,764,903	$ 114,298	$ 124,546	$ 10,301	$ 2,014,048
17							
18	Operation and Maintenance Expense and Depreciation Expense						
19	Commodity	$ 2,465,141	$ 1,924,986	$ 191,328	$ 343,169	$ 5,657	$ 2,465,141
20	Demand	2,819,341	2,458,542	169,837	173,824	17,139	2,819,341
21	Customer	1,584,297	1,477,933	46,898	57,255	2,211	1,584,297
22	Service	376,316	325,698	24,579	23,573	2,465	376,316
23	Meter	267,898	246,679	9,584	10,997	639	267,898
24	Total	$ 7,512,993	$ 6,433,838	$ 442,226	$ 608,818	$ 28,111	$ 7,512,993
25							
26	Total Expenses (excluding Income Tax and						
27	Property Taxes)	$ 7,512,993	$ 6,433,838	$ 442,226	$ 608,818	$ 28,111	$ 7,512,993
28							
29	Property Taxes, Allocated on Schedules G-1 & G-2	$ -					
30	Income Tax, Allocated on Schedules G-1 & G-2	-					
31	Total Expenses	**$ 7,512,993**					
32							
33							
34							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Summary of Allocation of Expenses to Customer Classes

Exhibit
Schedule G-4
Page 3
Witness: Bourassa

Line No.		Adjusted Per C-1	Residential	Commercial	Irrigation	Hydrant	Totals
1							
2							
1	Commodity	$ 2,465,141	$ 1,924,986	$ 191,328	$ 343,169	$ 5,657	$ 2,465,141
2	Demand	2,819,341	2,458,542	169,837	173,824	17,139	$ 2,819,341
3	Customer	1,556,243	1,451,762	46,068	56,241	2,172	$ 1,556,243
4	Service	376,316	325,698	24,579	23,573	2,465	$ 376,316
5	Meter	267,898	246,679	9,584	10,997	639	$ 267,898
6							
7							
8	Totals	$ 7,484,939	$ 6,407,667	$ 441,396	$ 607,804	$ 28,072	$ 7,484,939
9							
10							
11							
12							
13	Total Expenses (excluding Income Tax and						
14	Property Taxes)	**$ 7,484,939**	$ 6,407,667	$ 441,396	$ 607,804	$ 28,072	
15							
16	Property Taxes, Allocated on Schedules G-1 & G-2	$ -					
17	Income Tax, Allocated on Schedules G-1 & G-2	-					
18	Total Expenses	**$ 7,484,939**					
19							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Allocation of Rate Base by Function

Exhibit
Schedule G-5
Page 1
Witness: Bourassa

Line No.		Adjusted Per B-2	Demand	Commodity	Customer	Meter	Service	Totals
1								
2	**Rate Base**							
3	Plant minus (Accumulated Depreciation	$ 27,269,321	$ 14,329,570	$ 1,584,814	$ 1,815,338	$ 791,713	$ 8,747,885	$ 27,269,321
4	Contributions in Aid of Construction							
5	Advances in Aid of Construction,							
6	Meter Deposits and Deferred Income Tax)							
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Plant, Less Contributions and Advances in Aid of
Construction , Meter Deposits and Accumulated Depreciation to Functions

Exhibit
Schedule G-5
Page 2
Witness: Bourassa

Line No.	Account No.	Description	Adjusted Original Cost Plant	Accumulated Depreciation	Total Net Plant Values	Demand	Commodity	Customer	Meters	Services
1										
2	Account									
3	No.	Description								
4	**Intangible**									
5	301	Organization	$ -		$ -	-	-	-	-	-
6	302	Franchises	-		-	-	-	-	-	-
7	303.1	Other Intangible Plant	1,282,734		1,282,734	1,154,461	128,273	-	-	-
8	**Subtotal Intangible**		1,282,734		1,282,734	1,154,461	128,273	-	-	-
9										
10	**Source of Supply & Pumping Plant**									
11	303	Land and Land Rights	$ 271,857		$ 271,857	$ 244,671	$ 27,186	$ -	$ -	$ -
12	304	Structures and Improvements	1,779,390	715,215	1,064,175	957,758	106,418	-	-	-
13	305	Collecting and Impounding Res.	1,019,211	683,896	335,316	301,784	33,532	-	-	-
14	306	Lakes, Rivers, Other Intakes	-	-	-	-	-	-	-	-
15	307	*Wells and Springs*	953,002	(9,316)	962,318	866,086	96,232	-	-	-
16	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-
17	309	Supply Mains	2,201,526	1,477,462	724,064	651,658	72,406	-	-	-
18	310	Power Generation Equipment	-	-	-	-	-	-	-	-
19	311	Electric Pumping Equipment	6,056,668	5,016,103	1,040,565	936,508	104,056	-	-	-
20	**Subtotal Source of Supply & Pumping Plant**		$ 12,281,654	$ 7,883,359	$ 4,398,295	$ 3,958,465	$ 439,829	$ -	$ -	$ -
21										
22	**Water Treatment**									
23	320	Water Treatment Equipment	$ 6,960,463	$ 1,503,631	$ 5,456,832	$ 4,911,149	$ 545,683	$ -	$ -	$ -
24	**Subtotal Water Treatment**		$ 6,960,463	$ 1,503,631	$ 5,456,832	$ 4,911,149	$ 545,683	$ -	$ -	$ -
25										
26	**Transmission and Distribution Plant**									
27	330	Distribution Reservoirs & Standpipe	$ 6,235,113	$ 1,529,748	$ 4,705,365	$ 4,234,828	$ 470,536	$ -	$ -	$ -
28	331	Transmission and Distribution Mains	24,744,309	8,476,530	16,267,779	14,641,001	1,626,778	-	-	-
29	333	Services	11,300,767	2,551,906	8,748,861	-	-	-	-	8,748,861
30	334	Meters	3,216,068	2,423,379	792,689	-	-	-	792,689	-
31	335	Hydrants	2,029,913	413,305	1,616,608	-	-	1,616,608	-	-
32	336	Backflow Prevention Devices	-	-	-	-	-	-	-	-
33	339	Other Plant and Miscellaneous Equip.	276,079	99,205	176,874	44,218	-	132,655	-	-
34	**Subtotal Transmission and Distribution Plant**		$ 47,802,249	$ 15,494,074	$ 32,308,175	$ 18,920,048	$ 2,097,314	$ 1,749,264	$ 792,689	$ 8,748,861
35										
36	**General Plant**									
37	340	Office Furniture and Fixtures	$ 305,068	$ 226,216	$ 78,852	$ 19,713	$ -	$ 59,139	$ -	$ -
38	341	Transportation Equipment	503,910	494,662	9,248	2,312	-	6,936	-	-
39	342	Stores Equipment	-	-	-	-	-	-	-	-
40	343	*Tools and Work Equipment*	31,777	-	31,777	28,599	3,178	-	-	-
41	344	Laboratory Equipment	-	-	-	-	-	-	-	-
42	345	Power Operated Equipment	190,662	88,854	101,808	91,627	10,181	-	-	-
43	346	Communications Equipment	102,326	43,326	59,000	53,100	5,900	-	-	-
44										
45										

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Plant, Less Contributions and Advances in Aid of
Construction , Meter Deposits and Accumulated Depreciation to Functions

Exhibit
Schedule G-5
Page 2.1
Witness: Bourassa

Line No.	Account No.	Description	Adjusted Original Cost Plant	Accumulated Depreciation	Total Net Plant Values	Demand	Commodity	Customer	Meters	Services
1	**General Plant Continued**									
2	347	Miscellaneous Equipment	41,221	-	41,221	37,099	4,122	-	-	-
3	348	*Other Tangible Plant*	-	-	-	-	-	-	-	-
4	**Subtotal General Plant**		$ 1,174,964	$ 853,059	$ 321,905	$ 232,450	$ 23,381	$ 66,075	$ -	$ -
5	Total Plant		$ 69,502,064	$ 25,734,123	$ 43,767,941	$ 29,176,573	$ 3,234,481	$ 1,815,339	$ 792,689	$ 8,748,861
6										
7	Contributions in Aid of Construction, Net		(14,991,871)	2,529,950	(12,461,921)	(11,215,729)	(1,246,192)	-	-	-
8	Advances in Aid of Construction		(4,008,916)		(4,008,916)	(3,608,025)	(400,892)	-	-	-
9	Meter Deposits		(1,950)		(1,950)	-	-	-	(975)	(975)
10	Deferred Income Tax		(1,271,696)		(1,271,696)	(1,144,526)	(127,170)	-	-	-
11	FHSD Settlement		(449,580)		(449,580)	(404,622)	(44,958)	-	-	-
12	Deferred Reg Assets		686,104		686,104	617,493	68,610	-	-	-
13	Working Capital		1,009,341		1,009,341	908,406	100,934	-	-	-
14	Rounding		(1)		(1)			(1)		
15	Totals		$ 50,473,493	$ 28,264,073	$ 27,269,321	$ 14,329,570	$ 1,584,814	$ 1,815,338	$ 791,713	$ 8,747,885
16	Rate Bases (Plant -(AIAC, CIAC, Meter Deposits & Accum. Depr.)				$ 27,269,321	$ 14,329,570	$ 1,584,814	$ 1,815,338	$ 791,713	$ 8,747,885

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Allocation of Expenses to Functions
At Present Rates

Exhibit
Schedule G-6
Page 1
Witness: Bourassa

Line No.	Description	Adjusted per C-1	Demand	Commodity	Customer	Meters	Services	Totals
1	Labor	$ 1,024,112	$ 409,645	$ 204,822	$ 409,645	$ -	$ -	$ 1,024,112
2	Purchased Water	1,065,953	-	1,065,953	-	-	-	1,065,953
3	Fuel & Power	605,885	-	605,885	-	-	-	605,885
4	Chemicals	119,266	-	119,266	-	-	-	119,266
5	Waste Disposal	7,113	6,402	711	-	-	-	7,113
6	Intercompany Support Services	94,150	37,660	18,830	37,660	-	-	94,150
7	Corporate Allocation	500,330	200,132	100,066	200,132	-	-	500,330
8	Outside Services	508,106	406,485	101,621	-	-	-	508,106
9	Group Insurance	178,067	160,260	17,807	-	-	-	178,067
10	Pensions	85,086	34,035	17,017	34,035	-	-	85,086
11	Regulatory Expense	91,668	82,501	9,167	-	-	-	91,668
12	Insurance Other Than Group	73,025	65,723	7,303	-	-	-	73,025
13	Customer Accounting	318,959	-	-	318,959	-	-	318,959
14	Rents	1,504	-	-	1,504	-	-	1,504
15	General Office Expense	164,179	-	-	164,179	-	-	164,179
16	Miscellaneous	158,553	-	-	158,553	-	-	158,553
17	Maintenance Expense	388,614	310,891	77,723	-	-	-	388,614
18	Depreciation & Amortization[1]	2,014,048	1,105,608	118,969	145,257	267,898	376,316	2,014,048
19	General Taxes-Other	86,320	-	-	86,320	-	-	86,320
20								
21								
22	Property Taxes, Allocated on Schedules G-1 & G-2							
23	Income Tax, Allocated on Schedules G-1 & G-2							
24								
25	Total	$ 7,484,939	$ 2,819,341	$ 2,465,141	$ 1,556,243	$ 267,898	$ 376,316	$ 7,484,939
26								

	By Class[2]	Demand	Commodity	Customer	Meters	Services	Totals
27							
28	Residential						
29	Commercial						
30	Irrigation						
31	Hydrant						
32	Totals						

33
34 See Schedule G-7, page 2.2 for allocation factors.
35 [1] Depreciation allocation computed on Schedule G-6, Page 3.1 and 3.2
36 [2] See Schedule G-5, page 1 for allocations by class.
37
38

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Allocation of Expenses to Functions
At Proposed Rates

Exhibit
Schedule G-6
Page 2
Witness: Bourassa

Line No.	Description	At Proposed Per C-1	Demand	Commodity	Customer	Meters	Services	Totals
1	Labor	$ 1,024,112	$ 409,645	$ 204,822	$ 409,645	$ -	$ -	$ 1,024,112
2	Purchased Water	1,065,953	-	1,065,953	-	-	-	1,065,953
3	Fuel & Power	605,885	-	605,885	-	-	-	605,885
4	Chemicals	119,266	-	119,266	-	-	-	119,266
5	Waste Disposal	7,113	6,402	711	-	-	-	7,113
6	Intercompany Support Services	94,150	37,660	18,830	37,660	-	-	94,150
7	Corporate Allocation	500,330	200,132	100,066	200,132	-	-	500,330
8	Outside Services	508,106	406,485	101,621	-	-	-	508,106
9	Group Insurance	178,067	160,260	17,807	-	-	-	178,067
10	Pensions	85,086	34,035	17,017	34,035	-	-	85,086
11	Regulatory Expense	91,668	82,501	9,167	-	-	-	91,668
12	Insurance Other Than Group	73,025	65,723	7,303	-	-	-	73,025
13	Customer Accounting	347,013	-	-	347,013	-	-	347,013
14	Rents	1,504	-	-	1,504	-	-	1,504
15	General Office Expense	164,179	-	-	164,179	-	-	164,179
16	Miscellaneous	158,553	-	-	158,553	-	-	158,553
17	Maintenance Expense	388,614	310,891	77,723	-	-	-	388,614
18	Depreciation & Amortization[1]	2,014,048	1,105,608	118,969	145,257	267,898	376,316	2,014,048
19	General Taxes-Other	86,320	-	-	86,320	-	-	86,320
20								
21								
22	Property Taxes, Allocated on Schedules G-1 & G-2							
23	Income Tax, Allocated on Schedules G-1 & G-2							
24								
25	Total	$ 7,512,993	$ 2,819,341	$ 2,465,141	$ 1,584,297	$ 267,898	$ 376,316	$ 7,512,993
26								

	By Class[2]	Demand	Commodity	Customer	Meters	Services	Totals
28	Residential						
29	Commercial						
30	Irrigation						
31	Hydrant						
32	Totals						

See Schedule G-7, page 2.2 for allocation factors.

[1] Depreciation allocation computed on Schedule G-6, Page 3.1 and 3.2

[2] See Schedule G-4, page 2 for allocations by class.

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Depreciation Expense to Functions

Exhibit
Schedule G-6
Page 3.1
Witness: Bourassa

Line No.	Account No.	Description	Adjusted Original Cost	Depreciation Rate	Depr./Amort. Expense	Allocation Factor Ref.	Demand	Commodity	Customer	Meters	Services
1	**Intangible**										
2	301	Organization	$ -		$ -		$ -	$ -	$ -	$ -	$ -
3	302	Franchises	-		-		-	-	-	-	-
4	303.1	Other Intangible Plant	1,282,734		-		-	-	-	-	-
5	**Subtotal Intangible**		$ 1,282,734		$ -		$ -	$ -	$ -	$ -	$ -
6											
7		**Source of Supply & Pumping Plant**									
8	303	Land and Land Rights	$ 271,857	0.000%	$ -		$ -	$ -	$ -	$ -	$ -
9	304	Structures and Improvements	1,779,390	3.330%	59,254		53,328	5,925	-	-	-
10	305	Collecting and Impounding Res.	1,019,211	2.500%	25,480		22,932	2,548	-	-	-
11	306	Lakes, Rivers, Other Intakes	-	2.500%	-		-	-	-	-	-
12	307	Wells and Springs	953,002	3.330%	31,735		28,561	3,173	-	-	-
13	308	Infiltration Galleries and Tunnels	-	6.670%	-		-	-	-	-	-
14	309	Supply Mains	2,201,526	2.000%	44,031		39,627	4,403	-	-	-
15	310	Power Generation Equipment	-	5.000%	-		-	-	-	-	-
16	311	Electric Pumping Equipment	6,056,668	12.500%	757,084		681,375	75,708	-	-	-
17	**Subtotal Source of Supply & Pumping Plant**		$ 12,281,654		$ 917,583		$ 825,825	$ 91,758	$ -	$ -	$ -
18											
19	**Water Treatment**										
20	320	Water Treatment Equipment	6,960,463	3.330%	231,783		208,605	23,178	-	-	-
21	**Subtotal Water Treatment**		$ 6,960,463		$ 231,783		$ 208,605	$ 23,178	$ -	$ -	$ -
22											
23	**Transmission and Distribution Plant**										
24	330	Distribution Reservoirs & Standpipe	$ 6,235,113	2.220%	$ 138,420		$ 124,578	$ 13,842	$ -	$ -	$ -
25	331	Transmission and Distribution Mains	24,744,309	2.000%	494,886		445,398	49,489	-	-	-
26	333	Services	11,300,767	3.330%	376,316		-	-	-	-	376,316
27	334	Meters	3,216,068	8.330%	267,898		-	-	-	267,898	-
28	335	Hydrants	2,029,913	2.000%	40,598		-	-	40,598	-	-
29	336	Backflow Prevention Devices	-	6.670%	-		-	-	-	-	-
30	339	Other Plant and Miscellaneous Equipment	276,079	6.670%	18,414		4,604	-	13,811	-	-
31	**Subtotal Transmission and Distribution Plant**		$ 47,802,249		$ 1,336,532		$ 574,579	$ 63,331	$ 54,409	$ 267,898	$ 376,316
32											
33	**General Plant**										
34	340	Office Furniture and Fixtures	$ 305,068	6.670%	$ 20,348		$ 5,087	$ -	$ 15,261	$ -	$ -
35	341	Transportation Equipment	503,910	20.000%	100,782		25,196	-	75,587	-	-
36	342	Stores Equipment	-	4.000%	-		-	-	-	-	-
37	343	Tools and Work Equipment	31,777	5.000%	1,589		1,430	159	-	-	-
38	344	Laboratory Equipment	-	10.000%	-		-	-	-	-	-
39	345	Power Operated Equipment	190,662	5.000%	9,533		8,580	953	-	-	-
40	346	Communications Equipment	102,326	10.000%	10,233		9,209	1,023	-	-	-

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Depreciation Expense to Functions

Exhibit
Schedule G-6
Page 3.2
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Depreciation Rate	Depr./Amort. Expense	Allocation Factor Ref.	Demand	Commodity	Customer	Meters	Services
1	**General Plant Continued**										
2	347	Miscellaneous Equipment	41,221	10.00%	4,122		3,710	412	-	-	-
3	348	Other Tangible Plant	-	10.00%	-		-	-	-	-	-
4	**Subtotal General Plant**		$ 1,174,964		$ 146,607		$ 53,211	$ 2,548	$ 90,848	$ -	$ -
5	**Total Plant**		$ 69,502,064		$ 2,632,505		$ 1,662,220	$ 180,815	$ 145,257	$ 267,898	$ 376,316
6											
7											
8	Less:	Amortization of Contributions - Gross	$ (14,991,871)	3.88%	$ (581,685)		(523,516)	(58,168)	-	-	-
9		Deferred CAP Amortization			15,641		14,077	1,564	-	-	-
10		24 Month Deferral Amortization			23,586		21,227	2,359	-	-	-
11		Amortization of Gain on FHSD Settlement			(76,000)		(68,400)	(7,600)	-	-	-
12											
13											
14	Total Depreciation Expense		(14,991,871)		$ 2,014,048		$ 1,105,608	$ 118,969	$ 145,257	$ 267,898	$ 376,316
15											
16											
17											
18											
19											

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Commodity - Demand Method Functions Factors

Exhibit
Schedule G-7
Page 1
Witness: Bourassa

Line No.	Class	Demand	Commodity	Customer	Meters	Services
1						
2						
3	Residential	0.872	0.781	0.933	0.921	0.865
4	Commercial	0.060	0.078	0.030	0.036	0.065
5	Irrigation	0.062	0.139	0.036	0.041	0.063
6	Hydrant	0.006	0.002	0.001	0.002	0.007
7						
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31						
32						
33	SUPPORTING SCHEDULES					
34	G-7, page 3					

Chaparral City Water Company
Test Year Ended December 31, 2012
COMMODITY - DEMAND METHOD FUNCTION FACTORS
Plant and Depreciation Expense Allocations Functions

Exhibit
Schedule G-7
Page 2.1
Witness: Bourassa

Line No.	Acct	Description	Demand	Commodity	Customer	Meters	Services
1							
2	Acct	Description	Demand	Commodity	Customer	Meters	Services
3	301	Organization	0.90	0.10			
4	302	Franchises	0.90	0.10			
5	303.1	Other Intangible Plant	0.90	0.10			
6	303	Land and Land Rights	0.90	0.10			
7	304	Structures and Improvements	0.90	0.10			
8	305	Collecting and Impounding Res.	0.90	0.10			
9	306	Lakes, Rivers, Other Intakes	0.90	0.10			
10	307	Wells and Springs	0.90	0.10			
11	308	Infiltration Galleries and Tunnels	0.90	0.10			
12	309	Supply Mains	0.90	0.10			
13	310	Power Generation Equipment	0.90	0.10			
14	311	Electric Pumping Equipment	0.90	0.10			
15	320	Water Treatment Equipment	0.90	0.10			
16	330	Distribution Reservoirs & Standpipe	0.90	0.10			
17	331	Transmission and Distribution Mains	0.90	0.10			
18	333	Services					1.00
19	334	Meters				1.00	
20	335	Hydrants			1.00		
21	336	Backflow Prevention Devices	0.90	0.10			
22	339	Other Plant and Miscellaneous Equipme	0.25		0.75		
23	340	Office Furniture and Fixtures	0.25		0.75		
24	341	Transportation Equipment	0.25		0.75		
25	342	Stores Equipment	0.90	0.10			
26	343	Tools and Work Equipment	0.90	0.10			
27	344	Laboratory Equipment	0.90	0.10			
28	345	Power Operated Equipment	0.90	0.10			
29	346	Communications Equipment	0.90	0.10			
30	347	Miscellaneous Equipment	0.90	0.10			
31	348	Other Tangible Plant	0.90	0.10			
32	Contributions in Aid of Construction, Net		0.90	0.10			
33	Advances in Aid of Construction		0.90	0.10			
34	Meter Deposits					0.50	0.50
35	Deferred Income Tax		0.90	0.10			
36	FHSD Settlement		0.90	0.10			
37	Deferred Reg Assets		0.90	0.10			
38	Working Capital		0.90	0.10			
39	Amortization of Contributions - Gross		0.90	0.10			
40	Deferred CAP Amortization		0.90	0.10			
41	24 Month Deferral Amortization		0.90	0.10			
42	Amortization of Gain on FHSD Settlement		0.90	0.10			

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Expense Allocation Factors

Exhibit
Schedule G-7
Page 2.2
Witness: Bourassa

Line No.	Expense Type	Demand	Commodity	Customer	Meters	Services
1	Labor	0.40	0.20	0.40	-	-
2	Purchased Water	-	1.00	-	-	-
3	Fuel & Power	-	1.00	-	-	-
4	Chemicals	-	1.00	-	-	-
5	Waste Disposal	0.90	0.10	-	-	-
6	Intercompany Support Services	0.40	0.20	0.40	-	-
7	Corporate Allocation	0.40	0.20	0.40	-	-
8	Outside Services	0.80	0.20	-	-	-
9	Group Insurance	0.90	0.10	-	-	-
10	Pensions	0.40	0.20	0.40	-	-
11	Regulatory Expense	0.90	0.10	-	-	-
12	Insurance Other Than Group	0.90	0.10			
13	Customer Accounting	-	-	1.00	-	-
14	Rents	-	-	1.00	-	-
15	General Office Expense	-	-	1.00	-	-
16	Miscellaneous	-	-	1.00	-	-
17	Maintenance Expense	0.80	0.20	-	-	-
18	Depreciation & Amortization		See Schedule G-7, page 2.1			
19	General Taxes-Other	-	-	1.00	-	-
20						
21						
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35						

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Development of Class Allocation Factors

Exhibit
Schedule G-7
Page 3.1
Witness: Bourassa

COMMODITY ALLOCATION FACTOR

Meter Size	Class	(a) Total Gallons (in 1,000's) In Test Year	Percent of Total
3/4"	Residential	780,557	44.06%
3/4"	Commercial	13,563	0.77%
3/4"	Irrigation	29,343	1.66%
3/4"	Hydrant	1,188	0.07%
1"	Residential	558,066	31.50%
1"	Commercial	25,542	1.44%
1"	Irrigation	58,684	3.31%
1"	Hydrant	80	0.00%
1-1/2"	Residential	9,916	0.56%
1-1/2"	Commercial	29,432	1.66%
1-1/2"	Irrigation	49,305	2.78%
1-1/2"	Hydrant	119	0.01%
2"	Residential	32,873	1.86%
2"	Commercial	49,296	2.78%
2"	Irrigation	60,421	3.41%
2"	Hydrant	14	0.00%
3"	Residential	1,818	0.10%
3"	Commercial	3,017	0.17%
3"	Irrigation	-	0.00%
3"	Hydrant	2,744	0.15%
4"	Residential	-	0.00%
4"	Commercial	9,058	0.51%
4"	Irrigation	17,917	1.01%
6"	Residential	-	0.00%
6"	Commercial	7,574	0.43%
6"	Irrigation	30,920	1.75%
Totals		1,771,447	100.00%

DEMAND ALLOCATION FACTOR

Meter Size	Class	Number of Meters and/or Services	Equiv-alent Weight	Equivalent Number of Meters and/or Services	Percent of Total
3/4"	Residential	8,308	1.50	12,462	45.77%
3/4"	Commercial	118	1.50	177	0.65%
3/4"	Irrigation	155	1.50	233	0.85%
3/4"	Hydrant	6	1.50	9	0.03%
1"	Residential	4,327	2.50	10,818	39.73%
1"	Commercial	144	2.50	360	1.32%
1"	Irrigation	210	2.50	525	1.93%
1"	Hydrant	1	2.50	3	0.01%
1-1/2"	Residential	25	5.00	125	0.46%
1-1/2"	Commercial	67	5.00	335	1.23%
1-1/2"	Irrigation	74	5.00	370	1.36%
1-1/2"	Hydrant	2	5.00	10	0.04%
2"	Residential	38	8.00	304	1.12%
2"	Commercial	65	8.00	520	1.91%
2"	Irrigation	47	8.00	376	1.38%
2"	Hydrant	2	8.00	16	0.06%
3"	Residential	2	16.00	32	0.12%
3"	Commercial	3	16.00	48	0.18%
3"	Irrigation	-	16.00	-	0.00%
3"	Hydrant	8	16.00	128	0.47%
4"	Residential	-	25.00	-	0.00%
4"	Commercial	4	25.00	100	0.37%
4"	Irrigation	5	25.00	125	0.46%
6"	Residential	-	50.00	-	0.00%
6"	Commercial	2	50.00	100	0.37%
6"	Irrigation	1	50.00	50	0.18%
Totals		13,614		27,225	100.00%

Class	(a) Total Gallons (in 1,000's) In Test Year	Percent of Total
Residential	1,383,230	78.088%
Commercial	137,482	7.761%
Irrigation	246,590	13.921%
Hydrant	4,065	0.229%
Total	1,771,367	100.000%

Class	Equivalent Number of Meters and/or Services	Percent of Total
Residential	23,741	87.203%
Commercial	1,640	6.024%
Irrigation	1,679	6.165%
Hydrant	166	0.608%
Total	27,225	100.000%

(a) Includes customer and gallons sold annualization.

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Development of Class Allocation Factors

Exhibit
Schedule G-7
Page 3.2
Witness: Bourassa

CUSTOMER ALLOCATION FACTOR

Meter Size	Class	Number of Meters	Percent of Total
3/4"	Residential	8,308	61.03%
3/4"	Commercial	118	0.87%
3/4"	Irrigation	155	1.14%
3/4"	Hydrant	6	0.04%
1"	Residential	4,327	31.78%
1"	Commercial	144	1.06%
1"	Irrigation	210	1.54%
1"	Hydrant	1	0.01%
1-1/2"	Residential	25	0.18%
1-1/2"	Commercial	67	0.49%
1-1/2"	Irrigation	74	0.54%
1-1/2"	Hydrant	2	0.01%
2"	Residential	38	0.28%
2"	Commercial	65	0.48%
2"	Irrigation	47	0.35%
2"	Hydrant	2	0.01%
3"	Residential	2	0.01%
3"	Commercial	3	0.02%
3"	Irrigation	-	0.00%
3"	Hydrant	8	0.06%
4"	Residential	-	0.00%
4"	Commercial	4	0.03%
4"	Irrigation	5	0.04%
6"	Residential	-	0.00%
6"	Commercial	2	0.01%
6"	Irrigation	1	0.01%
Totals		13,614	100.00%

Class	Number of Meters	Percent of Total
Residential	12,700	93.286%
Commercial	403	2.960%
Irrigation	492	3.614%
Hydrant	19	0.140%
Total	13,614	100.000%

SERVICES ALLOCATION FACTOR (b)

Meter Size	Class	Number of Services	Install-ation Cost	Dollar Weighted Number Services	Percent of Total
3/4"	Residential	8,308	445.00	3,697,060	57.83%
3/4"	Commercial	118	445.00	52,510	0.82%
3/4"	Irrigation	155	445.00	68,975	1.08%
3/4"	Hydrant	6	445.00	2,670	0.04%
1"	Residential	4,327	495.00	2,141,865	33.50%
1"	Commercial	144	495.00	71,280	1.11%
1"	Irrigation	210	495.00	103,950	1.63%
1"	Hydrant	1	495.00	495	0.01%
1-1/2"	Residential	25	550.00	13,750	0.22%
1-1/2"	Commercial	67	550.00	36,850	0.58%
1-1/2"	Irrigation	74	550.00	40,700	0.64%
1-1/2"	Hydrant	2	550.00	1,100	0.02%
2"	Residential	38	830.00	31,540	0.49%
2"	Commercial	65	830.00	53,950	0.84%
2"	Irrigation	47	830.00	39,010	0.61%
2"	Hydrant	2	830.00	1,660	0.03%
3"	Residential	2	1,165.00	2,330	0.04%
3"	Commercial	3	1,165.00	3,495	0.05%
3"	Irrigation	0	1,165.00	-	0.00%
3"	Hydrant	8	1,165.00	9,320	0.15%
4"	Residential	0	1,490.00	-	0.00%
4"	Commercial	4	1,490.00	5,960	0.09%
4"	Irrigation	5	1,490.00	7,450	0.12%
6"	Residential	0	2,330.00	-	0.00%
6"	Commercial	2	2,330.00	4,660	0.07%
6"	Irrigation	1	2,330.00	2,330	0.04%
Totals		13,614		$ 6,392,910	100.00%

Class	Dollar Weighted Number Services	Percent of Total
Residential	5,886,545	92.079%
Commercial	228,705	3.577%
Irrigation	262,415	4.105%
Hydrant	15,245	0.238%
Total	6,392,910	100.000%

(b) Meter and Service Line cost from Arizona Corporation Commission Memo of February 21, 2008 from Marlin Scott, Jr.. Meter costs based on compound meters. Cost of service line and meter is based on costs allowed for a compound meter installation.

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Development of Class Allocation Factors

Exhibit
Schedule G-7
Page 3.3
Witness: Bourassa

METER ALLOCATION FACTOR (b)

Meter Size		Number of Meters	Meter Cost	Weighted Dollars of Meters	Percent of Total
3/4"	Residential	8,308	255.00	2,118,540	51.34%
3/4"	Commercial	118	255.00	30,090	0.73%
3/4"	Irrigation	155	255.00	39,525	0.96%
3/4"	Hydrant	6	255.00	1,530	0.04%
1"	Residential	4,327	315.00	1,363,005	33.03%
1"	Commercial	144	315.00	45,360	1.10%
1"	Irrigation	210	315.00	66,150	1.60%
1"	Hydrant	1	315.00	315	0.01%
1-1/2"	Residential	25	525.00	13,125	0.32%
1-1/2"	Commercial	67	525.00	35,175	0.85%
1-1/2"	Irrigation	74	525.00	38,850	0.94%
1-1/2"	Hydrant	2	525.00	1,050	0.03%
2"	Residential	38	1,890.00	71,820	1.74%
2"	Commercial	65	1,890.00	122,850	2.98%
2"	Irrigation	47	1,890.00	88,830	2.15%
2"	Hydrant	2	1,890.00	3,780	0.09%
3"	Residential	2	2,545.00	5,090	0.12%
3"	Commercial	3	2,545.00	7,635	0.19%
3"	Irrigation	0	2,545.00	0	0.00%
3"	Hydrant	8	2,545.00	20,360	0.49%
4"	Residential	0	3,645.00	0	0.00%
4"	Commercial	4	3,645.00	14,580	0.35%
4"	Irrigation	5	3,645.00	18,225	0.44%
6"	Residential	0	6,920.00	0	0.00%
6"	Commercial	2	6,920.00	13,840	0.34%
6"	Irrigation	1	6,920.00	6,920	0.17%
Totals		13,614		$ 4,126,645	100.00%

Class	Weighted Dollars of Meters	Percent of Total
Residential	3,571,580	86.549%
Commercial	269,530	6.531%
Irrigation	258,500	6.264%
Hydrant	27,035	0.655%
Total	4,126,645	100.000%

(b) Meter and Service Line cost from Arizona Corporation Commission Memo of February 21, 2008 from Marlin Scott, Jr.. Meter costs based on compound meters. Cost of service line and meter is based on costs allowed for a compound meter installation.

Exhibit
Schedule G-8
Page 1A
Witness: Bourassa

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
ALL CUSTOMER CLASSES

Line No.						Customer	Service	Meter
1	**CUSTOMER CHARGE:**							
2	Return on Rate Base	10.21%				185,283	892,856	80,807
3	Misc. Revenues (From Sched G-2, page1)					(99,329)		
4	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					1,584,297	376,316	267,898
5	Property Taxes (From Sched. G-2, page 1)					279,936		
6	Income Taxes (From Sched. G-2, page 1)					1,579,831		
7	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					3,530,018	1,269,172	348,705
8								
9	**Customer Charge**							
10	Number of Bills =	13,614	times 12 months			163,368		
11								
12	**Charge per Bill**					$ 21.61		
13	(Customer Revenue Requirement divided by Annualized Number of Bills)							
14								
15	**Service Line and Meter Charge**							
16	Equivalent 5/8 Meters		27,225	times	12	months	326,694	326,694
17								
18	**Charge per Equivalent Meter**						$ 3.88	$ 1.07
19								
20								
21	**CUSTOMER CHARGE:**							
22	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)							
23	Charge per Bill						$ 21.61	
24	Charge per Equivalent Service Line						3.88	
25	Charge per Equivalent Meter						1.07	
26	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
27	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included						$ 26.56	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
ALL CUSTOMER CLASSES

Exhibit
Schedule G-8
Page 2A
Witness: Bourassa

Line No.			
1	**DEMAND CHARGE:**		
2			
3	Return on Rate Base 10.21%		1,462,553
4	Demand Expenses (From Schedule G-4, Page 2)		2,819,341
5			
6	Totals		4,281,894
7	Total Revenue Requirement / Demand Component		
8	Equivalent Number of 5/8 Meters billings		326,694
9	Demand Charge for 5/8 Inch Meter		$ 13.11
10			
11			

12	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
13	5/8 Inch Meter	$ 13.11	1.0	$ 13.11
14	3/4 Inch Meter	13.11	1.5	19.66
15	1 Inch Meter	13.11	2.5	32.77
16	1 1/2 Inch Meter	13.11	5.0	65.53
17	2 Inch Meter	13.11	8.0	104.85
18	3 Inch Meter	13.11	16.0	209.71
19	4 Inch Meter	13.11	25.0	327.67
20	6 Inch Meter	13.11	50.0	655.34
21	8 Inch Meter	13.11	80.0	1,048.54
22	10 Inch Meter	13.11	115.0	1,507.28
23	12 Inch Meter	13.11	215.0	2,817.95

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
ALL CUSTOMER CLASSES

Exhibit
Schedule G-8
Page 3A
Witness: Bourassa

Line No.							
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**						
2		Commodity	Customer	Service	Meter	Demand	
3	Return on Rate Base 10.21%	161,755	185,283	892,856	80,807	1,462,553	
4	Less: Miscellaneous Revenues		(99,329)				
5							
6	Expenses (From Sch. G-4. Page 2)	2,465,141	1,584,297	376,316	267,898	2,819,341	
7	Property Taxes (From Sched. G-2, page 1)		279,936				
8	Income Taxes (From Sched. G-2, page 1)		1,579,831				
9	Total Revenue Requirement by function	2,626,895	3,530,018	1,269,172	348,705	4,281,894	
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)	1,771,447					
11	Computed Commodity Rate (line 9 divided by line10)	**$ 1.4829**					
12	Annualized Number of Bills		163,368				
13	Equivalent Meters and Service Lines			326,694	326,694	326,694	
14	Customer Charge (line 9 divided by line 12)		$ 21.61				
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)			$ 3.88	$ 1.07	$ 13.11	
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)					$ 39.67	
18							
19		5/8" Monthly	Meter	Demand			
20	Monthly Minimum	Minimum	Ratio	Charge			
21	5/8 Inch Meter	$ 39.67	1.0	$ 39.67			
22	3/4 Inch Meter	39.67	1.5	59.50			
23	1 Inch Meter	39.67	2.5	99.17			
24	1 1/2 Inch Meter	39.67	5.0	198.33			
25	2 Inch Meter	39.67	8.0	317.33			
26	3 Inch Meter	39.67	16.0	634.67			
27	4 Inch Meter	39.67	25.0	991.67			
28	6 Inch Meter	39.67	50.0	1,983.34			
29	8 Inch Meter	39.67	80.0	3,173.34			
30	10 Inch Meter	39.67	115.0	4,561.68			
31	12 Inch Meter	39.67	215.0	8,528.36			
32							
33							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
ALL CUSTOMER CLASSES

Exhibit
Schedule G-8
Page 4A
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4		Total		Commodity Portion of	
5		Rev. Req.	%	Rev. Req.	
6	Customer, Service, and Meter Costs	$ 5,147,894	45%	$ 2,316,552	
7	Demand Costs	4,281,894	45%	1,926,852	
8	Commodity Costs	2,626,895	100%	2,626,895	
9	Total Costs to be Collected via Commodity			$ 6,870,300	
10	Gallons Sold			1,771,447	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 3.878**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 12,056,684	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(6,870,300)	
19	Balance to be Recovered through Monthly Minimum			$ 5,186,384	43.02%
20					Percent revenue recovery
21					from monthly mins
22	Number of Equivalent 5/8 Inch Meter Billings			326,694	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 15.88**	
25					
26					
27		5/8"	Meter	Monthly	
28	Meter Size	Minimum	Ratio	Minimum	
29	5/8 Inch Meter	$ 15.88	1.0	$ 15.88	
30	3/4 Inch Meter	15.88	1.5	23.81	
31	1 Inch Meter	15.88	2.5	39.69	
32	1 1/2 Inch Meter	15.88	5.0	79.38	
33	2 Inch Meter	15.88	8.0	127.00	
34	3 Inch Meter	15.88	16.0	254.01	
35	4 Inch Meter	15.88	25.0	396.88	
36	6 Inch Meter	15.88	50.0	793.77	
37	8 Inch Meter	15.88	80.0	1,270.03	
38	10 Inch Meter	15.88	115.0	1,825.67	
39	12 Inch Meter	15.88	215.0	3,413.20	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
RESIDENTIAL CLASS

Exhibit
Schedule G-8
Page 1B
Witness: Bourassa

Line No.						Customer	Service	Meter
1	Return on Rate Base	10.21%				172,844	772,760	74,406
2	Misc. Revenues (From Sched G-2, page1)					(92,661)		
3	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					1,477,933	325,698	246,679
4	Property Taxes (From Sched. G-2, page 1)					227,883		
5	Income Taxes (From Sched. G-2, page 1)					1,157,542		
6	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					2,943,541	1,098,459	321,085
7								
8	**Customer Charge**							
9	Number of Bills =	12,700	times 12 months			152,400		
10								
11	**Charge per Bill**					$ 19.31		
12	(Customer Revenue Requirement divided by Annualized Number of Bills)							
13								
14	**Service Line and Meter Charge**							
15	Equivalent 5/8 Meters		23,741	times	12	months	284,886	284,886
16								
17	**Charge per Equivalent Meter**						$ 3.86	$ 1.13
18								
19								
20	**CUSTOMER CHARGE:**							
21	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)							
22	Charge per Bill						$ 19.31	
23	Charge per Equivalent Service Line						3.86	
24	Charge per Equivalent Meter						1.13	
25	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
26	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included						$ 24.30	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
RESIDENTIAL CLASS

Exhibit
Schedule G-8
Page 2B
Witness: Bourassa

Line No.	DEMAND CHARGE:		
1			
2	Return on Rate Base 10.21%		1,275,386
3	Demand Expenses (From Schedule G-4, Page 2)		2,458,542
4			
5	Totals		3,733,927
6	Total Revenue Requirement / Demand Component		
7	Equivalent Number of 5/8 Meters billings		284,886
8	Demand Charge for 5/8 Inch Meter		$ 13.11
9			
10			

11	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
12	5/8 Inch Meter	$ 13.11	1.0	$ 13.11
13	3/4 Inch Meter	13.11	1.5	19.66
14	1 Inch Meter	13.11	2.5	32.77
15	1 1/2 Inch Meter	13.11	5.0	65.53
16	2 Inch Meter	13.11	8.0	104.85
17	3 Inch Meter	13.11	16.0	209.71
18	4 Inch Meter	13.11	25.0	327.67
19	6 Inch Meter	13.11	50.0	655.34
20	8 Inch Meter	13.11	80.0	1,048.54
21	10 Inch Meter	13.11	115.0	1,507.28
22	12 Inch Meter	13.11	215.0	2,817.95

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
RESIDENTIAL CLASS

Exhibit
Schedule G-8
Page 3B
Witness: Bourassa

Line No.						
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**					
2		Commodity	Customer	Service	Meter	Demand
3	Return on Rate Base 10.21%	126,311	172,844	772,760	74,406	1,275,386
4	Less: Miscellaneous Revenues		(92,661)			
5						
6	Expenses (From Sch. G-4. Page 2)	1,924,986	1,477,933	325,698	246,679	2,458,542
7	Property Taxes (From Sched. G-2, page 1)		227,883			
8	Income Taxes (From Sched. G-2, page 1)		1,157,542			
9	Total Revenue Requirement by function	2,051,297	2,943,541	1,098,459	321,085	3,733,927
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)	1,383,230				
11	Computed Commodity Rate (line 9 divided by line10)	**$ 1.4830**				
12	Annualized Number of Bills		152,400			
13	Equivalent Meters and Service Lines			284,886	284,886	284,886
14	Customer Charge (line 9 divided by line 12)		$ 19.31			
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)			$ 3.86	$ 1.13	$ 13.11
16	Total Monthly Minimum Charge for a 5/8 Inch Meter					
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)					$ 37.40
18						
19		5/8" Monthly	Meter	Demand		
20	Monthly Minimum	Minimum	Ratio	Charge		
21	5/8 Inch Meter	$ 37.40	1.0	$ 37.40		
22	3/4 Inch Meter	37.40	1.5	56.11		
23	1 Inch Meter	37.40	2.5	93.51		
24	1 1/2 Inch Meter	37.40	5.0	187.02		
25	2 Inch Meter	37.40	8.0	299.23		
26	3 Inch Meter	37.40	16.0	598.47		
27	4 Inch Meter	37.40	25.0	935.10		
28	6 Inch Meter	37.40	50.0	1,870.21		
29	8 Inch Meter	37.40	80.0	2,992.33		
30	10 Inch Meter	37.40	115.0	4,301.48		
31	12 Inch Meter	37.40	215.0	8,041.90		
32						
33						

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
RESIDENTIAL CLASS

Exhibit
Schedule G-8
Page 4B
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4					
5		Total Rev. Req.	%	Commodity Portion of Rev. Req.	
6	Customer, Service, and Meter Costs	$ 4,363,085	45%	$ 1,963,388	
7	Demand Costs	3,733,927	45%	1,680,267	
8	Commodity Costs	2,051,297	100%	2,051,297	
9	Total Costs to be Collected via Commodity			$ 5,694,953	
10	Gallons Sold			1,383,230	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 4.117**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 10,148,309	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(5,694,953)	
19	Balance to be Recovered through Monthly Minimum			$ 4,453,357	43.88% Percent revenue recovery from monthly mins
20					
21					
22	Number of Equivalent 5/8 Inch Meter Billings			284,886	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 15.63**	
25					
26					
27					
28	Meter Size	5/8" Minimum	Meter Ratio	Monthly Minimum	
29	5/8 Inch Meter	$ 15.63	1.0	$ 15.63	
30	3/4 Inch Meter	15.63	1.5	23.45	
31	1 Inch Meter	15.63	2.5	39.08	
32	1 1/2 Inch Meter	15.63	5.0	78.16	
33	2 Inch Meter	15.63	8.0	125.06	
34	3 Inch Meter	15.63	16.0	250.11	
35	4 Inch Meter	15.63	25.0	390.80	
36	6 Inch Meter	15.63	50.0	781.60	
37	8 Inch Meter	15.63	80.0	1,250.57	
38	10 Inch Meter	15.63	115.0	1,797.69	
39	12 Inch Meter	15.63	215.0	3,360.89	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
COMMERCIAL CLASS

Exhibit
Schedule G-8
Page 1C
Witness: Bourassa

Line No.						Customer	Service	Meter
1	Return on Rate Base	10.21%				5,485	58,317	2,891
2	Misc. Revenues (From Sched G-2, page1)					(2,940)		
3	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					46,898	24,579	9,584
4	Property Taxes (From Sched. G-2, page 1)					20,684		
5	Income Taxes (From Sched. G-2, page 1)					161,740		
6	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					231,866	82,895	12,475
7								
8	**Customer Charge**							
9	Number of Bills =	403	times 12 months			4,836		
10								
11	**Charge per Bill**					$ 47.95		
12	(Customer Revenue Requirement divided by Annualized Number of Bills)							
13								
14	**Service Line and Meter Charge**							
15	Equivalent 5/8 Meters		1,640	times	12	months	19,680	19,680
16								
17	**Charge per Equivalent Meter**						$ 4.21	$ 0.63
18								
19								
20	**CUSTOMER CHARGE:**							
21	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)						$ 47.95	
22	Charge per Bill						4.21	
23	Charge per Equivalent Service Line						0.63	
24	Charge per Equivalent Meter							
25	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
26	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included						$ 52.79	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
COMMERCIAL CLASS

Exhibit
Schedule G-8
Page 2C
Witness: Bourassa

Line No.	DEMAND CHARGE:		
1			
2	Return on Rate Base 10.21%		88,104
3	Demand Expenses (From Schedule G-4, Page 2)		169,837
4			
5	Totals		257,941
6	Total Revenue Requirement / Demand Component		
7	Equivalent Number of 5/8 Meters billings		19,680
8	Demand Charge for 5/8 Inch Meter		$ 13.11
9			
10			

11	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
12	5/8 Inch Meter	$ 13.11	1.0	$ 13.11
13	3/4 Inch Meter	13.11	1.5	19.66
14	1 Inch Meter	13.11	2.5	32.77
15	1 1/2 Inch Meter	13.11	5.0	65.53
16	2 Inch Meter	13.11	8.0	104.85
17	3 Inch Meter	13.11	16.0	209.71
18	4 Inch Meter	13.11	25.0	327.67
19	6 Inch Meter	13.11	50.0	655.34
20	8 Inch Meter	13.11	80.0	1,048.54
21	10 Inch Meter	13.11	115.0	1,507.28
22	12 Inch Meter	13.11	215.0	2,817.95

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
COMMERCIAL CLASS

Exhibit
Schedule G-8
Page 3C
Witness: Bourassa

Line No.							
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**						
2		Commodity	Customer	Service	Meter	Demand	
3	Return on Rate Base 10.21%	12,554	5,485	58,317	2,891	88,104	
4	Less: Miscellaneous Revenues		(2,940)				
5							
6	Expenses (From Sch. G-4. Page 2)	191,328	46,898	24,579	9,584	169,837	
7	Property Taxes (From Sched. G-2, page 1)		20,684				
8	Income Taxes (From Sched. G-2, page 1)		161,740				
9	Total Revenue Requirement by function	203,883	231,866	82,895	12,475	257,941	
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)	137,482					
11	Computed Commodity Rate (line 9 divided by line10)	**$ 1.4830**					
12	Annualized Number of Bills		4,836				
13	Equivalent Meters and Service Lines			19,680	19,680	19,680	
14	Customer Charge (line 9 divided by line 12)		$ 47.95				
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)			$ 4.21	$ 0.63	$ 13.11	
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)					**$ 65.90**	
18							
19							

Line No.	Monthly Minimum	5/8" Monthly Minimum	Meter Ratio	Demand Charge
20				
21	5/8 Inch Meter	$ 65.90	1.0	$ 65.90
22	3/4 Inch Meter	65.90	1.5	98.85
23	1 Inch Meter	65.90	2.5	164.75
24	1 1/2 Inch Meter	65.90	5.0	329.49
25	2 Inch Meter	65.90	8.0	527.19
26	3 Inch Meter	65.90	16.0	1,054.38
27	4 Inch Meter	65.90	25.0	1,647.47
28	6 Inch Meter	65.90	50.0	3,294.93
29	8 Inch Meter	65.90	80.0	5,271.89
30	10 Inch Meter	65.90	115.0	7,578.34
31	12 Inch Meter	65.90	215.0	14,168.21
32				
33				

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
COMMERCIAL CLASS

Exhibit
Schedule G-8
Page 4C
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4				Commodity	
5		Total Rev. Req.	%	Portion of Rev. Req.	
6	Customer, Service, and Meter Costs	$ 327,236	45%	$ 147,256	
7	Demand Costs	257,941	45%	116,073	
8	Commodity Costs	203,883	100%	203,883	
9	Total Costs to be Collected via Commodity			$ 467,212	
10	Gallons Sold			137,482	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 3.398**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 789,060	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(467,212)	
19	Balance to be Recovered through Monthly Minimum			$ 321,847	40.79%
20					Percent revenue recovery
21					from monthly mins
22	Number of Equivalent 5/8 Inch Meter Billings			19,680	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 16.35**	
25					
26					
27		5/8"	Meter	Monthly	
28	Meter Size	Minimum	Ratio	Minimum	
29	5/8 Inch Meter	$ 16.35	1.0	$ 16.35	
30	3/4 Inch Meter	16.35	1.5	24.53	
31	1 Inch Meter	16.35	2.5	40.89	
32	1 1/2 Inch Meter	16.35	5.0	81.77	
33	2 Inch Meter	16.35	8.0	130.83	
34	3 Inch Meter	16.35	16.0	261.66	
35	4 Inch Meter	16.35	25.0	408.85	
36	6 Inch Meter	16.35	50.0	817.70	
37	8 Inch Meter	16.35	80.0	1,308.32	
38	10 Inch Meter	16.35	115.0	1,880.71	
39	12 Inch Meter	16.35	215.0	3,516.12	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
IRRIGATION CLASS

Exhibit
Schedule G-8
Page 1D
Witness: Bourassa

Line No.						Customer	Service	Meter
1	**CUSTOMER CHARGE:**							
2	Return on Rate Base	10.21%				6,696	55,930	3,317
3	Misc. Revenues (From Sched G-2, page1)					(3,590)		
4	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					57,255	23,573	10,997
5	Property Taxes (From Sched. G-2, page 1)					30,572		
6	Income Taxes (From Sched. G-2, page 1)					258,931		
7	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					349,864	79,503	14,314
8								
9	**Customer Charge**							
10	Number of Bills =	492	times 12 months			5,904		
11								
12	**Charge per Bill**					$ 59.26		
13	(Customer Revenue Requirement divided by Annualized Number of Bills)							
14								
15	**Service Line and Meter Charge**							
16	Equivalent 5/8 Meters		1,679	times	12	months	20,142	20,142
17								
18	**Charge per Equivalent Meter**						$ 3.95	$ 0.71
19								
20								
21	**CUSTOMER CHARGE:**							
22	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)							
23	Charge per Bill						$ 59.26	
24	Charge per Equivalent Service Line						3.95	
25	Charge per Equivalent Meter						0.71	
26	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
27	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included						$ 63.92	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
IRRIGATION CLASS

Exhibit
Schedule G-8
Page 2D
Witness: Bourassa

Line No.			
1	**DEMAND CHARGE:**		
2			
3	Return on Rate Base 10.21%		90,172
4	Demand Expenses (From Schedule G-4, Page 2)		173,824
5			
6	Totals		263,996
7	Total Revenue Requirement / Demand Component		
8	Equivalent Number of 5/8 Meters billings		20,142
9	Demand Charge for 5/8 Inch Meter		$ 13.11
10			

11		5/8" Demand	Meter	Demand
12	*Demand Charge Per Equivalent*	Charge	Ratio	Charge
13	5/8 Inch Meter	$ 13.11	1.0	$ 13.11
14	3/4 Inch Meter	13.11	1.5	19.66
15	1 Inch Meter	13.11	2.5	32.77
16	1 1/2 Inch Meter	13.11	5.0	65.53
17	2 Inch Meter	13.11	8.0	104.85
18	3 Inch Meter	13.11	16.0	209.71
19	4 Inch Meter	13.11	25.0	327.67
20	6 Inch Meter	13.11	50.0	655.34
21	8 Inch Meter	13.11	80.0	1,048.54
22	10 Inch Meter	13.11	115.0	1,507.28
23	12 Inch Meter	13.11	215.0	2,817.95

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
IRRIGATION CLASS

Exhibit
Schedule G-8
Page 3D
Witness: Bourassa

Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum

Line No.		Commodity	Customer	Service	Meter	Demand
3	Return on Rate Base 10.21%	22,518	6,696	55,930	3,317	90,172
4	Less: Miscellaneous Revenues		(3,590)			
5						
6	Expenses (From Sch. G-4. Page 2)					
7	Property Taxes (From Sched. G-2, page 1)	343,169	57,255	23,573	10,997	173,824
8	Income Taxes (From Sched. G-2, page 1)		30,572			
9	Total Revenue Requirement by function		258,931			
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)	365,687	349,864	79,503	14,314	263,996
11	Computed Commodity Rate (line 9 divided by line10)	246,590				
12	Annualized Number of Bills	**$ 1.4830**				
13	Equivalent Meters and Service Lines		5,904			
14	Customer Charge (line 9 divided by line 12)		$ 59.26			
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)			20,142	20,142	20,142
16	Total Monthly Minimum Charge for a 5/8 Inch Meter			$ 3.95	$ 0.71	$ 13.11
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)					
18						
19						$ 77.02

Line No.	Monthly Minimum	5/8" Monthly Minimum	Meter Ratio	Demand Charge
20				
21	5/8 Inch Meter	$ 77.02	1.0	$ 77.02
22	3/4 Inch Meter	77.02	1.5	115.54
23	1 Inch Meter	77.02	2.5	192.56
24	1 1/2 Inch Meter	77.02	5.0	385.12
25	2 Inch Meter	77.02	8.0	616.19
26	3 Inch Meter	77.02	16.0	1,232.37
27	4 Inch Meter	77.02	25.0	1,925.58
28	6 Inch Meter	77.02	50.0	3,851.17
29	8 Inch Meter	77.02	80.0	6,161.87
30	10 Inch Meter	77.02	115.0	8,857.69
31	12 Inch Meter	77.02	215.0	16,560.02
32				
33				

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
IRRIGATION CLASS

Exhibit
Schedule G-8
Page 4D
Witness: Bourassa

Line No.						
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**					
2						
3	Revenue Requirements Collected via Commodity Charge					
4		Total Rev. Req.	%	Commodity Portion of Rev. Req.		
5		$ 443,681	45%	$ 199,656		
6	Customer, Service, and Meter Costs	263,996	45%	118,798		
7	Demand Costs	365,687	100%	365,687		
8	Commodity Costs			$ 684,142		
9	Total Costs to be Collected via Commodity			246,590		
10	Gallons Sold					
11						
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 2.774**		
13						
14	Revenue Requirement Collected via Monthly Minimum					
15						
16	Monthly Minimum 5/8 Meter			$ 1,073,364		
17	Total Revenue Requirement			(684,142)		
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			$ 389,222	36.26%	
19	Balance to be Recovered through Monthly Minimum				Percent revenue recovery from monthly mins	
20						
21				20,142		
22	Number of Equivalent 5/8 Inch Meter Billings					
23						
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 19.32**		
25						
26						
27		5/8" Minimum	Meter Ratio	Monthly Minimum		
28	Meter Size					
29	5/8 Inch Meter	$ 19.32	1.0	$ 19.32		
30	3/4 Inch Meter	19.32	1.5	28.99		
31	1 Inch Meter	19.32	2.5	48.31		
32	1 1/2 Inch Meter	19.32	5.0	96.62		
33	2 Inch Meter	19.32	8.0	154.59		
34	3 Inch Meter	19.32	16.0	309.18		
35	4 Inch Meter	19.32	25.0	483.10		
36	6 Inch Meter	19.32	50.0	966.20		
37	8 Inch Meter	19.32	80.0	1,545.91		
38	10 Inch Meter	19.32	115.0	2,222.25		
39	12 Inch Meter	19.32	215.0	4,154.64		

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
HYDRANT CLASS

Exhibit
Schedule G-8
Page 1E
Witness: Bourassa

Line No.						Customer	Service	Meter
1	**CUSTOMER CHARGE:**							
2	Return on Rate Base	10.21%				259	5,849	193
3	Misc. Revenues (From Sched G-2, page1)					(139)		
4	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					2,211	2,465	639
5	Property Taxes (From Sched. G-2, page 1)					1,095		
6	Income Taxes (From Sched. G-2, page 1)					6,492		
7	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					9,918	8,315	832
8								
9	**Customer Charge**							
10	Number of Bills =	19	times 12 months			228		
11								
12	**Charge per Bill**					$ 43.50		
13	(Customer Revenue Requirement divided by Annualized Number of Bills)							
14								
15	**Service Line and Meter Charge**							
16	Equivalent 5/8 Meters		166	times	12	months	1,986	1,986
17								
18	**Charge per Equivalent Meter**						$ 4.19	$ 0.42
19								
20								
21	**CUSTOMER CHARGE:**							
22	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)							
23	Charge per Bill						$ 43.50	
24	Charge per Equivalent Service Line						4.19	
25	Charge per Equivalent Meter						0.42	
26	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
27	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included						$ 48.11	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
HYDRANT CLASS

Exhibit
Schedule G-8
Page 2E
Witness: Bourassa

Line No.			
1	**DEMAND CHARGE:**		
2	Return on Rate Base	10.21%	8,891
3	Demand Expenses (From Schedule G-4, Page 2)		17,139
4			
5	Totals		26,030
6	Total Revenue Requirement / Demand Component		
7	Equivalent Number of 5/8 Meters billings		1,986
8	Demand Charge for 5/8 Inch Meter		$ 13.11
9			

Line No.	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
10				
11	Demand Charge Per Equivalent			
12	5/8 Inch Meter	$ 13.11	1.0	$ 13.11
13	3/4 Inch Meter	13.11	1.5	19.66
14	1 Inch Meter	13.11	2.5	32.77
15	1 1/2 Inch Meter	13.11	5.0	65.53
16	2 Inch Meter	13.11	8.0	104.85
17	3 Inch Meter	13.11	16.0	209.71
18	4 Inch Meter	13.11	25.0	327.67
19	6 Inch Meter	13.11	50.0	655.34
20	8 Inch Meter	13.11	80.0	1,048.54
21	10 Inch Meter	13.11	115.0	1,507.27
22	12 Inch Meter	13.11	215.0	2,817.95

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
HYDRANT CLASS

Exhibit
Schedule G-8
Page 3E
Witness: Bourassa

Line No.			Commodity	Customer	Service	Meter	Demand
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**						
2							
3	Return on Rate Base	10.21%	371	259	5,849	193	8,891
4	Less: Miscellaneous Revenues			(139)			
5							
6	Expenses (From Sch. G-4, Page 2)		5,657	2,211	2,465	639	17,139
7	Property Taxes (From Sched. G-2, page 1)			1,095			
8	Income Taxes (From Sched. G-2, page 1)			6,492			
9	Total Revenue Requirement by function		6,028	9,918	8,315	832	26,030
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)		4,065				
11	Computed Commodity Rate (line 9 divided by line10)		**$ 1.4830**				
12	Annualized Number of Bills			228			
13	Equivalent Meters and Service Lines				1,986	1,986	1,986
14	Customer Charge (line 9 divided by line 12)			$ 43.50			
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)				$ 4.19	$ 0.42	$ 13.11
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)						$ 61.21
18							
19							

	Monthly Minimum	5/8" Monthly Minimum	Meter Ratio	Demand Charge
20				
21	5/8 Inch Meter	$ 61.21	1.0	$ 61.21
22	3/4 Inch Meter	61.21	1.5	91.82
23	1 Inch Meter	61.21	2.5	153.03
24	1 1/2 Inch Meter	61.21	5.0	306.06
25	2 Inch Meter	61.21	8.0	489.69
26	3 Inch Meter	61.21	16.0	979.39
27	4 Inch Meter	61.21	25.0	1,530.29
28	6 Inch Meter	61.21	50.0	3,060.59
29	8 Inch Meter	61.21	80.0	4,896.94
30	10 Inch Meter	61.21	115.0	7,039.35
31	12 Inch Meter	61.21	215.0	13,160.53
32				
33				

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
HYDRANT CLASS

Exhibit
Schedule G-8
Page 4E
Witness: Bourassa

Line No.					
1	***Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate***				
2					
3	Revenue Requirements Collected via Commodity Charge				
4					
5			Total Rev. Req.	%	Commodity Portion of Rev. Req.
6	Customer, Service, and Meter Costs		$ 19,064	45%	$ 8,579
7	Demand Costs		26,030	45%	11,713
8	Commodity Costs		6,028	100%	6,028
9	Total Costs to be Collected via Commodity				$ 26,321
10	Gallons Sold				4,065
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)				**$ 6.475**
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement				$ 51,123
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)				(26,321)
19	Balance to be Recovered through Monthly Minimum				$ 24,802
20					
21					48.51% Percent revenue recovery from monthly mins
22	Number of Equivalent 5/8 Inch Meter Billings				1,986
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)				**$ 12.49**
25					
26					
27					
28	Meter Size	5/8" Minimum	Meter Ratio	Monthly Minimum	
29	5/8 Inch Meter	$ 12.49	1.0	$ 12.49	
30	3/4 Inch Meter	12.49	1.5	18.73	
31	1 Inch Meter	12.49	2.5	31.22	
32	1 1/2 Inch Meter	12.49	5.0	62.44	
33	2 Inch Meter	12.49	8.0	99.91	
34	3 Inch Meter	12.49	16.0	199.81	
35	4 Inch Meter	12.49	25.0	312.21	
36	6 Inch Meter	12.49	50.0	624.42	
37	8 Inch Meter	12.49	80.0	999.07	
38	10 Inch Meter	12.49	115.0	1,436.16	
39	12 Inch Meter	12.49	215.0	2,684.99	

Chaparral City Water Company
Test Year Ended December 31, 2012
Comparison of Proposed Rates to Computed Costs
For a 3/4-Inch Residential Meter (With Required Operating Margin)

Exhibit
Schedule G-9
Page 1
Witness: Bourassa

Column Number-->		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Revenues								(Col. 2 - Col. 8) Total Revenues minus Total
Line No.	Water Usage	Monthly Minimum	Commodity	Total	Demand Charges	Customer Charges	Service Line Charges	Meter Charges	Commodity Charges	Total Charges & Costs	Charges & Costs
1	0	$ 22.30	$ -	$ 22.30	$ 13.11	$ 21.61	$ 3.88	$ 1.07	0	$ 39.67	$ (17.37)
2	1,000	22.30	3.12	25.42	13.11	21.61	3.88	1.07	1.483	41.15	(15.73)
3	2,000	22.30	6.24	28.54	13.11	21.61	3.88	1.07	2.966	42.63	(14.10)
4	3,000	22.30	9.36	31.66	13.11	21.61	3.88	1.07	4.449	44.12	(12.46)
5	4,000	22.30	13.36	35.66	13.11	21.61	3.88	1.07	5.932	45.60	(9.94)
6	5,000	22.30	17.36	39.66	13.11	21.61	3.88	1.07	7.415	47.08	(7.43)
7	6,000	22.30	21.36	43.65	13.11	21.61	3.88	1.07	8.897	48.56	(4.91)
8	7,000	22.30	25.36	47.65	13.11	21.61	3.88	1.07	10.380	50.05	(2.39)
9	8,000	22.30	29.36	51.65	13.11	21.61	3.88	1.07	11.863	51.53	0.12
10	9,000	22.30	33.36	55.65	13.11	21.61	3.88	1.07	13.346	53.01	2.64
11	10,000	22.30	38.23	60.53	13.11	21.61	3.88	1.07	14.829	54.50	6.03
12	12,000	22.30	47.99	70.28	13.11	21.61	3.88	1.07	17.795	57.46	12.82
13	14,000	22.30	57.74	80.04	13.11	21.61	3.88	1.07	20.761	60.43	19.61
14	16,000	22.30	67.50	89.79	13.11	21.61	3.88	1.07	23.727	63.39	26.40
15	18,000	22.30	77.25	99.55	13.11	21.61	3.88	1.07	26.692	66.36	33.19
16	20,000	22.30	87.00	109.30	13.11	21.61	3.88	1.07	29.658	69.32	39.97
17	25,000	22.30	111.39	133.69	13.11	21.61	3.88	1.07	37.073	76.74	56.95
18	30,000	22.30	135.78	158.07	13.11	21.61	3.88	1.07	44.487	84.15	73.92
19	35,000	22.30	160.16	182.46	13.11	21.61	3.88	1.07	51.902	91.57	90.89
20	40,000	22.30	184.55	206.84	13.11	21.61	3.88	1.07	59.316	98.98	107.86
21	45,000	22.30	208.93	231.23	13.11	21.61	3.88	1.07	66.731	106.40	124.83
22	50,000	22.30	233.32	255.61	13.11	21.61	3.88	1.07	74.145	113.81	141.80
23	60,000	22.30	282.09	304.38	13.11	21.61	3.88	1.07	88.975	128.64	175.74
24	70,000	22.30	330.86	353.15	13.11	21.61	3.88	1.07	103.804	143.47	209.68
25	80,000	22.30	379.63	401.93	13.11	21.61	3.88	1.07	118.633	158.30	243.63
26	90,000	22.30	428.40	450.70	13.11	21.61	3.88	1.07	133.462	173.13	277.57
27	100,000	22.30	477.17	499.47	13.11	21.61	3.88	1.07	148.291	187.96	311.51

H Schedules

H-1

Exhibit
Schedule H-1
Page 1
Witness: Hubbard

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Revenues by Customer Classification - Present & Proposed Rates

Line No.	Customer Classification	Revenues in Test Year: Test Year Revenues	Annualized Present Rates	Proposed Rates	Proposed Increase: Amount	Proposed Increase: %
1						
2	Residential	$ 7,271,312.75	$ 7,232,174.42	$ 9,802,997.64	$ 2,570,823.22	35.55%
3						
4	Commercial	$ 665,425.53	$ 663,936.85	$ 884,330.88	$ 220,394.03	33.20%
5						
6	Irrigation	$ 988,711.41	$ 986,694.41	$ 1,321,945.78	$ 335,251.37	33.98%
7						
8	Hydrants	$ 32,845.52	$ 32,845.52	$ 47,397.59	$ 14,552.07	44.30%
9						
10						
11						
12						
13						
14	Total Revenue	$ 8,958,295.21	$ 8,915,651.20	$ 12,056,671.89	$ 3,141,020.69	35.23%
15						
16						

		----------Pro Forma Adjustments From Schedule C-2----------			
17					
18			Add Customer	Declining		Annualized
19		From Schedule	Annualization from	Usage	Misc Revenue	Present
20		H-2	Schedule C-2	Adjustment	Adjustments	Rates
21	Residential	$ 7,271,312.75	$ 27,555.00	$ (65,960.00)	$ (733.33)	$ 7,232,174.42
22	Commercial	$ 665,425.53	$ 9,419.00		$ (10,907.68)	$ 663,936.85
23	Irrigation	$ 988,711.41			$ (2,017.00)	$ 986,694.41
24	Hydrants	$ 32,845.52				$ 32,845.52
25	Fire Sprinklers and Standpipe					
26	Total Revenue	$ 8,958,295.21	$ 36,974.00	$ (65,960.00)	$ (13,658.01)	$ 8,915,651.20
27						
28						
29	Increase in Gross Revenue from Sch A-1	$ 3,151,498.73	$ 13,026.00	$ (23,238.00)	$ (258.99)	$ 3,141,027.74
30	**Percentage Increase**					**35.23%**
31						
32						

		----------Pro Forma Adjustments at Overall % Increase ----------			
33					
34		*Proposed Rates*	Add Customer	Declining		Annualized
35		From Schedule	Annualization from	Usage	Misc Revenue	Proposed
36		H-2	Schedule C-2	Adjustment	Adjustments	Rates
37	Residential	$ 9,855,924.64	$ 37,263.00	$ (89,198.00)	$ (992.00)	$ 9,802,997.64
38	Commercial	$ 882,501.88	$ 12,737.00		$ (10,908.00)	$ 884,330.88
39	Irrigation	$ 1,323,962.78			$ (2,017.00)	$ 1,321,945.78
40	Hydrants	$ 47,397.59				$ 47,397.59
41	Fire Sprinklers and Standpipe	$ -				
42	Total Revenue	$ 12,109,786.89	$ 50,000.00	$ (89,198.00)	$ (13,917.00)	$ 12,056,671.89

H-2

Chaparral City Water Company
Test Year Ended December 31, 2012
Analysis of Revenue by Detailed Class

Line No.	Rate Schedule	Description	Last Block Consumption	Average Number of Customers	Average Consumption	Median Consumption	Revenues: Present Rates	Revenues: Proposed Rates	Increase Amount	Increase %
1	F and S .75RC	Chaparral Residential 3/4" Meter	257,709	8,308	7,870	12,000	$ 3,963,926.72	$ 5,357,834.71	$ 1,393,907.99	35.16%
2	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	78,870	4,327	10,780	16,000	$ 3,124,975.19	$ 4,230,445.45	$ 1,105,470.26	35.38%
3	F1.5RC	Chaparral Residential 1-1/2" Meter	24	25	33,407	53,000	$ 46,895.82	$ 63,122.00	$ 16,226.18	34.60%
4	F2RC	Chaparral Residential 2" Meter	7,329	38	71,775	56,000	$ 142,486.33	$ 191,945.74	$ 49,459.41	34.71%
5	F3RC	Chaparral Residential 3" Meter	109	2	82,636	99,000	$ 9,183.33	$ 12,576.74	$ 3,393.41	36.95%
6	F4RC - no active accounts	Chaparral Residential 4" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
7	F6RC - no active accounts	Chaparral Residential 6" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
8	F8RC - no active accounts	Chaparral Residential 8" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
9	F10RC - no active accounts	Chaparral Residential 10" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
10	F12RC - no active accounts	Chaparral Residential 12" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
11	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	7,833	118	9,645	32,000	$ 69,087.42	$ 92,966.27	$ 23,878.85	34.56%
13	F1CC and S1CC	Chaparral Commercial 1" Meter	11,905	144	14,836	49,000	$ 130,496.64	$ 176,409.57	$ 45,912.93	35.18%
14	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	12,171	67	36,607	116,000	$ 139,530.39	$ 187,784.89	$ 48,254.50	34.58%
15	F2CC AND S2CC	Chaparral Commercial 2" Meter	15,417	65	63,293	129,000	$ 224,598.00	$ 302,737.13	$ 78,139.13	34.79%
16	F3CC	Chaparral Commercial 3" Meter	-	3	73,585	141,000	$ 16,181.52	$ 21,781.09	$ 5,599.57	34.60%
17	F4C, S4C	Chaparral Commercial 4" Meter	607	4	188,750	289,000	$ 40,503.82	$ 54,488.44	$ 13,984.62	34.53%
18	F6C,S6C	Chaparral Commercial 6" Meter	606	2	360,667	326,000	$ 35,792.94	$ 46,334.49	$ 10,541.55	29.45%
19	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
20	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
21	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
22	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		155	15,737	36,000	$ 117,781.05	$ 158,574.81	$ 40,793.76	34.64%
23	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		210	27,300	106,000	$ 272,946.20	$ 367,286.63	$ 94,340.43	34.56%
24	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		74	55,484	146,000	$ 194,990.53	$ 262,683.20	$ 67,692.67	34.72%
25	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		47	106,496	206,000	$ 229,741.25	$ 309,190.34	$ 79,449.09	34.58%
26	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		-	-	-	$ -	$ -	$ -	0.00%
27	F4I_C	Chaparral Irrigation 4" Meter		5	293,721	2,122,000	$ 69,818.49	$ 94,084.94	$ 24,266.45	34.76%
28	F6I_C	Chaparral Irrigation 6" Meter		1	2,576,667	11,078,000	$ 98,123.20	$ 132,142.86	$ 34,019.66	34.67%
29	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		-	-	-	$ -	$ -	$ -	0.00%
30	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		-	-	-	$ -	$ -	$ -	0.00%
31	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		-	-	-	$ -	$ -	$ -	0.00%
32	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		6	15,632	50,000	$ 4,756.18	$ 6,430.02	$ 1,673.84	35.19%
33	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		1	5,333	5,000	$ 638.30	$ 876.62	$ 238.32	37.34%
34	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		2	4,444	9,000	$ 1,840.20	$ 2,486.38	$ 646.18	35.11%
35	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		2	583	-	$ 2,256.11	$ 2,911.85	$ 655.74	29.07%
36	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		8	28,212	109,000	$ 25,133.95	$ 34,692.72	$ 9,558.77	38.03%
37	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		-	-	-	$ -	$ -	$ -	0.00%
38	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		-	-	-	$ -	$ -	$ -	0.00%
39	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		-	-	-	$ -	$ -	$ -	0.00%
40	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		-	-	-	$ -	$ -	$ -	0.00%
41	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		-	-	-	$ -	$ -	$ -	0.00%
42	FS - All Meter Sizes	Chaparral Fire Sprinklers		-	-	-	$ -	$ -	$ -	0.00%
43	SP2	Standpipe Water Service - 2" Meter		-	-	-	$ -	$ -	$ -	0.00%
44	LIDFH.75 and LIDSH.75	Low Income Discount - .75" Meter		-	-	-	$ -	$ -	$ -	0.00%
45	LIDFH1 and LIDSH1	Low Income Discount - 1" Meter		-	-	-	$ -	$ -	$ -	0.00%
46	Total Chaparral Water - Billed Revenues		392,580	13,614	4,083,460	15,185,000	$ 8,961,683.58	$ 12,109,786.89	$ 3,148,103.31	35.13%
47										
48		Annual Low Income Discount	$22,500							
49										
50		Surcharge Price per kgal	$0.0573							
51										

				Test Year Revenues	Proposed Rates	Increase Amount	Increase %
52							
53							
54							
55	Total Residential	12,700	206,468	7,287,467	9,855,925	2,568,457	35.24%
56	Total Commercial	403	747,383	656,191	882,502	226,311	34.49%
57	Total Irrigation/ Miscellaneous	492	3,075,405	983,401	1,323,963	340,562	34.63%
58	Total Hydrant	19	54,204	34,625	47,398	12,773	36.89%
59	Fire Sprinklers and Standpipe	-	-	-	-	-	0.00%
60	Total Chaparral Water - Billed Revenues	13,614	4,083,460	8,961,684	12,109,787	3,148,103	35.13%

H-3

Chaparral City Water Company
Test Year Ended December 31, 2012
Changes in Representative Rate Schedules

Line No.	Rate Schedule	Description	Block	Monthly Usage Charge Present Rate	Monthly Usage Charge Proposed Rate	Monthly Usage Charge Change	Commodity Charge Present Rate	Commodity Charge Proposed Rate	Commodity Charge Change
1	F and S .75RC	Chaparral Residential 3/4" Meter	First 3,000 gals.	$ 16.50	$ 22.30	$ 5.80	$ 2.31	$ 3.1061	$ 0.7961
2			3,001 to 9,000 gals.				$ 2.96	$ 3.9850	$ 1.0250
3			Over 9,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
4	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	First24,000 gals.	$ 27.50	$ 37.19	$ 9.69	$ 2.96	$ 3.9850	$ 1.0250
5			Over 24,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
6	F1.5RC	Chaparral Residential 1-1/2" Meter	First 60,000 gals.	$ 55.00	$ 74.38	$ 19.38	$ 2.96	$ 3.9850	$ 1.0250
7			Over 60,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
8	F2RC	Chaparral Residential 2" Meter	First 100,000 gals.	$ 88.00	$ 119.00	$ 31.00	$ 2.96	$ 3.9850	$ 1.0250
9			Over 100,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
10	F3RC	Chaparral Residential 3" Meter	First 225,000 gals.	$ 176.00	$ 238.00	$ 62.00	$ 2.96	$ 3.9850	$ 1.0250
11			Over 225,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
12	F4RC - no active accounts.	Chaparral Residential 4" Meter	First 350,000 gals.	$ 275.00	$ 371.88	$ 96.88	$ 2.96	$ 3.9850	$ 1.0250
13			Over 350,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
14	F6RC - no active accounts	Chaparral Residential 6" Meter	First 725,000 gals.	$ 550.00	$ 743.77	$ 193.77	$ 2.96	$ 3.9850	$ 1.0250
15			Over 725,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
16	F8RC - no active accounts	Chaparral Residential 8" Meter	First 1,125,000 gals.	$ 880.00	$ 1,190.02	$ 310.02	$ 2.96	$ 3.9850	$ 1.0250
17			Over 1,125,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
18	F10RC - no active accounts	Chaparral Residential 10" Meter	First 1,500,000 gals.	$ 1,265.00	$ 1,710.66	$ 445.66	$ 2.96	$ 3.9850	$ 1.0250
19			Over 1,500,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
20	F12RC - no active accounts	Chaparral Residential 12" Meter	First 2,250,000 gals.	$ 2,365.00	$ 3,198.19	$ 833.19	$ 2.96	$ 3.9850	$ 1.0250
21			Over 2,250,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
22	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	First 9,000 gals.	$ 16.50	$ 22.31	$ 5.81	$ 2.96	$ 3.9850	$ 1.0250
23			Over 9,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
24	F1CC and S1CC	Chaparral Commercial 1" Meter	First24,000 gals.	$ 27.50	$ 37.19	$ 9.69	$ 2.96	$ 3.9850	$ 1.0250
25			Over 24,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
26	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	First 60,000 gals.	$ 55.00	$ 74.38	$ 19.38	$ 2.96	$ 3.9850	$ 1.0250
27			Over 60,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
28	F2CC AND S2CC	Chaparral Commercial 2" Meter	First 100,000 gals.	$ 88.00	$ 119.00	$ 31.00	$ 2.96	$ 3.9850	$ 1.0250
29			Over 100,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
30	F3CC	Chaparral Commercial 3" Meter	First 225,000 gals.	$ 176.00	$ 238.00	$ 62.00	$ 2.96	$ 3.9850	$ 1.0250
31			Over 225,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
32	F4C, S4C	Chaparral Commercial 4" Meter	First 350,000 gals.	$ 275.00	$ 371.88	$ 96.88	$ 2.96	$ 3.9850	$ 1.0250
33			Over 350,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
34	F6C,S6C	Chaparral Commercial 6" Meter	First 725,000 gals.	$ 550.00	$ 743.77	$ 193.77	$ 2.96	$ 3.9850	$ 1.0250
35			Over 725,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
36	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	First 1,125,000 gals.	$ 880.00	$ 1,190.02	$ 310.02	$ 2.96	$ 3.9850	$ 1.0250
37			Over 1,125,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
38	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	First 1,500,000 gals.	$ 1,265.00	$ 1,710.66	$ 445.66	$ 2.96	$ 3.9850	$ 1.0250
39			Over 1,500,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
40	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	First 2,250,000 gals.	$ 2,365.00	$ 3,198.19	$ 833.19	$ 2.96	$ 3.9850	$ 1.0250
41			Over 2,250,000 gals.				$ 3.61	$ 4.8640	$ 1.2540
42	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter	All Usage	$ 16.50	$ 22.31	$ 5.81	$ 2.96	$ 3.9850	$ 1.0250
43									
44	F1I_C , S1I_C	Chaparral Irrigation 1" Meter	All Usage	$ 27.50	$ 37.19	$ 9.69	$ 2.96	$ 3.9850	$ 1.0250
45									
46	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter	All Usage	$ 55.00	$ 74.38	$ 19.38	$ 2.96	$ 3.9850	$ 1.0250
47									
48	F2I_C , S2I_C	Chaparral Irrigation 2" Meter	All Usage	$ 88.00	$ 119.00	$ 31.00	$ 2.96	$ 3.9850	$ 1.0250
49									

Line No.	Rate Schedule	Description	Block	Monthly Usage Charge Present Rate	Monthly Usage Charge Proposed Rate	Monthly Usage Charge Change	Commodity Charge Present Rate	Commodity Charge Proposed Rate	Commodity Charge Change
50	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter	All Usage	$ 176.00	$ 238.00	$ 62.00	$ 2.96	$ 3.9850	$ 1.0250
51									
52	F4I_C	Chaparral Irrigation 4" Meter	All Usage	$ 275.00	$ 371.88	$ 96.88	$ 2.96	$ 3.9850	$ 1.0250
53									
54	F6I_C	Chaparral Irrigation 6" Meter	All Usage	$ 550.00	$ 743.77	$ 193.77	$ 2.96	$ 3.9850	$ 1.0250
55									
56	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter	All Usage	$ 880.00	$ 1,190.02	$ 310.02	$ 2.96	$ 3.9850	$ 1.0250
57									
58	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter	All Usage	$ 1,265.00	$ 1,710.66	$ 445.66	$ 2.96	$ 3.9850	$ 1.0250
59									
60	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter	All Usage	$ 2,365.00	$ 3,198.19	$ 833.19	$ 2.96	$ 3.9850	$ 1.0250
61									
62	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter	All Usage	$ 16.50	$ 22.31	$ 5.81	$ 2.96	$ 3.9850	$ 1.0250
63									
64	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter	All Usage	$ 27.50	$ 37.19	$ 9.69	$ 2.96	$ 3.9850	$ 1.0250
65									
66	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter	All Usage	$ 55.00	$ 74.38	$ 19.38	$ 2.96	$ 3.9850	$ 1.0250
67									
68	F2H_C, S2H_C	Chaparral Hydrant 2" Meter	All Usage	$ 88.00	$ 119.00	$ 31.00	$ 2.96	$ 3.9850	$ 1.0250
69									
70	F3H_C, S3H_C	Chaparral Hydrant 3" Meter	All Usage	$ 176.00	$ 238.00	$ 62.00	$ 2.96	$ 3.9850	$ 1.0250
71									
72	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter	All Usage	$ 275.00	$ 371.88	$ 96.88	$ 2.96	$ 3.9850	$ 1.0250
73									
74	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter	All Usage	$ 550.00	$ 743.77	$ 193.77	$ 2.96	$ 3.9850	$ 1.0250
75									
76	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter	All Usage	$ 880.00	$ 1,190.02	$ 310.02	$ 2.96	$ 3.9850	$ 1.0250
77									
78	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter	All Usage	$ 1,265.00	$ 1,710.66	$ 445.66	$ 2.96	$ 3.9850	$ 1.0250
79									
80	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter	All Usage	$ 2,365.00	$ 3,198.19	$ 833.19	$ 2.96	$ 3.9850	$ 1.0250
81									
82	FS - All Meter Sizes	Chaparral Fire Sprinklers	All Usage	$ 10.00	$ 13.52	$ 3.52	$ 2.96	$ 3.9850	$ 1.0250
83									
84	SP2	Standpipe Water Service - 2" Meter	All Usage	$ -	$ -	$ -	$ 2.96	$ 3.9850	$ 1.0250
85									
86	LIDFH.75 and LIDSH.75	Low Income Discount (FH and SD)	All Usage	$ -	$ 14.80	$ 14.80	$ -	$ 3.1061	$ 3.1061
87								$ 3.9850	$ 3.9850
88								$ 4.8640	$ 4.8640
89	LIDFH1 and LIDSH1	Low Income Discount (FH and SD)	All Usage	$ -	$ 29.69	$ 29.69	$ -	$ 3.9850	$ 3.9850
90								$ 4.8640	$ 4.8640

		Present	Proposed
91	Service Charges		
92	Establishment of Service		
93	Regular Hours	$ 25.00	$ 60.00
94	After Hours	$ 35.00	$ 90.00
95	Re-establishment of Service per A.A.C. R14-2-403.D (same customer, same location within 12 months)	*	*
96	Reconnection of Service (delinquent)	$ 35.00	$ 60.00
97	Reconnection of Service (delinquent / after-hours)	$ 50.00	$ 90.00
98	Water Meter Test (If Correct)	$ 35.00	$ 30.00
99	Water Meter Relocation at Customer Request (per A.A.C. R14-2-405.B)	Cost ***	Cost ***
100	Meter Re-Read (If Correct)	$ 25.00	$ 10.00
101	NSF Check Charge	$ 25.00	$ 25.00
102	Late Fee Charge (per month)	1.50%	1.50%
103	Deferred Payment Finance Charge (per month)	1.50%	1.50%
104	Service Call - After Hours(per A.A.C. R14-2-403D)	refer to charges above	refer to charges above
105	Deposit Requirements Residential	**	**
106	Deposit Requirements Non-Residential	**	**
107	Deposit Interest (per A.A.C. Rule 14-2-403.B)	6% per annum	6% per annum
108			

109 * Monthly minimum charge multiplied by the number of months disconnected from the water system.
110 ** Residential - two times the average bill. Non-residential - two and one-half times the estimated maximum bill.
111 *** Per Company Tariff Sheet No. 8.
112
113
114
115

		Present Rates			Proposed Rates		
		Service Line Charge	Meter Installation Charge	Total Charge	Service Line Charge	Meter Installation Charge	Total Charge
116	Service Line and Meter Installation Charges						
117	Refundable per A.A. C. Rule 14-2-405.B:						
118	5/8 x 3/4-inch Meter	$ 385.00	$ 135.00	$ 520.00	$ 385.00	$ 135.00	$ 520.00
119	3/4-inch Meter	$ 385.00	$ 215.00	$ 600.00	$ 385.00	$ 215.00	$ 600.00
120	1-inch Meter	$ 435.00	$ 255.00	$ 690.00	$ 435.00	$ 255.00	$ 690.00
121	1 1/2-inch Meter	$ 470.00	$ 465.00	$ 935.00	$ 470.00	$ 465.00	$ 935.00
122	2-inch Turbine Meter	$ 630.00	$ 965.00	$ 1,595.00	At Cost	At Cost	At Cost
123	2-inch Compound Meter	$ 630.00	$ 1,690.00	$ 2,320.00	At Cost	At Cost	At Cost
124	3-inch Turbine Meter	$ 805.00	$ 1,470.00	$ 2,275.00	At Cost	At Cost	At Cost
125	3-inch Compound Meter	$ 845.00	$ 2,265.00	$ 3,110.00	At Cost	At Cost	At Cost
126	4-inch Turbine Meter	$ 1,170.00	$ 2,350.00	$ 3,520.00	At Cost	At Cost	At Cost
127	4-inch Compound Meter	$ 1,230.00	$ 3,245.00	$ 4,475.00	At Cost	At Cost	At Cost
128	6-inch Turbine Meter	$ 1,730.00	$ 4,545.00	$ 6,275.00	At Cost	At Cost	At Cost
129	6-inch Compound Meter	$ 1,770.00	$ 6,280.00	$ 8,050.00	At Cost	At Cost	At Cost
130	8-inch or Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
131							
132	Fire Sprinkler:						
133	2" Meter and Valve			Cost			Cost
134	4" Meter and Valve			Cost			Cost
135	6" Meter and Valve			Cost			Cost
136	8" Meter and Valve			Cost			Cost
137							
138	Main Extensions (per R14-2-406)						
139							
140							

141 AN APPLICANT FOR WATER SERVICE SHALL PAY TO THE COMPANY, AS A REFUNDABLE ADVANCE IN AID OF CONSTRUCTION THE FULL COST TO PROVIDE THE NEW SERVICE LINE AND METER.
142
143 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM IT CUSTOMERS A PROPORTIONATE SHARE
144 OF ANY PRIVILEGE, SALES,USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-409D(5).
145
146 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS, AND ALL APPLICABLE TAXES, INCLUDING
147 ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.

H-4

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 1
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F and S .75RC	Chaparral Residential 3/4" Meter		1,000	$18.81	$25.40	$ 6.59	35.04%
2	F and S .75RC	Chaparral Residential 3/4" Meter		2,000	$21.12	$28.51	$ 7.39	34.98%
3	F and S .75RC	Chaparral Residential 3/4" Meter		3,000	$23.43	$31.61	$ 8.18	34.93%
4	F and S .75RC	Chaparral Residential 3/4" Meter		4,000	$26.39	$35.60	$ 9.21	34.89%
5	F and S .75RC	Chaparral Residential 3/4" Meter		5,000	$29.35	$39.58	$ 10.23	34.87%
6	F and S .75RC	Chaparral Residential 3/4" Meter		6,000	$32.31	$43.57	$ 11.26	34.85%
7	F and S .75RC	Chaparral Residential 3/4" Meter		7,000	$35.27	$47.55	$ 12.28	34.83%
8	F and S .75RC	Chaparral Residential 3/4" Meter		8,000	$38.23	$51.54	$ 13.31	34.81%
9	F and S .75RC	Chaparral Residential 3/4" Meter		9,000	$41.19	$55.52	$ 14.33	34.80%
10	F and S .75RC	Chaparral Residential 3/4" Meter		10,000	$44.80	$60.39	$ 15.59	34.79%
11	F and S .75RC	Chaparral Residential 3/4" Meter		11,000	$48.41	$65.25	$ 16.84	34.79%
12	F and S .75RC	Chaparral Residential 3/4" Meter		12,000	$52.02	$70.12	$ 18.10	34.79%
13	F and S .75RC	Chaparral Residential 3/4" Meter		13,000	$55.63	$74.98	$ 19.35	34.78%
14	F and S .75RC	Chaparral Residential 3/4" Meter		14,000	$59.24	$79.84	$ 20.60	34.78%
15	F and S .75RC	Chaparral Residential 3/4" Meter		15,000	$62.85	$84.71	$ 21.86	34.78%
16	F and S .75RC	Chaparral Residential 3/4" Meter		16,000	$66.46	$89.57	$ 23.11	34.78%
17	F and S .75RC	Chaparral Residential 3/4" Meter		17,000	$70.07	$94.44	$ 24.37	34.77%
18	F and S .75RC	Chaparral Residential 3/4" Meter		18,000	$73.68	$99.30	$ 25.62	34.77%
19	F and S .75RC	Chaparral Residential 3/4" Meter		19,000	$77.29	$104.16	$ 26.87	34.77%
20	F and S .75RC	Chaparral Residential 3/4" Meter		20,000	$80.90	$109.03	$ 28.13	34.77%
21	F and S .75RC	Chaparral Residential 3/4" Meter		21,000	$84.51	$113.89	$ 29.38	34.77%
22	F and S .75RC	Chaparral Residential 3/4" Meter		22,000	$88.12	$118.76	$ 30.64	34.77%
23	F and S .75RC	Chaparral Residential 3/4" Meter		23,000	$91.73	$123.62	$ 31.89	34.77%
24	F and S .75RC	Chaparral Residential 3/4" Meter		24,000	$95.34	$128.48	$ 33.14	34.76%
25	F and S .75RC	Chaparral Residential 3/4" Meter		25,000	$98.95	$133.35	$ 34.40	34.76%
26	F and S .75RC	Chaparral Residential 3/4" Meter		26,000	$102.56	$138.21	$ 35.65	34.76%
27	F and S .75RC	Chaparral Residential 3/4" Meter		27,000	$106.17	$143.08	$ 36.91	34.76%
28	F and S .75RC	Chaparral Residential 3/4" Meter		28,000	$109.78	$147.94	$ 38.16	34.76%
29	F and S .75RC	Chaparral Residential 3/4" Meter		29,000	$113.39	$152.80	$ 39.41	34.76%
30	F and S .75RC	Chaparral Residential 3/4" Meter		30,000	$117.00	$157.67	$ 40.67	34.76%
31	F and S .75RC	Chaparral Residential 3/4" Meter		31,000	$120.61	$162.53	$ 41.92	34.76%
32	F and S .75RC	Chaparral Residential 3/4" Meter		32,000	$124.22	$167.40	$ 43.18	34.76%
33	F and S .75RC	Chaparral Residential 3/4" Meter		33,000	$127.83	$172.26	$ 44.43	34.76%
34	F and S .75RC	Chaparral Residential 3/4" Meter		34,000	$131.44	$177.12	$ 45.68	34.76%
35	F and S .75RC	Chaparral Residential 3/4" Meter		35,000	$135.05	$181.99	$ 46.94	34.76%
36	F and S .75RC	Chaparral Residential 3/4" Meter		36,000	$138.66	$186.85	$ 48.19	34.76%
37	F and S .75RC	Chaparral Residential 3/4" Meter		37,000	$142.27	$191.72	$ 49.45	34.76%
38	F and S .75RC	Chaparral Residential 3/4" Meter		38,000	$145.88	$196.58	$ 50.70	34.76%
39	F and S .75RC	Chaparral Residential 3/4" Meter		39,000	$149.49	$201.44	$ 51.95	34.75%
40	F and S .75RC	Chaparral Residential 3/4" Meter		40,000	$153.10	$206.31	$ 53.21	34.75%
41	F and S .75RC	Chaparral Residential 3/4" Meter		41,000	$156.71	$211.17	$ 54.46	34.75%
42	F and S .75RC	Chaparral Residential 3/4" Meter		42,000	$160.32	$216.04	$ 55.72	34.75%
43	F and S .75RC	Chaparral Residential 3/4" Meter		43,000	$163.93	$220.90	$ 56.97	34.75%
44	F and S .75RC	Chaparral Residential 3/4" Meter		44,000	$167.54	$225.77	$ 58.23	34.75%
45	F and S .75RC	Chaparral Residential 3/4" Meter		45,000	$171.15	$230.63	$ 59.48	34.75%
46	F and S .75RC	Chaparral Residential 3/4" Meter		46,000	$174.76	$235.49	$ 60.73	34.75%
47	F and S .75RC	Chaparral Residential 3/4" Meter		47,000	$178.37	$240.36	$ 61.99	34.75%
48	F and S .75RC	Chaparral Residential 3/4" Meter		48,000	$181.98	$245.22	$ 63.24	34.75%
49	F and S .75RC	Chaparral Residential 3/4" Meter		49,000	$185.59	$250.09	$ 64.50	34.75%
50	F and S .75RC	Chaparral Residential 3/4" Meter		50,000	$189.20	$254.95	$ 65.75	34.75%
51	F and S .75RC	Chaparral Residential 3/4" Meter		51,000	$192.81	$259.81	$ 67.00	34.75%
52	F and S .75RC	Chaparral Residential 3/4" Meter		52,000	$196.42	$264.68	$ 68.26	34.75%
53	F and S .75RC	Chaparral Residential 3/4" Meter		53,000	$200.03	$269.54	$ 69.51	34.75%
54	F and S .75RC	Chaparral Residential 3/4" Meter		54,000	$203.64	$274.41	$ 70.77	34.75%
55	F and S .75RC	Chaparral Residential 3/4" Meter		55,000	$207.25	$279.27	$ 72.02	34.75%
56								
57	F and S .75RC	Chaparral Residential 3/4" Meter	Average:	7,870	$37.85	$51.02	$ 13.18	34.81%
58								
59								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		1,000	$30.46	$41.17	$ 10.71	35.17%
2	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		2,000	$33.42	$45.16	$ 11.74	35.12%
3	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		3,000	$36.38	$49.14	$ 12.76	35.08%
4	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		4,000	$39.34	$53.13	$ 13.79	35.05%
5	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		5,000	$42.30	$57.11	$ 14.81	35.02%
6	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		6,000	$45.26	$61.10	$ 15.84	34.99%
7	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		7,000	$48.22	$65.08	$ 16.86	34.97%
8	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		8,000	$51.18	$69.07	$ 17.89	34.95%
9	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		9,000	$54.14	$73.05	$ 18.91	34.93%
10	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		10,000	$57.10	$77.04	$ 19.94	34.92%
11	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		11,000	$60.06	$81.02	$ 20.96	34.90%
12	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		12,000	$63.02	$85.01	$ 21.99	34.89%
13	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		13,000	$65.98	$88.99	$ 23.01	34.88%
14	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		14,000	$68.94	$92.98	$ 24.04	34.87%
15	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		15,000	$71.90	$96.96	$ 25.06	34.86%
16	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		16,000	$74.86	$100.95	$ 26.09	34.85%
17	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		17,000	$77.82	$104.93	$ 27.11	34.84%
18	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		18,000	$80.78	$108.92	$ 28.14	34.83%
19	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		19,000	$83.74	$112.90	$ 29.16	34.83%
20	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		20,000	$86.70	$116.89	$ 30.19	34.82%
21	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		21,000	$89.66	$120.87	$ 31.21	34.81%
22	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		22,000	$92.62	$124.86	$ 32.24	34.81%
23	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		23,000	$95.58	$128.84	$ 33.26	34.80%
24	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		24,000	$98.54	$132.83	$ 34.29	34.80%
25	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		25,000	$102.15	$137.69	$ 35.54	34.80%
26	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		26,000	$105.76	$142.56	$ 36.80	34.79%
27	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		27,000	$109.37	$147.42	$ 38.05	34.79%
28	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		28,000	$112.98	$152.29	$ 39.31	34.79%
29	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		29,000	$116.59	$157.15	$ 40.56	34.79%
30	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		30,000	$120.20	$162.01	$ 41.81	34.79%
31	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		31,000	$123.81	$166.88	$ 43.07	34.79%
32	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		32,000	$127.42	$171.74	$ 44.32	34.78%
33	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		33,000	$131.03	$176.61	$ 45.58	34.78%
34	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		34,000	$134.64	$181.47	$ 46.83	34.78%
35	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		35,000	$138.25	$186.33	$ 48.08	34.78%
36	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		36,000	$141.86	$191.20	$ 49.34	34.78%
37	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		37,000	$145.47	$196.06	$ 50.59	34.78%
38	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		38,000	$149.08	$200.93	$ 51.85	34.78%
39	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		39,000	$152.69	$205.79	$ 53.10	34.78%
40	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		40,000	$156.30	$210.65	$ 54.35	34.78%
41	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		41,000	$159.91	$215.52	$ 55.61	34.77%
42	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		42,000	$163.52	$220.38	$ 56.86	34.77%
43	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		43,000	$167.13	$225.25	$ 58.12	34.77%
44	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		44,000	$170.74	$230.11	$ 59.37	34.77%
45	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		45,000	$174.35	$234.97	$ 60.62	34.77%
46	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		46,000	$177.96	$239.84	$ 61.88	34.77%
47	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		47,000	$181.57	$244.70	$ 63.13	34.77%
48	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		48,000	$185.18	$249.57	$ 64.39	34.77%
49	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		49,000	$188.79	$254.43	$ 65.64	34.77%
50	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		50,000	$192.40	$259.29	$ 66.89	34.77%
51	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		51,000	$196.01	$264.16	$ 68.15	34.77%
52	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		52,000	$199.62	$269.02	$ 69.40	34.77%
53	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		53,000	$203.23	$273.89	$ 70.66	34.77%
54	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		54,000	$206.84	$278.75	$ 71.91	34.77%
55	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		55,000	$210.45	$283.61	$ 73.16	34.77%
56								
57	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	Average:	10,780	$59.41	$80.15	$ 20.74	34.91%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1.5RC	Chaparral Residential 1-1/2" Meter		4,000	$66.84	$90.32	$ 23.48	35.12%
2	F1.5RC	Chaparral Residential 1-1/2" Meter		8,000	$78.68	$106.26	$ 27.58	35.05%
3	F1.5RC	Chaparral Residential 1-1/2" Meter		12,000	$90.52	$122.20	$ 31.68	34.99%
4	F1.5RC	Chaparral Residential 1-1/2" Meter		16,000	$102.36	$138.14	$ 35.78	34.95%
5	F1.5RC	Chaparral Residential 1-1/2" Meter		20,000	$114.20	$154.08	$ 39.88	34.92%
6	F1.5RC	Chaparral Residential 1-1/2" Meter		24,000	$126.04	$170.02	$ 43.98	34.89%
7	F1.5RC	Chaparral Residential 1-1/2" Meter		28,000	$137.88	$185.96	$ 48.08	34.87%
8	F1.5RC	Chaparral Residential 1-1/2" Meter		32,000	$149.72	$201.90	$ 52.18	34.85%
9	F1.5RC	Chaparral Residential 1-1/2" Meter		36,000	$161.56	$217.84	$ 56.28	34.83%
10	F1.5RC	Chaparral Residential 1-1/2" Meter		40,000	$173.40	$233.78	$ 60.38	34.82%
11	F1.5RC	Chaparral Residential 1-1/2" Meter		44,000	$185.24	$249.72	$ 64.48	34.81%
12	F1.5RC	Chaparral Residential 1-1/2" Meter		48,000	$197.08	$265.66	$ 68.58	34.80%
13	F1.5RC	Chaparral Residential 1-1/2" Meter		52,000	$208.92	$281.60	$ 72.68	34.79%
14	F1.5RC	Chaparral Residential 1-1/2" Meter		56,000	$220.76	$297.54	$ 76.78	34.78%
15	F1.5RC	Chaparral Residential 1-1/2" Meter		60,000	$232.60	$313.48	$ 80.88	34.77%
16	F1.5RC	Chaparral Residential 1-1/2" Meter		64,000	$232.60	$313.48	$ 80.88	34.77%
17	F1.5RC	Chaparral Residential 1-1/2" Meter		68,000	$232.60	$313.48	$ 80.88	34.77%
18	F1.5RC	Chaparral Residential 1-1/2" Meter		72,000	$232.60	$313.48	$ 80.88	34.77%
19	F1.5RC	Chaparral Residential 1-1/2" Meter		76,000	$232.60	$313.48	$ 80.88	34.77%
20	F1.5RC	Chaparral Residential 1-1/2" Meter		80,000	$232.60	$313.48	$ 80.88	34.77%
21	F1.5RC	Chaparral Residential 1-1/2" Meter		84,000	$232.60	$313.48	$ 80.88	34.77%
22	F1.5RC	Chaparral Residential 1-1/2" Meter		88,000	$232.60	$313.48	$ 80.88	34.77%
23	F1.5RC	Chaparral Residential 1-1/2" Meter		92,000	$232.60	$313.48	$ 80.88	34.77%
24	F1.5RC	Chaparral Residential 1-1/2" Meter		96,000	$232.60	$313.48	$ 80.88	34.77%
25	F1.5RC	Chaparral Residential 1-1/2" Meter		100,000	$232.60	$313.48	$ 80.88	34.77%
26	F1.5RC	Chaparral Residential 1-1/2" Meter		104,000	$247.04	$332.94	$ 85.90	34.77%
27	F1.5RC	Chaparral Residential 1-1/2" Meter		108,000	$261.48	$352.39	$ 90.91	34.77%
28	F1.5RC	Chaparral Residential 1-1/2" Meter		112,000	$275.92	$371.85	$ 95.93	34.77%
29	F1.5RC	Chaparral Residential 1-1/2" Meter		116,000	$290.36	$391.30	$ 100.94	34.77%
30	F1.5RC	Chaparral Residential 1-1/2" Meter		120,000	$304.80	$410.76	$ 105.96	34.76%
31	F1.5RC	Chaparral Residential 1-1/2" Meter		124,000	$319.24	$430.22	$ 110.98	34.76%
32	F1.5RC	Chaparral Residential 1-1/2" Meter		128,000	$333.68	$449.67	$ 115.99	34.76%
33	F1.5RC	Chaparral Residential 1-1/2" Meter		132,000	$348.12	$469.13	$ 121.01	34.76%
34	F1.5RC	Chaparral Residential 1-1/2" Meter		136,000	$362.56	$488.58	$ 126.02	34.76%
35	F1.5RC	Chaparral Residential 1-1/2" Meter		140,000	$377.00	$508.04	$ 131.04	34.76%
36	F1.5RC	Chaparral Residential 1-1/2" Meter		144,000	$391.44	$527.50	$ 136.06	34.76%
37	F1.5RC	Chaparral Residential 1-1/2" Meter		148,000	$405.88	$546.95	$ 141.07	34.76%
38	F1.5RC	Chaparral Residential 1-1/2" Meter		152,000	$420.32	$566.41	$ 146.09	34.76%
39	F1.5RC	Chaparral Residential 1-1/2" Meter		156,000	$434.76	$585.87	$ 151.11	34.76%
40	F1.5RC	Chaparral Residential 1-1/2" Meter		160,000	$449.20	$605.32	$ 156.12	34.76%
41	F1.5RC	Chaparral Residential 1-1/2" Meter		164,000	$463.64	$624.78	$ 161.14	34.76%
42	F1.5RC	Chaparral Residential 1-1/2" Meter		168,000	$478.08	$644.23	$ 166.15	34.75%
43	F1.5RC	Chaparral Residential 1-1/2" Meter		172,000	$492.52	$663.69	$ 171.17	34.75%
44	F1.5RC	Chaparral Residential 1-1/2" Meter		176,000	$506.96	$683.15	$ 176.19	34.75%
45	F1.5RC	Chaparral Residential 1-1/2" Meter		180,000	$521.40	$702.60	$ 181.20	34.75%
46	F1.5RC	Chaparral Residential 1-1/2" Meter		184,000	$535.84	$722.06	$ 186.22	34.75%
47	F1.5RC	Chaparral Residential 1-1/2" Meter		188,000	$550.28	$741.52	$ 191.24	34.75%
48	F1.5RC	Chaparral Residential 1-1/2" Meter		192,000	$564.72	$760.97	$ 196.25	34.75%
49	F1.5RC	Chaparral Residential 1-1/2" Meter		196,000	$579.16	$780.43	$ 201.27	34.75%
50	F1.5RC	Chaparral Residential 1-1/2" Meter		200,000	$593.60	$799.88	$ 206.28	34.75%
51	F1.5RC	Chaparral Residential 1-1/2" Meter		204,000	$608.04	$819.34	$ 211.30	34.75%
52	F1.5RC	Chaparral Residential 1-1/2" Meter		208,000	$622.48	$838.80	$ 216.32	34.75%
53	F1.5RC	Chaparral Residential 1-1/2" Meter		212,000	$636.92	$858.25	$ 221.33	34.75%
54	F1.5RC	Chaparral Residential 1-1/2" Meter		216,000	$651.36	$877.71	$ 226.35	34.75%
55	F1.5RC	Chaparral Residential 1-1/2" Meter		220,000	$665.80	$897.16	$ 231.36	34.75%
56								
57	F1.5RC	Chaparral Residential 1-1/2" Meter	Average:	33,407	$153.88	$207.50	$ 53.62	34.84%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F2RC	Chaparral Residential 2" Meter		5,000	$102.80	$138.93	$ 36.13	35.14%
2	F2RC	Chaparral Residential 2" Meter		10,000	$117.60	$158.85	$ 41.25	35.08%
3	F2RC	Chaparral Residential 2" Meter		15,000	$132.40	$178.78	$ 46.38	35.03%
4	F2RC	Chaparral Residential 2" Meter		20,000	$147.20	$198.70	$ 51.50	34.99%
5	F2RC	Chaparral Residential 2" Meter		25,000	$162.00	$218.63	$ 56.63	34.96%
6	F2RC	Chaparral Residential 2" Meter		30,000	$176.80	$238.55	$ 61.75	34.93%
7	F2RC	Chaparral Residential 2" Meter		35,000	$191.60	$258.48	$ 66.88	34.91%
8	F2RC	Chaparral Residential 2" Meter		40,000	$206.40	$278.40	$ 72.00	34.89%
9	F2RC	Chaparral Residential 2" Meter		45,000	$221.20	$298.33	$ 77.13	34.87%
10	F2RC	Chaparral Residential 2" Meter		50,000	$236.00	$318.25	$ 82.25	34.85%
11	F2RC	Chaparral Residential 2" Meter		55,000	$250.80	$338.18	$ 87.38	34.84%
12	F2RC	Chaparral Residential 2" Meter		60,000	$265.60	$358.11	$ 92.51	34.83%
13	F2RC	Chaparral Residential 2" Meter		65,000	$280.40	$378.03	$ 97.63	34.82%
14	F2RC	Chaparral Residential 2" Meter		70,000	$295.20	$397.96	$ 102.76	34.81%
15	F2RC	Chaparral Residential 2" Meter		75,000	$310.00	$417.88	$ 107.88	34.80%
16	F2RC	Chaparral Residential 2" Meter		80,000	$324.80	$437.81	$ 113.01	34.79%
17	F2RC	Chaparral Residential 2" Meter		85,000	$339.60	$457.73	$ 118.13	34.79%
18	F2RC	Chaparral Residential 2" Meter		90,000	$354.40	$477.66	$ 123.26	34.78%
19	F2RC	Chaparral Residential 2" Meter		95,000	$369.20	$497.58	$ 128.38	34.77%
20	F2RC	Chaparral Residential 2" Meter		100,000	$384.00	$517.51	$ 133.51	34.77%
21	F2RC	Chaparral Residential 2" Meter		105,000	$402.05	$541.83	$ 139.78	34.77%
22	F2RC	Chaparral Residential 2" Meter		110,000	$420.10	$566.15	$ 146.05	34.76%
23	F2RC	Chaparral Residential 2" Meter		115,000	$438.15	$590.47	$ 152.32	34.76%
24	F2RC	Chaparral Residential 2" Meter		120,000	$456.20	$614.79	$ 158.59	34.76%
25	F2RC	Chaparral Residential 2" Meter		125,000	$474.25	$639.11	$ 164.86	34.76%
26	F2RC	Chaparral Residential 2" Meter		130,000	$492.30	$663.43	$ 171.13	34.76%
27	F2RC	Chaparral Residential 2" Meter		135,000	$510.35	$687.75	$ 177.40	34.76%
28	F2RC	Chaparral Residential 2" Meter		140,000	$528.40	$712.07	$ 183.67	34.76%
29	F2RC	Chaparral Residential 2" Meter		145,000	$546.45	$736.39	$ 189.94	34.76%
30	F2RC	Chaparral Residential 2" Meter		150,000	$564.50	$760.71	$ 196.21	34.76%
31	F2RC	Chaparral Residential 2" Meter		155,000	$582.55	$785.03	$ 202.48	34.76%
32	F2RC	Chaparral Residential 2" Meter		160,000	$600.60	$809.35	$ 208.75	34.76%
33	F2RC	Chaparral Residential 2" Meter		165,000	$618.65	$833.67	$ 215.02	34.76%
34	F2RC	Chaparral Residential 2" Meter		170,000	$636.70	$857.99	$ 221.29	34.76%
35	F2RC	Chaparral Residential 2" Meter		175,000	$654.75	$882.31	$ 227.56	34.76%
36	F2RC	Chaparral Residential 2" Meter		180,000	$672.80	$906.63	$ 233.83	34.75%
37	F2RC	Chaparral Residential 2" Meter		185,000	$690.85	$930.95	$ 240.10	34.75%
38	F2RC	Chaparral Residential 2" Meter		190,000	$708.90	$955.27	$ 246.37	34.75%
39	F2RC	Chaparral Residential 2" Meter		195,000	$726.95	$979.59	$ 252.64	34.75%
40	F2RC	Chaparral Residential 2" Meter		200,000	$745.00	$1,003.91	$ 258.91	34.75%
41	F2RC	Chaparral Residential 2" Meter		205,000	$763.05	$1,028.23	$ 265.18	34.75%
42	F2RC	Chaparral Residential 2" Meter		210,000	$781.10	$1,052.55	$ 271.45	34.75%
43	F2RC	Chaparral Residential 2" Meter		215,000	$799.15	$1,076.87	$ 277.72	34.75%
44	F2RC	Chaparral Residential 2" Meter		220,000	$817.20	$1,101.19	$ 283.99	34.75%
45	F2RC	Chaparral Residential 2" Meter		225,000	$835.25	$1,125.51	$ 290.26	34.75%
46	F2RC	Chaparral Residential 2" Meter		230,000	$853.30	$1,149.83	$ 296.53	34.75%
47	F2RC	Chaparral Residential 2" Meter		235,000	$871.35	$1,174.15	$ 302.80	34.75%
48	F2RC	Chaparral Residential 2" Meter		240,000	$889.40	$1,198.47	$ 309.07	34.75%
49	F2RC	Chaparral Residential 2" Meter		245,000	$907.45	$1,222.79	$ 315.34	34.75%
50	F2RC	Chaparral Residential 2" Meter		250,000	$925.50	$1,247.11	$ 321.61	34.75%
51	F2RC	Chaparral Residential 2" Meter		255,000	$943.55	$1,271.43	$ 327.88	34.75%
52	F2RC	Chaparral Residential 2" Meter		260,000	$961.60	$1,295.75	$ 334.15	34.75%
53	F2RC	Chaparral Residential 2" Meter		265,000	$979.65	$1,320.07	$ 340.42	34.75%
54	F2RC	Chaparral Residential 2" Meter		270,000	$997.70	$1,344.39	$ 346.69	34.75%
55	F2RC	Chaparral Residential 2" Meter		275,000	$1,015.75	$1,368.71	$ 352.96	34.75%
56								
57	F2RC	Chaparral Residential 2" Meter	Average:	71,775	$300.45	$349.12	$ 48.66	16.20%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F3RC	Chaparral Residential 3" Meter		15,000	$220.40	$297.78	$ 77.38	35.11%
2	F3RC	Chaparral Residential 3" Meter		30,000	$264.80	$357.56	$ 92.76	35.03%
3	F3RC	Chaparral Residential 3" Meter		45,000	$309.20	$417.33	$ 108.13	34.97%
4	F3RC	Chaparral Residential 3" Meter		60,000	$353.60	$477.11	$ 123.51	34.93%
5	F3RC	Chaparral Residential 3" Meter		75,000	$398.00	$536.88	$ 138.88	34.90%
6	F3RC	Chaparral Residential 3" Meter		90,000	$442.40	$596.66	$ 154.26	34.87%
7	F3RC	Chaparral Residential 3" Meter		105,000	$486.80	$656.43	$ 169.63	34.85%
8	F3RC	Chaparral Residential 3" Meter		120,000	$531.20	$716.21	$ 185.01	34.83%
9	F3RC	Chaparral Residential 3" Meter		135,000	$575.60	$775.99	$ 200.39	34.81%
10	F3RC	Chaparral Residential 3" Meter		150,000	$620.00	$835.76	$ 215.76	34.80%
11	F3RC	Chaparral Residential 3" Meter		165,000	$664.40	$895.54	$ 231.14	34.79%
12	F3RC	Chaparral Residential 3" Meter		180,000	$708.80	$955.31	$ 246.51	34.78%
13	F3RC	Chaparral Residential 3" Meter		195,000	$753.20	$1,015.09	$ 261.89	34.77%
14	F3RC	Chaparral Residential 3" Meter		210,000	$797.60	$1,074.86	$ 277.26	34.76%
15	F3RC	Chaparral Residential 3" Meter		225,000	$842.00	$1,134.64	$ 292.64	34.76%
16	F3RC	Chaparral Residential 3" Meter		240,000	$896.15	$1,207.60	$ 311.45	34.75%
17	F3RC	Chaparral Residential 3" Meter		255,000	$950.30	$1,280.56	$ 330.26	34.75%
18	F3RC	Chaparral Residential 3" Meter		270,000	$1,004.45	$1,353.52	$ 349.07	34.75%
19	F3RC	Chaparral Residential 3" Meter		285,000	$1,058.60	$1,426.48	$ 367.88	34.75%
20	F3RC	Chaparral Residential 3" Meter		300,000	$1,112.75	$1,499.44	$ 386.69	34.75%
21	F3RC	Chaparral Residential 3" Meter		315,000	$1,166.90	$1,572.40	$ 405.50	34.75%
22	F3RC	Chaparral Residential 3" Meter		330,000	$1,221.05	$1,645.37	$ 424.32	34.75%
23	F3RC	Chaparral Residential 3" Meter		345,000	$1,275.20	$1,718.33	$ 443.13	34.75%
24	F3RC	Chaparral Residential 3" Meter		360,000	$1,329.35	$1,791.29	$ 461.94	34.75%
25	F3RC	Chaparral Residential 3" Meter		375,000	$1,383.50	$1,864.25	$ 480.75	34.75%
26	F3RC	Chaparral Residential 3" Meter		390,000	$1,437.65	$1,937.21	$ 499.56	34.75%
27	F3RC	Chaparral Residential 3" Meter		405,000	$1,491.80	$2,010.17	$ 518.37	34.75%
28	F3RC	Chaparral Residential 3" Meter		420,000	$1,545.95	$2,083.13	$ 537.18	34.75%
29	F3RC	Chaparral Residential 3" Meter		435,000	$1,600.10	$2,156.09	$ 555.99	34.75%
30	F3RC	Chaparral Residential 3" Meter		450,000	$1,654.25	$2,229.05	$ 574.80	34.75%
31	F3RC	Chaparral Residential 3" Meter		465,000	$1,708.40	$2,302.01	$ 593.61	34.75%
32	F3RC	Chaparral Residential 3" Meter		480,000	$1,762.55	$2,374.97	$ 612.42	34.75%
33	F3RC	Chaparral Residential 3" Meter		495,000	$1,816.70	$2,447.93	$ 631.23	34.75%
34	F3RC	Chaparral Residential 3" Meter		510,000	$1,870.85	$2,520.89	$ 650.04	34.75%
35	F3RC	Chaparral Residential 3" Meter		525,000	$1,925.00	$2,593.85	$ 668.85	34.75%
36	F3RC	Chaparral Residential 3" Meter		540,000	$1,979.15	$2,666.81	$ 687.66	34.75%
37	F3RC	Chaparral Residential 3" Meter		555,000	$2,033.30	$2,739.77	$ 706.47	34.75%
38	F3RC	Chaparral Residential 3" Meter		570,000	$2,087.45	$2,812.74	$ 725.29	34.75%
39	F3RC	Chaparral Residential 3" Meter		585,000	$2,141.60	$2,885.70	$ 744.10	34.74%
40	F3RC	Chaparral Residential 3" Meter		600,000	$2,195.75	$2,958.66	$ 762.91	34.74%
41	F3RC	Chaparral Residential 3" Meter		615,000	$2,249.90	$3,031.62	$ 781.72	34.74%
42	F3RC	Chaparral Residential 3" Meter		630,000	$2,304.05	$3,104.58	$ 800.53	34.74%
43	F3RC	Chaparral Residential 3" Meter		645,000	$2,358.20	$3,177.54	$ 819.34	34.74%
44	F3RC	Chaparral Residential 3" Meter		660,000	$2,412.35	$3,250.50	$ 838.15	34.74%
45	F3RC	Chaparral Residential 3" Meter		675,000	$2,466.50	$3,323.46	$ 856.96	34.74%
46	F3RC	Chaparral Residential 3" Meter		690,000	$2,520.65	$3,396.42	$ 875.77	34.74%
47	F3RC	Chaparral Residential 3" Meter		705,000	$2,574.80	$3,469.38	$ 894.58	34.74%
48	F3RC	Chaparral Residential 3" Meter		720,000	$2,628.95	$3,542.34	$ 913.39	34.74%
49	F3RC	Chaparral Residential 3" Meter		735,000	$2,683.10	$3,615.30	$ 932.20	34.74%
50	F3RC	Chaparral Residential 3" Meter		750,000	$2,737.25	$3,688.26	$ 951.01	34.74%
51	F3RC	Chaparral Residential 3" Meter		765,000	$2,791.40	$3,761.22	$ 969.82	34.74%
52	F3RC	Chaparral Residential 3" Meter		780,000	$2,845.55	$3,834.18	$ 988.63	34.74%
53	F3RC	Chaparral Residential 3" Meter		795,000	$2,899.70	$3,907.15	$ 1,007.45	34.74%
54	F3RC	Chaparral Residential 3" Meter		810,000	$2,953.85	$3,980.11	$ 1,026.26	34.74%
55	F3RC	Chaparral Residential 3" Meter		825,000	$3,008.00	$4,053.07	$ 1,045.07	34.74%
56								
57	F3RC	Chaparral Residential 3" Meter	Average:	82,636	$465.87	$628.52	$ 162.66	34.91%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F4RC - no active accounts.	Chaparral Residential 4" Meter		7,000	$295.72	$399.78	$ 104.06	35.19%
2	F4RC - no active accounts.	Chaparral Residential 4" Meter		14,000	$316.44	$427.67	$ 111.23	35.15%
3	F4RC - no active accounts.	Chaparral Residential 4" Meter		21,000	$337.16	$455.57	$ 118.41	35.12%
4	F4RC - no active accounts.	Chaparral Residential 4" Meter		28,000	$357.88	$483.46	$ 125.58	35.09%
5	F4RC - no active accounts.	Chaparral Residential 4" Meter		35,000	$378.60	$511.36	$ 132.76	35.07%
6	F4RC - no active accounts.	Chaparral Residential 4" Meter		42,000	$399.32	$539.25	$ 139.93	35.04%
7	F4RC - no active accounts.	Chaparral Residential 4" Meter		49,000	$420.04	$567.15	$ 147.11	35.02%
8	F4RC - no active accounts.	Chaparral Residential 4" Meter		56,000	$440.76	$595.05	$ 154.29	35.00%
9	F4RC - no active accounts.	Chaparral Residential 4" Meter		63,000	$461.48	$622.94	$ 161.46	34.99%
10	F4RC - no active accounts.	Chaparral Residential 4" Meter		70,000	$482.20	$650.84	$ 168.64	34.97%
11	F4RC - no active accounts.	Chaparral Residential 4" Meter		77,000	$502.92	$678.73	$ 175.81	34.96%
12	F4RC - no active accounts.	Chaparral Residential 4" Meter		84,000	$523.64	$706.63	$ 182.99	34.95%
13	F4RC - no active accounts.	Chaparral Residential 4" Meter		91,000	$544.36	$734.52	$ 190.16	34.93%
14	F4RC - no active accounts.	Chaparral Residential 4" Meter		98,000	$565.08	$762.42	$ 197.34	34.92%
15	F4RC - no active accounts.	Chaparral Residential 4" Meter		105,000	$585.80	$790.31	$ 204.51	34.91%
16	F4RC - no active accounts.	Chaparral Residential 4" Meter		112,000	$606.52	$818.21	$ 211.69	34.90%
17	F4RC - no active accounts.	Chaparral Residential 4" Meter		119,000	$627.24	$846.10	$ 218.86	34.89%
18	F4RC - no active accounts.	Chaparral Residential 4" Meter		126,000	$647.96	$874.00	$ 226.04	34.88%
19	F4RC - no active accounts.	Chaparral Residential 4" Meter		133,000	$668.68	$901.89	$ 233.21	34.88%
20	F4RC - no active accounts.	Chaparral Residential 4" Meter		140,000	$689.40	$929.79	$ 240.39	34.87%
21	F4RC - no active accounts.	Chaparral Residential 4" Meter		147,000	$710.12	$957.68	$ 247.56	34.86%
22	F4RC - no active accounts.	Chaparral Residential 4" Meter		154,000	$730.84	$985.58	$ 254.74	34.86%
23	F4RC - no active accounts.	Chaparral Residential 4" Meter		161,000	$751.56	$1,013.48	$ 261.92	34.85%
24	F4RC - no active accounts.	Chaparral Residential 4" Meter		168,000	$772.28	$1,041.37	$ 269.09	34.84%
25	F4RC - no active accounts.	Chaparral Residential 4" Meter		175,000	$793.00	$1,069.27	$ 276.27	34.84%
26	F4RC - no active accounts.	Chaparral Residential 4" Meter		182,000	$813.72	$1,097.16	$ 283.44	34.83%
27	F4RC - no active accounts.	Chaparral Residential 4" Meter		189,000	$834.44	$1,125.06	$ 290.62	34.83%
28	F4RC - no active accounts.	Chaparral Residential 4" Meter		196,000	$855.16	$1,152.95	$ 297.79	34.82%
29	F4RC - no active accounts.	Chaparral Residential 4" Meter		203,000	$875.88	$1,180.85	$ 304.97	34.82%
30	F4RC - no active accounts.	Chaparral Residential 4" Meter		210,000	$896.60	$1,208.74	$ 312.14	34.81%
31	F4RC - no active accounts.	Chaparral Residential 4" Meter		217,000	$917.32	$1,236.64	$ 319.32	34.81%
32	F4RC - no active accounts.	Chaparral Residential 4" Meter		224,000	$938.04	$1,264.53	$ 326.49	34.81%
33	F4RC - no active accounts.	Chaparral Residential 4" Meter		231,000	$958.76	$1,292.43	$ 333.67	34.80%
34	F4RC - no active accounts.	Chaparral Residential 4" Meter		238,000	$979.48	$1,320.32	$ 340.84	34.80%
35	F4RC - no active accounts.	Chaparral Residential 4" Meter		245,000	$1,000.20	$1,348.22	$ 348.02	34.79%
36	F4RC - no active accounts.	Chaparral Residential 4" Meter		252,000	$1,020.92	$1,376.11	$ 355.19	34.79%
37	F4RC - no active accounts.	Chaparral Residential 4" Meter		259,000	$1,041.64	$1,404.01	$ 362.37	34.79%
38	F4RC - no active accounts.	Chaparral Residential 4" Meter		266,000	$1,062.36	$1,431.91	$ 369.55	34.79%
39	F4RC - no active accounts.	Chaparral Residential 4" Meter		273,000	$1,083.08	$1,459.80	$ 376.72	34.78%
40	F4RC - no active accounts.	Chaparral Residential 4" Meter		280,000	$1,103.80	$1,487.70	$ 383.90	34.78%
41	F4RC - no active accounts.	Chaparral Residential 4" Meter		287,000	$1,124.52	$1,515.59	$ 391.07	34.78%
42	F4RC - no active accounts.	Chaparral Residential 4" Meter		294,000	$1,145.24	$1,543.49	$ 398.25	34.77%
43	F4RC - no active accounts.	Chaparral Residential 4" Meter		301,000	$1,165.96	$1,571.38	$ 405.42	34.77%
44	F4RC - no active accounts.	Chaparral Residential 4" Meter		308,000	$1,186.68	$1,599.28	$ 412.60	34.77%
45	F4RC - no active accounts.	Chaparral Residential 4" Meter		315,000	$1,207.40	$1,627.17	$ 419.77	34.77%
46	F4RC - no active accounts.	Chaparral Residential 4" Meter		322,000	$1,228.12	$1,655.07	$ 426.95	34.76%
47	F4RC - no active accounts.	Chaparral Residential 4" Meter		329,000	$1,248.84	$1,682.96	$ 434.12	34.76%
48	F4RC - no active accounts.	Chaparral Residential 4" Meter		336,000	$1,269.56	$1,710.86	$ 441.30	34.76%
49	F4RC - no active accounts.	Chaparral Residential 4" Meter		343,000	$1,290.28	$1,738.75	$ 448.47	34.76%
50	F4RC - no active accounts.	Chaparral Residential 4" Meter		350,000	$1,311.00	$1,766.65	$ 455.65	34.76%
51	F4RC - no active accounts.	Chaparral Residential 4" Meter		357,000	$1,336.27	$1,800.70	$ 464.43	34.76%
52	F4RC - no active accounts.	Chaparral Residential 4" Meter		364,000	$1,361.54	$1,834.75	$ 473.21	34.76%
53	F4RC - no active accounts.	Chaparral Residential 4" Meter		371,000	$1,386.81	$1,868.79	$ 481.98	34.75%
54	F4RC - no active accounts.	Chaparral Residential 4" Meter		378,000	$1,412.08	$1,902.84	$ 490.76	34.75%
55	F4RC - no active accounts.	Chaparral Residential 4" Meter		385,000	$1,437.35	$1,936.89	$ 499.54	34.75%
56								
57	F4RC - no active accounts.	Chaparral Residential 4" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F6RC - no active accounts	Chaparral Residential 6" Meter		25,000	$624.00	$843.39	$ 219.39	35.16%
2	F6RC - no active accounts	Chaparral Residential 6" Meter		50,000	$698.00	$943.02	$ 245.02	35.10%
3	F6RC - no active accounts	Chaparral Residential 6" Meter		75,000	$772.00	$1,042.64	$ 270.64	35.06%
4	F6RC - no active accounts	Chaparral Residential 6" Meter		100,000	$846.00	$1,142.27	$ 296.27	35.02%
5	F6RC - no active accounts	Chaparral Residential 6" Meter		125,000	$920.00	$1,241.90	$ 321.90	34.99%
6	F6RC - no active accounts	Chaparral Residential 6" Meter		150,000	$994.00	$1,341.52	$ 347.52	34.96%
7	F6RC - no active accounts	Chaparral Residential 6" Meter		175,000	$1,068.00	$1,441.15	$ 373.15	34.94%
8	F6RC - no active accounts	Chaparral Residential 6" Meter		200,000	$1,142.00	$1,540.77	$ 398.77	34.92%
9	F6RC - no active accounts	Chaparral Residential 6" Meter		225,000	$1,216.00	$1,640.40	$ 424.40	34.90%
10	F6RC - no active accounts	Chaparral Residential 6" Meter		250,000	$1,290.00	$1,740.03	$ 450.03	34.89%
11	F6RC - no active accounts	Chaparral Residential 6" Meter		275,000	$1,364.00	$1,839.65	$ 475.65	34.87%
12	F6RC - no active accounts	Chaparral Residential 6" Meter		300,000	$1,438.00	$1,939.28	$ 501.28	34.86%
13	F6RC - no active accounts	Chaparral Residential 6" Meter		325,000	$1,512.00	$2,038.91	$ 526.91	34.85%
14	F6RC - no active accounts	Chaparral Residential 6" Meter		350,000	$1,586.00	$2,138.53	$ 552.53	34.84%
15	F6RC - no active accounts	Chaparral Residential 6" Meter		375,000	$1,660.00	$2,238.16	$ 578.16	34.83%
16	F6RC - no active accounts	Chaparral Residential 6" Meter		400,000	$1,734.00	$2,337.78	$ 603.78	34.82%
17	F6RC - no active accounts	Chaparral Residential 6" Meter		425,000	$1,808.00	$2,437.41	$ 629.41	34.81%
18	F6RC - no active accounts	Chaparral Residential 6" Meter		450,000	$1,882.00	$2,537.04	$ 655.04	34.81%
19	F6RC - no active accounts	Chaparral Residential 6" Meter		475,000	$1,956.00	$2,636.66	$ 680.66	34.80%
20	F6RC - no active accounts	Chaparral Residential 6" Meter		500,000	$2,030.00	$2,736.29	$ 706.29	34.79%
21	F6RC - no active accounts	Chaparral Residential 6" Meter		525,000	$2,104.00	$2,835.92	$ 731.92	34.79%
22	F6RC - no active accounts	Chaparral Residential 6" Meter		550,000	$2,178.00	$2,935.54	$ 757.54	34.78%
23	F6RC - no active accounts	Chaparral Residential 6" Meter		575,000	$2,252.00	$3,035.17	$ 783.17	34.78%
24	F6RC - no active accounts	Chaparral Residential 6" Meter		600,000	$2,326.00	$3,134.79	$ 808.79	34.77%
25	F6RC - no active accounts	Chaparral Residential 6" Meter		625,000	$2,400.00	$3,234.42	$ 834.42	34.77%
26	F6RC - no active accounts	Chaparral Residential 6" Meter		650,000	$2,474.00	$3,334.05	$ 860.05	34.76%
27	F6RC - no active accounts	Chaparral Residential 6" Meter		675,000	$2,548.00	$3,433.67	$ 885.67	34.76%
28	F6RC - no active accounts	Chaparral Residential 6" Meter		700,000	$2,622.00	$3,533.30	$ 911.30	34.76%
29	F6RC - no active accounts	Chaparral Residential 6" Meter		725,000	$2,696.00	$3,632.92	$ 936.92	34.75%
30	F6RC - no active accounts	Chaparral Residential 6" Meter		725,000	$2,786.25	$3,754.53	$ 968.28	34.75%
31	F6RC - no active accounts	Chaparral Residential 6" Meter		750,000	$2,950.50	$3,975.75	$ 1,025.25	34.75%
32	F6RC - no active accounts	Chaparral Residential 6" Meter		775,000	$3,114.75	$4,196.98	$ 1,082.23	34.75%
33	F6RC - no active accounts	Chaparral Residential 6" Meter		800,000	$3,279.00	$4,418.21	$ 1,139.21	34.74%
34	F6RC - no active accounts	Chaparral Residential 6" Meter		825,000	$3,443.25	$4,639.43	$ 1,196.18	34.74%
35	F6RC - no active accounts	Chaparral Residential 6" Meter		850,000	$3,607.50	$4,860.66	$ 1,253.16	34.74%
36	F6RC - no active accounts	Chaparral Residential 6" Meter		875,000	$3,771.75	$5,081.89	$ 1,310.14	34.74%
37	F6RC - no active accounts	Chaparral Residential 6" Meter		900,000	$3,936.00	$5,303.12	$ 1,367.12	34.73%
38	F6RC - no active accounts	Chaparral Residential 6" Meter		925,000	$4,100.25	$5,524.34	$ 1,424.09	34.73%
39	F6RC - no active accounts	Chaparral Residential 6" Meter		950,000	$4,264.50	$5,745.57	$ 1,481.07	34.73%
40	F6RC - no active accounts	Chaparral Residential 6" Meter		975,000	$4,428.75	$5,966.80	$ 1,538.05	34.73%
41	F6RC - no active accounts	Chaparral Residential 6" Meter		1,000,000	$4,593.00	$6,188.03	$ 1,595.03	34.73%
42	F6RC - no active accounts	Chaparral Residential 6" Meter		1,025,000	$4,757.25	$6,409.25	$ 1,652.00	34.73%
43	F6RC - no active accounts	Chaparral Residential 6" Meter		1,050,000	$4,921.50	$6,630.48	$ 1,708.98	34.72%
44	F6RC - no active accounts	Chaparral Residential 6" Meter		1,075,000	$5,085.75	$6,851.71	$ 1,765.96	34.72%
45	F6RC - no active accounts	Chaparral Residential 6" Meter		1,100,000	$5,250.00	$7,072.94	$ 1,822.94	34.72%
46	F6RC - no active accounts	Chaparral Residential 6" Meter		1,125,000	$5,414.25	$7,294.16	$ 1,879.91	34.72%
47	F6RC - no active accounts	Chaparral Residential 6" Meter		1,150,000	$5,578.50	$7,515.39	$ 1,936.89	34.72%
48	F6RC - no active accounts	Chaparral Residential 6" Meter		1,175,000	$5,742.75	$7,736.62	$ 1,993.87	34.72%
49	F6RC - no active accounts	Chaparral Residential 6" Meter		1,200,000	$5,907.00	$7,957.84	$ 2,050.84	34.72%
50	F6RC - no active accounts	Chaparral Residential 6" Meter		1,225,000	$6,071.25	$8,179.07	$ 2,107.82	34.72%
51	F6RC - no active accounts	Chaparral Residential 6" Meter		1,250,000	$6,235.50	$8,400.30	$ 2,164.80	34.72%
52	F6RC - no active accounts	Chaparral Residential 6" Meter		1,275,000	$6,399.75	$8,621.53	$ 2,221.78	34.72%
53	F6RC - no active accounts	Chaparral Residential 6" Meter		1,300,000	$6,564.00	$8,842.75	$ 2,278.75	34.72%
54	F6RC - no active accounts	Chaparral Residential 6" Meter		1,325,000	$6,728.25	$9,063.98	$ 2,335.73	34.72%
55	F6RC - no active accounts	Chaparral Residential 6" Meter		1,350,000	$6,892.50	$9,285.21	$ 2,392.71	34.71%
56								
57	F6RC - no active accounts	Chaparral Residential 6" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F8RC - no active accounts	Chaparral Residential 8" Meter		25,000	$954.00	$1,289.65	$ 335.65	35.18%
2	F8RC - no active accounts	Chaparral Residential 8" Meter		50,000	$1,028.00	$1,389.28	$ 361.28	35.14%
3	F8RC - no active accounts	Chaparral Residential 8" Meter		75,000	$1,102.00	$1,488.90	$ 386.90	35.11%
4	F8RC - no active accounts	Chaparral Residential 8" Meter		100,000	$1,176.00	$1,588.53	$ 412.53	35.08%
5	F8RC - no active accounts	Chaparral Residential 8" Meter		125,000	$1,250.00	$1,688.16	$ 438.16	35.05%
6	F8RC - no active accounts	Chaparral Residential 8" Meter		150,000	$1,324.00	$1,787.78	$ 463.78	35.03%
7	F8RC - no active accounts	Chaparral Residential 8" Meter		175,000	$1,398.00	$1,887.41	$ 489.41	35.01%
8	F8RC - no active accounts	Chaparral Residential 8" Meter		200,000	$1,472.00	$1,987.03	$ 515.03	34.99%
9	F8RC - no active accounts	Chaparral Residential 8" Meter		225,000	$1,546.00	$2,086.66	$ 540.66	34.97%
10	F8RC - no active accounts	Chaparral Residential 8" Meter		250,000	$1,620.00	$2,186.29	$ 566.29	34.96%
11	F8RC - no active accounts	Chaparral Residential 8" Meter		275,000	$1,694.00	$2,285.91	$ 591.91	34.94%
12	F8RC - no active accounts	Chaparral Residential 8" Meter		300,000	$1,768.00	$2,385.54	$ 617.54	34.93%
13	F8RC - no active accounts	Chaparral Residential 8" Meter		325,000	$1,842.00	$2,485.16	$ 643.16	34.92%
14	F8RC - no active accounts	Chaparral Residential 8" Meter		350,000	$1,916.00	$2,584.79	$ 668.79	34.91%
15	F8RC - no active accounts	Chaparral Residential 8" Meter		375,000	$1,990.00	$2,684.42	$ 694.42	34.90%
16	F8RC - no active accounts	Chaparral Residential 8" Meter		400,000	$2,064.00	$2,784.04	$ 720.04	34.89%
17	F8RC - no active accounts	Chaparral Residential 8" Meter		425,000	$2,138.00	$2,883.67	$ 745.67	34.88%
18	F8RC - no active accounts	Chaparral Residential 8" Meter		450,000	$2,212.00	$2,983.30	$ 771.30	34.87%
19	F8RC - no active accounts	Chaparral Residential 8" Meter		475,000	$2,286.00	$3,082.92	$ 796.92	34.86%
20	F8RC - no active accounts	Chaparral Residential 8" Meter		500,000	$2,360.00	$3,182.55	$ 822.55	34.85%
21	F8RC - no active accounts	Chaparral Residential 8" Meter		525,000	$2,434.00	$3,282.17	$ 848.17	34.85%
22	F8RC - no active accounts	Chaparral Residential 8" Meter		550,000	$2,508.00	$3,381.80	$ 873.80	34.84%
23	F8RC - no active accounts	Chaparral Residential 8" Meter		575,000	$2,582.00	$3,481.43	$ 899.43	34.83%
24	F8RC - no active accounts	Chaparral Residential 8" Meter		600,000	$2,656.00	$3,581.05	$ 925.05	34.83%
25	F8RC - no active accounts	Chaparral Residential 8" Meter		625,000	$2,730.00	$3,680.68	$ 950.68	34.82%
26	F8RC - no active accounts	Chaparral Residential 8" Meter		650,000	$2,804.00	$3,780.31	$ 976.31	34.82%
27	F8RC - no active accounts	Chaparral Residential 8" Meter		675,000	$2,878.00	$3,879.93	$ 1,001.93	34.81%
28	F8RC - no active accounts	Chaparral Residential 8" Meter		700,000	$2,952.00	$3,979.56	$ 1,027.56	34.81%
29	F8RC - no active accounts	Chaparral Residential 8" Meter		725,000	$3,026.00	$4,079.18	$ 1,053.18	34.80%
30	F8RC - no active accounts	Chaparral Residential 8" Meter		750,000	$3,100.00	$4,178.81	$ 1,078.81	34.80%
31	F8RC - no active accounts	Chaparral Residential 8" Meter		775,000	$3,174.00	$4,278.44	$ 1,104.44	34.80%
32	F8RC - no active accounts	Chaparral Residential 8" Meter		800,000	$3,248.00	$4,378.06	$ 1,130.06	34.79%
33	F8RC - no active accounts	Chaparral Residential 8" Meter		825,000	$3,322.00	$4,477.69	$ 1,155.69	34.79%
34	F8RC - no active accounts	Chaparral Residential 8" Meter		850,000	$3,396.00	$4,577.31	$ 1,181.31	34.79%
35	F8RC - no active accounts	Chaparral Residential 8" Meter		875,000	$3,470.00	$4,676.94	$ 1,206.94	34.78%
36	F8RC - no active accounts	Chaparral Residential 8" Meter		900,000	$3,544.00	$4,776.57	$ 1,232.57	34.78%
37	F8RC - no active accounts	Chaparral Residential 8" Meter		925,000	$3,618.00	$4,876.19	$ 1,258.19	34.78%
38	F8RC - no active accounts	Chaparral Residential 8" Meter		950,000	$3,692.00	$4,975.82	$ 1,283.82	34.77%
39	F8RC - no active accounts	Chaparral Residential 8" Meter		975,000	$3,766.00	$5,075.45	$ 1,309.45	34.77%
40	F8RC - no active accounts	Chaparral Residential 8" Meter		1,000,000	$3,840.00	$5,175.07	$ 1,335.07	34.77%
41	F8RC - no active accounts	Chaparral Residential 8" Meter		1,025,000	$3,914.00	$5,274.70	$ 1,360.70	34.76%
42	F8RC - no active accounts	Chaparral Residential 8" Meter		1,050,000	$3,988.00	$5,374.32	$ 1,386.32	34.76%
43	F8RC - no active accounts	Chaparral Residential 8" Meter		1,075,000	$4,062.00	$5,473.95	$ 1,411.95	34.76%
44	F8RC - no active accounts	Chaparral Residential 8" Meter		1,100,000	$4,136.00	$5,573.58	$ 1,437.58	34.76%
45	F8RC - no active accounts	Chaparral Residential 8" Meter		1,150,000	$4,300.25	$5,794.80	$ 1,494.55	34.76%
46	F8RC - no active accounts	Chaparral Residential 8" Meter		1,175,000	$4,390.50	$5,916.41	$ 1,525.91	34.75%
47	F8RC - no active accounts	Chaparral Residential 8" Meter		1,200,000	$4,480.75	$6,038.01	$ 1,557.26	34.75%
48	F8RC - no active accounts	Chaparral Residential 8" Meter		1,225,000	$4,571.00	$6,159.61	$ 1,588.61	34.75%
49	F8RC - no active accounts	Chaparral Residential 8" Meter		1,250,000	$4,661.25	$6,281.21	$ 1,619.96	34.75%
50	F8RC - no active accounts	Chaparral Residential 8" Meter		1,275,000	$4,751.50	$6,402.81	$ 1,651.31	34.75%
51	F8RC - no active accounts	Chaparral Residential 8" Meter		1,300,000	$4,841.75	$6,524.41	$ 1,682.66	34.75%
52	F8RC - no active accounts	Chaparral Residential 8" Meter		1,325,000	$4,932.00	$6,646.01	$ 1,714.01	34.75%
53	F8RC - no active accounts	Chaparral Residential 8" Meter		1,350,000	$5,022.25	$6,767.61	$ 1,745.36	34.75%
54	F8RC - no active accounts	Chaparral Residential 8" Meter		1,375,000	$5,112.50	$6,889.21	$ 1,776.71	34.75%
55	F8RC - no active accounts	Chaparral Residential 8" Meter		1,400,000	$5,202.75	$7,010.81	$ 1,808.06	34.75%
56								
57	F8RC - no active accounts	Chaparral Residential 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F10RC - no active accounts	Chaparral Residential 10" Meter		50,000	$1,413.00	$1,909.91	$ 496.91	35.17%
2	F10RC - no active accounts	Chaparral Residential 10" Meter		100,000	$1,561.00	$2,109.16	$ 548.16	35.12%
3	F10RC - no active accounts	Chaparral Residential 10" Meter		150,000	$1,709.00	$2,308.42	$ 599.42	35.07%
4	F10RC - no active accounts	Chaparral Residential 10" Meter		200,000	$1,857.00	$2,507.67	$ 650.67	35.04%
5	F10RC - no active accounts	Chaparral Residential 10" Meter		250,000	$2,005.00	$2,706.92	$ 701.92	35.01%
6	F10RC - no active accounts	Chaparral Residential 10" Meter		300,000	$2,153.00	$2,906.17	$ 753.17	34.98%
7	F10RC - no active accounts	Chaparral Residential 10" Meter		350,000	$2,301.00	$3,105.43	$ 804.43	34.96%
8	F10RC - no active accounts	Chaparral Residential 10" Meter		400,000	$2,449.00	$3,304.68	$ 855.68	34.94%
9	F10RC - no active accounts	Chaparral Residential 10" Meter		450,000	$2,597.00	$3,503.93	$ 906.93	34.92%
10	F10RC - no active accounts	Chaparral Residential 10" Meter		500,000	$2,745.00	$3,703.18	$ 958.18	34.91%
11	F10RC - no active accounts	Chaparral Residential 10" Meter		550,000	$2,893.00	$3,902.44	$ 1,009.44	34.89%
12	F10RC - no active accounts	Chaparral Residential 10" Meter		600,000	$3,041.00	$4,101.69	$ 1,060.69	34.88%
13	F10RC - no active accounts	Chaparral Residential 10" Meter		650,000	$3,189.00	$4,300.94	$ 1,111.94	34.87%
14	F10RC - no active accounts	Chaparral Residential 10" Meter		700,000	$3,337.00	$4,500.19	$ 1,163.19	34.86%
15	F10RC - no active accounts	Chaparral Residential 10" Meter		750,000	$3,485.00	$4,699.45	$ 1,214.45	34.85%
16	F10RC - no active accounts	Chaparral Residential 10" Meter		800,000	$3,633.00	$4,898.70	$ 1,265.70	34.84%
17	F10RC - no active accounts	Chaparral Residential 10" Meter		850,000	$3,781.00	$5,097.95	$ 1,316.95	34.83%
18	F10RC - no active accounts	Chaparral Residential 10" Meter		900,000	$3,929.00	$5,297.20	$ 1,368.20	34.82%
19	F10RC - no active accounts	Chaparral Residential 10" Meter		950,000	$4,077.00	$5,496.46	$ 1,419.46	34.82%
20	F10RC - no active accounts	Chaparral Residential 10" Meter		1,000,000	$4,225.00	$5,695.71	$ 1,470.71	34.81%
21	F10RC - no active accounts	Chaparral Residential 10" Meter		1,050,000	$4,373.00	$5,894.96	$ 1,521.96	34.80%
22	F10RC - no active accounts	Chaparral Residential 10" Meter		1,100,000	$4,521.00	$6,094.21	$ 1,573.21	34.80%
23	F10RC - no active accounts	Chaparral Residential 10" Meter		1,150,000	$4,669.00	$6,293.46	$ 1,624.46	34.79%
24	F10RC - no active accounts	Chaparral Residential 10" Meter		1,200,000	$4,817.00	$6,492.72	$ 1,675.72	34.79%
25	F10RC - no active accounts	Chaparral Residential 10" Meter		1,250,000	$4,965.00	$6,691.97	$ 1,726.97	34.78%
26	F10RC - no active accounts	Chaparral Residential 10" Meter		1,300,000	$5,113.00	$6,891.22	$ 1,778.22	34.78%
27	F10RC - no active accounts	Chaparral Residential 10" Meter		1,350,000	$5,261.00	$7,090.47	$ 1,829.47	34.77%
28	F10RC - no active accounts	Chaparral Residential 10" Meter		1,400,000	$5,409.00	$7,289.73	$ 1,880.73	34.77%
29	F10RC - no active accounts	Chaparral Residential 10" Meter		1,450,000	$5,557.00	$7,488.98	$ 1,931.98	34.77%
30	F10RC - no active accounts	Chaparral Residential 10" Meter		1,500,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
31	F10RC - no active accounts	Chaparral Residential 10" Meter		1,550,000	$5,885.50	$7,931.43	$ 2,045.93	34.76%
32	F10RC - no active accounts	Chaparral Residential 10" Meter		1,600,000	$6,066.00	$8,174.64	$ 2,108.64	34.76%
33	F10RC - no active accounts	Chaparral Residential 10" Meter		1,650,000	$6,246.50	$8,417.84	$ 2,171.34	34.76%
34	F10RC - no active accounts	Chaparral Residential 10" Meter		1,700,000	$6,427.00	$8,661.04	$ 2,234.04	34.76%
35	F10RC - no active accounts	Chaparral Residential 10" Meter		1,750,000	$6,607.50	$8,904.24	$ 2,296.74	34.76%
36	F10RC - no active accounts	Chaparral Residential 10" Meter		1,800,000	$6,788.00	$9,147.44	$ 2,359.44	34.76%
37	F10RC - no active accounts	Chaparral Residential 10" Meter		1,850,000	$6,968.50	$9,390.65	$ 2,422.15	34.76%
38	F10RC - no active accounts	Chaparral Residential 10" Meter		1,900,000	$7,149.00	$9,633.85	$ 2,484.85	34.76%
39	F10RC - no active accounts	Chaparral Residential 10" Meter		1,950,000	$7,329.50	$9,877.05	$ 2,547.55	34.76%
40	F10RC - no active accounts	Chaparral Residential 10" Meter		2,000,000	$7,510.00	$10,120.25	$ 2,610.25	34.76%
41	F10RC - no active accounts	Chaparral Residential 10" Meter		2,050,000	$7,690.50	$10,363.46	$ 2,672.96	34.76%
42	F10RC - no active accounts	Chaparral Residential 10" Meter		2,100,000	$7,871.00	$10,606.66	$ 2,735.66	34.76%
43	F10RC - no active accounts	Chaparral Residential 10" Meter		2,150,000	$8,051.50	$10,849.86	$ 2,798.36	34.76%
44	F10RC - no active accounts	Chaparral Residential 10" Meter		2,200,000	$8,232.00	$11,093.06	$ 2,861.06	34.76%
45	F10RC - no active accounts	Chaparral Residential 10" Meter		2,250,000	$8,412.50	$11,336.26	$ 2,923.76	34.75%
46	F10RC - no active accounts	Chaparral Residential 10" Meter		2,300,000	$8,593.00	$11,579.47	$ 2,986.47	34.75%
47	F10RC - no active accounts	Chaparral Residential 10" Meter		2,350,000	$8,773.50	$11,822.67	$ 3,049.17	34.75%
48	F10RC - no active accounts	Chaparral Residential 10" Meter		2,400,000	$8,954.00	$12,065.87	$ 3,111.87	34.75%
49	F10RC - no active accounts	Chaparral Residential 10" Meter		2,450,000	$9,134.50	$12,309.07	$ 3,174.57	34.75%
50	F10RC - no active accounts	Chaparral Residential 10" Meter		2,500,000	$9,315.00	$12,552.27	$ 3,237.27	34.75%
51	F10RC - no active accounts	Chaparral Residential 10" Meter		2,550,000	$9,495.50	$12,795.48	$ 3,299.98	34.75%
52	F10RC - no active accounts	Chaparral Residential 10" Meter		2,600,000	$9,676.00	$13,038.68	$ 3,362.68	34.75%
53	F10RC - no active accounts	Chaparral Residential 10" Meter		2,650,000	$9,856.50	$13,281.88	$ 3,425.38	34.75%
54	F10RC - no active accounts	Chaparral Residential 10" Meter		2,700,000	$10,037.00	$13,525.08	$ 3,488.08	34.75%
55	F10RC - no active accounts	Chaparral Residential 10" Meter		2,750,000	$10,217.50	$13,768.29	$ 3,550.79	34.75%
56								
57	F10RC - no active accounts	Chaparral Residential 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F12RC - no active accounts	Chaparral Residential 12" Meter		75,000	$2,587.00	$3,497.07	$ 910.07	35.18%
2	F12RC - no active accounts	Chaparral Residential 12" Meter		150,000	$2,809.00	$3,795.95	$ 986.95	35.14%
3	F12RC - no active accounts	Chaparral Residential 12" Meter		225,000	$3,031.00	$4,094.83	$ 1,063.83	35.10%
4	F12RC - no active accounts	Chaparral Residential 12" Meter		300,000	$3,253.00	$4,393.70	$ 1,140.70	35.07%
5	F12RC - no active accounts	Chaparral Residential 12" Meter		375,000	$3,475.00	$4,692.58	$ 1,217.58	35.04%
6	F12RC - no active accounts	Chaparral Residential 12" Meter		450,000	$3,697.00	$4,991.46	$ 1,294.46	35.01%
7	F12RC - no active accounts	Chaparral Residential 12" Meter		525,000	$3,919.00	$5,290.34	$ 1,371.34	34.99%
8	F12RC - no active accounts	Chaparral Residential 12" Meter		600,000	$4,141.00	$5,589.22	$ 1,448.22	34.97%
9	F12RC - no active accounts	Chaparral Residential 12" Meter		675,000	$4,363.00	$5,888.10	$ 1,525.10	34.96%
10	F12RC - no active accounts	Chaparral Residential 12" Meter		750,000	$4,585.00	$6,186.98	$ 1,601.98	34.94%
11	F12RC - no active accounts	Chaparral Residential 12" Meter		825,000	$4,807.00	$6,485.85	$ 1,678.85	34.93%
12	F12RC - no active accounts	Chaparral Residential 12" Meter		900,000	$5,029.00	$6,784.73	$ 1,755.73	34.91%
13	F12RC - no active accounts	Chaparral Residential 12" Meter		975,000	$5,251.00	$7,083.61	$ 1,832.61	34.90%
14	F12RC - no active accounts	Chaparral Residential 12" Meter		1,050,000	$5,473.00	$7,382.49	$ 1,909.49	34.89%
15	F12RC - no active accounts	Chaparral Residential 12" Meter		1,125,000	$5,695.00	$7,681.37	$ 1,986.37	34.88%
16	F12RC - no active accounts	Chaparral Residential 12" Meter		1,200,000	$5,917.00	$7,980.25	$ 2,063.25	34.87%
17	F12RC - no active accounts	Chaparral Residential 12" Meter		1,275,000	$6,139.00	$8,279.13	$ 2,140.13	34.86%
18	F12RC - no active accounts	Chaparral Residential 12" Meter		1,350,000	$6,361.00	$8,578.00	$ 2,217.00	34.85%
19	F12RC - no active accounts	Chaparral Residential 12" Meter		1,425,000	$6,583.00	$8,876.88	$ 2,293.88	34.85%
20	F12RC - no active accounts	Chaparral Residential 12" Meter		1,500,000	$6,805.00	$9,175.76	$ 2,370.76	34.84%
21	F12RC - no active accounts	Chaparral Residential 12" Meter		1,575,000	$7,027.00	$9,474.64	$ 2,447.64	34.83%
22	F12RC - no active accounts	Chaparral Residential 12" Meter		1,650,000	$7,249.00	$9,773.52	$ 2,524.52	34.83%
23	F12RC - no active accounts	Chaparral Residential 12" Meter		1,725,000	$7,471.00	$10,072.40	$ 2,601.40	34.82%
24	F12RC - no active accounts	Chaparral Residential 12" Meter		1,800,000	$7,693.00	$10,371.28	$ 2,678.28	34.81%
25	F12RC - no active accounts	Chaparral Residential 12" Meter		1,875,000	$7,915.00	$10,670.15	$ 2,755.15	34.81%
26	F12RC - no active accounts	Chaparral Residential 12" Meter		1,950,000	$8,137.00	$10,969.03	$ 2,832.03	34.80%
27	F12RC - no active accounts	Chaparral Residential 12" Meter		2,025,000	$8,359.00	$11,267.91	$ 2,908.91	34.80%
28	F12RC - no active accounts	Chaparral Residential 12" Meter		2,100,000	$8,581.00	$11,566.79	$ 2,985.79	34.80%
29	F12RC - no active accounts	Chaparral Residential 12" Meter		2,175,000	$8,803.00	$11,865.67	$ 3,062.67	34.79%
30	F12RC - no active accounts	Chaparral Residential 12" Meter		2,250,000	$9,025.00	$12,164.55	$ 3,139.55	34.79%
31	F12RC - no active accounts	Chaparral Residential 12" Meter		2,325,000	$9,295.75	$12,529.35	$ 3,233.60	34.79%
32	F12RC - no active accounts	Chaparral Residential 12" Meter		2,400,000	$9,566.50	$12,894.15	$ 3,327.65	34.78%
33	F12RC - no active accounts	Chaparral Residential 12" Meter		2,475,000	$9,837.25	$13,258.96	$ 3,421.71	34.78%
34	F12RC - no active accounts	Chaparral Residential 12" Meter		2,550,000	$10,108.00	$13,623.76	$ 3,515.76	34.78%
35	F12RC - no active accounts	Chaparral Residential 12" Meter		2,625,000	$10,378.75	$13,988.56	$ 3,609.81	34.78%
36	F12RC - no active accounts	Chaparral Residential 12" Meter		2,700,000	$10,649.50	$14,353.37	$ 3,703.87	34.78%
37	F12RC - no active accounts	Chaparral Residential 12" Meter		2,775,000	$10,920.25	$14,718.17	$ 3,797.92	34.78%
38	F12RC - no active accounts	Chaparral Residential 12" Meter		2,850,000	$11,191.00	$15,082.97	$ 3,891.97	34.78%
39	F12RC - no active accounts	Chaparral Residential 12" Meter		2,925,000	$11,461.75	$15,447.78	$ 3,986.03	34.78%
40	F12RC - no active accounts	Chaparral Residential 12" Meter		3,000,000	$11,732.50	$15,812.58	$ 4,080.08	34.78%
41	F12RC - no active accounts	Chaparral Residential 12" Meter		3,075,000	$12,003.25	$16,177.38	$ 4,174.13	34.78%
42	F12RC - no active accounts	Chaparral Residential 12" Meter		3,150,000	$12,274.00	$16,542.19	$ 4,268.19	34.77%
43	F12RC - no active accounts	Chaparral Residential 12" Meter		3,225,000	$12,544.75	$16,906.99	$ 4,362.24	34.77%
44	F12RC - no active accounts	Chaparral Residential 12" Meter		3,300,000	$12,815.50	$17,271.79	$ 4,456.29	34.77%
45	F12RC - no active accounts	Chaparral Residential 12" Meter		3,375,000	$13,086.25	$17,636.60	$ 4,550.35	34.77%
46	F12RC - no active accounts	Chaparral Residential 12" Meter		3,450,000	$13,357.00	$18,001.40	$ 4,644.40	34.77%
47	F12RC - no active accounts	Chaparral Residential 12" Meter		3,525,000	$13,627.75	$18,366.20	$ 4,738.45	34.77%
48	F12RC - no active accounts	Chaparral Residential 12" Meter		3,600,000	$13,898.50	$18,731.01	$ 4,832.51	34.77%
49	F12RC - no active accounts	Chaparral Residential 12" Meter		3,675,000	$14,169.25	$19,095.81	$ 4,926.56	34.77%
50	F12RC - no active accounts	Chaparral Residential 12" Meter		3,750,000	$14,440.00	$19,460.61	$ 5,020.61	34.77%
51	F12RC - no active accounts	Chaparral Residential 12" Meter		3,825,000	$14,710.75	$19,825.42	$ 5,114.67	34.77%
52	F12RC - no active accounts	Chaparral Residential 12" Meter		3,900,000	$14,981.50	$20,190.22	$ 5,208.72	34.77%
53	F12RC - no active accounts	Chaparral Residential 12" Meter		3,975,000	$15,252.25	$20,555.02	$ 5,302.77	34.77%
54	F12RC - no active accounts	Chaparral Residential 12" Meter		4,050,000	$15,523.00	$20,919.82	$ 5,396.82	34.77%
55	F12RC - no active accounts	Chaparral Residential 12" Meter		4,125,000	$15,793.75	$21,284.63	$ 5,490.88	34.77%
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57	F12RC - no active accounts	Chaparral Residential 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		1,000	$19.46	$26.30	$ 6.84	35.14%
2	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		2,000	$22.42	$30.28	$ 7.86	35.07%
3	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		3,000	$25.38	$34.27	$ 8.89	35.02%
4	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		4,000	$28.34	$38.25	$ 9.91	34.98%
5	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		5,000	$31.30	$42.24	$ 10.94	34.95%
6	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		6,000	$34.26	$46.22	$ 11.96	34.92%
7	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		7,000	$37.22	$50.21	$ 12.99	34.90%
8	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		8,000	$40.18	$54.19	$ 14.01	34.88%
9	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		9,000	$43.14	$58.18	$ 15.04	34.86%
10	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		10,000	$46.75	$63.04	$ 16.29	34.85%
11	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		11,000	$50.36	$67.91	$ 17.55	34.84%
12	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		12,000	$53.97	$72.77	$ 18.80	34.84%
13	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		13,000	$57.58	$77.63	$ 20.05	34.83%
14	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		14,000	$61.19	$82.50	$ 21.31	34.82%
15	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		15,000	$64.80	$87.36	$ 22.56	34.82%
16	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		16,000	$68.41	$92.23	$ 23.82	34.81%
17	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		17,000	$72.02	$97.09	$ 25.07	34.81%
18	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		18,000	$75.63	$101.95	$ 26.32	34.81%
19	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		19,000	$79.24	$106.82	$ 27.58	34.80%
20	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		20,000	$82.85	$111.68	$ 28.83	34.80%
21	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		21,000	$86.46	$116.55	$ 30.09	34.80%
22	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		22,000	$90.07	$121.41	$ 31.34	34.80%
23	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		23,000	$93.68	$126.27	$ 32.59	34.79%
24	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		24,000	$97.29	$131.14	$ 33.85	34.79%
25	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		25,000	$100.90	$136.00	$ 35.10	34.79%
26	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		26,000	$104.51	$140.87	$ 36.36	34.79%
27	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		27,000	$108.12	$145.73	$ 37.61	34.79%
28	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		28,000	$111.73	$150.60	$ 38.87	34.78%
29	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		29,000	$115.34	$155.46	$ 40.12	34.78%
30	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		30,000	$118.95	$160.32	$ 41.37	34.78%
31	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		31,000	$122.56	$165.19	$ 42.63	34.78%
32	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		32,000	$126.17	$170.05	$ 43.88	34.78%
33	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		33,000	$129.78	$174.92	$ 45.14	34.78%
34	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		34,000	$133.39	$179.78	$ 46.39	34.78%
35	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		35,000	$137.00	$184.64	$ 47.64	34.78%
36	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		36,000	$140.61	$189.51	$ 48.90	34.78%
37	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		37,000	$144.22	$194.37	$ 50.15	34.77%
38	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		38,000	$147.83	$199.24	$ 51.41	34.77%
39	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		39,000	$151.44	$204.10	$ 52.66	34.77%
40	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		40,000	$155.05	$208.96	$ 53.91	34.77%
41	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		41,000	$158.66	$213.83	$ 55.17	34.77%
42	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		42,000	$162.27	$218.69	$ 56.42	34.77%
43	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		43,000	$165.88	$223.56	$ 57.68	34.77%
44	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		44,000	$169.49	$228.42	$ 58.93	34.77%
45	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		45,000	$173.10	$233.28	$ 60.18	34.77%
46	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		46,000	$176.71	$238.15	$ 61.44	34.77%
47	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		47,000	$180.32	$243.01	$ 62.69	34.77%
48	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		48,000	$183.93	$247.88	$ 63.95	34.77%
49	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		49,000	$187.54	$252.74	$ 65.20	34.77%
50	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		50,000	$191.15	$257.60	$ 66.45	34.77%
51	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		51,000	$194.76	$262.47	$ 67.71	34.76%
52	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		52,000	$198.37	$267.33	$ 68.96	34.76%
53	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		53,000	$201.98	$272.20	$ 70.22	34.76%
54	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		54,000	$205.59	$277.06	$ 71.47	34.76%
55	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		55,000	$209.20	$281.92	$ 72.72	34.76%
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57	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	Average:	9,645	$45.47	$61.32	$ 15.85	34.85%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1CC and S1CC	Chaparral Commercial 1" Meter		5,000	$39.34	$53.13	$ 13.79	35.05%
2	F1CC and S1CC	Chaparral Commercial 1" Meter		10,000	$51.18	$69.07	$ 17.89	34.95%
3	F1CC and S1CC	Chaparral Commercial 1" Meter		15,000	$63.02	$85.01	$ 21.99	34.89%
4	F1CC and S1CC	Chaparral Commercial 1" Meter		20,000	$74.86	$100.95	$ 26.09	34.85%
5	F1CC and S1CC	Chaparral Commercial 1" Meter		25,000	$86.70	$116.89	$ 30.19	34.82%
6	F1CC and S1CC	Chaparral Commercial 1" Meter		30,000	$98.54	$132.83	$ 34.29	34.80%
7	F1CC and S1CC	Chaparral Commercial 1" Meter		35,000	$112.98	$152.29	$ 39.31	34.79%
8	F1CC and S1CC	Chaparral Commercial 1" Meter		40,000	$127.42	$171.74	$ 44.32	34.78%
9	F1CC and S1CC	Chaparral Commercial 1" Meter		45,000	$141.86	$191.20	$ 49.34	34.78%
10	F1CC and S1CC	Chaparral Commercial 1" Meter		50,000	$156.30	$210.65	$ 54.35	34.78%
11	F1CC and S1CC	Chaparral Commercial 1" Meter		55,000	$170.74	$230.11	$ 59.37	34.77%
12	F1CC and S1CC	Chaparral Commercial 1" Meter		60,000	$185.18	$249.57	$ 64.39	34.77%
13	F1CC and S1CC	Chaparral Commercial 1" Meter		65,000	$199.62	$269.02	$ 69.40	34.77%
14	F1CC and S1CC	Chaparral Commercial 1" Meter		70,000	$214.06	$288.48	$ 74.42	34.77%
15	F1CC and S1CC	Chaparral Commercial 1" Meter		75,000	$228.50	$307.93	$ 79.43	34.76%
16	F1CC and S1CC	Chaparral Commercial 1" Meter		80,000	$242.94	$327.39	$ 84.45	34.76%
17	F1CC and S1CC	Chaparral Commercial 1" Meter		85,000	$257.38	$346.85	$ 89.47	34.76%
18	F1CC and S1CC	Chaparral Commercial 1" Meter		90,000	$271.82	$366.30	$ 94.48	34.76%
19	F1CC and S1CC	Chaparral Commercial 1" Meter		95,000	$286.26	$385.76	$ 99.50	34.76%
20	F1CC and S1CC	Chaparral Commercial 1" Meter		100,000	$300.70	$405.22	$ 104.52	34.76%
21	F1CC and S1CC	Chaparral Commercial 1" Meter		105,000	$315.14	$424.67	$ 109.53	34.76%
22	F1CC and S1CC	Chaparral Commercial 1" Meter		110,000	$329.58	$444.13	$ 114.55	34.76%
23	F1CC and S1CC	Chaparral Commercial 1" Meter		115,000	$344.02	$463.58	$ 119.56	34.76%
24	F1CC and S1CC	Chaparral Commercial 1" Meter		120,000	$358.46	$483.04	$ 124.58	34.75%
25	F1CC and S1CC	Chaparral Commercial 1" Meter		125,000	$372.90	$502.50	$ 129.60	34.75%
26	F1CC and S1CC	Chaparral Commercial 1" Meter		130,000	$387.34	$521.95	$ 134.61	34.75%
27	F1CC and S1CC	Chaparral Commercial 1" Meter		135,000	$401.78	$541.41	$ 139.63	34.75%
28	F1CC and S1CC	Chaparral Commercial 1" Meter		140,000	$416.22	$560.87	$ 144.65	34.75%
29	F1CC and S1CC	Chaparral Commercial 1" Meter		145,000	$430.66	$580.32	$ 149.66	34.75%
30	F1CC and S1CC	Chaparral Commercial 1" Meter		150,000	$445.10	$599.78	$ 154.68	34.75%
31	F1CC and S1CC	Chaparral Commercial 1" Meter		155,000	$459.54	$619.23	$ 159.69	34.75%
32	F1CC and S1CC	Chaparral Commercial 1" Meter		160,000	$473.98	$638.69	$ 164.71	34.75%
33	F1CC and S1CC	Chaparral Commercial 1" Meter		165,000	$488.42	$658.15	$ 169.73	34.75%
34	F1CC and S1CC	Chaparral Commercial 1" Meter		170,000	$502.86	$677.60	$ 174.74	34.75%
35	F1CC and S1CC	Chaparral Commercial 1" Meter		175,000	$517.30	$697.06	$ 179.76	34.75%
36	F1CC and S1CC	Chaparral Commercial 1" Meter		180,000	$531.74	$716.51	$ 184.77	34.75%
37	F1CC and S1CC	Chaparral Commercial 1" Meter		185,000	$546.18	$735.97	$ 189.79	34.75%
38	F1CC and S1CC	Chaparral Commercial 1" Meter		190,000	$560.62	$755.43	$ 194.81	34.75%
39	F1CC and S1CC	Chaparral Commercial 1" Meter		195,000	$575.06	$774.88	$ 199.82	34.75%
40	F1CC and S1CC	Chaparral Commercial 1" Meter		200,000	$589.50	$794.34	$ 204.84	34.75%
41	F1CC and S1CC	Chaparral Commercial 1" Meter		205,000	$603.94	$813.80	$ 209.86	34.75%
42	F1CC and S1CC	Chaparral Commercial 1" Meter		210,000	$618.38	$833.25	$ 214.87	34.75%
43	F1CC and S1CC	Chaparral Commercial 1" Meter		215,000	$632.82	$852.71	$ 219.89	34.75%
44	F1CC and S1CC	Chaparral Commercial 1" Meter		220,000	$647.26	$872.16	$ 224.90	34.75%
45	F1CC and S1CC	Chaparral Commercial 1" Meter		225,000	$661.70	$891.62	$ 229.92	34.75%
46	F1CC and S1CC	Chaparral Commercial 1" Meter		230,000	$676.14	$911.08	$ 234.94	34.75%
47	F1CC and S1CC	Chaparral Commercial 1" Meter		235,000	$690.58	$930.53	$ 239.95	34.75%
48	F1CC and S1CC	Chaparral Commercial 1" Meter		240,000	$705.02	$949.99	$ 244.97	34.75%
49	F1CC and S1CC	Chaparral Commercial 1" Meter		245,000	$719.46	$969.44	$ 249.98	34.75%
50	F1CC and S1CC	Chaparral Commercial 1" Meter		250,000	$733.90	$988.90	$ 255.00	34.75%
51	F1CC and S1CC	Chaparral Commercial 1" Meter		255,000	$748.34	$1,008.36	$ 260.02	34.75%
52	F1CC and S1CC	Chaparral Commercial 1" Meter		260,000	$762.78	$1,027.81	$ 265.03	34.75%
53	F1CC and S1CC	Chaparral Commercial 1" Meter		265,000	$777.22	$1,047.27	$ 270.05	34.75%
54	F1CC and S1CC	Chaparral Commercial 1" Meter		270,000	$791.66	$1,066.73	$ 275.07	34.75%
55	F1CC and S1CC	Chaparral Commercial 1" Meter		275,000	$806.10	$1,086.18	$ 280.08	34.75%
56								
57	F1CC and S1CC	Chaparral Commercial 1" Meter	Average:	14,836	$71.41	$96.31	$ 24.90	34.86%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		6,000	$72.76	$98.29	$ 25.53	35.08%
2	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		12,000	$90.52	$122.20	$ 31.68	34.99%
3	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		18,000	$108.28	$146.11	$ 37.83	34.93%
4	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		24,000	$126.04	$170.02	$ 43.98	34.89%
5	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		30,000	$143.80	$193.93	$ 50.13	34.86%
6	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		36,000	$161.56	$217.84	$ 56.28	34.83%
7	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		42,000	$179.32	$241.75	$ 62.43	34.81%
8	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		48,000	$197.08	$265.66	$ 68.58	34.80%
9	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		54,000	$214.84	$289.57	$ 74.73	34.78%
10	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		60,000	$232.60	$313.48	$ 80.88	34.77%
11	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		66,000	$254.26	$342.66	$ 88.40	34.77%
12	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		72,000	$275.92	$371.85	$ 95.93	34.77%
13	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		78,000	$297.58	$401.03	$ 103.45	34.76%
14	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		84,000	$319.24	$430.22	$ 110.98	34.76%
15	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		90,000	$340.90	$459.40	$ 118.50	34.76%
16	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		96,000	$362.56	$488.58	$ 126.02	34.76%
17	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		102,000	$384.22	$517.77	$ 133.55	34.76%
18	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		108,000	$405.88	$546.95	$ 141.07	34.76%
19	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		114,000	$427.54	$576.14	$ 148.60	34.76%
20	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		120,000	$449.20	$605.32	$ 156.12	34.76%
21	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		126,000	$470.86	$634.51	$ 163.65	34.75%
22	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		132,000	$492.52	$663.69	$ 171.17	34.75%
23	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		138,000	$514.18	$692.87	$ 178.69	34.75%
24	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		144,000	$535.84	$722.06	$ 186.22	34.75%
25	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		150,000	$557.50	$751.24	$ 193.74	34.75%
26	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		156,000	$579.16	$780.43	$ 201.27	34.75%
27	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		162,000	$600.82	$809.61	$ 208.79	34.75%
28	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		168,000	$622.48	$838.80	$ 216.32	34.75%
29	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		174,000	$644.14	$867.98	$ 223.84	34.75%
30	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		180,000	$665.80	$897.16	$ 231.36	34.75%
31	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		186,000	$687.46	$926.35	$ 238.89	34.75%
32	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		192,000	$709.12	$955.53	$ 246.41	34.75%
33	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		198,000	$730.78	$984.72	$ 253.94	34.75%
34	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		204,000	$752.44	$1,013.90	$ 261.46	34.75%
35	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		210,000	$774.10	$1,043.09	$ 268.99	34.75%
36	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		216,000	$795.76	$1,072.27	$ 276.51	34.75%
37	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		222,000	$817.42	$1,101.45	$ 284.03	34.75%
38	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		228,000	$839.08	$1,130.64	$ 291.56	34.75%
39	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		234,000	$860.74	$1,159.82	$ 299.08	34.75%
40	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		240,000	$882.40	$1,189.01	$ 306.61	34.75%
41	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		246,000	$904.06	$1,218.19	$ 314.13	34.75%
42	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		252,000	$925.72	$1,247.38	$ 321.66	34.75%
43	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		258,000	$947.38	$1,276.56	$ 329.18	34.75%
44	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		264,000	$969.04	$1,305.74	$ 336.70	34.75%
45	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		270,000	$990.70	$1,334.93	$ 344.23	34.75%
46	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		276,000	$1,012.36	$1,364.11	$ 351.75	34.75%
47	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		282,000	$1,034.02	$1,393.30	$ 359.28	34.75%
48	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		288,000	$1,055.68	$1,422.48	$ 366.80	34.75%
49	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		294,000	$1,077.34	$1,451.67	$ 374.33	34.75%
50	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		300,000	$1,099.00	$1,480.85	$ 381.85	34.75%
51	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		306,000	$1,120.66	$1,510.03	$ 389.37	34.75%
52	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		312,000	$1,142.32	$1,539.22	$ 396.90	34.74%
53	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		318,000	$1,163.98	$1,568.40	$ 404.42	34.74%
54	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		324,000	$1,185.64	$1,597.59	$ 411.95	34.74%
55	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		330,000	$1,207.30	$1,626.77	$ 419.47	34.74%
56								
57	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	Average:	36,607	$163.36	$220.26	$ 56.90	34.83%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F2CC AND S2CC	Chaparral Commercial 2" Meter		5,000	$102.80	$138.93	$ 36.13	35.14%
2	F2CC AND S2CC	Chaparral Commercial 2" Meter		10,000	$117.60	$158.85	$ 41.25	35.08%
3	F2CC AND S2CC	Chaparral Commercial 2" Meter		15,000	$132.40	$178.78	$ 46.38	35.03%
4	F2CC AND S2CC	Chaparral Commercial 2" Meter		20,000	$147.20	$198.70	$ 51.50	34.99%
5	F2CC AND S2CC	Chaparral Commercial 2" Meter		25,000	$162.00	$218.63	$ 56.63	34.96%
6	F2CC AND S2CC	Chaparral Commercial 2" Meter		30,000	$176.80	$238.55	$ 61.75	34.93%
7	F2CC AND S2CC	Chaparral Commercial 2" Meter		35,000	$191.60	$258.48	$ 66.88	34.91%
8	F2CC AND S2CC	Chaparral Commercial 2" Meter		40,000	$206.40	$278.40	$ 72.00	34.89%
9	F2CC AND S2CC	Chaparral Commercial 2" Meter		45,000	$221.20	$298.33	$ 77.13	34.87%
10	F2CC AND S2CC	Chaparral Commercial 2" Meter		50,000	$236.00	$318.25	$ 82.25	34.85%
11	F2CC AND S2CC	Chaparral Commercial 2" Meter		55,000	$250.80	$338.18	$ 87.38	34.84%
12	F2CC AND S2CC	Chaparral Commercial 2" Meter		60,000	$265.60	$358.11	$ 92.51	34.83%
13	F2CC AND S2CC	Chaparral Commercial 2" Meter		65,000	$280.40	$378.03	$ 97.63	34.82%
14	F2CC AND S2CC	Chaparral Commercial 2" Meter		70,000	$295.20	$397.96	$ 102.76	34.81%
15	F2CC AND S2CC	Chaparral Commercial 2" Meter		75,000	$310.00	$417.88	$ 107.88	34.80%
16	F2CC AND S2CC	Chaparral Commercial 2" Meter		80,000	$324.80	$437.81	$ 113.01	34.79%
17	F2CC AND S2CC	Chaparral Commercial 2" Meter		85,000	$339.60	$457.73	$ 118.13	34.79%
18	F2CC AND S2CC	Chaparral Commercial 2" Meter		90,000	$354.40	$477.66	$ 123.26	34.78%
19	F2CC AND S2CC	Chaparral Commercial 2" Meter		95,000	$369.20	$497.58	$ 128.38	34.77%
20	F2CC AND S2CC	Chaparral Commercial 2" Meter		100,000	$384.00	$517.51	$ 133.51	34.77%
21	F2CC AND S2CC	Chaparral Commercial 2" Meter		105,000	$402.05	$541.83	$ 139.78	34.77%
22	F2CC AND S2CC	Chaparral Commercial 2" Meter		110,000	$420.10	$566.15	$ 146.05	34.76%
23	F2CC AND S2CC	Chaparral Commercial 2" Meter		115,000	$438.15	$590.47	$ 152.32	34.76%
24	F2CC AND S2CC	Chaparral Commercial 2" Meter		120,000	$456.20	$614.79	$ 158.59	34.76%
25	F2CC AND S2CC	Chaparral Commercial 2" Meter		125,000	$474.25	$639.11	$ 164.86	34.76%
26	F2CC AND S2CC	Chaparral Commercial 2" Meter		130,000	$492.30	$663.43	$ 171.13	34.76%
27	F2CC AND S2CC	Chaparral Commercial 2" Meter		135,000	$510.35	$687.75	$ 177.40	34.76%
28	F2CC AND S2CC	Chaparral Commercial 2" Meter		140,000	$528.40	$712.07	$ 183.67	34.76%
29	F2CC AND S2CC	Chaparral Commercial 2" Meter		145,000	$546.45	$736.39	$ 189.94	34.76%
30	F2CC AND S2CC	Chaparral Commercial 2" Meter		150,000	$564.50	$760.71	$ 196.21	34.76%
31	F2CC AND S2CC	Chaparral Commercial 2" Meter		155,000	$582.55	$785.03	$ 202.48	34.76%
32	F2CC AND S2CC	Chaparral Commercial 2" Meter		160,000	$600.60	$809.35	$ 208.75	34.76%
33	F2CC AND S2CC	Chaparral Commercial 2" Meter		165,000	$618.65	$833.67	$ 215.02	34.76%
34	F2CC AND S2CC	Chaparral Commercial 2" Meter		170,000	$636.70	$857.99	$ 221.29	34.76%
35	F2CC AND S2CC	Chaparral Commercial 2" Meter		175,000	$654.75	$882.31	$ 227.56	34.76%
36	F2CC AND S2CC	Chaparral Commercial 2" Meter		180,000	$672.80	$906.63	$ 233.83	34.75%
37	F2CC AND S2CC	Chaparral Commercial 2" Meter		185,000	$690.85	$930.95	$ 240.10	34.75%
38	F2CC AND S2CC	Chaparral Commercial 2" Meter		190,000	$708.90	$955.27	$ 246.37	34.75%
39	F2CC AND S2CC	Chaparral Commercial 2" Meter		195,000	$726.95	$979.59	$ 252.64	34.75%
40	F2CC AND S2CC	Chaparral Commercial 2" Meter		200,000	$745.00	$1,003.91	$ 258.91	34.75%
41	F2CC AND S2CC	Chaparral Commercial 2" Meter		205,000	$763.05	$1,028.23	$ 265.18	34.75%
42	F2CC AND S2CC	Chaparral Commercial 2" Meter		210,000	$781.10	$1,052.55	$ 271.45	34.75%
43	F2CC AND S2CC	Chaparral Commercial 2" Meter		215,000	$799.15	$1,076.87	$ 277.72	34.75%
44	F2CC AND S2CC	Chaparral Commercial 2" Meter		220,000	$817.20	$1,101.19	$ 283.99	34.75%
45	F2CC AND S2CC	Chaparral Commercial 2" Meter		225,000	$835.25	$1,125.51	$ 290.26	34.75%
46	F2CC AND S2CC	Chaparral Commercial 2" Meter		230,000	$853.30	$1,149.83	$ 296.53	34.75%
47	F2CC AND S2CC	Chaparral Commercial 2" Meter		235,000	$871.35	$1,174.15	$ 302.80	34.75%
48	F2CC AND S2CC	Chaparral Commercial 2" Meter		240,000	$889.40	$1,198.47	$ 309.07	34.75%
49	F2CC AND S2CC	Chaparral Commercial 2" Meter		245,000	$907.45	$1,222.79	$ 315.34	34.75%
50	F2CC AND S2CC	Chaparral Commercial 2" Meter		250,000	$925.50	$1,247.11	$ 321.61	34.75%
51	F2CC AND S2CC	Chaparral Commercial 2" Meter		255,000	$943.55	$1,271.43	$ 327.88	34.75%
52	F2CC AND S2CC	Chaparral Commercial 2" Meter		260,000	$961.60	$1,295.75	$ 334.15	34.75%
53	F2CC AND S2CC	Chaparral Commercial 2" Meter		265,000	$979.65	$1,320.07	$ 340.42	34.75%
54	F2CC AND S2CC	Chaparral Commercial 2" Meter		270,000	$997.70	$1,344.39	$ 346.69	34.75%
55	F2CC AND S2CC	Chaparral Commercial 2" Meter		275,000	$1,015.75	$1,368.71	$ 352.96	34.75%
56								
57	F2CC AND S2CC	Chaparral Commercial 2" Meter	Average:	36,607	$196.36	$264.88	$ 68.53	34.90%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F3CC	Chaparral Commercial 3" Meter		15000	$220.40	$297.78	$ 77.38	35.11%
2	F3CC	Chaparral Commercial 3" Meter		30000	$264.80	$357.56	$ 92.76	35.03%
3	F3CC	Chaparral Commercial 3" Meter		45000	$309.20	$417.33	$ 108.13	34.97%
4	F3CC	Chaparral Commercial 3" Meter		60000	$353.60	$477.11	$ 123.51	34.93%
5	F3CC	Chaparral Commercial 3" Meter		75000	$398.00	$536.88	$ 138.88	34.90%
6	F3CC	Chaparral Commercial 3" Meter		90000	$442.40	$596.66	$ 154.26	34.87%
7	F3CC	Chaparral Commercial 3" Meter		105000	$486.80	$656.43	$ 169.63	34.85%
8	F3CC	Chaparral Commercial 3" Meter		120000	$531.20	$716.21	$ 185.01	34.83%
9	F3CC	Chaparral Commercial 3" Meter		135000	$575.60	$775.99	$ 200.39	34.81%
10	F3CC	Chaparral Commercial 3" Meter		150000	$620.00	$835.76	$ 215.76	34.80%
11	F3CC	Chaparral Commercial 3" Meter		165000	$664.40	$895.54	$ 231.14	34.79%
12	F3CC	Chaparral Commercial 3" Meter		180000	$708.80	$955.31	$ 246.51	34.78%
13	F3CC	Chaparral Commercial 3" Meter		195000	$753.20	$1,015.09	$ 261.89	34.77%
14	F3CC	Chaparral Commercial 3" Meter		210000	$797.60	$1,074.86	$ 277.26	34.76%
15	F3CC	Chaparral Commercial 3" Meter		225000	$842.00	$1,134.64	$ 292.64	34.76%
16	F3CC	Chaparral Commercial 3" Meter		240000	$896.15	$1,207.60	$ 311.45	34.75%
17	F3CC	Chaparral Commercial 3" Meter		255000	$950.30	$1,280.56	$ 330.26	34.75%
18	F3CC	Chaparral Commercial 3" Meter		270000	$1,004.45	$1,353.52	$ 349.07	34.75%
19	F3CC	Chaparral Commercial 3" Meter		285000	$1,058.60	$1,426.48	$ 367.88	34.75%
20	F3CC	Chaparral Commercial 3" Meter		300000	$1,112.75	$1,499.44	$ 386.69	34.75%
21	F3CC	Chaparral Commercial 3" Meter		315000	$1,166.90	$1,572.40	$ 405.50	34.75%
22	F3CC	Chaparral Commercial 3" Meter		330000	$1,221.05	$1,645.37	$ 424.32	34.75%
23	F3CC	Chaparral Commercial 3" Meter		345000	$1,275.20	$1,718.33	$ 443.13	34.75%
24	F3CC	Chaparral Commercial 3" Meter		360000	$1,329.35	$1,791.29	$ 461.94	34.75%
25	F3CC	Chaparral Commercial 3" Meter		375000	$1,383.50	$1,864.25	$ 480.75	34.75%
26	F3CC	Chaparral Commercial 3" Meter		390000	$1,437.65	$1,937.21	$ 499.56	34.75%
27	F3CC	Chaparral Commercial 3" Meter		405000	$1,491.80	$2,010.17	$ 518.37	34.75%
28	F3CC	Chaparral Commercial 3" Meter		420000	$1,545.95	$2,083.13	$ 537.18	34.75%
29	F3CC	Chaparral Commercial 3" Meter		435000	$1,600.10	$2,156.09	$ 555.99	34.75%
30	F3CC	Chaparral Commercial 3" Meter		450000	$1,654.25	$2,229.05	$ 574.80	34.75%
31	F3CC	Chaparral Commercial 3" Meter		465000	$1,708.40	$2,302.01	$ 593.61	34.75%
32	F3CC	Chaparral Commercial 3" Meter		480000	$1,762.55	$2,374.97	$ 612.42	34.75%
33	F3CC	Chaparral Commercial 3" Meter		495000	$1,816.70	$2,447.93	$ 631.23	34.75%
34	F3CC	Chaparral Commercial 3" Meter		510000	$1,870.85	$2,520.89	$ 650.04	34.75%
35	F3CC	Chaparral Commercial 3" Meter		525000	$1,925.00	$2,593.85	$ 668.85	34.75%
36	F3CC	Chaparral Commercial 3" Meter		540000	$1,979.15	$2,666.81	$ 687.66	34.75%
37	F3CC	Chaparral Commercial 3" Meter		555000	$2,033.30	$2,739.77	$ 706.47	34.75%
38	F3CC	Chaparral Commercial 3" Meter		570000	$2,087.45	$2,812.74	$ 725.29	34.75%
39	F3CC	Chaparral Commercial 3" Meter		585000	$2,141.60	$2,885.70	$ 744.10	34.74%
40	F3CC	Chaparral Commercial 3" Meter		600000	$2,195.75	$2,958.66	$ 762.91	34.74%
41	F3CC	Chaparral Commercial 3" Meter		615000	$2,249.90	$3,031.62	$ 781.72	34.74%
42	F3CC	Chaparral Commercial 3" Meter		630000	$2,304.05	$3,104.58	$ 800.53	34.74%
43	F3CC	Chaparral Commercial 3" Meter		645000	$2,358.20	$3,177.54	$ 819.34	34.74%
44	F3CC	Chaparral Commercial 3" Meter		660000	$2,412.35	$3,250.50	$ 838.15	34.74%
45	F3CC	Chaparral Commercial 3" Meter		675000	$2,466.50	$3,323.46	$ 856.96	34.74%
46	F3CC	Chaparral Commercial 3" Meter		690000	$2,520.65	$3,396.42	$ 875.77	34.74%
47	F3CC	Chaparral Commercial 3" Meter		705000	$2,574.80	$3,469.38	$ 894.58	34.74%
48	F3CC	Chaparral Commercial 3" Meter		720000	$2,628.95	$3,542.34	$ 913.39	34.74%
49	F3CC	Chaparral Commercial 3" Meter		735000	$2,683.10	$3,615.30	$ 932.20	34.74%
50	F3CC	Chaparral Commercial 3" Meter		750000	$2,737.25	$3,688.26	$ 951.01	34.74%
51	F3CC	Chaparral Commercial 3" Meter		765000	$2,791.40	$3,761.22	$ 969.82	34.74%
52	F3CC	Chaparral Commercial 3" Meter		780000	$2,845.55	$3,834.18	$ 988.63	34.74%
53	F3CC	Chaparral Commercial 3" Meter		795000	$2,899.70	$3,907.15	$ 1,007.45	34.74%
54	F3CC	Chaparral Commercial 3" Meter		810000	$2,953.85	$3,980.11	$ 1,026.26	34.74%
55	F3CC	Chaparral Commercial 3" Meter		825000	$3,008.00	$4,053.07	$ 1,045.07	34.74%
56								
57	F3CC	Chaparral Commercial 3" Meter	Average:	73,585	$393.81	$531.24	$ 137.43	34.90%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F4C, S4C	Chaparral Commercial 4" Meter		7,000	$295.72	$399.78	$ 104.06	35.19%
2	F4C, S4C	Chaparral Commercial 4" Meter		14,000	$316.44	$427.67	$ 111.23	35.15%
3	F4C, S4C	Chaparral Commercial 4" Meter		21,000	$337.16	$455.57	$ 118.41	35.12%
4	F4C, S4C	Chaparral Commercial 4" Meter		28,000	$357.88	$483.46	$ 125.58	35.09%
5	F4C, S4C	Chaparral Commercial 4" Meter		35,000	$378.60	$511.36	$ 132.76	35.07%
6	F4C, S4C	Chaparral Commercial 4" Meter		42,000	$399.32	$539.25	$ 139.93	35.04%
7	F4C, S4C	Chaparral Commercial 4" Meter		49,000	$420.04	$567.15	$ 147.11	35.02%
8	F4C, S4C	Chaparral Commercial 4" Meter		56,000	$440.76	$595.05	$ 154.29	35.00%
9	F4C, S4C	Chaparral Commercial 4" Meter		63,000	$461.48	$622.94	$ 161.46	34.99%
10	F4C, S4C	Chaparral Commercial 4" Meter		70,000	$482.20	$650.84	$ 168.64	34.97%
11	F4C, S4C	Chaparral Commercial 4" Meter		77,000	$502.92	$678.73	$ 175.81	34.96%
12	F4C, S4C	Chaparral Commercial 4" Meter		84,000	$523.64	$706.63	$ 182.99	34.95%
13	F4C, S4C	Chaparral Commercial 4" Meter		91,000	$544.36	$734.52	$ 190.16	34.93%
14	F4C, S4C	Chaparral Commercial 4" Meter		98,000	$565.08	$762.42	$ 197.34	34.92%
15	F4C, S4C	Chaparral Commercial 4" Meter		105,000	$585.80	$790.31	$ 204.51	34.91%
16	F4C, S4C	Chaparral Commercial 4" Meter		112,000	$606.52	$818.21	$ 211.69	34.90%
17	F4C, S4C	Chaparral Commercial 4" Meter		119,000	$627.24	$846.10	$ 218.86	34.89%
18	F4C, S4C	Chaparral Commercial 4" Meter		126,000	$647.96	$874.00	$ 226.04	34.88%
19	F4C, S4C	Chaparral Commercial 4" Meter		133,000	$668.68	$901.89	$ 233.21	34.88%
20	F4C, S4C	Chaparral Commercial 4" Meter		140,000	$689.40	$929.79	$ 240.39	34.87%
21	F4C, S4C	Chaparral Commercial 4" Meter		147,000	$710.12	$957.68	$ 247.56	34.86%
22	F4C, S4C	Chaparral Commercial 4" Meter		154,000	$730.84	$985.58	$ 254.74	34.86%
23	F4C, S4C	Chaparral Commercial 4" Meter		161,000	$751.56	$1,013.48	$ 261.92	34.85%
24	F4C, S4C	Chaparral Commercial 4" Meter		168,000	$772.28	$1,041.37	$ 269.09	34.84%
25	F4C, S4C	Chaparral Commercial 4" Meter		175,000	$793.00	$1,069.27	$ 276.27	34.84%
26	F4C, S4C	Chaparral Commercial 4" Meter		182,000	$813.72	$1,097.16	$ 283.44	34.83%
27	F4C, S4C	Chaparral Commercial 4" Meter		189,000	$834.44	$1,125.06	$ 290.62	34.83%
28	F4C, S4C	Chaparral Commercial 4" Meter		196,000	$855.16	$1,152.95	$ 297.79	34.82%
29	F4C, S4C	Chaparral Commercial 4" Meter		203,000	$875.88	$1,180.85	$ 304.97	34.82%
30	F4C, S4C	Chaparral Commercial 4" Meter		210,000	$896.60	$1,208.74	$ 312.14	34.81%
31	F4C, S4C	Chaparral Commercial 4" Meter		217,000	$917.32	$1,236.64	$ 319.32	34.81%
32	F4C, S4C	Chaparral Commercial 4" Meter		224,000	$938.04	$1,264.53	$ 326.49	34.81%
33	F4C, S4C	Chaparral Commercial 4" Meter		231,000	$958.76	$1,292.43	$ 333.67	34.80%
34	F4C, S4C	Chaparral Commercial 4" Meter		238,000	$979.48	$1,320.32	$ 340.84	34.80%
35	F4C, S4C	Chaparral Commercial 4" Meter		245,000	$1,000.20	$1,348.22	$ 348.02	34.79%
36	F4C, S4C	Chaparral Commercial 4" Meter		252,000	$1,020.92	$1,376.11	$ 355.19	34.79%
37	F4C, S4C	Chaparral Commercial 4" Meter		259,000	$1,041.64	$1,404.01	$ 362.37	34.79%
38	F4C, S4C	Chaparral Commercial 4" Meter		266,000	$1,062.36	$1,431.91	$ 369.55	34.79%
39	F4C, S4C	Chaparral Commercial 4" Meter		273,000	$1,083.08	$1,459.80	$ 376.72	34.78%
40	F4C, S4C	Chaparral Commercial 4" Meter		280,000	$1,103.80	$1,487.70	$ 383.90	34.78%
41	F4C, S4C	Chaparral Commercial 4" Meter		287,000	$1,124.52	$1,515.59	$ 391.07	34.78%
42	F4C, S4C	Chaparral Commercial 4" Meter		294,000	$1,145.24	$1,543.49	$ 398.25	34.77%
43	F4C, S4C	Chaparral Commercial 4" Meter		301,000	$1,165.96	$1,571.38	$ 405.42	34.77%
44	F4C, S4C	Chaparral Commercial 4" Meter		308,000	$1,186.68	$1,599.28	$ 412.60	34.77%
45	F4C, S4C	Chaparral Commercial 4" Meter		315,000	$1,207.40	$1,627.17	$ 419.77	34.77%
46	F4C, S4C	Chaparral Commercial 4" Meter		322,000	$1,228.12	$1,655.07	$ 426.95	34.76%
47	F4C, S4C	Chaparral Commercial 4" Meter		329,000	$1,248.84	$1,682.96	$ 434.12	34.76%
48	F4C, S4C	Chaparral Commercial 4" Meter		336,000	$1,269.56	$1,710.86	$ 441.30	34.76%
49	F4C, S4C	Chaparral Commercial 4" Meter		343,000	$1,290.28	$1,738.75	$ 448.47	34.76%
50	F4C, S4C	Chaparral Commercial 4" Meter		350,000	$1,311.00	$1,766.65	$ 455.65	34.76%
51	F4C, S4C	Chaparral Commercial 4" Meter		357,000	$1,336.27	$1,800.70	$ 464.43	34.76%
52	F4C, S4C	Chaparral Commercial 4" Meter		364,000	$1,361.54	$1,834.75	$ 473.21	34.76%
53	F4C, S4C	Chaparral Commercial 4" Meter		371,000	$1,386.81	$1,868.79	$ 481.98	34.75%
54	F4C, S4C	Chaparral Commercial 4" Meter		378,000	$1,412.08	$1,902.84	$ 490.76	34.75%
55	F4C, S4C	Chaparral Commercial 4" Meter		385,000	$1,437.35	$1,936.89	$ 499.54	34.75%
56								
57	F4C, S4C	Chaparral Commercial 4" Meter	Average:	188,750	$833.70	$1,124.06	$ 290.36	34.83%
58								
59								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F6C,S6C	Chaparral Commercial 6" Meter		25,000	$624.00	$843.39	$ 219.39	35.16%
2	F6C,S6C	Chaparral Commercial 6" Meter		50,000	$698.00	$943.02	$ 245.02	35.10%
3	F6C,S6C	Chaparral Commercial 6" Meter		75,000	$772.00	$1,042.64	$ 270.64	35.06%
4	F6C,S6C	Chaparral Commercial 6" Meter		100,000	$846.00	$1,142.27	$ 296.27	35.02%
5	F6C,S6C	Chaparral Commercial 6" Meter		125,000	$920.00	$1,241.90	$ 321.90	34.99%
6	F6C,S6C	Chaparral Commercial 6" Meter		150,000	$994.00	$1,341.52	$ 347.52	34.96%
7	F6C,S6C	Chaparral Commercial 6" Meter		175,000	$1,068.00	$1,441.15	$ 373.15	34.94%
8	F6C,S6C	Chaparral Commercial 6" Meter		200,000	$1,142.00	$1,540.77	$ 398.77	34.92%
9	F6C,S6C	Chaparral Commercial 6" Meter		225,000	$1,216.00	$1,640.40	$ 424.40	34.90%
10	F6C,S6C	Chaparral Commercial 6" Meter		250,000	$1,290.00	$1,740.03	$ 450.03	34.89%
11	F6C,S6C	Chaparral Commercial 6" Meter		275,000	$1,364.00	$1,839.65	$ 475.65	34.87%
12	F6C,S6C	Chaparral Commercial 6" Meter		300,000	$1,438.00	$1,939.28	$ 501.28	34.86%
13	F6C,S6C	Chaparral Commercial 6" Meter		325,000	$1,512.00	$2,038.91	$ 526.91	34.85%
14	F6C,S6C	Chaparral Commercial 6" Meter		350,000	$1,586.00	$2,138.53	$ 552.53	34.84%
15	F6C,S6C	Chaparral Commercial 6" Meter		375,000	$1,660.00	$2,238.16	$ 578.16	34.83%
16	F6C,S6C	Chaparral Commercial 6" Meter		400,000	$1,734.00	$2,337.78	$ 603.78	34.82%
17	F6C,S6C	Chaparral Commercial 6" Meter		425,000	$1,808.00	$2,437.41	$ 629.41	34.81%
18	F6C,S6C	Chaparral Commercial 6" Meter		450,000	$1,882.00	$2,537.04	$ 655.04	34.81%
19	F6C,S6C	Chaparral Commercial 6" Meter		475,000	$1,956.00	$2,636.66	$ 680.66	34.80%
20	F6C,S6C	Chaparral Commercial 6" Meter		500,000	$2,030.00	$2,736.29	$ 706.29	34.79%
21	F6C,S6C	Chaparral Commercial 6" Meter		525,000	$2,104.00	$2,835.92	$ 731.92	34.79%
22	F6C,S6C	Chaparral Commercial 6" Meter		550,000	$2,178.00	$2,935.54	$ 757.54	34.78%
23	F6C,S6C	Chaparral Commercial 6" Meter		575,000	$2,252.00	$3,035.17	$ 783.17	34.78%
24	F6C,S6C	Chaparral Commercial 6" Meter		600,000	$2,326.00	$3,134.79	$ 808.79	34.77%
25	F6C,S6C	Chaparral Commercial 6" Meter		625,000	$2,400.00	$3,234.42	$ 834.42	34.77%
26	F6C,S6C	Chaparral Commercial 6" Meter		650,000	$2,474.00	$3,334.05	$ 860.05	34.76%
27	F6C,S6C	Chaparral Commercial 6" Meter		675,000	$2,548.00	$3,433.67	$ 885.67	34.76%
28	F6C,S6C	Chaparral Commercial 6" Meter		700,000	$2,622.00	$3,533.30	$ 911.30	34.76%
29	F6C,S6C	Chaparral Commercial 6" Meter		725,000	$2,696.00	$3,632.92	$ 936.92	34.75%
30	F6C,S6C	Chaparral Commercial 6" Meter		725,000	$2,786.25	$3,754.53	$ 968.28	34.75%
31	F6C,S6C	Chaparral Commercial 6" Meter		750,000	$2,950.50	$3,975.75	$ 1,025.25	34.75%
32	F6C,S6C	Chaparral Commercial 6" Meter		775,000	$3,114.75	$4,196.98	$ 1,082.23	34.75%
33	F6C,S6C	Chaparral Commercial 6" Meter		800,000	$3,279.00	$4,418.21	$ 1,139.21	34.74%
34	F6C,S6C	Chaparral Commercial 6" Meter		825,000	$3,443.25	$4,639.43	$ 1,196.18	34.74%
35	F6C,S6C	Chaparral Commercial 6" Meter		850,000	$3,607.50	$4,860.66	$ 1,253.16	34.74%
36	F6C,S6C	Chaparral Commercial 6" Meter		875,000	$3,771.75	$5,081.89	$ 1,310.14	34.74%
37	F6C,S6C	Chaparral Commercial 6" Meter		900,000	$3,936.00	$5,303.12	$ 1,367.12	34.73%
38	F6C,S6C	Chaparral Commercial 6" Meter		925,000	$4,100.25	$5,524.34	$ 1,424.09	34.73%
39	F6C,S6C	Chaparral Commercial 6" Meter		950,000	$4,264.50	$5,745.57	$ 1,481.07	34.73%
40	F6C,S6C	Chaparral Commercial 6" Meter		975,000	$4,428.75	$5,966.80	$ 1,538.05	34.73%
41	F6C,S6C	Chaparral Commercial 6" Meter		1,000,000	$4,593.00	$6,188.03	$ 1,595.03	34.73%
42	F6C,S6C	Chaparral Commercial 6" Meter		1,025,000	$4,757.25	$6,409.25	$ 1,652.00	34.73%
43	F6C,S6C	Chaparral Commercial 6" Meter		1,050,000	$4,921.50	$6,630.48	$ 1,708.98	34.72%
44	F6C,S6C	Chaparral Commercial 6" Meter		1,075,000	$5,085.75	$6,851.71	$ 1,765.96	34.72%
45	F6C,S6C	Chaparral Commercial 6" Meter		1,100,000	$5,250.00	$7,072.94	$ 1,822.94	34.72%
46	F6C,S6C	Chaparral Commercial 6" Meter		1,125,000	$5,414.25	$7,294.16	$ 1,879.91	34.72%
47	F6C,S6C	Chaparral Commercial 6" Meter		1,150,000	$5,578.50	$7,515.39	$ 1,936.89	34.72%
48	F6C,S6C	Chaparral Commercial 6" Meter		1,175,000	$5,742.75	$7,736.62	$ 1,993.87	34.72%
49	F6C,S6C	Chaparral Commercial 6" Meter		1,200,000	$5,907.00	$7,957.84	$ 2,050.84	34.72%
50	F6C,S6C	Chaparral Commercial 6" Meter		1,225,000	$6,071.25	$8,179.07	$ 2,107.82	34.72%
51	F6C,S6C	Chaparral Commercial 6" Meter		1,250,000	$6,235.50	$8,400.30	$ 2,164.80	34.72%
52	F6C,S6C	Chaparral Commercial 6" Meter		1,275,000	$6,399.75	$8,621.53	$ 2,221.78	34.72%
53	F6C,S6C	Chaparral Commercial 6" Meter		1,300,000	$6,564.00	$8,842.75	$ 2,278.75	34.72%
54	F6C,S6C	Chaparral Commercial 6" Meter		1,325,000	$6,728.25	$9,063.98	$ 2,335.73	34.72%
55	F6C,S6C	Chaparral Commercial 6" Meter		1,350,000	$6,892.50	$9,285.21	$ 2,392.71	34.71%
56								
57	F6C,S6C	Chaparral Commercial 6" Meter	Average:	360,667	$1,617.57	$2,181.04	$ 563.47	34.83%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		25,000	$954.00	$1,289.65	$ 335.65	35.18%
2	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		50,000	$1,028.00	$1,389.28	$ 361.28	35.14%
3	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		75,000	$1,102.00	$1,488.90	$ 386.90	35.11%
4	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		100,000	$1,176.00	$1,588.53	$ 412.53	35.08%
5	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		125,000	$1,250.00	$1,688.16	$ 438.16	35.05%
6	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		150,000	$1,324.00	$1,787.78	$ 463.78	35.03%
7	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		175,000	$1,398.00	$1,887.41	$ 489.41	35.01%
8	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		200,000	$1,472.00	$1,987.03	$ 515.03	34.99%
9	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		225,000	$1,546.00	$2,086.66	$ 540.66	34.97%
10	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		250,000	$1,620.00	$2,186.29	$ 566.29	34.96%
11	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		275,000	$1,694.00	$2,285.91	$ 591.91	34.94%
12	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		300,000	$1,768.00	$2,385.54	$ 617.54	34.93%
13	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		325,000	$1,842.00	$2,485.16	$ 643.16	34.92%
14	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		350,000	$1,916.00	$2,584.79	$ 668.79	34.91%
15	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		375,000	$1,990.00	$2,684.42	$ 694.42	34.90%
16	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		400,000	$2,064.00	$2,784.04	$ 720.04	34.89%
17	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		425,000	$2,138.00	$2,883.67	$ 745.67	34.88%
18	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		450,000	$2,212.00	$2,983.30	$ 771.30	34.87%
19	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		475,000	$2,286.00	$3,082.92	$ 796.92	34.86%
20	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		500,000	$2,360.00	$3,182.55	$ 822.55	34.85%
21	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		525,000	$2,434.00	$3,282.17	$ 848.17	34.85%
22	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		550,000	$2,508.00	$3,381.80	$ 873.80	34.84%
23	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		575,000	$2,582.00	$3,481.43	$ 899.43	34.83%
24	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		600,000	$2,656.00	$3,581.05	$ 925.05	34.83%
25	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		625,000	$2,730.00	$3,680.68	$ 950.68	34.82%
26	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		650,000	$2,804.00	$3,780.31	$ 976.31	34.82%
27	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		675,000	$2,878.00	$3,879.93	$ 1,001.93	34.81%
28	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		700,000	$2,952.00	$3,979.56	$ 1,027.56	34.81%
29	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		725,000	$3,026.00	$4,079.18	$ 1,053.18	34.80%
30	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		750,000	$3,100.00	$4,178.81	$ 1,078.81	34.80%
31	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		775,000	$3,174.00	$4,278.44	$ 1,104.44	34.80%
32	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		800,000	$3,248.00	$4,378.06	$ 1,130.06	34.79%
33	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		825,000	$3,322.00	$4,477.69	$ 1,155.69	34.79%
34	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		850,000	$3,396.00	$4,577.31	$ 1,181.31	34.79%
35	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		875,000	$3,470.00	$4,676.94	$ 1,206.94	34.78%
36	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		900,000	$3,544.00	$4,776.57	$ 1,232.57	34.78%
37	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		925,000	$3,618.00	$4,876.19	$ 1,258.19	34.78%
38	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		950,000	$3,692.00	$4,975.82	$ 1,283.82	34.77%
39	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		975,000	$3,766.00	$5,075.45	$ 1,309.45	34.77%
40	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,000,000	$3,840.00	$5,175.07	$ 1,335.07	34.77%
41	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,025,000	$3,914.00	$5,274.70	$ 1,360.70	34.76%
42	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,050,000	$3,988.00	$5,374.32	$ 1,386.32	34.76%
43	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,075,000	$4,062.00	$5,473.95	$ 1,411.95	34.76%
44	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,100,000	$4,136.00	$5,573.58	$ 1,437.58	34.76%
45	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,150,000	$4,300.25	$5,794.80	$ 1,494.55	34.76%
46	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,175,000	$4,390.50	$5,916.41	$ 1,525.91	34.75%
47	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,200,000	$4,480.75	$6,038.01	$ 1,557.26	34.75%
48	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,225,000	$4,571.00	$6,159.61	$ 1,588.61	34.75%
49	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,250,000	$4,661.25	$6,281.21	$ 1,619.96	34.75%
50	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,275,000	$4,751.50	$6,402.81	$ 1,651.31	34.75%
51	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,300,000	$4,841.75	$6,524.41	$ 1,682.66	34.75%
52	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,325,000	$4,932.00	$6,646.01	$ 1,714.01	34.75%
53	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,350,000	$5,022.25	$6,767.61	$ 1,745.36	34.75%
54	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,375,000	$5,112.50	$6,889.21	$ 1,776.71	34.75%
55	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,400,000	$5,202.75	$7,010.81	$ 1,808.06	34.75%
56								
57	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	*Average:*	0	$0.00	$0.00	$ -	#DIV/0!
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		50,000	$1,413.00	$1,909.91	$ 496.91	35.17%
2	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		100,000	$1,561.00	$2,109.16	$ 548.16	35.12%
3	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		150,000	$1,709.00	$2,308.42	$ 599.42	35.07%
4	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		200,000	$1,857.00	$2,507.67	$ 650.67	35.04%
5	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		250,000	$2,005.00	$2,706.92	$ 701.92	35.01%
6	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		300,000	$2,153.00	$2,906.17	$ 753.17	34.98%
7	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		350,000	$2,301.00	$3,105.43	$ 804.43	34.96%
8	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		400,000	$2,449.00	$3,304.68	$ 855.68	34.94%
9	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		450,000	$2,597.00	$3,503.93	$ 906.93	34.92%
10	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		500,000	$2,745.00	$3,703.18	$ 958.18	34.91%
11	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		550,000	$2,893.00	$3,902.44	$ 1,009.44	34.89%
12	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		600,000	$3,041.00	$4,101.69	$ 1,060.69	34.88%
13	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		650,000	$3,189.00	$4,300.94	$ 1,111.94	34.87%
14	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		700,000	$3,337.00	$4,500.19	$ 1,163.19	34.86%
15	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		750,000	$3,485.00	$4,699.45	$ 1,214.45	34.85%
16	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		800,000	$3,633.00	$4,898.70	$ 1,265.70	34.84%
17	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		850,000	$3,781.00	$5,097.95	$ 1,316.95	34.83%
18	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		900,000	$3,929.00	$5,297.20	$ 1,368.20	34.82%
19	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		950,000	$4,077.00	$5,496.46	$ 1,419.46	34.82%
20	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,000,000	$4,225.00	$5,695.71	$ 1,470.71	34.81%
21	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,050,000	$4,373.00	$5,894.96	$ 1,521.96	34.80%
22	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,100,000	$4,521.00	$6,094.21	$ 1,573.21	34.80%
23	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,150,000	$4,669.00	$6,293.46	$ 1,624.46	34.79%
24	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,200,000	$4,817.00	$6,492.72	$ 1,675.72	34.79%
25	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,250,000	$4,965.00	$6,691.97	$ 1,726.97	34.78%
26	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,300,000	$5,113.00	$6,891.22	$ 1,778.22	34.78%
27	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,350,000	$5,261.00	$7,090.47	$ 1,829.47	34.77%
28	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,400,000	$5,409.00	$7,289.73	$ 1,880.73	34.77%
29	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,450,000	$5,557.00	$7,488.98	$ 1,931.98	34.77%
30	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,500,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
31	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,550,000	$5,885.50	$7,931.43	$ 2,045.93	34.76%
32	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,600,000	$6,066.00	$8,174.64	$ 2,108.64	34.76%
33	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,650,000	$6,246.50	$8,417.84	$ 2,171.34	34.76%
34	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,700,000	$6,427.00	$8,661.04	$ 2,234.04	34.76%
35	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,750,000	$6,607.50	$8,904.24	$ 2,296.74	34.76%
36	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,800,000	$6,788.00	$9,147.44	$ 2,359.44	34.76%
37	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,850,000	$6,968.50	$9,390.65	$ 2,422.15	34.76%
38	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,900,000	$7,149.00	$9,633.85	$ 2,484.85	34.76%
39	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,950,000	$7,329.50	$9,877.05	$ 2,547.55	34.76%
40	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,000,000	$7,510.00	$10,120.25	$ 2,610.25	34.76%
41	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,050,000	$7,690.50	$10,363.46	$ 2,672.96	34.76%
42	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,100,000	$7,871.00	$10,606.66	$ 2,735.66	34.76%
43	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,150,000	$8,051.50	$10,849.86	$ 2,798.36	34.76%
44	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,200,000	$8,232.00	$11,093.06	$ 2,861.06	34.76%
45	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,250,000	$8,412.50	$11,336.26	$ 2,923.76	34.75%
46	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,300,000	$8,593.00	$11,579.47	$ 2,986.47	34.75%
47	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,350,000	$8,773.50	$11,822.67	$ 3,049.17	34.75%
48	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,400,000	$8,954.00	$12,065.87	$ 3,111.87	34.75%
49	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,450,000	$9,134.50	$12,309.07	$ 3,174.57	34.75%
50	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,500,000	$9,315.00	$12,552.27	$ 3,237.27	34.75%
51	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,550,000	$9,495.50	$12,795.48	$ 3,299.98	34.75%
52	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,600,000	$9,676.00	$13,038.68	$ 3,362.68	34.75%
53	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,650,000	$9,856.50	$13,281.88	$ 3,425.38	34.75%
54	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,700,000	$10,037.00	$13,525.08	$ 3,488.08	34.75%
55	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,750,000	$10,217.50	$13,768.29	$ 3,550.79	34.75%
56								
57	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		75,000	$2,587.00	$3,497.07	$ 910.07	35.18%
2	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		150,000	$2,809.00	$3,795.95	$ 986.95	35.14%
3	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		225,000	$3,031.00	$4,094.83	$ 1,063.83	35.10%
4	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		300,000	$3,253.00	$4,393.70	$ 1,140.70	35.07%
5	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		375,000	$3,475.00	$4,692.58	$ 1,217.58	35.04%
6	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		450,000	$3,697.00	$4,991.46	$ 1,294.46	35.01%
7	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		525,000	$3,919.00	$5,290.34	$ 1,371.34	34.99%
8	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		600,000	$4,141.00	$5,589.22	$ 1,448.22	34.97%
9	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		675,000	$4,363.00	$5,888.10	$ 1,525.10	34.96%
10	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		750,000	$4,585.00	$6,186.98	$ 1,601.98	34.94%
11	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		825,000	$4,807.00	$6,485.85	$ 1,678.85	34.93%
12	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		900,000	$5,029.00	$6,784.73	$ 1,755.73	34.91%
13	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		975,000	$5,251.00	$7,083.61	$ 1,832.61	34.90%
14	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,050,000	$5,473.00	$7,382.49	$ 1,909.49	34.89%
15	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,125,000	$5,695.00	$7,681.37	$ 1,986.37	34.88%
16	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,200,000	$5,917.00	$7,980.25	$ 2,063.25	34.87%
17	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,275,000	$6,139.00	$8,279.13	$ 2,140.13	34.86%
18	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,350,000	$6,361.00	$8,578.00	$ 2,217.00	34.85%
19	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,425,000	$6,583.00	$8,876.88	$ 2,293.88	34.85%
20	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,500,000	$6,805.00	$9,175.76	$ 2,370.76	34.84%
21	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,575,000	$7,027.00	$9,474.64	$ 2,447.64	34.83%
22	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,650,000	$7,249.00	$9,773.52	$ 2,524.52	34.83%
23	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,725,000	$7,471.00	$10,072.40	$ 2,601.40	34.82%
24	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,800,000	$7,693.00	$10,371.28	$ 2,678.28	34.81%
25	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,875,000	$7,915.00	$10,670.15	$ 2,755.15	34.81%
26	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,950,000	$8,137.00	$10,969.03	$ 2,832.03	34.80%
27	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,025,000	$8,359.00	$11,267.91	$ 2,908.91	34.80%
28	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,100,000	$8,581.00	$11,566.79	$ 2,985.79	34.80%
29	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,175,000	$8,803.00	$11,865.67	$ 3,062.67	34.79%
30	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,250,000	$9,025.00	$12,164.55	$ 3,139.55	34.79%
31	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,325,000	$9,295.75	$12,529.35	$ 3,233.60	34.79%
32	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,400,000	$9,566.50	$12,894.15	$ 3,327.65	34.78%
33	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,475,000	$9,837.25	$13,258.96	$ 3,421.71	34.78%
34	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,550,000	$10,108.00	$13,623.76	$ 3,515.76	34.78%
35	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,625,000	$10,378.75	$13,988.56	$ 3,609.81	34.78%
36	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,700,000	$10,649.50	$14,353.37	$ 3,703.87	34.78%
37	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,775,000	$10,920.25	$14,718.17	$ 3,797.92	34.78%
38	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,850,000	$11,191.00	$15,082.97	$ 3,891.97	34.78%
39	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,925,000	$11,461.75	$15,447.78	$ 3,986.03	34.78%
40	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,000,000	$11,732.50	$15,812.58	$ 4,080.08	34.78%
41	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,075,000	$12,003.25	$16,177.38	$ 4,174.13	34.78%
42	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,150,000	$12,274.00	$16,542.19	$ 4,268.19	34.77%
43	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,225,000	$12,544.75	$16,906.99	$ 4,362.24	34.77%
44	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,300,000	$12,815.50	$17,271.79	$ 4,456.29	34.77%
45	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,375,000	$13,086.25	$17,636.60	$ 4,550.35	34.77%
46	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,450,000	$13,357.00	$18,001.40	$ 4,644.40	34.77%
47	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,525,000	$13,627.75	$18,366.20	$ 4,738.45	34.77%
48	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,600,000	$13,898.50	$18,731.01	$ 4,832.51	34.77%
49	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,675,000	$14,169.25	$19,095.81	$ 4,926.56	34.77%
50	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,750,000	$14,440.00	$19,460.61	$ 5,020.61	34.77%
51	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,825,000	$14,710.75	$19,825.42	$ 5,114.67	34.77%
52	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,900,000	$14,981.50	$20,190.22	$ 5,208.72	34.77%
53	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,975,000	$15,252.25	$20,555.02	$ 5,302.77	34.77%
54	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		4,050,000	$15,523.00	$20,919.82	$ 5,396.82	34.77%
55	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		4,125,000	$15,793.75	$21,284.63	$ 5,490.88	34.77%
56								
57	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		1,000	$19.46	$26.30	$ 6.84	35.15%
2	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		2,000	$22.42	$30.28	$ 7.86	35.06%
3	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		3,000	$25.38	$34.27	$ 8.89	35.03%
4	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		4,000	$28.34	$38.25	$ 9.91	34.97%
5	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		5,000	$31.30	$42.24	$ 10.94	34.95%
6	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		6,000	$34.26	$46.22	$ 11.96	34.91%
7	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		7,000	$37.22	$50.21	$ 12.99	34.90%
8	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		8,000	$40.18	$54.19	$ 14.01	34.87%
9	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		9,000	$43.14	$58.18	$ 15.04	34.86%
10	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		10,000	$46.10	$62.16	$ 16.06	34.84%
11	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		11,000	$49.06	$66.15	$ 17.09	34.83%
12	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		12,000	$52.02	$70.13	$ 18.11	34.81%
13	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		13,000	$54.98	$74.12	$ 19.14	34.81%
14	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		14,000	$57.94	$78.10	$ 20.16	34.79%
15	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		15,000	$60.90	$82.09	$ 21.19	34.79%
16	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		16,000	$63.86	$86.07	$ 22.21	34.78%
17	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		17,000	$66.82	$90.06	$ 23.24	34.78%
18	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		18,000	$69.78	$94.04	$ 24.26	34.77%
19	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		19,000	$72.74	$98.03	$ 25.29	34.77%
20	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		20,000	$75.70	$102.01	$ 26.31	34.76%
21	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		21,000	$78.66	$106.00	$ 27.34	34.76%
22	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		22,000	$81.62	$109.98	$ 28.36	34.75%
23	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		23,000	$84.58	$113.97	$ 29.39	34.75%
24	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		24,000	$87.54	$117.95	$ 30.41	34.74%
25	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		25,000	$90.50	$121.94	$ 31.44	34.74%
26	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		26,000	$93.46	$125.92	$ 32.46	34.73%
27	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		27,000	$96.42	$129.91	$ 33.49	34.73%
28	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		28,000	$99.38	$133.89	$ 34.51	34.73%
29	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		29,000	$102.34	$137.88	$ 35.54	34.73%
30	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		30,000	$105.30	$141.86	$ 36.56	34.72%
31	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		31,000	$108.26	$145.85	$ 37.59	34.72%
32	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		32,000	$111.22	$149.83	$ 38.61	34.71%
33	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		33,000	$114.18	$153.82	$ 39.64	34.72%
34	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		34,000	$117.14	$157.80	$ 40.66	34.71%
35	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		35,000	$120.10	$161.79	$ 41.69	34.71%
36	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		36,000	$123.06	$165.77	$ 42.71	34.71%
37	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		37,000	$126.02	$169.76	$ 43.74	34.71%
38	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		38,000	$128.98	$173.74	$ 44.76	34.70%
39	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		39,000	$131.94	$177.73	$ 45.79	34.71%
40	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		40,000	$134.90	$181.71	$ 46.81	34.70%
41	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		41,000	$137.86	$185.70	$ 47.84	34.70%
42	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		42,000	$140.82	$189.68	$ 48.86	34.70%
43	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		43,000	$143.78	$193.67	$ 49.89	34.70%
44	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		44,000	$146.74	$197.66	$ 50.92	34.70%
45	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		45,000	$149.70	$201.64	$ 51.94	34.70%
46	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		46,000	$152.66	$205.63	$ 52.97	34.70%
47	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		47,000	$155.62	$209.61	$ 53.99	34.69%
48	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		48,000	$158.58	$213.60	$ 55.02	34.70%
49	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		49,000	$161.54	$217.58	$ 56.04	34.69%
50	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		50,000	$164.50	$221.57	$ 57.07	34.69%
51	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		51,000	$167.46	$225.55	$ 58.09	34.69%
52	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		52,000	$170.42	$229.54	$ 59.12	34.69%
53	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		53,000	$173.38	$233.52	$ 60.14	34.69%
54	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		54,000	$176.34	$237.51	$ 61.17	34.69%
55	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		55,000	$179.30	$241.49	$ 62.19	34.68%
56								
57	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter	Average:	15,737	$63.08	$85.03	$ 21.95	34.80%
58								
59								
60								

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		1,000	$30.46	$41.17	$ 10.71	35.16%
2	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		2,000	$33.42	$45.16	$ 11.74	35.13%
3	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		3,000	$36.38	$49.14	$ 12.76	35.07%
4	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		4,000	$39.34	$53.13	$ 13.79	35.05%
5	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		5,000	$42.30	$57.11	$ 14.81	35.01%
6	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		6,000	$45.26	$61.10	$ 15.84	35.00%
7	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		7,000	$48.22	$65.08	$ 16.86	34.96%
8	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		8,000	$51.18	$69.07	$ 17.89	34.96%
9	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		9,000	$54.14	$73.05	$ 18.91	34.93%
10	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		10,000	$57.10	$77.04	$ 19.94	34.92%
11	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		11,000	$60.06	$81.02	$ 20.96	34.90%
12	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		12,000	$63.02	$85.01	$ 21.99	34.89%
13	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		13,000	$65.98	$88.99	$ 23.01	34.87%
14	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		14,000	$68.94	$92.98	$ 24.04	34.87%
15	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		15,000	$71.90	$96.96	$ 25.06	34.85%
16	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		16,000	$74.86	$100.95	$ 26.09	34.85%
17	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		17,000	$77.82	$104.93	$ 27.11	34.84%
18	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		18,000	$80.78	$108.92	$ 28.14	34.84%
19	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		19,000	$83.74	$112.90	$ 29.16	34.82%
20	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		20,000	$86.70	$116.89	$ 30.19	34.82%
21	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		21,000	$89.66	$120.87	$ 31.21	34.81%
22	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		22,000	$92.62	$124.86	$ 32.24	34.81%
23	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		23,000	$95.58	$128.84	$ 33.26	34.80%
24	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		24,000	$98.54	$132.83	$ 34.29	34.80%
25	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		25,000	$101.50	$136.81	$ 35.31	34.79%
26	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		26,000	$104.46	$140.80	$ 36.34	34.79%
27	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		27,000	$107.42	$144.78	$ 37.36	34.78%
28	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		28,000	$110.38	$148.77	$ 38.39	34.78%
29	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		29,000	$113.34	$152.75	$ 39.41	34.77%
30	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		30,000	$116.30	$156.74	$ 40.44	34.77%
31	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		31,000	$119.26	$160.72	$ 41.46	34.76%
32	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		32,000	$122.22	$164.71	$ 42.49	34.77%
33	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		33,000	$125.18	$168.69	$ 43.51	34.76%
34	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		34,000	$128.14	$172.68	$ 44.54	34.76%
35	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		35,000	$131.10	$176.66	$ 45.56	34.75%
36	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		36,000	$134.06	$180.65	$ 46.59	34.75%
37	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		37,000	$137.02	$184.64	$ 47.62	34.75%
38	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		38,000	$139.98	$188.62	$ 48.64	34.75%
39	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		39,000	$142.94	$192.61	$ 49.67	34.75%
40	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		40,000	$145.90	$196.59	$ 50.69	34.74%
41	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		41,000	$148.86	$200.58	$ 51.72	34.74%
42	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		42,000	$151.82	$204.56	$ 52.74	34.74%
43	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		43,000	$154.78	$208.55	$ 53.77	34.74%
44	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		44,000	$157.74	$212.53	$ 54.79	34.73%
45	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		45,000	$160.70	$216.52	$ 55.82	34.74%
46	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		46,000	$163.66	$220.50	$ 56.84	34.73%
47	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		47,000	$166.62	$224.49	$ 57.87	34.73%
48	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		48,000	$169.58	$228.47	$ 58.89	34.73%
49	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		49,000	$172.54	$232.46	$ 59.92	34.73%
50	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		50,000	$175.50	$236.44	$ 60.94	34.72%
51	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		51,000	$178.46	$240.43	$ 61.97	34.72%
52	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		52,000	$181.42	$244.41	$ 62.99	34.72%
53	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		53,000	$184.38	$248.40	$ 64.02	34.72%
54	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		54,000	$187.34	$252.38	$ 65.04	34.72%
55	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		55,000	$190.30	$256.37	$ 66.07	34.72%
56								
57	F1I_C , S1I_C	Chaparral Irrigation 1" Meter	Average:	27,300	$108.31	$145.98	$ 37.67	34.78%

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 23
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		4,000	$66.84	$90.32	$ 23.48	35.13%
2	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		8,000	$78.68	$106.26	$ 27.58	35.05%
3	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		12,000	$90.52	$122.20	$ 31.68	35.00%
4	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		16,000	$102.36	$138.14	$ 35.78	34.96%
5	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		20,000	$114.20	$154.08	$ 39.88	34.92%
6	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		24,000	$126.04	$170.02	$ 43.98	34.89%
7	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		28,000	$137.88	$185.96	$ 48.08	34.87%
8	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		32,000	$149.72	$201.90	$ 52.18	34.85%
9	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		36,000	$161.56	$217.84	$ 56.28	34.84%
10	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		40,000	$173.40	$233.78	$ 60.38	34.82%
11	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		44,000	$185.24	$249.72	$ 64.48	34.81%
12	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		48,000	$197.08	$265.66	$ 68.58	34.80%
13	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		52,000	$208.92	$281.60	$ 72.68	34.79%
14	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		56,000	$220.76	$297.54	$ 76.78	34.78%
15	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		60,000	$232.60	$313.48	$ 80.88	34.77%
16	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		64,000	$244.44	$329.42	$ 84.98	34.77%
17	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		68,000	$256.28	$345.36	$ 89.08	34.76%
18	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		72,000	$268.12	$361.30	$ 93.18	34.75%
19	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		76,000	$279.96	$377.24	$ 97.28	34.75%
20	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		80,000	$291.80	$393.18	$ 101.38	34.74%
21	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		84,000	$303.64	$409.12	$ 105.48	34.74%
22	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		88,000	$315.48	$425.06	$ 109.58	34.73%
23	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		92,000	$327.32	$441.00	$ 113.68	34.73%
24	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		96,000	$339.16	$456.94	$ 117.78	34.73%
25	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		100,000	$351.00	$472.88	$ 121.88	34.72%
26	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		104,000	$362.84	$488.82	$ 125.98	34.72%
27	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		108,000	$374.68	$504.76	$ 130.08	34.72%
28	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		112,000	$386.52	$520.70	$ 134.18	34.71%
29	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		116,000	$398.36	$536.64	$ 138.28	34.71%
30	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		120,000	$410.20	$552.58	$ 142.38	34.71%
31	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		124,000	$422.04	$568.52	$ 146.48	34.71%
32	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		128,000	$433.88	$584.46	$ 150.58	34.71%
33	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		132,000	$445.72	$600.40	$ 154.68	34.70%
34	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		136,000	$457.56	$616.34	$ 158.78	34.70%
35	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		140,000	$469.40	$632.28	$ 162.88	34.70%
36	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		144,000	$481.24	$648.22	$ 166.98	34.70%
37	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		148,000	$493.08	$664.16	$ 171.08	34.70%
38	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		152,000	$504.92	$680.10	$ 175.18	34.69%
39	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		156,000	$516.76	$696.04	$ 179.28	34.69%
40	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		160,000	$528.60	$711.98	$ 183.38	34.69%
41	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		164,000	$540.44	$727.92	$ 187.48	34.69%
42	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		168,000	$552.28	$743.86	$ 191.58	34.69%
43	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		172,000	$564.12	$759.80	$ 195.68	34.69%
44	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		176,000	$575.96	$775.74	$ 199.78	34.69%
45	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		180,000	$587.80	$791.69	$ 203.89	34.69%
46	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		184,000	$599.64	$807.63	$ 207.99	34.69%
47	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		188,000	$611.48	$823.57	$ 212.09	34.68%
48	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		192,000	$623.32	$839.51	$ 216.19	34.68%
49	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		196,000	$635.16	$855.45	$ 220.29	34.68%
50	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		200,000	$647.00	$871.39	$ 224.39	34.68%
51	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		204,000	$658.84	$887.33	$ 228.49	34.68%
52	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		208,000	$670.68	$903.27	$ 232.59	34.68%
53	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		212,000	$682.52	$919.21	$ 236.69	34.68%
54	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		216,000	$694.36	$935.15	$ 240.79	34.68%
55	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		220,000	$706.20	$951.09	$ 244.89	34.68%
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57	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter	Average:	55,484	$219.23	$295.48	$ 76.25	34.78%
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		5,000	$102.80	$138.93	$ 36.13	35.14%
2	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		10,000	$117.60	$158.85	$ 41.25	35.08%
3	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		15,000	$132.40	$178.78	$ 46.38	35.03%
4	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		20,000	$147.20	$198.70	$ 51.50	34.99%
5	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		25,000	$162.00	$218.63	$ 56.63	34.96%
6	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		30,000	$176.80	$238.55	$ 61.75	34.93%
7	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		35,000	$191.60	$258.48	$ 66.88	34.91%
8	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		40,000	$206.40	$278.40	$ 72.00	34.89%
9	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		45,000	$221.20	$298.33	$ 77.13	34.87%
10	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		50,000	$236.00	$318.25	$ 82.25	34.85%
11	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		55,000	$250.80	$338.18	$ 87.38	34.84%
12	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		60,000	$265.60	$358.11	$ 92.51	34.83%
13	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		65,000	$280.40	$378.03	$ 97.63	34.82%
14	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		70,000	$295.20	$397.96	$ 102.76	34.81%
15	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		75,000	$310.00	$417.88	$ 107.88	34.80%
16	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		80,000	$324.80	$437.81	$ 113.01	34.79%
17	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		85,000	$339.60	$457.73	$ 118.13	34.79%
18	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		90,000	$354.40	$477.66	$ 123.26	34.78%
19	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		95,000	$369.20	$497.58	$ 128.38	34.77%
20	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		100,000	$384.00	$517.51	$ 133.51	34.77%
21	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		105,000	$398.80	$537.43	$ 138.63	34.76%
22	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		110,000	$413.60	$557.36	$ 143.76	34.76%
23	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		115,000	$428.40	$577.28	$ 148.88	34.75%
24	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		120,000	$443.20	$597.21	$ 154.01	34.75%
25	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		125,000	$458.00	$617.13	$ 159.13	34.75%
26	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		130,000	$472.80	$637.06	$ 164.26	34.74%
27	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		135,000	$487.60	$656.98	$ 169.38	34.74%
28	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		140,000	$502.40	$676.91	$ 174.51	34.74%
29	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		145,000	$517.20	$696.83	$ 179.63	34.73%
30	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		150,000	$532.00	$716.76	$ 184.76	34.73%
31	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		155,000	$546.80	$736.68	$ 189.88	34.73%
32	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		160,000	$561.60	$756.61	$ 195.01	34.72%
33	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		165,000	$576.40	$776.54	$ 200.14	34.72%
34	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		170,000	$591.20	$796.46	$ 205.26	34.72%
35	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		175,000	$606.00	$816.39	$ 210.39	34.72%
36	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		180,000	$620.80	$836.31	$ 215.51	34.72%
37	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		185,000	$635.60	$856.24	$ 220.64	34.71%
38	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		190,000	$650.40	$876.16	$ 225.76	34.71%
39	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		195,000	$665.20	$896.09	$ 230.89	34.71%
40	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		200,000	$680.00	$916.01	$ 236.01	34.71%
41	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		205,000	$694.80	$935.94	$ 241.14	34.71%
42	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		210,000	$709.60	$955.86	$ 246.26	34.70%
43	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		215,000	$724.40	$975.79	$ 251.39	34.70%
44	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		220,000	$739.20	$995.71	$ 256.51	34.70%
45	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		225,000	$754.00	$1,015.64	$ 261.64	34.70%
46	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		230,000	$768.80	$1,035.56	$ 266.76	34.70%
47	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		235,000	$783.60	$1,055.49	$ 271.89	34.70%
48	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		240,000	$798.40	$1,075.41	$ 277.01	34.70%
49	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		245,000	$813.20	$1,095.34	$ 282.14	34.69%
50	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		250,000	$828.00	$1,115.26	$ 287.26	34.69%
51	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		255,000	$842.80	$1,135.19	$ 292.39	34.69%
52	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		260,000	$857.60	$1,155.11	$ 297.51	34.69%
53	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		265,000	$872.40	$1,175.04	$ 302.64	34.69%
54	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		270,000	$887.20	$1,194.97	$ 307.77	34.69%
55	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		275,000	$902.00	$1,214.89	$ 312.89	34.69%
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57	F2I_C , S2I_C	Chaparral Irrigation 2" Meter	Average:	106,496	$403.23	$543.39	$ 140.17	34.76%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 25
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		15000	$187.84	$253.94	$ 66.10	35.19%
2	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		30000	$199.68	$269.89	$ 70.21	35.16%
3	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		45000	$211.52	$285.83	$ 74.31	35.13%
4	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		60000	$223.36	$301.77	$ 78.41	35.10%
5	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		75000	$235.20	$317.71	$ 82.51	35.08%
6	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		90000	$247.04	$333.65	$ 86.61	35.06%
7	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		105000	$258.88	$349.59	$ 90.71	35.04%
8	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		120000	$270.72	$365.53	$ 94.81	35.02%
9	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		135000	$282.56	$381.47	$ 98.91	35.00%
10	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		150000	$294.40	$397.41	$ 103.01	34.99%
11	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		165000	$306.24	$413.35	$ 107.11	34.97%
12	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		180000	$318.08	$429.29	$ 111.21	34.96%
13	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		195000	$329.92	$445.23	$ 115.31	34.95%
14	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		210000	$341.76	$461.17	$ 119.41	34.94%
15	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		225000	$353.60	$477.11	$ 123.51	34.93%
16	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		240000	$365.44	$493.05	$ 127.61	34.92%
17	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		255000	$377.28	$508.99	$ 131.71	34.91%
18	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		270000	$389.12	$524.93	$ 135.81	34.90%
19	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		285000	$400.96	$540.87	$ 139.91	34.89%
20	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		300000	$412.80	$556.81	$ 144.01	34.89%
21	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		315000	$424.64	$572.75	$ 148.11	34.88%
22	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		330000	$436.48	$588.69	$ 152.21	34.87%
23	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		345000	$448.32	$604.63	$ 156.31	34.87%
24	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		360000	$460.16	$620.57	$ 160.41	34.86%
25	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		375000	$472.00	$636.51	$ 164.51	34.85%
26	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		390000	$483.84	$652.45	$ 168.61	34.85%
27	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		405000	$495.68	$668.39	$ 172.71	34.84%
28	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		420000	$507.52	$684.33	$ 176.81	34.84%
29	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		435000	$519.36	$700.27	$ 180.91	34.83%
30	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		450000	$531.20	$716.21	$ 185.01	34.83%
31	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		465000	$543.04	$732.15	$ 189.11	34.82%
32	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		480000	$554.88	$748.09	$ 193.21	34.82%
33	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		495000	$566.72	$764.03	$ 197.31	34.82%
34	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		510000	$578.56	$779.97	$ 201.41	34.81%
35	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		525000	$590.40	$795.91	$ 205.51	34.81%
36	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		540000	$602.24	$811.85	$ 209.61	34.81%
37	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		555000	$614.08	$827.79	$ 213.71	34.80%
38	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		570000	$625.92	$843.73	$ 217.81	34.80%
39	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		585000	$637.76	$859.67	$ 221.91	34.80%
40	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		600000	$649.60	$875.61	$ 226.01	34.79%
41	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		615000	$661.44	$891.55	$ 230.11	34.79%
42	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		630000	$673.28	$907.49	$ 234.21	34.79%
43	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		645000	$685.12	$923.43	$ 238.31	34.78%
44	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		660000	$696.96	$939.37	$ 242.41	34.78%
45	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		675000	$708.80	$955.31	$ 246.51	34.78%
46	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		690000	$720.64	$971.25	$ 250.61	34.78%
47	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		705000	$732.48	$987.19	$ 254.71	34.77%
48	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		720000	$744.32	$1,003.13	$ 258.81	34.77%
49	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		735000	$756.16	$1,019.07	$ 262.91	34.77%
50	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		750000	$768.00	$1,035.01	$ 267.01	34.77%
51	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		765000	$779.84	$1,050.95	$ 271.11	34.77%
52	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		780000	$791.68	$1,066.89	$ 275.21	34.76%
53	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		795000	$803.52	$1,082.83	$ 279.31	34.76%
54	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		810000	$815.36	$1,098.78	$ 283.42	34.76%
55	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		825000	$827.20	$1,114.72	$ 287.52	34.76%
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57	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F4I_C	Chaparral Irrigation 4" Meter		7,000	$295.72	$399.78	$ 104.06	35.19%
2	F4I_C	Chaparral Irrigation 4" Meter		14,000	$316.44	$427.67	$ 111.23	35.15%
3	F4I_C	Chaparral Irrigation 4" Meter		21,000	$337.16	$455.57	$ 118.41	35.12%
4	F4I_C	Chaparral Irrigation 4" Meter		28,000	$357.88	$483.46	$ 125.58	35.09%
5	F4I_C	Chaparral Irrigation 4" Meter		35,000	$378.60	$511.36	$ 132.76	35.07%
6	F4I_C	Chaparral Irrigation 4" Meter		42,000	$399.32	$539.25	$ 139.93	35.04%
7	F4I_C	Chaparral Irrigation 4" Meter		49,000	$420.04	$567.15	$ 147.11	35.02%
8	F4I_C	Chaparral Irrigation 4" Meter		56,000	$440.76	$595.05	$ 154.29	35.00%
9	F4I_C	Chaparral Irrigation 4" Meter		63,000	$461.48	$622.94	$ 161.46	34.99%
10	F4I_C	Chaparral Irrigation 4" Meter		70,000	$482.20	$650.84	$ 168.64	34.97%
11	F4I_C	Chaparral Irrigation 4" Meter		77,000	$502.92	$678.73	$ 175.81	34.96%
12	F4I_C	Chaparral Irrigation 4" Meter		84,000	$523.64	$706.63	$ 182.99	34.95%
13	F4I_C	Chaparral Irrigation 4" Meter		91,000	$544.36	$734.52	$ 190.16	34.93%
14	F4I_C	Chaparral Irrigation 4" Meter		98,000	$565.08	$762.42	$ 197.34	34.92%
15	F4I_C	Chaparral Irrigation 4" Meter		105,000	$585.80	$790.31	$ 204.51	34.91%
16	F4I_C	Chaparral Irrigation 4" Meter		112,000	$606.52	$818.21	$ 211.69	34.90%
17	F4I_C	Chaparral Irrigation 4" Meter		119,000	$627.24	$846.10	$ 218.86	34.89%
18	F4I_C	Chaparral Irrigation 4" Meter		126,000	$647.96	$874.00	$ 226.04	34.88%
19	F4I_C	Chaparral Irrigation 4" Meter		133,000	$668.68	$901.89	$ 233.21	34.88%
20	F4I_C	Chaparral Irrigation 4" Meter		140,000	$689.40	$929.79	$ 240.39	34.87%
21	F4I_C	Chaparral Irrigation 4" Meter		147,000	$710.12	$957.68	$ 247.56	34.86%
22	F4I_C	Chaparral Irrigation 4" Meter		154,000	$730.84	$985.58	$ 254.74	34.86%
23	F4I_C	Chaparral Irrigation 4" Meter		161,000	$751.56	$1,013.48	$ 261.92	34.85%
24	F4I_C	Chaparral Irrigation 4" Meter		168,000	$772.28	$1,041.37	$ 269.09	34.84%
25	F4I_C	Chaparral Irrigation 4" Meter		175,000	$793.00	$1,069.27	$ 276.27	34.84%
26	F4I_C	Chaparral Irrigation 4" Meter		182,000	$813.72	$1,097.16	$ 283.44	34.83%
27	F4I_C	Chaparral Irrigation 4" Meter		189,000	$834.44	$1,125.06	$ 290.62	34.83%
28	F4I_C	Chaparral Irrigation 4" Meter		196,000	$855.16	$1,152.95	$ 297.79	34.82%
29	F4I_C	Chaparral Irrigation 4" Meter		203,000	$875.88	$1,180.85	$ 304.97	34.82%
30	F4I_C	Chaparral Irrigation 4" Meter		210,000	$896.60	$1,208.74	$ 312.14	34.81%
31	F4I_C	Chaparral Irrigation 4" Meter		217,000	$917.32	$1,236.64	$ 319.32	34.81%
32	F4I_C	Chaparral Irrigation 4" Meter		224,000	$938.04	$1,264.53	$ 326.49	34.81%
33	F4I_C	Chaparral Irrigation 4" Meter		231,000	$958.76	$1,292.43	$ 333.67	34.80%
34	F4I_C	Chaparral Irrigation 4" Meter		238,000	$979.48	$1,320.32	$ 340.84	34.80%
35	F4I_C	Chaparral Irrigation 4" Meter		245,000	$1,000.20	$1,348.22	$ 348.02	34.79%
36	F4I_C	Chaparral Irrigation 4" Meter		252,000	$1,020.92	$1,376.11	$ 355.19	34.79%
37	F4I_C	Chaparral Irrigation 4" Meter		259,000	$1,041.64	$1,404.01	$ 362.37	34.79%
38	F4I_C	Chaparral Irrigation 4" Meter		266,000	$1,062.36	$1,431.91	$ 369.55	34.79%
39	F4I_C	Chaparral Irrigation 4" Meter		273,000	$1,083.08	$1,459.80	$ 376.72	34.78%
40	F4I_C	Chaparral Irrigation 4" Meter		280,000	$1,103.80	$1,487.70	$ 383.90	34.78%
41	F4I_C	Chaparral Irrigation 4" Meter		287,000	$1,124.52	$1,515.59	$ 391.07	34.78%
42	F4I_C	Chaparral Irrigation 4" Meter		294,000	$1,145.24	$1,543.49	$ 398.25	34.77%
43	F4I_C	Chaparral Irrigation 4" Meter		301,000	$1,165.96	$1,571.38	$ 405.42	34.77%
44	F4I_C	Chaparral Irrigation 4" Meter		308,000	$1,186.68	$1,599.28	$ 412.60	34.77%
45	F4I_C	Chaparral Irrigation 4" Meter		315,000	$1,207.40	$1,627.17	$ 419.77	34.77%
46	F4I_C	Chaparral Irrigation 4" Meter		322,000	$1,228.12	$1,655.07	$ 426.95	34.76%
47	F4I_C	Chaparral Irrigation 4" Meter		329,000	$1,248.84	$1,682.96	$ 434.12	34.76%
48	F4I_C	Chaparral Irrigation 4" Meter		336,000	$1,269.56	$1,710.86	$ 441.30	34.76%
49	F4I_C	Chaparral Irrigation 4" Meter		343,000	$1,290.28	$1,738.75	$ 448.47	34.76%
50	F4I_C	Chaparral Irrigation 4" Meter		350,000	$1,311.00	$1,766.65	$ 455.65	34.76%
51	F4I_C	Chaparral Irrigation 4" Meter		357,000	$1,331.72	$1,794.54	$ 462.82	34.75%
52	F4I_C	Chaparral Irrigation 4" Meter		364,000	$1,352.44	$1,822.44	$ 470.00	34.75%
53	F4I_C	Chaparral Irrigation 4" Meter		371,000	$1,373.16	$1,850.34	$ 477.18	34.75%
54	F4I_C	Chaparral Irrigation 4" Meter		378,000	$1,393.88	$1,878.23	$ 484.35	34.75%
55	F4I_C	Chaparral Irrigation 4" Meter		385,000	$1,414.60	$1,906.13	$ 491.53	34.75%
56								
57	F4I_C	Chaparral Irrigation 4" Meter	Average:	293,721	$1,144.41	$1,542.37	$ 397.96	34.77%
58								
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60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 27
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F6I_C	Chaparral Irrigation 6" Meter		50,000	$698.00	$943.02	$ 245.02	35.10%
2	F6I_C	Chaparral Irrigation 6" Meter		100,000	$846.00	$1,142.27	$ 296.27	35.02%
3	F6I_C	Chaparral Irrigation 6" Meter		150,000	$994.00	$1,341.52	$ 347.52	34.96%
4	F6I_C	Chaparral Irrigation 6" Meter		200,000	$1,142.00	$1,540.77	$ 398.77	34.92%
5	F6I_C	Chaparral Irrigation 6" Meter		250,000	$1,290.00	$1,740.03	$ 450.03	34.89%
6	F6I_C	Chaparral Irrigation 6" Meter		300,000	$1,438.00	$1,939.28	$ 501.28	34.86%
7	F6I_C	Chaparral Irrigation 6" Meter		350,000	$1,586.00	$2,138.53	$ 552.53	34.84%
8	F6I_C	Chaparral Irrigation 6" Meter		400,000	$1,734.00	$2,337.78	$ 603.78	34.82%
9	F6I_C	Chaparral Irrigation 6" Meter		450,000	$1,882.00	$2,537.04	$ 655.04	34.81%
10	F6I_C	Chaparral Irrigation 6" Meter		500,000	$2,030.00	$2,736.29	$ 706.29	34.79%
11	F6I_C	Chaparral Irrigation 6" Meter		600,000	$2,326.00	$3,134.79	$ 808.79	34.77%
12	F6I_C	Chaparral Irrigation 6" Meter		700,000	$2,622.00	$3,533.30	$ 911.30	34.76%
13	F6I_C	Chaparral Irrigation 6" Meter		800,000	$2,918.00	$3,931.80	$ 1,013.80	34.74%
14	F6I_C	Chaparral Irrigation 6" Meter		900,000	$3,214.00	$4,330.31	$ 1,116.31	34.73%
15	F6I_C	Chaparral Irrigation 6" Meter		1,000,000	$3,510.00	$4,728.81	$ 1,218.81	34.72%
16	F6I_C	Chaparral Irrigation 6" Meter		1,100,000	$3,806.00	$5,127.32	$ 1,321.32	34.72%
17	F6I_C	Chaparral Irrigation 6" Meter		1,200,000	$4,102.00	$5,525.82	$ 1,423.82	34.71%
18	F6I_C	Chaparral Irrigation 6" Meter		1,300,000	$4,398.00	$5,924.33	$ 1,526.33	34.71%
19	F6I_C	Chaparral Irrigation 6" Meter		1,400,000	$4,694.00	$6,322.83	$ 1,628.83	34.70%
20	F6I_C	Chaparral Irrigation 6" Meter		1,500,000	$4,990.00	$6,721.34	$ 1,731.34	34.70%
21	F6I_C	Chaparral Irrigation 6" Meter		1,600,000	$5,286.00	$7,119.84	$ 1,833.84	34.69%
22	F6I_C	Chaparral Irrigation 6" Meter		1,700,000	$5,582.00	$7,518.35	$ 1,936.35	34.69%
23	F6I_C	Chaparral Irrigation 6" Meter		1,800,000	$5,878.00	$7,916.85	$ 2,038.85	34.69%
24	F6I_C	Chaparral Irrigation 6" Meter		1,900,000	$6,174.00	$8,315.36	$ 2,141.36	34.68%
25	F6I_C	Chaparral Irrigation 6" Meter		2,000,000	$6,470.00	$8,713.86	$ 2,243.86	34.68%
26	F6I_C	Chaparral Irrigation 6" Meter		2,100,000	$6,766.00	$9,112.37	$ 2,346.37	34.68%
27	F6I_C	Chaparral Irrigation 6" Meter		2,200,000	$7,062.00	$9,510.87	$ 2,448.87	34.68%
28	F6I_C	Chaparral Irrigation 6" Meter		2,300,000	$7,358.00	$9,909.38	$ 2,551.38	34.67%
29	F6I_C	Chaparral Irrigation 6" Meter		2,400,000	$7,654.00	$10,307.88	$ 2,653.88	34.67%
30	F6I_C	Chaparral Irrigation 6" Meter		2,500,000	$7,950.00	$10,706.39	$ 2,756.39	34.67%
31	F6I_C	Chaparral Irrigation 6" Meter		2,600,000	$8,246.00	$11,104.89	$ 2,858.89	34.67%
32	F6I_C	Chaparral Irrigation 6" Meter		2,700,000	$8,542.00	$11,503.39	$ 2,961.39	34.67%
33	F6I_C	Chaparral Irrigation 6" Meter		2,800,000	$8,838.00	$11,901.90	$ 3,063.90	34.67%
34	F6I_C	Chaparral Irrigation 6" Meter		2,900,000	$9,134.00	$12,300.40	$ 3,166.40	34.67%
35	F6I_C	Chaparral Irrigation 6" Meter		3,000,000	$9,430.00	$12,698.91	$ 3,268.91	34.66%
36	F6I_C	Chaparral Irrigation 6" Meter		3,100,000	$9,726.00	$13,097.41	$ 3,371.41	34.66%
37	F6I_C	Chaparral Irrigation 6" Meter		3,200,000	$10,022.00	$13,495.92	$ 3,473.92	34.66%
38	F6I_C	Chaparral Irrigation 6" Meter		3,300,000	$10,318.00	$13,894.42	$ 3,576.42	34.66%
39	F6I_C	Chaparral Irrigation 6" Meter		3,400,000	$10,614.00	$14,292.93	$ 3,678.93	34.66%
40	F6I_C	Chaparral Irrigation 6" Meter		3,500,000	$10,910.00	$14,691.43	$ 3,781.43	34.66%
41	F6I_C	Chaparral Irrigation 6" Meter		3,600,000	$11,206.00	$15,089.94	$ 3,883.94	34.66%
42	F6I_C	Chaparral Irrigation 6" Meter		3,700,000	$11,502.00	$15,488.44	$ 3,986.44	34.66%
43	F6I_C	Chaparral Irrigation 6" Meter		3,800,000	$11,798.00	$15,886.95	$ 4,088.95	34.66%
44	F6I_C	Chaparral Irrigation 6" Meter		3,900,000	$12,094.00	$16,285.45	$ 4,191.45	34.66%
45	F6I_C	Chaparral Irrigation 6" Meter		4,000,000	$12,390.00	$16,683.96	$ 4,293.96	34.66%
46	F6I_C	Chaparral Irrigation 6" Meter		4,100,000	$12,686.00	$17,082.46	$ 4,396.46	34.66%
47	F6I_C	Chaparral Irrigation 6" Meter		4,200,000	$12,982.00	$17,480.97	$ 4,498.97	34.66%
48	F6I_C	Chaparral Irrigation 6" Meter		4,300,000	$13,278.00	$17,879.47	$ 4,601.47	34.65%
49	F6I_C	Chaparral Irrigation 6" Meter		4,400,000	$13,574.00	$18,277.98	$ 4,703.98	34.65%
50	F6I_C	Chaparral Irrigation 6" Meter		4,500,000	$13,870.00	$18,676.48	$ 4,806.48	34.65%
51	F6I_C	Chaparral Irrigation 6" Meter		4,600,000	$14,166.00	$19,074.99	$ 4,908.99	34.65%
52	F6I_C	Chaparral Irrigation 6" Meter		4,700,000	$14,462.00	$19,473.49	$ 5,011.49	34.65%
53	F6I_C	Chaparral Irrigation 6" Meter		4,800,000	$14,758.00	$19,872.00	$ 5,114.00	34.65%
54	F6I_C	Chaparral Irrigation 6" Meter		4,900,000	$15,054.00	$20,270.50	$ 5,216.50	34.65%
55	F6I_C	Chaparral Irrigation 6" Meter		5,000,000	$15,350.00	$20,669.01	$ 5,319.01	34.65%
56								
57	F6I_C	Chaparral Irrigation 6" Meter	Average:	2,576,667	$8,176.93	$11,011.91	$ 2,834.97	34.67%
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		25,000	$954.00	$1,289.65	$ 335.65	35.18%
2	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		50,000	$1,028.00	$1,389.28	$ 361.28	35.14%
3	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		75,000	$1,102.00	$1,488.90	$ 386.90	35.11%
4	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		100,000	$1,176.00	$1,588.53	$ 412.53	35.08%
5	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		125,000	$1,250.00	$1,688.16	$ 438.16	35.05%
6	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		150,000	$1,324.00	$1,787.78	$ 463.78	35.03%
7	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		175,000	$1,398.00	$1,887.41	$ 489.41	35.01%
8	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		200,000	$1,472.00	$1,987.03	$ 515.03	34.99%
9	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		225,000	$1,546.00	$2,086.66	$ 540.66	34.97%
10	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		250,000	$1,620.00	$2,186.29	$ 566.29	34.96%
11	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		275,000	$1,694.00	$2,285.91	$ 591.91	34.94%
12	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		300,000	$1,768.00	$2,385.54	$ 617.54	34.93%
13	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		325,000	$1,842.00	$2,485.16	$ 643.16	34.92%
14	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		350,000	$1,916.00	$2,584.79	$ 668.79	34.91%
15	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		375,000	$1,990.00	$2,684.42	$ 694.42	34.90%
16	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		400,000	$2,064.00	$2,784.04	$ 720.04	34.89%
17	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		425,000	$2,138.00	$2,883.67	$ 745.67	34.88%
18	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		450,000	$2,212.00	$2,983.30	$ 771.30	34.87%
19	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		475,000	$2,286.00	$3,082.92	$ 796.92	34.86%
20	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		500,000	$2,360.00	$3,182.55	$ 822.55	34.85%
21	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		525,000	$2,434.00	$3,282.17	$ 848.17	34.85%
22	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		550,000	$2,508.00	$3,381.80	$ 873.80	34.84%
23	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		575,000	$2,582.00	$3,481.43	$ 899.43	34.83%
24	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		600,000	$2,656.00	$3,581.05	$ 925.05	34.83%
25	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		625,000	$2,730.00	$3,680.68	$ 950.68	34.82%
26	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		650,000	$2,804.00	$3,780.31	$ 976.31	34.82%
27	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		675,000	$2,878.00	$3,879.93	$ 1,001.93	34.81%
28	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		700,000	$2,952.00	$3,979.56	$ 1,027.56	34.81%
29	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		725,000	$3,026.00	$4,079.18	$ 1,053.18	34.80%
30	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		750,000	$3,100.00	$4,178.81	$ 1,078.81	34.80%
31	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		775,000	$3,174.00	$4,278.44	$ 1,104.44	34.80%
32	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		800,000	$3,248.00	$4,378.06	$ 1,130.06	34.79%
33	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		825,000	$3,322.00	$4,477.69	$ 1,155.69	34.79%
34	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		850,000	$3,396.00	$4,577.31	$ 1,181.31	34.79%
35	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		875,000	$3,470.00	$4,676.94	$ 1,206.94	34.78%
36	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		900,000	$3,544.00	$4,776.57	$ 1,232.57	34.78%
37	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		925,000	$3,618.00	$4,876.19	$ 1,258.19	34.78%
38	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		950,000	$3,692.00	$4,975.82	$ 1,283.82	34.77%
39	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		975,000	$3,766.00	$5,075.45	$ 1,309.45	34.77%
40	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,000,000	$3,840.00	$5,175.07	$ 1,335.07	34.77%
41	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,025,000	$3,914.00	$5,274.70	$ 1,360.70	34.76%
42	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,050,000	$3,988.00	$5,374.32	$ 1,386.32	34.76%
43	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,075,000	$4,062.00	$5,473.95	$ 1,411.95	34.76%
44	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,100,000	$4,136.00	$5,573.58	$ 1,437.58	34.76%
45	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,150,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
46	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,175,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
47	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,200,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
48	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,225,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
49	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,250,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
50	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,275,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
51	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,300,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
52	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,325,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
53	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,350,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
54	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,375,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
55	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,400,000	$4,210.00	$5,673.20	$ 1,463.20	34.76%
56								
57	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		50,000	$1,413.00	$1,909.91	$ 496.91	35.17%
2	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		100,000	$1,561.00	$2,109.16	$ 548.16	35.12%
3	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		150,000	$1,709.00	$2,308.42	$ 599.42	35.07%
4	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		200,000	$1,857.00	$2,507.67	$ 650.67	35.04%
5	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		250,000	$2,005.00	$2,706.92	$ 701.92	35.01%
6	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		300,000	$2,153.00	$2,906.17	$ 753.17	34.98%
7	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		350,000	$2,301.00	$3,105.43	$ 804.43	34.96%
8	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		400,000	$2,449.00	$3,304.68	$ 855.68	34.94%
9	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		450,000	$2,597.00	$3,503.93	$ 906.93	34.92%
10	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		500,000	$2,745.00	$3,703.18	$ 958.18	34.91%
11	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		550,000	$2,893.00	$3,902.44	$ 1,009.44	34.89%
12	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		600,000	$3,041.00	$4,101.69	$ 1,060.69	34.88%
13	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		650,000	$3,189.00	$4,300.94	$ 1,111.94	34.87%
14	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		700,000	$3,337.00	$4,500.19	$ 1,163.19	34.86%
15	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		750,000	$3,485.00	$4,699.45	$ 1,214.45	34.85%
16	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		800,000	$3,633.00	$4,898.70	$ 1,265.70	34.84%
17	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		850,000	$3,781.00	$5,097.95	$ 1,316.95	34.83%
18	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		900,000	$3,929.00	$5,297.20	$ 1,368.20	34.82%
19	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		950,000	$4,077.00	$5,496.46	$ 1,419.46	34.82%
20	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,000,000	$4,225.00	$5,695.71	$ 1,470.71	34.81%
21	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,050,000	$4,373.00	$5,894.96	$ 1,521.96	34.80%
22	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,100,000	$4,521.00	$6,094.21	$ 1,573.21	34.80%
23	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,150,000	$4,669.00	$6,293.46	$ 1,624.46	34.79%
24	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,200,000	$4,817.00	$6,492.72	$ 1,675.72	34.79%
25	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,250,000	$4,965.00	$6,691.97	$ 1,726.97	34.78%
26	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,300,000	$5,113.00	$6,891.22	$ 1,778.22	34.78%
27	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,350,000	$5,261.00	$7,090.47	$ 1,829.47	34.77%
28	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,400,000	$5,409.00	$7,289.73	$ 1,880.73	34.77%
29	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,450,000	$5,557.00	$7,488.98	$ 1,931.98	34.77%
30	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,500,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
31	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,550,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
32	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,600,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
33	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,650,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
34	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,700,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
35	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,750,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
36	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,800,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
37	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,850,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
38	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,900,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
39	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,950,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
40	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,000,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
41	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,050,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
42	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,100,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
43	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,150,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
44	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,200,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
45	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,250,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
46	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,300,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
47	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,350,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
48	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,400,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
49	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,450,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
50	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,500,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
51	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,550,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
52	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,600,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
53	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,650,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
54	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,700,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
55	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,750,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
56								
57	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		75,000	$2,587.00	$3,497.07	$ 910.07	35.18%
2	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		150,000	$2,809.00	$3,795.95	$ 986.95	35.14%
3	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		225,000	$3,031.00	$4,094.83	$ 1,063.83	35.10%
4	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		300,000	$3,253.00	$4,393.70	$ 1,140.70	35.07%
5	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		375,000	$3,475.00	$4,692.58	$ 1,217.58	35.04%
6	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		450,000	$3,697.00	$4,991.46	$ 1,294.46	35.01%
7	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		525,000	$3,919.00	$5,290.34	$ 1,371.34	34.99%
8	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		600,000	$4,141.00	$5,589.22	$ 1,448.22	34.97%
9	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		675,000	$4,363.00	$5,888.10	$ 1,525.10	34.96%
10	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		750,000	$4,585.00	$6,186.98	$ 1,601.98	34.94%
11	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		825,000	$4,807.00	$6,485.85	$ 1,678.85	34.93%
12	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		900,000	$5,029.00	$6,784.73	$ 1,755.73	34.91%
13	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		975,000	$5,251.00	$7,083.61	$ 1,832.61	34.90%
14	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,050,000	$5,473.00	$7,382.49	$ 1,909.49	34.89%
15	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,125,000	$5,695.00	$7,681.37	$ 1,986.37	34.88%
16	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,200,000	$5,917.00	$7,980.25	$ 2,063.25	34.87%
17	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,275,000	$6,139.00	$8,279.13	$ 2,140.13	34.86%
18	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,350,000	$6,361.00	$8,578.00	$ 2,217.00	34.85%
19	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,425,000	$6,583.00	$8,876.88	$ 2,293.88	34.85%
20	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,500,000	$6,805.00	$9,175.76	$ 2,370.76	34.84%
21	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,575,000	$7,027.00	$9,474.64	$ 2,447.64	34.83%
22	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,650,000	$7,249.00	$9,773.52	$ 2,524.52	34.83%
23	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,725,000	$7,471.00	$10,072.40	$ 2,601.40	34.82%
24	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,800,000	$7,693.00	$10,371.28	$ 2,678.28	34.81%
25	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,875,000	$7,915.00	$10,670.15	$ 2,755.15	34.81%
26	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,950,000	$8,137.00	$10,969.03	$ 2,832.03	34.80%
27	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,025,000	$8,359.00	$11,267.91	$ 2,908.91	34.80%
28	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,100,000	$8,581.00	$11,566.79	$ 2,985.79	34.80%
29	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,175,000	$8,803.00	$11,865.67	$ 3,062.67	34.79%
30	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,250,000	$9,025.00	$12,164.55	$ 3,139.55	34.79%
31	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,325,000	$9,247.00	$12,463.43	$ 3,216.43	34.78%
32	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,400,000	$9,469.00	$12,762.30	$ 3,293.30	34.78%
33	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,475,000	$9,691.00	$13,061.18	$ 3,370.18	34.78%
34	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,550,000	$9,913.00	$13,360.06	$ 3,447.06	34.77%
35	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,625,000	$10,135.00	$13,658.94	$ 3,523.94	34.77%
36	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,700,000	$10,357.00	$13,957.82	$ 3,600.82	34.77%
37	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,775,000	$10,579.00	$14,256.70	$ 3,677.70	34.76%
38	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,850,000	$10,801.00	$14,555.58	$ 3,754.58	34.76%
39	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,925,000	$11,023.00	$14,854.45	$ 3,831.45	34.76%
40	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,000,000	$11,245.00	$15,153.33	$ 3,908.33	34.76%
41	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,075,000	$11,467.00	$15,452.21	$ 3,985.21	34.75%
42	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,150,000	$11,689.00	$15,751.09	$ 4,062.09	34.75%
43	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,225,000	$11,911.00	$16,049.97	$ 4,138.97	34.75%
44	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,300,000	$12,133.00	$16,348.85	$ 4,215.85	34.75%
45	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,375,000	$12,355.00	$16,647.73	$ 4,292.73	34.74%
46	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,450,000	$12,577.00	$16,946.61	$ 4,369.61	34.74%
47	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,525,000	$12,799.00	$17,245.48	$ 4,446.48	34.74%
48	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,600,000	$13,021.00	$17,544.36	$ 4,523.36	34.74%
49	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,675,000	$13,243.00	$17,843.24	$ 4,600.24	34.74%
50	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,750,000	$13,465.00	$18,142.12	$ 4,677.12	34.74%
51	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,825,000	$13,687.00	$18,441.00	$ 4,754.00	34.73%
52	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,900,000	$13,909.00	$18,739.88	$ 4,830.88	34.73%
53	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,975,000	$14,131.00	$19,038.76	$ 4,907.76	34.73%
54	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		4,050,000	$14,353.00	$19,337.63	$ 4,984.63	34.73%
55	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		4,125,000	$14,575.00	$19,636.51	$ 5,061.51	34.73%
56								
57	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		1,000	$19.46	$26.30	$ 6.84	35.14%
2	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		2,000	$22.42	$30.28	$ 7.86	35.07%
3	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		3,000	$25.38	$34.27	$ 8.89	35.02%
4	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		4,000	$28.34	$38.25	$ 9.91	34.98%
5	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		5,000	$31.30	$42.24	$ 10.94	34.95%
6	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		6,000	$34.26	$46.22	$ 11.96	34.92%
7	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		7,000	$37.22	$50.21	$ 12.99	34.90%
8	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		8,000	$40.18	$54.19	$ 14.01	34.88%
9	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		9,000	$43.14	$58.18	$ 15.04	34.86%
10	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		10,000	$46.10	$62.16	$ 16.06	34.84%
11	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		11,000	$49.06	$66.15	$ 17.09	34.83%
12	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		12,000	$52.02	$70.13	$ 18.11	34.82%
13	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		13,000	$54.98	$74.12	$ 19.14	34.81%
14	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		14,000	$57.94	$78.10	$ 20.16	34.80%
15	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		15,000	$60.90	$82.09	$ 21.19	34.79%
16	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		16,000	$63.86	$86.07	$ 22.21	34.79%
17	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		17,000	$66.82	$90.06	$ 23.24	34.78%
18	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		18,000	$69.78	$94.04	$ 24.26	34.77%
19	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		19,000	$72.74	$98.03	$ 25.29	34.77%
20	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		20,000	$75.70	$102.01	$ 26.31	34.76%
21	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		21,000	$78.66	$106.00	$ 27.34	34.76%
22	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		22,000	$81.62	$109.98	$ 28.36	34.75%
23	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		23,000	$84.58	$113.97	$ 29.39	34.75%
24	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		24,000	$87.54	$117.95	$ 30.41	34.74%
25	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		25,000	$90.50	$121.94	$ 31.44	34.74%
26	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		26,000	$93.46	$125.92	$ 32.46	34.74%
27	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		27,000	$96.42	$129.91	$ 33.49	34.73%
28	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		28,000	$99.38	$133.89	$ 34.51	34.73%
29	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		29,000	$102.34	$137.88	$ 35.54	34.73%
30	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		30,000	$105.30	$141.86	$ 36.56	34.72%
31	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		31,000	$108.26	$145.85	$ 37.59	34.72%
32	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		32,000	$111.22	$149.83	$ 38.61	34.72%
33	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		33,000	$114.18	$153.82	$ 39.64	34.72%
34	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		34,000	$117.14	$157.80	$ 40.66	34.71%
35	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		35,000	$120.10	$161.79	$ 41.69	34.71%
36	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		36,000	$123.06	$165.77	$ 42.71	34.71%
37	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		37,000	$126.02	$169.76	$ 43.74	34.71%
38	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		38,000	$128.98	$173.74	$ 44.76	34.71%
39	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		39,000	$131.94	$177.73	$ 45.79	34.71%
40	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		40,000	$134.90	$181.71	$ 46.81	34.70%
41	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		41,000	$137.86	$185.70	$ 47.84	34.70%
42	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		42,000	$140.82	$189.68	$ 48.86	34.70%
43	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		43,000	$143.78	$193.67	$ 49.89	34.70%
44	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		44,000	$146.74	$197.66	$ 50.92	34.70%
45	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		45,000	$149.70	$201.64	$ 51.94	34.70%
46	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		46,000	$152.66	$205.63	$ 52.97	34.69%
47	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		47,000	$155.62	$209.61	$ 53.99	34.69%
48	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		48,000	$158.58	$213.60	$ 55.02	34.69%
49	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		49,000	$161.54	$217.58	$ 56.04	34.69%
50	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		50,000	$164.50	$221.57	$ 57.07	34.69%
51	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		51,000	$167.46	$225.55	$ 58.09	34.69%
52	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		52,000	$170.42	$229.54	$ 59.12	34.69%
53	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		53,000	$173.38	$233.52	$ 60.14	34.69%
54	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		54,000	$176.34	$237.51	$ 61.17	34.69%
55	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		55,000	$179.30	$241.49	$ 62.19	34.69%
56								
57	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter	Average:	15,632	$62.77	$84.61	$ 21.84	34.79%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		4,000	$39.34	$53.13	$ 13.79	35.05%
2	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		8,000	$51.18	$69.07	$ 17.89	34.95%
3	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		12,000	$63.02	$85.01	$ 21.99	34.89%
4	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		16,000	$74.86	$100.95	$ 26.09	34.85%
5	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		20,000	$86.70	$116.89	$ 30.19	34.82%
6	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		24,000	$98.54	$132.83	$ 34.29	34.80%
7	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		28,000	$110.38	$148.77	$ 38.39	34.78%
8	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		32,000	$122.22	$164.71	$ 42.49	34.77%
9	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		36,000	$134.06	$180.65	$ 46.59	34.75%
10	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		40,000	$145.90	$196.59	$ 50.69	34.74%
11	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		44,000	$157.74	$212.53	$ 54.79	34.73%
12	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		48,000	$169.58	$228.47	$ 58.89	34.73%
13	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		52,000	$181.42	$244.41	$ 62.99	34.72%
14	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		56,000	$193.26	$260.35	$ 67.09	34.72%
15	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		60,000	$205.10	$276.29	$ 71.19	34.71%
16	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		64,000	$216.94	$292.23	$ 75.29	34.71%
17	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		68,000	$228.78	$308.17	$ 79.39	34.70%
18	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		72,000	$240.62	$324.11	$ 83.49	34.70%
19	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		76,000	$252.46	$340.05	$ 87.59	34.70%
20	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		80,000	$264.30	$355.99	$ 91.69	34.69%
21	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		84,000	$276.14	$371.93	$ 95.79	34.69%
22	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		88,000	$287.98	$387.87	$ 99.89	34.69%
23	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		92,000	$299.82	$403.81	$ 103.99	34.69%
24	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		96,000	$311.66	$419.75	$ 108.09	34.68%
25	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		100,000	$323.50	$435.69	$ 112.19	34.68%
26	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		104,000	$335.34	$451.63	$ 116.29	34.68%
27	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		108,000	$347.18	$467.57	$ 120.39	34.68%
28	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		112,000	$359.02	$483.51	$ 124.49	34.68%
29	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		116,000	$370.86	$499.45	$ 128.59	34.67%
30	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		120,000	$382.70	$515.39	$ 132.69	34.67%
31	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		124,000	$394.54	$531.33	$ 136.79	34.67%
32	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		128,000	$406.38	$547.27	$ 140.89	34.67%
33	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		132,000	$418.22	$563.21	$ 144.99	34.67%
34	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		136,000	$430.06	$579.15	$ 149.09	34.67%
35	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		140,000	$441.90	$595.09	$ 153.19	34.67%
36	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		144,000	$453.74	$611.04	$ 157.30	34.67%
37	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		148,000	$465.58	$626.98	$ 161.40	34.67%
38	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		152,000	$477.42	$642.92	$ 165.50	34.66%
39	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		156,000	$489.26	$658.86	$ 169.60	34.66%
40	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		160,000	$501.10	$674.80	$ 173.70	34.66%
41	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		164,000	$512.94	$690.74	$ 177.80	34.66%
42	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		168,000	$524.78	$706.68	$ 181.90	34.66%
43	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		172,000	$536.62	$722.62	$ 186.00	34.66%
44	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		176,000	$548.46	$738.56	$ 190.10	34.66%
45	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		180,000	$560.30	$754.50	$ 194.20	34.66%
46	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		184,000	$572.14	$770.44	$ 198.30	34.66%
47	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		188,000	$583.98	$786.38	$ 202.40	34.66%
48	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		192,000	$595.82	$802.32	$ 206.50	34.66%
49	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		196,000	$607.66	$818.26	$ 210.60	34.66%
50	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		200,000	$619.50	$834.20	$ 214.70	34.66%
51	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		204,000	$631.34	$850.14	$ 218.80	34.66%
52	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		208,000	$643.18	$866.08	$ 222.90	34.66%
53	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		212,000	$655.02	$882.02	$ 227.00	34.66%
54	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		216,000	$666.86	$897.96	$ 231.10	34.65%
55	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		220,000	$678.70	$913.90	$ 235.20	34.65%
56								
57	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter	Average:	5,333	$43.29	$58.44	$ 15.15	35.01%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		4,000	$66.84	$90.32	$ 23.48	35.12%
2	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		8,000	$78.68	$106.26	$ 27.58	35.05%
3	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		12,000	$90.52	$122.20	$ 31.68	34.99%
4	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		16,000	$102.36	$138.14	$ 35.78	34.95%
5	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		20,000	$114.20	$154.08	$ 39.88	34.92%
6	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		24,000	$126.04	$170.02	$ 43.98	34.89%
7	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		28,000	$137.88	$185.96	$ 48.08	34.87%
8	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		32,000	$149.72	$201.90	$ 52.18	34.85%
9	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		36,000	$161.56	$217.84	$ 56.28	34.83%
10	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		40,000	$173.40	$233.78	$ 60.38	34.82%
11	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		44,000	$185.24	$249.72	$ 64.48	34.81%
12	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		48,000	$197.08	$265.66	$ 68.58	34.80%
13	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		52,000	$208.92	$281.60	$ 72.68	34.79%
14	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		56,000	$220.76	$297.54	$ 76.78	34.78%
15	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		60,000	$232.60	$313.48	$ 80.88	34.77%
16	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		64,000	$244.44	$329.42	$ 84.98	34.77%
17	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		68,000	$256.28	$345.36	$ 89.08	34.76%
18	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		72,000	$268.12	$361.30	$ 93.18	34.75%
19	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		76,000	$279.96	$377.24	$ 97.28	34.75%
20	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		80,000	$291.80	$393.18	$ 101.38	34.74%
21	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		84,000	$303.64	$409.12	$ 105.48	34.74%
22	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		88,000	$315.48	$425.06	$ 109.58	34.73%
23	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		92,000	$327.32	$441.00	$ 113.68	34.73%
24	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		96,000	$339.16	$456.94	$ 117.78	34.73%
25	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		100,000	$351.00	$472.88	$ 121.88	34.72%
26	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		104,000	$362.84	$488.82	$ 125.98	34.72%
27	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		108,000	$374.68	$504.76	$ 130.08	34.72%
28	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		112,000	$386.52	$520.70	$ 134.18	34.72%
29	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		116,000	$398.36	$536.64	$ 138.28	34.71%
30	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		120,000	$410.20	$552.58	$ 142.38	34.71%
31	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		124,000	$422.04	$568.52	$ 146.48	34.71%
32	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		128,000	$433.88	$584.46	$ 150.58	34.71%
33	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		132,000	$445.72	$600.40	$ 154.68	34.70%
34	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		136,000	$457.56	$616.34	$ 158.78	34.70%
35	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		140,000	$469.40	$632.28	$ 162.88	34.70%
36	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		144,000	$481.24	$648.22	$ 166.98	34.70%
37	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		148,000	$493.08	$664.16	$ 171.08	34.70%
38	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		152,000	$504.92	$680.10	$ 175.18	34.70%
39	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		156,000	$516.76	$696.04	$ 179.28	34.69%
40	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		160,000	$528.60	$711.98	$ 183.38	34.69%
41	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		164,000	$540.44	$727.92	$ 187.48	34.69%
42	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		168,000	$552.28	$743.86	$ 191.58	34.69%
43	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		172,000	$564.12	$759.80	$ 195.68	34.69%
44	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		176,000	$575.96	$775.74	$ 199.78	34.69%
45	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		180,000	$587.80	$791.69	$ 203.89	34.69%
46	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		184,000	$599.64	$807.63	$ 207.99	34.69%
47	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		188,000	$611.48	$823.57	$ 212.09	34.68%
48	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		192,000	$623.32	$839.51	$ 216.19	34.68%
49	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		196,000	$635.16	$855.45	$ 220.29	34.68%
50	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		200,000	$647.00	$871.39	$ 224.39	34.68%
51	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		204,000	$658.84	$887.33	$ 228.49	34.68%
52	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		208,000	$670.68	$903.27	$ 232.59	34.68%
53	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		212,000	$682.52	$919.21	$ 236.69	34.68%
54	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		216,000	$694.36	$935.15	$ 240.79	34.68%
55	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		220,000	$706.20	$951.09	$ 244.89	34.68%
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57	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter	Average:	4,444	$68.15	$92.09	$ 23.93	35.11%
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		4,000	$99.84	$134.94	$ 35.10	35.16%
2	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		8,000	$111.68	$150.88	$ 39.20	35.10%
3	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		12,000	$123.52	$166.82	$ 43.30	35.06%
4	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		16,000	$135.36	$182.76	$ 47.40	35.02%
5	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		20,000	$147.20	$198.70	$ 51.50	34.99%
6	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		24,000	$159.04	$214.64	$ 55.60	34.96%
7	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		28,000	$170.88	$230.58	$ 59.70	34.94%
8	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		32,000	$182.72	$246.52	$ 63.80	34.92%
9	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		36,000	$194.56	$262.46	$ 67.90	34.90%
10	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		40,000	$206.40	$278.40	$ 72.00	34.89%
11	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		44,000	$218.24	$294.34	$ 76.10	34.87%
12	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		48,000	$230.08	$310.28	$ 80.20	34.86%
13	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		52,000	$241.92	$326.22	$ 84.30	34.85%
14	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		56,000	$253.76	$342.17	$ 88.41	34.84%
15	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		60,000	$265.60	$358.11	$ 92.51	34.83%
16	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		64,000	$277.44	$374.05	$ 96.61	34.82%
17	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		68,000	$289.28	$389.99	$ 100.71	34.81%
18	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		72,000	$301.12	$405.93	$ 104.81	34.81%
19	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		76,000	$312.96	$421.87	$ 108.91	34.80%
20	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		80,000	$324.80	$437.81	$ 113.01	34.79%
21	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		84,000	$336.64	$453.75	$ 117.11	34.79%
22	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		88,000	$348.48	$469.69	$ 121.21	34.78%
23	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		92,000	$360.32	$485.63	$ 125.31	34.78%
24	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		96,000	$372.16	$501.57	$ 129.41	34.77%
25	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		100,000	$384.00	$517.51	$ 133.51	34.77%
26	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		104,000	$395.84	$533.45	$ 137.61	34.76%
27	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		108,000	$407.68	$549.39	$ 141.71	34.76%
28	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		112,000	$419.52	$565.33	$ 145.81	34.76%
29	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		116,000	$431.36	$581.27	$ 149.91	34.75%
30	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		120,000	$443.20	$597.21	$ 154.01	34.75%
31	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		124,000	$455.04	$613.15	$ 158.11	34.75%
32	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		128,000	$466.88	$629.09	$ 162.21	34.74%
33	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		132,000	$478.72	$645.03	$ 166.31	34.74%
34	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		136,000	$490.56	$660.97	$ 170.41	34.74%
35	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		140,000	$502.40	$676.91	$ 174.51	34.74%
36	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		144,000	$514.24	$692.85	$ 178.61	34.73%
37	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		148,000	$526.08	$708.79	$ 182.71	34.73%
38	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		152,000	$537.92	$724.73	$ 186.81	34.73%
39	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		156,000	$549.76	$740.67	$ 190.91	34.73%
40	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		160,000	$561.60	$756.61	$ 195.01	34.72%
41	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		164,000	$573.44	$772.55	$ 199.11	34.72%
42	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		168,000	$585.28	$788.49	$ 203.21	34.72%
43	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		172,000	$597.12	$804.43	$ 207.31	34.72%
44	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		176,000	$608.96	$820.37	$ 211.41	34.72%
45	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		180,000	$620.80	$836.31	$ 215.51	34.72%
46	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		184,000	$632.64	$852.25	$ 219.61	34.71%
47	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		188,000	$644.48	$868.19	$ 223.71	34.71%
48	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		192,000	$656.32	$884.13	$ 227.81	34.71%
49	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		196,000	$668.16	$900.07	$ 231.91	34.71%
50	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		200,000	$680.00	$916.01	$ 236.01	34.71%
51	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		204,000	$691.84	$931.95	$ 240.11	34.71%
52	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		208,000	$703.68	$947.89	$ 244.21	34.71%
53	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		212,000	$715.52	$963.83	$ 248.31	34.70%
54	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		216,000	$727.36	$979.77	$ 252.41	34.70%
55	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		220,000	$739.20	$995.71	$ 256.51	34.70%
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57	F2H_C, S2H_C	Chaparral Hydrant 2" Meter	Average:	583	$ 89.73	$ 121.33	$ 31.60	35.22%
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		4,000	$187.84	$253.94	$ 66.10	35.19%
2	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		8,000	$199.68	$269.89	$ 70.21	35.16%
3	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		12,000	$211.52	$285.83	$ 74.31	35.13%
4	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		16,000	$223.36	$301.77	$ 78.41	35.10%
5	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		20,000	$235.20	$317.71	$ 82.51	35.08%
6	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		24,000	$247.04	$333.65	$ 86.61	35.06%
7	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		28,000	$258.88	$349.59	$ 90.71	35.04%
8	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		32,000	$270.72	$365.53	$ 94.81	35.02%
9	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		36,000	$282.56	$381.47	$ 98.91	35.00%
10	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		40,000	$294.40	$397.41	$ 103.01	34.99%
11	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		44,000	$306.24	$413.35	$ 107.11	34.97%
12	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		48,000	$318.08	$429.29	$ 111.21	34.96%
13	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		52,000	$329.92	$445.23	$ 115.31	34.95%
14	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		56,000	$341.76	$461.17	$ 119.41	34.94%
15	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		60,000	$353.60	$477.11	$ 123.51	34.93%
16	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		64,000	$365.44	$493.05	$ 127.61	34.92%
17	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		68,000	$377.28	$508.99	$ 131.71	34.91%
18	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		72,000	$389.12	$524.93	$ 135.81	34.90%
19	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		76,000	$400.96	$540.87	$ 139.91	34.89%
20	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		80,000	$412.80	$556.81	$ 144.01	34.89%
21	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		84,000	$424.64	$572.75	$ 148.11	34.88%
22	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		88,000	$436.48	$588.69	$ 152.21	34.87%
23	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		92,000	$448.32	$604.63	$ 156.31	34.87%
24	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		96,000	$460.16	$620.57	$ 160.41	34.86%
25	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		100,000	$472.00	$636.51	$ 164.51	34.85%
26	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		104,000	$483.84	$652.45	$ 168.61	34.85%
27	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		108,000	$495.68	$668.39	$ 172.71	34.84%
28	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		112,000	$507.52	$684.33	$ 176.81	34.84%
29	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		116,000	$519.36	$700.27	$ 180.91	34.83%
30	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		120,000	$531.20	$716.21	$ 185.01	34.83%
31	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		124,000	$543.04	$732.15	$ 189.11	34.82%
32	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		128,000	$554.88	$748.09	$ 193.21	34.82%
33	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		132,000	$566.72	$764.03	$ 197.31	34.82%
34	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		136,000	$578.56	$779.97	$ 201.41	34.81%
35	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		140,000	$590.40	$795.91	$ 205.51	34.81%
36	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		144,000	$602.24	$811.85	$ 209.61	34.81%
37	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		148,000	$614.08	$827.79	$ 213.71	34.80%
38	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		152,000	$625.92	$843.73	$ 217.81	34.80%
39	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		156,000	$637.76	$859.67	$ 221.91	34.80%
40	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		160,000	$649.60	$875.61	$ 226.01	34.79%
41	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		164,000	$661.44	$891.55	$ 230.11	34.79%
42	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		168,000	$673.28	$907.49	$ 234.21	34.79%
43	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		172,000	$685.12	$923.43	$ 238.31	34.78%
44	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		176,000	$696.96	$939.37	$ 242.41	34.78%
45	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		180,000	$708.80	$955.31	$ 246.51	34.78%
46	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		184,000	$720.64	$971.25	$ 250.61	34.78%
47	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		188,000	$732.48	$987.19	$ 254.71	34.77%
48	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		192,000	$744.32	$1,003.13	$ 258.81	34.77%
49	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		196,000	$756.16	$1,019.07	$ 262.91	34.77%
50	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		200,000	$768.00	$1,035.01	$ 267.01	34.77%
51	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		204,000	$779.84	$1,050.95	$ 271.11	34.77%
52	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		208,000	$791.68	$1,066.89	$ 275.21	34.76%
53	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		212,000	$803.52	$1,082.83	$ 279.31	34.76%
54	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		216,000	$815.36	$1,098.78	$ 283.42	34.76%
55	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		220,000	$827.20	$1,114.72	$ 287.52	34.76%
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57	F3H_C, S3H_C	Chaparral Hydrant 3" Meter	Average:	28,212	$ 259.51	$ 350.43	$ 90.92	35.04%
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		7,000	$295.72	$399.78	$ 104.06	35.19%
2	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		14,000	$316.44	$427.67	$ 111.23	35.15%
3	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		21,000	$337.16	$455.57	$ 118.41	35.12%
4	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		28,000	$357.88	$483.46	$ 125.58	35.09%
5	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		35,000	$378.60	$511.36	$ 132.76	35.07%
6	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		42,000	$399.32	$539.25	$ 139.93	35.04%
7	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		49,000	$420.04	$567.15	$ 147.11	35.02%
8	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		56,000	$440.76	$595.05	$ 154.29	35.00%
9	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		63,000	$461.48	$622.94	$ 161.46	34.99%
10	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		70,000	$482.20	$650.84	$ 168.64	34.97%
11	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		77,000	$502.92	$678.73	$ 175.81	34.96%
12	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		84,000	$523.64	$706.63	$ 182.99	34.95%
13	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		91,000	$544.36	$734.52	$ 190.16	34.93%
14	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		98,000	$565.08	$762.42	$ 197.34	34.92%
15	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		105,000	$585.80	$790.31	$ 204.51	34.91%
16	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		112,000	$606.52	$818.21	$ 211.69	34.90%
17	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		119,000	$627.24	$846.10	$ 218.86	34.89%
18	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		126,000	$647.96	$874.00	$ 226.04	34.88%
19	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		133,000	$668.68	$901.89	$ 233.21	34.88%
20	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		140,000	$689.40	$929.79	$ 240.39	34.87%
21	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		147,000	$710.12	$957.68	$ 247.56	34.86%
22	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		154,000	$730.84	$985.58	$ 254.74	34.86%
23	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		161,000	$751.56	$1,013.48	$ 261.92	34.85%
24	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		168,000	$772.28	$1,041.37	$ 269.09	34.84%
25	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		175,000	$793.00	$1,069.27	$ 276.27	34.84%
26	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		182,000	$813.72	$1,097.16	$ 283.44	34.83%
27	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		189,000	$834.44	$1,125.06	$ 290.62	34.83%
28	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		196,000	$855.16	$1,152.95	$ 297.79	34.82%
29	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		203,000	$875.88	$1,180.85	$ 304.97	34.82%
30	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		210,000	$896.60	$1,208.74	$ 312.14	34.81%
31	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		217,000	$917.32	$1,236.64	$ 319.32	34.81%
32	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		224,000	$938.04	$1,264.53	$ 326.49	34.81%
33	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		231,000	$958.76	$1,292.43	$ 333.67	34.80%
34	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		238,000	$979.48	$1,320.32	$ 340.84	34.80%
35	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		245,000	$1,000.20	$1,348.22	$ 348.02	34.79%
36	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		252,000	$1,020.92	$1,376.11	$ 355.19	34.79%
37	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		259,000	$1,041.64	$1,404.01	$ 362.37	34.79%
38	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		266,000	$1,062.36	$1,431.91	$ 369.55	34.79%
39	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		273,000	$1,083.08	$1,459.80	$ 376.72	34.78%
40	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		280,000	$1,103.80	$1,487.70	$ 383.90	34.78%
41	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		287,000	$1,124.52	$1,515.59	$ 391.07	34.78%
42	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		294,000	$1,145.24	$1,543.49	$ 398.25	34.77%
43	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		301,000	$1,165.96	$1,571.38	$ 405.42	34.77%
44	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		308,000	$1,186.68	$1,599.28	$ 412.60	34.77%
45	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		315,000	$1,207.40	$1,627.17	$ 419.77	34.77%
46	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		322,000	$1,228.12	$1,655.07	$ 426.95	34.76%
47	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		329,000	$1,248.84	$1,682.96	$ 434.12	34.76%
48	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		336,000	$1,269.56	$1,710.86	$ 441.30	34.76%
49	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		343,000	$1,290.28	$1,738.75	$ 448.47	34.76%
50	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		350,000	$1,311.00	$1,766.65	$ 455.65	34.76%
51	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		357,000	$1,331.72	$1,794.54	$ 462.82	34.75%
52	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		364,000	$1,352.44	$1,822.44	$ 470.00	34.75%
53	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		371,000	$1,373.16	$1,850.34	$ 477.18	34.75%
54	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		378,000	$1,393.88	$1,878.23	$ 484.35	34.75%
55	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		385,000	$1,414.60	$1,906.13	$ 491.53	34.75%
56								
57	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 37
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		50,000	$698.00	$943.02	$ 245.02	35.10%
2	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		100,000	$846.00	$1,142.27	$ 296.27	35.02%
3	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		150,000	$994.00	$1,341.52	$ 347.52	34.96%
4	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		200,000	$1,142.00	$1,540.77	$ 398.77	34.92%
5	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		250,000	$1,290.00	$1,740.03	$ 450.03	34.89%
6	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		300,000	$1,438.00	$1,939.28	$ 501.28	34.86%
7	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		350,000	$1,586.00	$2,138.53	$ 552.53	34.84%
8	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		400,000	$1,734.00	$2,337.78	$ 603.78	34.82%
9	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		450,000	$1,882.00	$2,537.04	$ 655.04	34.81%
10	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		500,000	$2,030.00	$2,736.29	$ 706.29	34.79%
11	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		600,000	$2,326.00	$3,134.79	$ 808.79	34.77%
12	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		700,000	$2,622.00	$3,533.30	$ 911.30	34.76%
13	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		800,000	$2,918.00	$3,931.80	$ 1,013.80	34.74%
14	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		900,000	$3,214.00	$4,330.31	$ 1,116.31	34.73%
15	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,000,000	$3,510.00	$4,728.81	$ 1,218.81	34.72%
16	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,100,000	$3,806.00	$5,127.32	$ 1,321.32	34.72%
17	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,200,000	$4,102.00	$5,525.82	$ 1,423.82	34.71%
18	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,300,000	$4,398.00	$5,924.33	$ 1,526.33	34.71%
19	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,400,000	$4,694.00	$6,322.83	$ 1,628.83	34.70%
20	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,500,000	$4,990.00	$6,721.34	$ 1,731.34	34.70%
21	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,600,000	$5,286.00	$7,119.84	$ 1,833.84	34.69%
22	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,700,000	$5,582.00	$7,518.35	$ 1,936.35	34.69%
23	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,800,000	$5,878.00	$7,916.85	$ 2,038.85	34.69%
24	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,900,000	$6,174.00	$8,315.36	$ 2,141.36	34.68%
25	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,000,000	$6,470.00	$8,713.86	$ 2,243.86	34.68%
26	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,100,000	$6,766.00	$9,112.37	$ 2,346.37	34.68%
27	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,200,000	$7,062.00	$9,510.87	$ 2,448.87	34.68%
28	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,300,000	$7,358.00	$9,909.38	$ 2,551.38	34.67%
29	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,400,000	$7,654.00	$10,307.88	$ 2,653.88	34.67%
30	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,500,000	$7,950.00	$10,706.39	$ 2,756.39	34.67%
31	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,600,000	$8,246.00	$11,104.89	$ 2,858.89	34.67%
32	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,700,000	$8,542.00	$11,503.39	$ 2,961.39	34.67%
33	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,800,000	$8,838.00	$11,901.90	$ 3,063.90	34.67%
34	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,900,000	$9,134.00	$12,300.40	$ 3,166.40	34.67%
35	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,000,000	$9,430.00	$12,698.91	$ 3,268.91	34.66%
36	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,100,000	$9,726.00	$13,097.41	$ 3,371.41	34.66%
37	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,200,000	$10,022.00	$13,495.92	$ 3,473.92	34.66%
38	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,300,000	$10,318.00	$13,894.42	$ 3,576.42	34.66%
39	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,400,000	$10,614.00	$14,292.93	$ 3,678.93	34.66%
40	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,500,000	$10,910.00	$14,691.43	$ 3,781.43	34.66%
41	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,600,000	$11,206.00	$15,089.94	$ 3,883.94	34.66%
42	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,700,000	$11,502.00	$15,488.44	$ 3,986.44	34.66%
43	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,800,000	$11,798.00	$15,886.95	$ 4,088.95	34.66%
44	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,900,000	$12,094.00	$16,285.45	$ 4,191.45	34.66%
45	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,000,000	$12,390.00	$16,683.96	$ 4,293.96	34.66%
46	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,100,000	$12,686.00	$17,082.46	$ 4,396.46	34.66%
47	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,200,000	$12,982.00	$17,480.97	$ 4,498.97	34.66%
48	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,300,000	$13,278.00	$17,879.47	$ 4,601.47	34.65%
49	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,400,000	$13,574.00	$18,277.98	$ 4,703.98	34.65%
50	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,500,000	$13,870.00	$18,676.48	$ 4,806.48	34.65%
51	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,600,000	$14,166.00	$19,074.99	$ 4,908.99	34.65%
52	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,700,000	$14,462.00	$19,473.49	$ 5,011.49	34.65%
53	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,800,000	$14,758.00	$19,872.00	$ 5,114.00	34.65%
54	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,900,000	$15,054.00	$20,270.50	$ 5,216.50	34.65%
55	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		5,000,000	$15,350.00	$20,669.01	$ 5,319.01	34.65%
56								
57	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		50,000	$1,028.00	$1,389.28	$ 361.28	35.14%
2	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		100,000	$1,176.00	$1,588.53	$ 412.53	35.08%
3	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		150,000	$1,324.00	$1,787.78	$ 463.78	35.03%
4	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		200,000	$1,472.00	$1,987.03	$ 515.03	34.99%
5	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		250,000	$1,620.00	$2,186.29	$ 566.29	34.96%
6	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		300,000	$1,768.00	$2,385.54	$ 617.54	34.93%
7	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		350,000	$1,916.00	$2,584.79	$ 668.79	34.91%
8	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		400,000	$2,064.00	$2,784.04	$ 720.04	34.89%
9	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		450,000	$2,212.00	$2,983.30	$ 771.30	34.87%
10	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		500,000	$2,360.00	$3,182.55	$ 822.55	34.85%
11	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		600,000	$2,656.00	$3,581.05	$ 925.05	34.83%
12	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		700,000	$2,952.00	$3,979.56	$ 1,027.56	34.81%
13	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		800,000	$3,248.00	$4,378.06	$ 1,130.06	34.79%
14	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		900,000	$3,544.00	$4,776.57	$ 1,232.57	34.78%
15	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,000,000	$3,840.00	$5,175.07	$ 1,335.07	34.77%
16	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,100,000	$4,136.00	$5,573.58	$ 1,437.58	34.76%
17	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,200,000	$4,432.00	$5,972.08	$ 1,540.08	34.75%
18	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,300,000	$4,728.00	$6,370.59	$ 1,642.59	34.74%
19	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,400,000	$5,024.00	$6,769.09	$ 1,745.09	34.74%
20	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,500,000	$5,320.00	$7,167.60	$ 1,847.60	34.73%
21	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,600,000	$5,616.00	$7,566.10	$ 1,950.10	34.72%
22	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,700,000	$5,912.00	$7,964.61	$ 2,052.61	34.72%
23	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,800,000	$6,208.00	$8,363.11	$ 2,155.11	34.72%
24	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,900,000	$6,504.00	$8,761.62	$ 2,257.62	34.71%
25	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,000,000	$6,800.00	$9,160.12	$ 2,360.12	34.71%
26	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,100,000	$7,096.00	$9,558.62	$ 2,462.62	34.70%
27	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,200,000	$7,392.00	$9,957.13	$ 2,565.13	34.70%
28	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,300,000	$7,688.00	$10,355.63	$ 2,667.63	34.70%
29	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,400,000	$7,984.00	$10,754.14	$ 2,770.14	34.70%
30	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,500,000	$8,280.00	$11,152.64	$ 2,872.64	34.69%
31	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,600,000	$8,576.00	$11,551.15	$ 2,975.15	34.69%
32	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,700,000	$8,872.00	$11,949.65	$ 3,077.65	34.69%
33	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,800,000	$9,168.00	$12,348.16	$ 3,180.16	34.69%
34	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,900,000	$9,464.00	$12,746.66	$ 3,282.66	34.69%
35	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,000,000	$9,760.00	$13,145.17	$ 3,385.17	34.68%
36	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,100,000	$10,056.00	$13,543.67	$ 3,487.67	34.68%
37	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,200,000	$10,352.00	$13,942.18	$ 3,590.18	34.68%
38	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,300,000	$10,648.00	$14,340.68	$ 3,692.68	34.68%
39	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,400,000	$10,944.00	$14,739.19	$ 3,795.19	34.68%
40	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,500,000	$11,240.00	$15,137.69	$ 3,897.69	34.68%
41	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,600,000	$11,536.00	$15,536.20	$ 4,000.20	34.68%
42	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,700,000	$11,832.00	$15,934.70	$ 4,102.70	34.67%
43	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,800,000	$12,128.00	$16,333.21	$ 4,205.21	34.67%
44	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,900,000	$12,424.00	$16,731.71	$ 4,307.71	34.67%
45	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,000,000	$12,720.00	$17,130.22	$ 4,410.22	34.67%
46	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,100,000	$13,016.00	$17,528.72	$ 4,512.72	34.67%
47	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,200,000	$13,312.00	$17,927.23	$ 4,615.23	34.67%
48	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,300,000	$13,608.00	$18,325.73	$ 4,717.73	34.67%
49	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,400,000	$13,904.00	$18,724.24	$ 4,820.24	34.67%
50	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,500,000	$14,200.00	$19,122.74	$ 4,922.74	34.67%
51	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,600,000	$14,496.00	$19,521.24	$ 5,025.24	34.67%
52	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,700,000	$14,792.00	$19,919.75	$ 5,127.75	34.67%
53	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,800,000	$15,088.00	$20,318.25	$ 5,230.25	34.66%
54	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,900,000	$15,384.00	$20,716.76	$ 5,332.76	34.66%
55	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		5,000,000	$15,680.00	$21,115.26	$ 5,435.26	34.66%
56								
57	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 39
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		50,000	$1,413.00	$1,909.91	$ 496.91	35.17%
2	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		100,000	$1,561.00	$2,109.16	$ 548.16	35.12%
3	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		150,000	$1,709.00	$2,308.42	$ 599.42	35.07%
4	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		200,000	$1,857.00	$2,507.67	$ 650.67	35.04%
5	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		250,000	$2,005.00	$2,706.92	$ 701.92	35.01%
6	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		300,000	$2,153.00	$2,906.17	$ 753.17	34.98%
7	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		350,000	$2,301.00	$3,105.43	$ 804.43	34.96%
8	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		400,000	$2,449.00	$3,304.68	$ 855.68	34.94%
9	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		450,000	$2,597.00	$3,503.93	$ 906.93	34.92%
10	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		500,000	$2,745.00	$3,703.18	$ 958.18	34.91%
11	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		550,000	$2,893.00	$3,902.44	$ 1,009.44	34.89%
12	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		600,000	$3,041.00	$4,101.69	$ 1,060.69	34.88%
13	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		650,000	$3,189.00	$4,300.94	$ 1,111.94	34.87%
14	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		700,000	$3,337.00	$4,500.19	$ 1,163.19	34.86%
15	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		750,000	$3,485.00	$4,699.45	$ 1,214.45	34.85%
16	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		800,000	$3,633.00	$4,898.70	$ 1,265.70	34.84%
17	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		850,000	$3,781.00	$5,097.95	$ 1,316.95	34.83%
18	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		900,000	$3,929.00	$5,297.20	$ 1,368.20	34.82%
19	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		950,000	$4,077.00	$5,496.46	$ 1,419.46	34.82%
20	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,000,000	$4,225.00	$5,695.71	$ 1,470.71	34.81%
21	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,050,000	$4,373.00	$5,894.96	$ 1,521.96	34.80%
22	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,100,000	$4,521.00	$6,094.21	$ 1,573.21	34.80%
23	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,150,000	$4,669.00	$6,293.46	$ 1,624.46	34.79%
24	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,200,000	$4,817.00	$6,492.72	$ 1,675.72	34.79%
25	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,250,000	$4,965.00	$6,691.97	$ 1,726.97	34.78%
26	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,300,000	$5,113.00	$6,891.22	$ 1,778.22	34.78%
27	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,350,000	$5,261.00	$7,090.47	$ 1,829.47	34.77%
28	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,400,000	$5,409.00	$7,289.73	$ 1,880.73	34.77%
29	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,450,000	$5,557.00	$7,488.98	$ 1,931.98	34.77%
30	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,500,000	$5,705.00	$7,688.23	$ 1,983.23	34.76%
31	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,550,000	$5,853.00	$7,887.48	$ 2,034.48	34.76%
32	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,600,000	$6,001.00	$8,086.74	$ 2,085.74	34.76%
33	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,650,000	$6,149.00	$8,285.99	$ 2,136.99	34.75%
34	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,700,000	$6,297.00	$8,485.24	$ 2,188.24	34.75%
35	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,750,000	$6,445.00	$8,684.49	$ 2,239.49	34.75%
36	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,800,000	$6,593.00	$8,883.75	$ 2,290.75	34.75%
37	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,850,000	$6,741.00	$9,083.00	$ 2,342.00	34.74%
38	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,900,000	$6,889.00	$9,282.25	$ 2,393.25	34.74%
39	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,950,000	$7,037.00	$9,481.50	$ 2,444.50	34.74%
40	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,000,000	$7,185.00	$9,680.76	$ 2,495.76	34.74%
41	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,050,000	$7,333.00	$9,880.01	$ 2,547.01	34.73%
42	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,100,000	$7,481.00	$10,079.26	$ 2,598.26	34.73%
43	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,150,000	$7,629.00	$10,278.51	$ 2,649.51	34.73%
44	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,200,000	$7,777.00	$10,477.77	$ 2,700.77	34.73%
45	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,250,000	$7,925.00	$10,677.02	$ 2,752.02	34.73%
46	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,300,000	$8,073.00	$10,876.27	$ 2,803.27	34.72%
47	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,350,000	$8,221.00	$11,075.52	$ 2,854.52	34.72%
48	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,400,000	$8,369.00	$11,274.77	$ 2,905.77	34.72%
49	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,450,000	$8,517.00	$11,474.03	$ 2,957.03	34.72%
50	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,500,000	$8,665.00	$11,673.28	$ 3,008.28	34.72%
51	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,550,000	$8,813.00	$11,872.53	$ 3,059.53	34.72%
52	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,600,000	$8,961.00	$12,071.78	$ 3,110.78	34.71%
53	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,650,000	$9,109.00	$12,271.04	$ 3,162.04	34.71%
54	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,700,000	$9,257.00	$12,470.29	$ 3,213.29	34.71%
55	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,750,000	$9,405.00	$12,669.54	$ 3,264.54	34.71%
56								
57	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		75,000	$2,587.00	$3,497.07	$ 910.07	35.18%
2	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		150,000	$2,809.00	$3,795.95	$ 986.95	35.14%
3	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		225,000	$3,031.00	$4,094.83	$ 1,063.83	35.10%
4	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		300,000	$3,253.00	$4,393.70	$ 1,140.70	35.07%
5	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		375,000	$3,475.00	$4,692.58	$ 1,217.58	35.04%
6	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		450,000	$3,697.00	$4,991.46	$ 1,294.46	35.01%
7	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		525,000	$3,919.00	$5,290.34	$ 1,371.34	34.99%
8	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		600,000	$4,141.00	$5,589.22	$ 1,448.22	34.97%
9	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		675,000	$4,363.00	$5,888.10	$ 1,525.10	34.96%
10	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		750,000	$4,585.00	$6,186.98	$ 1,601.98	34.94%
11	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		825,000	$4,807.00	$6,485.85	$ 1,678.85	34.93%
12	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		900,000	$5,029.00	$6,784.73	$ 1,755.73	34.91%
13	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		975,000	$5,251.00	$7,083.61	$ 1,832.61	34.90%
14	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,050,000	$5,473.00	$7,382.49	$ 1,909.49	34.89%
15	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,125,000	$5,695.00	$7,681.37	$ 1,986.37	34.88%
16	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,200,000	$5,917.00	$7,980.25	$ 2,063.25	34.87%
17	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,275,000	$6,139.00	$8,279.13	$ 2,140.13	34.86%
18	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,350,000	$6,361.00	$8,578.00	$ 2,217.00	34.85%
19	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,425,000	$6,583.00	$8,876.88	$ 2,293.88	34.85%
20	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,500,000	$6,805.00	$9,175.76	$ 2,370.76	34.84%
21	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,575,000	$7,027.00	$9,474.64	$ 2,447.64	34.83%
22	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,650,000	$7,249.00	$9,773.52	$ 2,524.52	34.83%
23	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,725,000	$7,471.00	$10,072.40	$ 2,601.40	34.82%
24	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,800,000	$7,693.00	$10,371.28	$ 2,678.28	34.81%
25	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,875,000	$7,915.00	$10,670.15	$ 2,755.15	34.81%
26	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,950,000	$8,137.00	$10,969.03	$ 2,832.03	34.80%
27	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,025,000	$8,359.00	$11,267.91	$ 2,908.91	34.80%
28	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,100,000	$8,581.00	$11,566.79	$ 2,985.79	34.80%
29	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,175,000	$8,803.00	$11,865.67	$ 3,062.67	34.79%
30	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,250,000	$9,025.00	$12,164.55	$ 3,139.55	34.79%
31	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,325,000	$9,247.00	$12,463.43	$ 3,216.43	34.78%
32	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,400,000	$9,469.00	$12,762.30	$ 3,293.30	34.78%
33	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,475,000	$9,691.00	$13,061.18	$ 3,370.18	34.78%
34	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,550,000	$9,913.00	$13,360.06	$ 3,447.06	34.77%
35	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,625,000	$10,135.00	$13,658.94	$ 3,523.94	34.77%
36	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,700,000	$10,357.00	$13,957.82	$ 3,600.82	34.77%
37	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,775,000	$10,579.00	$14,256.70	$ 3,677.70	34.76%
38	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,850,000	$10,801.00	$14,555.58	$ 3,754.58	34.76%
39	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,925,000	$11,023.00	$14,854.45	$ 3,831.45	34.76%
40	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,000,000	$11,245.00	$15,153.33	$ 3,908.33	34.76%
41	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,075,000	$11,467.00	$15,452.21	$ 3,985.21	34.75%
42	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,150,000	$11,689.00	$15,751.09	$ 4,062.09	34.75%
43	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,225,000	$11,911.00	$16,049.97	$ 4,138.97	34.75%
44	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,300,000	$12,133.00	$16,348.85	$ 4,215.85	34.75%
45	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,375,000	$12,355.00	$16,647.73	$ 4,292.73	34.74%
46	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,450,000	$12,577.00	$16,946.61	$ 4,369.61	34.74%
47	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,525,000	$12,799.00	$17,245.48	$ 4,446.48	34.74%
48	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,600,000	$13,021.00	$17,544.36	$ 4,523.36	34.74%
49	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,675,000	$13,243.00	$17,843.24	$ 4,600.24	34.74%
50	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,750,000	$13,465.00	$18,142.12	$ 4,677.12	34.74%
51	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,825,000	$13,687.00	$18,441.00	$ 4,754.00	34.73%
52	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,900,000	$13,909.00	$18,739.88	$ 4,830.88	34.73%
53	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,975,000	$14,131.00	$19,038.76	$ 4,907.76	34.73%
54	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		4,050,000	$14,353.00	$19,337.63	$ 4,984.63	34.73%
55	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		4,125,000	$14,575.00	$19,636.51	$ 5,061.51	34.73%
56								
57	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	FS - All Meter Sizes	Chaparral Fire Sprinklers		4,000	$21.84	$29.46	$ 7.62	34.90%
2	FS - All Meter Sizes	Chaparral Fire Sprinklers		8,000	$33.68	$45.40	$ 11.72	34.81%
3	FS - All Meter Sizes	Chaparral Fire Sprinklers		12,000	$45.52	$61.34	$ 15.82	34.76%
4	FS - All Meter Sizes	Chaparral Fire Sprinklers		16,000	$57.36	$77.28	$ 19.92	34.73%
5	FS - All Meter Sizes	Chaparral Fire Sprinklers		20,000	$69.20	$93.22	$ 24.02	34.72%
6	FS - All Meter Sizes	Chaparral Fire Sprinklers		24,000	$81.04	$109.16	$ 28.12	34.70%
7	FS - All Meter Sizes	Chaparral Fire Sprinklers		28,000	$92.88	$125.10	$ 32.22	34.69%
8	FS - All Meter Sizes	Chaparral Fire Sprinklers		32,000	$104.72	$141.04	$ 36.32	34.69%
9	FS - All Meter Sizes	Chaparral Fire Sprinklers		36,000	$116.56	$156.98	$ 40.42	34.68%
10	FS - All Meter Sizes	Chaparral Fire Sprinklers		40,000	$128.40	$172.92	$ 44.52	34.68%
11	FS - All Meter Sizes	Chaparral Fire Sprinklers		44,000	$140.24	$188.87	$ 48.63	34.67%
12	FS - All Meter Sizes	Chaparral Fire Sprinklers		48,000	$152.08	$204.81	$ 52.73	34.67%
13	FS - All Meter Sizes	Chaparral Fire Sprinklers		52,000	$163.92	$220.75	$ 56.83	34.67%
14	FS - All Meter Sizes	Chaparral Fire Sprinklers		56,000	$175.76	$236.69	$ 60.93	34.66%
15	FS - All Meter Sizes	Chaparral Fire Sprinklers		60,000	$187.60	$252.63	$ 65.03	34.66%
16	FS - All Meter Sizes	Chaparral Fire Sprinklers		64,000	$199.44	$268.57	$ 69.13	34.66%
17	FS - All Meter Sizes	Chaparral Fire Sprinklers		68,000	$211.28	$284.51	$ 73.23	34.66%
18	FS - All Meter Sizes	Chaparral Fire Sprinklers		72,000	$223.12	$300.45	$ 77.33	34.66%
19	FS - All Meter Sizes	Chaparral Fire Sprinklers		76,000	$234.96	$316.39	$ 81.43	34.66%
20	FS - All Meter Sizes	Chaparral Fire Sprinklers		80,000	$246.80	$332.33	$ 85.53	34.65%
21	FS - All Meter Sizes	Chaparral Fire Sprinklers		84,000	$258.64	$348.27	$ 89.63	34.65%
22	FS - All Meter Sizes	Chaparral Fire Sprinklers		88,000	$270.48	$364.21	$ 93.73	34.65%
23	FS - All Meter Sizes	Chaparral Fire Sprinklers		92,000	$282.32	$380.15	$ 97.83	34.65%
24	FS - All Meter Sizes	Chaparral Fire Sprinklers		96,000	$294.16	$396.09	$ 101.93	34.65%
25	FS - All Meter Sizes	Chaparral Fire Sprinklers		100,000	$306.00	$412.03	$ 106.03	34.65%
26	FS - All Meter Sizes	Chaparral Fire Sprinklers		104,000	$317.84	$427.97	$ 110.13	34.65%
27	FS - All Meter Sizes	Chaparral Fire Sprinklers		108,000	$329.68	$443.91	$ 114.23	34.65%
28	FS - All Meter Sizes	Chaparral Fire Sprinklers		112,000	$341.52	$459.85	$ 118.33	34.65%
29	FS - All Meter Sizes	Chaparral Fire Sprinklers		116,000	$353.36	$475.79	$ 122.43	34.65%
30	FS - All Meter Sizes	Chaparral Fire Sprinklers		120,000	$365.20	$491.73	$ 126.53	34.65%
31	FS - All Meter Sizes	Chaparral Fire Sprinklers		124,000	$377.04	$507.67	$ 130.63	34.65%
32	FS - All Meter Sizes	Chaparral Fire Sprinklers		128,000	$388.88	$523.61	$ 134.73	34.65%
33	FS - All Meter Sizes	Chaparral Fire Sprinklers		132,000	$400.72	$539.55	$ 138.83	34.64%
34	FS - All Meter Sizes	Chaparral Fire Sprinklers		136,000	$412.56	$555.49	$ 142.93	34.64%
35	FS - All Meter Sizes	Chaparral Fire Sprinklers		140,000	$424.40	$571.43	$ 147.03	34.64%
36	FS - All Meter Sizes	Chaparral Fire Sprinklers		144,000	$436.24	$587.37	$ 151.13	34.64%
37	FS - All Meter Sizes	Chaparral Fire Sprinklers		148,000	$448.08	$603.31	$ 155.23	34.64%
38	FS - All Meter Sizes	Chaparral Fire Sprinklers		152,000	$459.92	$619.25	$ 159.33	34.64%
39	FS - All Meter Sizes	Chaparral Fire Sprinklers		156,000	$471.76	$635.19	$ 163.43	34.64%
40	FS - All Meter Sizes	Chaparral Fire Sprinklers		160,000	$483.60	$651.13	$ 167.53	34.64%
41	FS - All Meter Sizes	Chaparral Fire Sprinklers		164,000	$495.44	$667.07	$ 171.63	34.64%
42	FS - All Meter Sizes	Chaparral Fire Sprinklers		168,000	$507.28	$683.01	$ 175.73	34.64%
43	FS - All Meter Sizes	Chaparral Fire Sprinklers		172,000	$519.12	$698.95	$ 179.83	34.64%
44	FS - All Meter Sizes	Chaparral Fire Sprinklers		176,000	$530.96	$714.89	$ 183.93	34.64%
45	FS - All Meter Sizes	Chaparral Fire Sprinklers		180,000	$542.80	$730.83	$ 188.03	34.64%
46	FS - All Meter Sizes	Chaparral Fire Sprinklers		184,000	$554.64	$746.77	$ 192.13	34.64%
47	FS - All Meter Sizes	Chaparral Fire Sprinklers		188,000	$566.48	$762.71	$ 196.23	34.64%
48	FS - All Meter Sizes	Chaparral Fire Sprinklers		192,000	$578.32	$778.65	$ 200.33	34.64%
49	FS - All Meter Sizes	Chaparral Fire Sprinklers		196,000	$590.16	$794.59	$ 204.43	34.64%
50	FS - All Meter Sizes	Chaparral Fire Sprinklers		200,000	$602.00	$810.53	$ 208.53	34.64%
51	FS - All Meter Sizes	Chaparral Fire Sprinklers		204,000	$613.84	$826.47	$ 212.63	34.64%
52	FS - All Meter Sizes	Chaparral Fire Sprinklers		208,000	$625.68	$842.41	$ 216.73	34.64%
53	FS - All Meter Sizes	Chaparral Fire Sprinklers		212,000	$637.52	$858.35	$ 220.83	34.64%
54	FS - All Meter Sizes	Chaparral Fire Sprinklers		216,000	$649.36	$874.29	$ 224.93	34.64%
55	FS - All Meter Sizes	Chaparral Fire Sprinklers		220,000	$661.20	$890.23	$ 229.03	34.64%
56								
57	FS - All Meter Sizes	Chaparral Fire Sprinklers	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4
Page 42
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	SP2	Standpipe Water Service - 2" Meter		4,000	$11.84	$15.94	$ 4.10	34.63%
2	SP2	Standpipe Water Service - 2" Meter		8,000	$23.68	$31.88	$ 8.20	34.63%
3	SP2	Standpipe Water Service - 2" Meter		12,000	$35.52	$47.82	$ 12.30	34.63%
4	SP2	Standpipe Water Service - 2" Meter		16,000	$47.36	$63.76	$ 16.40	34.63%
5	SP2	Standpipe Water Service - 2" Meter		20,000	$59.20	$79.70	$ 20.50	34.63%
6	SP2	Standpipe Water Service - 2" Meter		24,000	$71.04	$95.64	$ 24.60	34.63%
7	SP2	Standpipe Water Service - 2" Meter		28,000	$82.88	$111.58	$ 28.70	34.63%
8	SP2	Standpipe Water Service - 2" Meter		32,000	$94.72	$127.52	$ 32.80	34.63%
9	SP2	Standpipe Water Service - 2" Meter		36,000	$106.56	$143.46	$ 36.90	34.63%
10	SP2	Standpipe Water Service - 2" Meter		40,000	$118.40	$159.40	$ 41.00	34.63%
11	SP2	Standpipe Water Service - 2" Meter		44,000	$130.24	$175.34	$ 45.10	34.63%
12	SP2	Standpipe Water Service - 2" Meter		48,000	$142.08	$191.28	$ 49.20	34.63%
13	SP2	Standpipe Water Service - 2" Meter		52,000	$153.92	$207.22	$ 53.30	34.63%
14	SP2	Standpipe Water Service - 2" Meter		56,000	$165.76	$223.16	$ 57.40	34.63%
15	SP2	Standpipe Water Service - 2" Meter		60,000	$177.60	$239.10	$ 61.50	34.63%
16	SP2	Standpipe Water Service - 2" Meter		64,000	$189.44	$255.04	$ 65.60	34.63%
17	SP2	Standpipe Water Service - 2" Meter		68,000	$201.28	$270.98	$ 69.70	34.63%
18	SP2	Standpipe Water Service - 2" Meter		72,000	$213.12	$286.92	$ 73.80	34.63%
19	SP2	Standpipe Water Service - 2" Meter		76,000	$224.96	$302.86	$ 77.90	34.63%
20	SP2	Standpipe Water Service - 2" Meter		80,000	$236.80	$318.80	$ 82.00	34.63%
21	SP2	Standpipe Water Service - 2" Meter		84,000	$248.64	$334.74	$ 86.10	34.63%
22	SP2	Standpipe Water Service - 2" Meter		88,000	$260.48	$350.68	$ 90.20	34.63%
23	SP2	Standpipe Water Service - 2" Meter		92,000	$272.32	$366.62	$ 94.30	34.63%
24	SP2	Standpipe Water Service - 2" Meter		96,000	$284.16	$382.56	$ 98.40	34.63%
25	SP2	Standpipe Water Service - 2" Meter		100,000	$296.00	$398.50	$ 102.50	34.63%
26	SP2	Standpipe Water Service - 2" Meter		104,000	$307.84	$414.44	$ 106.60	34.63%
27	SP2	Standpipe Water Service - 2" Meter		108,000	$319.68	$430.39	$ 110.71	34.63%
28	SP2	Standpipe Water Service - 2" Meter		112,000	$331.52	$446.33	$ 114.81	34.63%
29	SP2	Standpipe Water Service - 2" Meter		116,000	$343.36	$462.27	$ 118.91	34.63%
30	SP2	Standpipe Water Service - 2" Meter		120,000	$355.20	$478.21	$ 123.01	34.63%
31	SP2	Standpipe Water Service - 2" Meter		124,000	$367.04	$494.15	$ 127.11	34.63%
32	SP2	Standpipe Water Service - 2" Meter		128,000	$378.88	$510.09	$ 131.21	34.63%
33	SP2	Standpipe Water Service - 2" Meter		132,000	$390.72	$526.03	$ 135.31	34.63%
34	SP2	Standpipe Water Service - 2" Meter		136,000	$402.56	$541.97	$ 139.41	34.63%
35	SP2	Standpipe Water Service - 2" Meter		140,000	$414.40	$557.91	$ 143.51	34.63%
36	SP2	Standpipe Water Service - 2" Meter		144,000	$426.24	$573.85	$ 147.61	34.63%
37	SP2	Standpipe Water Service - 2" Meter		148,000	$438.08	$589.79	$ 151.71	34.63%
38	SP2	Standpipe Water Service - 2" Meter		152,000	$449.92	$605.73	$ 155.81	34.63%
39	SP2	Standpipe Water Service - 2" Meter		156,000	$461.76	$621.67	$ 159.91	34.63%
40	SP2	Standpipe Water Service - 2" Meter		160,000	$473.60	$637.61	$ 164.01	34.63%
41	SP2	Standpipe Water Service - 2" Meter		164,000	$485.44	$653.55	$ 168.11	34.63%
42	SP2	Standpipe Water Service - 2" Meter		168,000	$497.28	$669.49	$ 172.21	34.63%
43	SP2	Standpipe Water Service - 2" Meter		172,000	$509.12	$685.43	$ 176.31	34.63%
44	SP2	Standpipe Water Service - 2" Meter		176,000	$520.96	$701.37	$ 180.41	34.63%
45	SP2	Standpipe Water Service - 2" Meter		180,000	$532.80	$717.31	$ 184.51	34.63%
46	SP2	Standpipe Water Service - 2" Meter		184,000	$544.64	$733.25	$ 188.61	34.63%
47	SP2	Standpipe Water Service - 2" Meter		188,000	$556.48	$749.19	$ 192.71	34.63%
48	SP2	Standpipe Water Service - 2" Meter		192,000	$568.32	$765.13	$ 196.81	34.63%
49	SP2	Standpipe Water Service - 2" Meter		196,000	$580.16	$781.07	$ 200.91	34.63%
50	SP2	Standpipe Water Service - 2" Meter		200,000	$592.00	$797.01	$ 205.01	34.63%
51	SP2	Standpipe Water Service - 2" Meter		204,000	$603.84	$812.95	$ 209.11	34.63%
52	SP2	Standpipe Water Service - 2" Meter		208,000	$615.68	$828.89	$ 213.21	34.63%
53	SP2	Standpipe Water Service - 2" Meter		212,000	$627.52	$844.83	$ 217.31	34.63%
54	SP2	Standpipe Water Service - 2" Meter		216,000	$639.36	$860.77	$ 221.41	34.63%
55	SP2	Standpipe Water Service - 2" Meter		220,000	$651.20	$876.71	$ 225.51	34.63%
56								
57	SP2	Standpipe Water Service - 2" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

H-5

Chaparral City Water Company
Chaparral City Water - H Sch - F and S .75RC
Unit of Measure = 1000 Gals.

Rate Schedule F and S .75RC
Description: Residential 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate	Tier three Break over	Tier three Commodity Rate
.75RC	16.50	3	2.31	6	2.96	9999999	3.61

Full or Partial	Total .75RC Usage	Total .75RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	8216	0	8,216	0	0	
FULL	1	6441	6,441	14,657	6,441	86,005	
FULL	2	8496	16,992	23,153	23,433	165,569	
FULL	3	8945	26,835	32,098	50,268	236,637	236,637
FULL	4	8490	33,960	40,588	84,228	298,760	
FULL	5	7309	36,545	47,897	120,773	352,393	
FULL	6	6148	36,888	54,045	157,661	398,717	
FULL	7	5313	37,191	59,358	194,852	438,893	
FULL	8	4510	36,080	63,868	230,932	473,756	
FULL	9	3979	35,811	67,847	266,743	504,109	267,472
FULL	10	3460	34,600	71,307	301,343	530,483	
FULL	11	2883	31,713	74,190	333,056	553,397	
FULL	12	2609	31,308	76,799	364,364	573,428	
FULL	13	2108	27,404	78,907	391,768	590,850	
FULL	14	1825	25,550	80,732	417,318	606,164	
FULL	15	1554	23,310	82,286	440,628	619,653	
FULL	16	1363	21,808	83,649	462,436	631,588	
FULL	17	1165	19,805	84,814	482,241	642,160	
FULL	18	1025	18,450	85,839	500,691	651,567	
FULL	19	885	16,815	86,724	517,506	659,949	
FULL	20	762	15,240	87,486	532,746	667,446	
FULL	21	692	14,532	88,178	547,278	674,181	
FULL	22	628	13,816	88,806	561,094	680,224	
FULL	23	560	12,880	89,366	573,974	685,639	
FULL	24	465	11,160	89,831	585,134	690,494	
FULL	25	445	11,125	90,276	596,259	694,884	
FULL	26	377	9,802	90,653	606,061	698,829	
FULL	27	335	9,045	90,988	615,106	702,397	
FULL	28	299	8,372	91,287	623,478	705,630	
FULL	29	271	7,859	91,558	631,337	708,564	
FULL	30	234	7,020	91,792	638,357	711,227	
FULL	31	203	6,293	91,995	644,650	713,656	
FULL	32	181	5,792	92,176	650,442	715,882	
FULL	33	146	4,818	92,322	655,260	717,927	
FULL	34	176	5,984	92,498	661,244	719,826	
FULL	35	147	5,145	92,645	666,389	721,549	
FULL	36	141	5,076	92,786	671,465	723,125	
FULL	37	98	3,626	92,884	675,091	724,560	
FULL	38	122	4,636	93,006	679,727	725,897	
FULL	39	89	3,471	93,095	683,198	727,112	
FULL	40	99	3,960	93,194	687,158	728,238	
FULL	41	65	2,665	93,259	689,823	729,265	
FULL	42	65	2,730	93,324	692,553	730,227	
FULL	43	61	2,623	93,385	695,176	731,124	
FULL	44	58	2,552	93,443	697,728	731,960	
FULL	45	53	2,385	93,496	700,113	732,738	
FULL	46	56	2,576	93,552	702,689	733,463	
FULL	47	44	2,068	93,596	704,757	734,132	
FULL	48	47	2,256	93,643	707,013	734,757	
FULL	49	25	1,225	93,668	708,238	735,335	
FULL	50	37	1,850	93,705	710,088	735,888	
FULL	51	23	1,173	93,728	711,261	736,404	
FULL	52	34	1,768	93,762	713,029	736,897	
FULL	53	26	1,378	93,788	714,407	737,356	
FULL	54	27	1,458	93,815	715,865	737,789	

Rate Schedule F and S .75RC
Description: Residential 3/4" Meter

		Tier one		Tier two		Tier three	
Service Code	Monthly Usage Charge	Break over	Commodity Rate	Break over	Commodity Rate	Break over	Commodity Rate
.75RC	16.50	3	2.31	6	2.96	9999999	3.61

	Total .75RC		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	55	18	990	93,833	716,855	738,195
FULL	56	21	1,176	93,854	718,031	738,583
FULL	57	23	1,311	93,877	719,342	738,950
FULL	58	16	928	93,893	720,270	739,294
FULL	59	19	1,121	93,912	721,391	739,622
FULL	60	16	960	93,928	722,351	739,931
FULL	61	15	915	93,943	723,266	740,224
FULL	62	17	1,054	93,960	724,320	740,502
FULL	63	12	756	93,972	725,076	740,763
FULL	64	13	832	93,985	725,908	741,012
FULL	65	10	650	93,995	726,558	741,248
FULL	66	12	792	94,007	727,350	741,474
FULL	67	19	1,273	94,026	728,623	741,688
FULL	68	5	340	94,031	728,963	741,883
FULL	69	6	414	94,037	729,377	742,073
FULL	70	15	1,050	94,052	730,427	742,257
FULL	71	7	497	94,059	730,924	742,426
FULL	72	8	576	94,067	731,500	742,588
FULL	73	3	219	94,070	731,719	742,742
FULL	74	7	518	94,077	732,237	742,893
FULL	75	8	600	94,085	732,837	743,037
FULL	76	9	684	94,094	733,521	743,173
FULL	77	4	308	94,098	733,829	743,300
FULL	78	2	156	94,100	733,985	743,423
FULL	79	6	474	94,106	734,459	743,544
FULL	80	3	240	94,109	734,699	743,659
FULL	81	7	567	94,116	735,266	743,771
FULL	82	7	574	94,123	735,840	743,876
FULL	83	6	498	94,129	736,338	743,974
FULL	84	4	336	94,133	736,674	744,066
FULL	85	2	170	94,135	736,844	744,154
FULL	86	7	602	94,142	737,446	744,240
FULL	87	6	522	94,148	737,968	744,319
FULL	88	5	440	94,153	738,408	744,392
FULL	89	4	356	94,157	738,764	744,460
FULL	90	1	90	94,158	738,854	744,524
FULL	91	2	182	94,160	739,036	744,587
FULL	92	6	552	94,166	739,588	744,648
FULL	93	3	279	94,169	739,867	744,703
FULL	95	1	95	94,170	739,962	744,807
FULL	96	3	288	94,173	740,250	744,858
FULL	97	2	194	94,175	740,444	744,906
FULL	99	1	99	94,176	740,543	744,998
FULL	100	1	100	94,177	740,643	745,043
FULL	101	1	101	94,178	740,744	745,087
FULL	104	1	104	94,179	740,848	745,216
FULL	106	1	106	94,180	740,954	745,300
FULL	107	2	214	94,182	741,168	745,341
FULL	108	2	216	94,184	741,384	745,380
FULL	112	2	224	94,186	741,608	745,528
FULL	113	1	113	94,187	741,721	745,563
FULL	114	5	570	94,192	742,291	745,597
FULL	118	2	236	94,194	742,527	745,713
FULL	120	1	120	94,195	742,647	745,767
FULL	121	1	121	94,196	742,768	745,793
FULL	123	1	123	94,197	742,891	745,843

Rate Schedule F and S .75RC
Description: Residential 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate	Tier three Break over	Tier three Commodity Rate
.75RC	16.50	3	2.31	6	2.96	9999999	3.61

Full or Partial	Total .75RC Usage	Total .75RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	124	1	124	94,198	743,015	745,867	
FULL	125	1	125	94,199	743,140	745,890	
FULL	129	1	129	94,200	743,269	745,978	
FULL	130	1	130	94,201	743,399	745,999	
FULL	131	1	131	94,202	743,530	746,019	
FULL	133	1	133	94,203	743,663	746,057	
FULL	136	1	136	94,204	743,799	746,111	
FULL	137	1	137	94,205	743,936	746,128	
FULL	138	1	138	94,206	744,074	746,144	
FULL	139	1	139	94,207	744,213	746,159	
FULL	142	3	426	94,210	744,639	746,201	
FULL	144	1	144	94,211	744,783	746,223	
FULL	153	1	153	94,212	744,936	746,313	
FULL	157	1	157	94,213	745,093	746,349	
FULL	171	1	171	94,214	745,264	746,461	
FULL	176	1	176	94,215	745,440	746,496	
FULL	182	1	182	94,216	745,622	746,532	
FULL	191	1	191	94,217	745,813	746,577	
FULL	216	1	216	94,218	746,029	746,677	
FULL	221	1	221	94,219	746,250	746,692	
FULL	234	1	234	94,220	746,484	746,718	
FULL	298	1	298	94,221	746,782	746,782	242,673
		94221					746782
PARTIAL	0	1088	0	1,088	0	0	
PARTIAL	1	720	720	1,808	720	4,382	
PARTIAL	2	563	1,126	2,371	1,846	8,044	
PARTIAL	3	431	1,293	2,802	3,139	11,143	11,143
PARTIAL	4	371	1,484	3,173	4,623	13,811	
PARTIAL	5	313	1,565	3,486	6,188	16,108	
PARTIAL	6	236	1,416	3,722	7,604	18,092	
PARTIAL	7	213	1,491	3,935	9,095	19,840	
PARTIAL	8	176	1,408	4,111	10,503	21,375	
PARTIAL	9	144	1,296	4,255	11,799	22,734	11,591
PARTIAL	10	133	1,330	4,388	13,129	23,949	
PARTIAL	11	116	1,276	4,504	14,405	25,031	
PARTIAL	12	103	1,236	4,607	15,641	25,997	
PARTIAL	13	115	1,495	4,722	17,136	26,860	
PARTIAL	14	62	868	4,784	18,004	27,608	
PARTIAL	15	59	885	4,843	18,889	28,294	
PARTIAL	16	73	1,168	4,916	20,057	28,921	
PARTIAL	17	56	952	4,972	21,009	29,475	
PARTIAL	18	39	702	5,011	21,711	29,973	
PARTIAL	19	46	874	5,057	22,585	30,432	
PARTIAL	20	37	740	5,094	23,325	30,845	
PARTIAL	21	33	693	5,127	24,018	31,221	
PARTIAL	22	30	660	5,157	24,678	31,564	
PARTIAL	23	28	644	5,185	25,322	31,877	
PARTIAL	24	20	480	5,205	25,802	32,162	
PARTIAL	25	15	375	5,220	26,177	32,427	
PARTIAL	26	15	390	5,235	26,567	32,677	
PARTIAL	27	19	513	5,254	27,080	32,912	
PARTIAL	28	13	364	5,267	27,444	33,128	

Rate Schedule F and S .75RC
Description: Residential 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate	Tier three Break over	Tier three Commodity Rate
.75RC	16.50	3	2.31	6	2.96	9999999	3.61

	Total .75RC		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
PARTIAL	29	11	319	5,278	27,763	33,331
PARTIAL	30	15	450	5,293	28,213	33,523
PARTIAL	31	17	527	5,310	28,740	33,700
PARTIAL	32	9	288	5,319	29,028	33,860
PARTIAL	33	11	363	5,330	29,391	34,011
PARTIAL	34	7	238	5,337	29,629	34,151
PARTIAL	35	7	245	5,344	29,874	34,284
PARTIAL	36	14	504	5,358	30,378	34,410
PARTIAL	37	10	370	5,368	30,748	34,522
PARTIAL	38	4	152	5,372	30,900	34,624
PARTIAL	39	5	195	5,377	31,095	34,722
PARTIAL	40	5	200	5,382	31,295	34,815
PARTIAL	41	3	123	5,385	31,418	34,903
PARTIAL	42	5	210	5,390	31,628	34,988
PARTIAL	43	5	215	5,395	31,843	35,068
PARTIAL	44	4	176	5,399	32,019	35,143
PARTIAL	45	1	45	5,400	32,064	35,214
PARTIAL	46	4	184	5,404	32,248	35,284
PARTIAL	47	3	141	5,407	32,389	35,350
PARTIAL	48	2	96	5,409	32,485	35,413
PARTIAL	49	4	196	5,413	32,681	35,474
PARTIAL	50	1	50	5,414	32,731	35,531
PARTIAL	51	1	51	5,415	32,782	35,587
PARTIAL	52	4	208	5,419	32,990	35,642
PARTIAL	53	1	53	5,420	33,043	35,693
PARTIAL	54	3	162	5,423	33,205	35,743
PARTIAL	56	1	56	5,424	33,261	35,837
PARTIAL	58	3	174	5,427	33,435	35,929
PARTIAL	59	4	236	5,431	33,671	35,972
PARTIAL	60	2	120	5,433	33,791	36,011
PARTIAL	61	3	183	5,436	33,974	36,048
PARTIAL	63	1	63	5,437	34,037	36,116
PARTIAL	64	3	192	5,440	34,229	36,149
PARTIAL	65	2	130	5,442	34,359	36,179
PARTIAL	69	1	69	5,443	34,428	36,291
PARTIAL	70	1	70	5,444	34,498	36,318
PARTIAL	72	1	72	5,445	34,570	36,370
PARTIAL	73	3	219	5,448	34,789	36,395
PARTIAL	83	1	83	5,449	34,872	36,615
PARTIAL	87	1	87	5,450	34,959	36,699
PARTIAL	89	2	178	5,452	35,137	36,739
PARTIAL	94	1	94	5,453	35,231	36,829
PARTIAL	98	1	98	5,454	35,329	36,897
PARTIAL	101	1	101	5,455	35,430	36,945
PARTIAL	102	1	102	5,456	35,532	36,960
PARTIAL	104	1	104	5,457	35,636	36,988
PARTIAL	108	1	108	5,458	35,744	37,040
PARTIAL	110	1	110	5,459	35,854	37,064
PARTIAL	121	1	121	5,460	35,975	37,185
PARTIAL	122	1	122	5,461	36,097	37,195
PARTIAL	140	1	140	5,462	36,237	37,357
PARTIAL	150	1	150	5,463	36,387	37,437
PARTIAL	158	1	158	5,464	36,545	37,493
PARTIAL	170	1	170	5,465	36,715	37,565
PARTIAL	174	1	174	5,466	36,889	37,585
PARTIAL	186	1	186	5,467	37,075	37,633
PARTIAL	195	1	195	5,468	37,270	37,660
PARTIAL	225	1	225	5,469	37,495	37,720

Chaparral City Water Company
Chaparral City Water - H Sch - F and S .75RC
Unit of Measure = 1000 Gals.

Rate Schedule F and S .75RC
Description: Residential 3/4" Meter

			Tier one		Tier two		Tier three	
	Service Code	**Monthly Usage Charge**	**Break over**	**Commodity Rate**	**Break over**	**Commodity Rate**	**Break over**	**Commodity Rate**
	.75RC	16.50	3	2.31	6	2.96	9999999	3.61

	Total .75RC		Total	Cumulative		Consolidated	
Full or Partial	**Usage**	**# of Bills**	**Usage**	**# Bills**	**Usage**	**Factor**	
PARTIAL	275	1	275	5,470	37,770	37,770	15,036
Total-Partials		5,470					37,770
Total-Full & Partials		99,691					784,552

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	5,470	11,143	11,591	15,036

F and S .75RC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	94,221	236,637	267,472	242,673		-3,661	
Partial Bill	5,470	11,143	11,591	15,036		-334	
Total Full and Partial	99,691	247,780	279,063	257,709	784,552	-3,995	780,557

					Total Metered	Total	Adjustments
Revenues	$1,554,646.50	$ 546,631.47	$ 791,717.12	$ 876,049.53	$ 2,214,398.12	$3,769,044.62	
Partial	80,552.45	$ 25,740.33	$ 34,309.36	$ 54,279.96	$ 114,329.65	194,882.10	
Total Revenue	$1,635,198.95	$572,371.80	$826,026.48	$930,329.49	$2,328,727.77	$ 3,963,926.72	(13,907.80)

Average Customers	8,308
Average Consumption	7,870
Median Consumption	12,000

Rate schedule F1RC, S1RC, F1C, and S1C
Description: Residential 1" Meter

Rate schedule

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1RC	27.50	24	2.96	999999999	3.61
S1RC	27.50	24	2.96	999999999	3.61
F1C	27.50	24	2.96	9999999	3.61
S1C	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	3089	0	3,089	0	0	
FULL	1	2542	2,542	5,631	2,542	46,883	
FULL	2	3064	6,128	8,695	8,870	91,224	
FULL	3	3498	10,494	12,193	19,164	132,501	
FULL	4	3543	14,172	15,736	33,336	170,280	
FULL	5	3324	16,620	19,060	49,956	204,516	
FULL	6	3239	19,434	22,299	69,390	235,428	
FULL	7	2908	20,356	25,207	89,746	263,101	
FULL	8	2688	21,504	27,895	111,250	287,866	
FULL	9	2364	21,276	30,259	132,526	309,943	
FULL	10	2077	20,770	32,336	153,296	329,656	
FULL	11	1910	21,010	34,246	174,306	347,292	
FULL	12	1538	18,456	35,784	192,762	363,018	
FULL	13	1416	18,408	37,200	211,170	377,206	
FULL	14	1269	17,766	38,469	228,936	389,978	
FULL	15	1021	15,315	39,490	244,251	401,481	
FULL	16	992	15,872	40,482	260,123	411,963	
FULL	17	910	15,470	41,392	275,593	421,453	
FULL	18	779	14,022	42,171	289,615	430,033	
FULL	19	705	13,395	42,876	303,010	437,834	
FULL	20	599	11,980	43,475	314,990	444,930	
FULL	21	556	11,676	44,031	326,666	451,427	
FULL	22	493	10,846	44,524	337,512	457,368	
FULL	23	484	11,132	45,008	348,644	462,816	
FULL	24	453	10,872	45,461	359,516	467,780	467,780
FULL	25	370	9,250	45,831	368,766	472,291	
FULL	26	354	9,204	46,185	377,970	476,432	
FULL	27	306	8,262	46,491	386,232	480,219	
FULL	28	285	7,980	46,776	394,212	483,700	
FULL	29	222	6,438	46,998	400,650	486,896	
FULL	30	234	7,020	47,232	407,670	489,870	
FULL	31	209	6,479	47,441	414,149	492,610	
FULL	32	203	6,496	47,644	420,645	495,141	
FULL	33	160	5,280	47,804	425,925	497,469	
FULL	34	132	4,488	47,936	430,413	499,637	
FULL	35	128	4,480	48,064	434,893	501,673	
FULL	36	107	3,852	48,171	438,745	503,581	
FULL	37	119	4,403	48,290	443,148	505,382	
FULL	38	101	3,838	48,391	446,986	507,064	
FULL	39	105	4,095	48,496	451,081	508,645	
FULL	40	88	3,520	48,584	454,601	510,121	
FULL	41	83	3,403	48,667	458,004	511,509	
FULL	42	99	4,158	48,766	462,162	512,814	
FULL	43	73	3,139	48,839	465,301	514,020	
FULL	44	83	3,652	48,922	468,953	515,153	
FULL	45	63	2,835	48,985	471,788	516,203	
FULL	46	53	2,438	49,038	474,226	517,190	
FULL	47	55	2,585	49,093	476,811	518,124	
FULL	48	37	1,776	49,130	478,587	519,003	
FULL	49	46	2,254	49,176	480,841	519,845	
FULL	50	42	2,100	49,218	482,941	520,641	
FULL	51	43	2,193	49,261	485,134	521,395	
FULL	52	40	2,080	49,301	487,214	522,106	
FULL	53	31	1,643	49,332	488,857	522,777	
FULL	54	31	1,674	49,363	490,531	523,417	
FULL	55	32	1,760	49,395	492,291	524,026	
FULL	56	25	1,400	49,420	493,691	524,603	

Rate schedule F1RC, S1RC, F1C, and S1C
Description: Residential 1" Meter

Rate schedule

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1RC	27.50	24	2.96	999999999	3.61
S1RC	27.50	24	2.96	999999999	3.61
F1C	27.50	24	2.96	9999999	3.61
S1C	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1C Usage	Total 1C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	57	17	969	49,437	494,660	525,155
FULL	58	20	1,160	49,457	495,820	525,690
FULL	59	23	1,357	49,480	497,177	526,205
FULL	60	20	1,200	49,500	498,377	526,697
FULL	61	25	1,525	49,525	499,902	527,169
FULL	62	18	1,116	49,543	501,018	527,616
FULL	63	19	1,197	49,562	502,215	528,045
FULL	64	13	832	49,575	503,047	528,455
FULL	65	24	1,560	49,599	504,607	528,852
FULL	66	19	1,254	49,618	505,861	529,225
FULL	67	13	871	49,631	506,732	529,579
FULL	68	9	612	49,640	507,344	529,920
FULL	69	13	897	49,653	508,241	530,252
FULL	70	12	840	49,665	509,081	530,571
FULL	71	9	639	49,674	509,720	530,878
FULL	72	12	864	49,686	510,584	531,176
FULL	73	7	511	49,693	511,095	531,462
FULL	74	13	962	49,706	512,057	531,741
FULL	75	8	600	49,714	512,657	532,007
FULL	76	12	912	49,726	513,569	532,265
FULL	77	8	616	49,734	514,185	532,511
FULL	78	8	624	49,742	514,809	532,749
FULL	79	7	553	49,749	515,362	532,979
FULL	80	3	240	49,752	515,602	533,202
FULL	81	5	405	49,757	516,007	533,422
FULL	82	6	492	49,763	516,499	533,637
FULL	83	5	415	49,768	516,914	533,846
FULL	84	7	588	49,775	517,502	534,050
FULL	85	4	340	49,779	517,842	534,247
FULL	86	5	430	49,784	518,272	534,440
FULL	87	3	261	49,787	518,533	534,628
FULL	88	4	352	49,791	518,885	534,813
FULL	89	3	267	49,794	519,152	534,994
FULL	90	4	360	49,798	519,512	535,172
FULL	91	5	455	49,803	519,967	535,346
FULL	92	5	460	49,808	520,427	535,515
FULL	93	7	651	49,815	521,078	535,679
FULL	94	5	470	49,820	521,548	535,836
FULL	95	7	665	49,827	522,213	535,988
FULL	96	3	288	49,830	522,501	536,133
FULL	97	5	485	49,835	522,986	536,275
FULL	98	1	98	49,836	523,084	536,412
FULL	99	1	99	49,837	523,183	536,548
FULL	100	6	600	49,843	523,783	536,683
FULL	101	3	303	49,846	524,086	536,812
FULL	102	4	408	49,850	524,494	536,938
FULL	103	4	412	49,854	524,906	537,060
FULL	104	3	312	49,857	525,218	537,178
FULL	105	2	210	49,859	525,428	537,293
FULL	106	4	424	49,863	525,852	537,406
FULL	107	3	321	49,866	526,173	537,515
FULL	108	5	540	49,871	526,713	537,621
FULL	109	2	218	49,873	526,931	537,722
FULL	110	2	220	49,875	527,151	537,821
FULL	111	3	333	49,878	527,484	537,918
FULL	112	2	224	49,880	527,708	538,012
FULL	113	6	678	49,886	528,386	538,104
FULL	114	1	114	49,887	528,500	538,190

Rate schedule F1RC, S1RC, F1C, and S1C
Description: Residential 1" Meter

Rate schedule

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1RC	27.50	24	2.96	999999999	3.61
S1RC	27.50	24	2.96	999999999	3.61
F1C	27.50	24	2.96	9999999	3.61
S1C	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	115	2	230	49,889	528,730	538,275	
FULL	116	2	232	49,891	528,962	538,358	
FULL	118	3	354	49,894	529,316	538,520	
FULL	120	1	120	49,895	529,436	538,676	
FULL	121	2	242	49,897	529,678	538,753	
FULL	124	2	248	49,899	529,926	538,978	
FULL	125	2	250	49,901	530,176	539,051	
FULL	126	3	378	49,904	530,554	539,122	
FULL	128	4	512	49,908	531,066	539,258	
FULL	129	3	387	49,911	531,453	539,322	
FULL	130	3	390	49,914	531,843	539,383	
FULL	131	2	262	49,916	532,105	539,441	
FULL	132	1	132	49,917	532,237	539,497	
FULL	133	1	133	49,918	532,370	539,552	
FULL	134	2	268	49,920	532,638	539,606	
FULL	137	1	137	49,921	532,775	539,762	
FULL	138	1	138	49,922	532,913	539,813	
FULL	141	1	141	49,923	533,054	539,963	
FULL	143	1	143	49,924	533,197	540,061	
FULL	144	2	288	49,926	533,485	540,109	
FULL	149	1	149	49,927	533,634	540,339	
FULL	151	1	151	49,928	533,785	540,429	
FULL	153	1	153	49,929	533,938	540,517	
FULL	155	1	155	49,930	534,093	540,603	
FULL	156	1	156	49,931	534,249	540,645	
FULL	161	1	161	49,932	534,410	540,850	
FULL	162	2	324	49,934	534,734	540,890	
FULL	163	2	326	49,936	535,060	540,928	
FULL	164	1	164	49,937	535,224	540,964	
FULL	165	1	165	49,938	535,389	540,999	
FULL	166	2	332	49,940	535,721	541,033	
FULL	168	1	168	49,941	535,889	541,097	
FULL	169	3	507	49,944	536,396	541,128	
FULL	170	1	170	49,945	536,566	541,156	
FULL	171	1	171	49,946	536,737	541,183	
FULL	172	2	344	49,948	537,081	541,209	
FULL	175	2	350	49,950	537,431	541,281	
FULL	178	1	178	49,951	537,609	541,347	
FULL	179	1	179	49,952	537,788	541,368	
FULL	181	1	181	49,953	537,969	541,408	
FULL	182	1	182	49,954	538,151	541,427	
FULL	187	2	374	49,956	538,525	541,517	
FULL	191	1	191	49,957	538,716	541,581	
FULL	195	1	195	49,958	538,911	541,641	
FULL	198	1	198	49,959	539,109	541,683	
FULL	204	1	204	49,960	539,313	541,761	
FULL	206	1	206	49,961	539,519	541,785	
FULL	207	1	207	49,962	539,726	541,796	
FULL	222	1	222	49,963	539,948	541,946	
FULL	223	1	223	49,964	540,171	541,955	
FULL	231	1	231	49,965	540,402	542,019	
FULL	243	1	243	49,966	540,645	542,103	
FULL	251	1	251	49,967	540,896	542,151	
FULL	252	1	252	49,968	541,148	542,156	
FULL	283	1	283	49,969	541,431	542,280	
FULL	286	1	286	49,970	541,717	542,289	
FULL	304	1	304	49,971	542,021	542,325	
FULL	334	1	334	49,972	542,355	542,355	74,575

Chaparral City Water Company
Chaparral City Water - F & S 1RC, F & S 1C
Unit of Measure = 1000 Gals.

Rate schedule F1RC, S1RC, F1C, and S1C
Description: Residential 1" Meter

Rate schedule

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1RC	27.50	24	2.96	999999999	3.61
S1RC	27.50	24	2.96	999999999	3.61
F1C	27.50	24	2.96	9999999	3.61
S1C	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
Total Full		49972					542355
PARTIAL	0	369	0	369	0	0	
PARTIAL	1	257	257	626	257	1,577	
PARTIAL	2	161	322	787	579	2,897	
PARTIAL	3	150	450	937	1,029	4,056	
PARTIAL	4	125	500	1,062	1,529	5,065	
PARTIAL	5	101	505	1,163	2,034	5,949	
PARTIAL	6	77	462	1,240	2,496	6,732	
PARTIAL	7	90	630	1,330	3,126	7,438	
PARTIAL	8	67	536	1,397	3,662	8,054	
PARTIAL	9	46	414	1,443	4,076	8,603	
PARTIAL	10	47	470	1,490	4,546	9,106	
PARTIAL	11	38	418	1,528	4,964	9,562	
PARTIAL	12	29	348	1,557	5,312	9,980	
PARTIAL	13	25	325	1,582	5,637	10,369	
PARTIAL	14	38	532	1,620	6,169	10,733	
PARTIAL	15	24	360	1,644	6,529	11,059	
PARTIAL	16	33	528	1,677	7,057	11,361	
PARTIAL	17	28	476	1,705	7,533	11,630	
PARTIAL	18	14	252	1,719	7,785	11,871	
PARTIAL	19	13	247	1,732	8,032	12,098	
PARTIAL	20	15	300	1,747	8,332	12,312	
PARTIAL	21	14	294	1,761	8,626	12,511	
PARTIAL	22	11	242	1,772	8,868	12,696	
PARTIAL	23	7	161	1,779	9,029	12,870	
PARTIAL	24	15	360	1,794	9,389	13,037	13,037
PARTIAL	25	13	325	1,807	9,714	13,189	
PARTIAL	26	6	156	1,813	9,870	13,328	
PARTIAL	27	9	243	1,822	10,113	13,461	
PARTIAL	28	6	168	1,828	10,281	13,585	
PARTIAL	29	7	203	1,835	10,484	13,703	
PARTIAL	30	6	180	1,841	10,664	13,814	
PARTIAL	31	3	93	1,844	10,757	13,919	
PARTIAL	32	4	128	1,848	10,885	14,021	
PARTIAL	33	5	165	1,853	11,050	14,119	
PARTIAL	34	3	102	1,856	11,152	14,212	
PARTIAL	35	5	175	1,861	11,327	14,302	
PARTIAL	36	4	144	1,865	11,471	14,387	
PARTIAL	37	1	37	1,866	11,508	14,468	
PARTIAL	38	2	76	1,868	11,584	14,548	
PARTIAL	39	4	156	1,872	11,740	14,626	
PARTIAL	40	1	40	1,873	11,780	14,700	
PARTIAL	41	5	205	1,878	11,985	14,773	
PARTIAL	42	3	126	1,881	12,111	14,841	
PARTIAL	43	4	172	1,885	12,283	14,906	
PARTIAL	44	2	88	1,887	12,371	14,967	
PARTIAL	47	3	141	1,890	12,512	15,144	
PARTIAL	48	1	48	1,891	12,560	15,200	
PARTIAL	49	2	98	1,893	12,658	15,255	
PARTIAL	50	4	200	1,897	12,858	15,308	

Rate schedule F1RC, S1RC, F1C, and S1C
Description: Residential 1" Meter

Rate schedule

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1RC	27.50	24	2.96	999999999	3.61
S1RC	27.50	24	2.96	999999999	3.61
F1C	27.50	24	2.96	9999999	3.61
S1C	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	51	2	102	1,899	12,960	15,357	
PARTIAL	52	1	52	1,900	13,012	15,404	
PARTIAL	53	1	53	1,901	13,065	15,450	
PARTIAL	54	1	54	1,902	13,119	15,495	
PARTIAL	55	2	110	1,904	13,229	15,539	
PARTIAL	56	2	112	1,906	13,341	15,581	
PARTIAL	60	2	120	1,908	13,461	15,741	
PARTIAL	61	1	61	1,909	13,522	15,779	
PARTIAL	62	1	62	1,910	13,584	15,816	
PARTIAL	63	2	126	1,912	13,710	15,852	
PARTIAL	64	1	64	1,913	13,774	15,886	
PARTIAL	65	1	65	1,914	13,839	15,919	
PARTIAL	69	1	69	1,915	13,908	16,047	
PARTIAL	70	1	70	1,916	13,978	16,078	
PARTIAL	71	1	71	1,917	14,049	16,108	
PARTIAL	72	1	72	1,918	14,121	16,137	
PARTIAL	74	1	74	1,919	14,195	16,193	
PARTIAL	75	2	150	1,921	14,345	16,220	
PARTIAL	76	2	152	1,923	14,497	16,245	
PARTIAL	78	1	78	1,924	14,575	16,291	
PARTIAL	80	2	160	1,926	14,735	16,335	
PARTIAL	82	1	82	1,927	14,817	16,375	
PARTIAL	83	1	83	1,928	14,900	16,394	
PARTIAL	86	1	86	1,929	14,986	16,448	
PARTIAL	88	1	88	1,930	15,074	16,482	
PARTIAL	98	1	98	1,931	15,172	16,642	
PARTIAL	101	1	101	1,932	15,273	16,687	
PARTIAL	102	1	102	1,933	15,375	16,701	
PARTIAL	104	1	104	1,934	15,479	16,727	
PARTIAL	108	1	108	1,935	15,587	16,775	
PARTIAL	113	1	113	1,936	15,700	16,830	
PARTIAL	117	1	117	1,937	15,817	16,870	
PARTIAL	118	2	236	1,939	16,053	16,879	
PARTIAL	121	1	121	1,940	16,174	16,900	
PARTIAL	124	1	124	1,941	16,298	16,918	
PARTIAL	126	1	126	1,942	16,424	16,928	
PARTIAL	146	1	146	1,943	16,570	17,008	
PARTIAL	168	1	168	1,944	16,738	17,074	
PARTIAL	241	1	241	1,945	16,979	17,220	
PARTIAL	353	1	353	1,946	17,332	17,332	4,295
Total Partial		1946					17332
Total Full & Partial		51918					559687

Chaparral City Water Company
Chaparral City Water - F & S 1RC, F & S 1C
Unit of Measure = 1000 Gals.

Rate schedule F1RC, S1RC, F1C, and S1C
Description: Residential 1" Meter

Rate schedule

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1RC	27.50	24	2.96	999999999	3.61
S1RC	27.50	24	2.96	999999999	3.61
F1C	27.50	24	2.96	9999999	3.61
S1C	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1C Usage	Total 1C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	1,946	13,037	4,295	-

F1RC, S1RC, F1C, and S1C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	49,972	467,780	74,575	-		-532	
Partial Bill	1,946	13,037	4,295	-		-1,089	
Total Full and Partial	51,918	480,817	78,870	-	559,687	-1,621	558,066

					Total Metered	Total	Adjustments
Revenues	$1,374,230.00	$ 1,384,628.80	$ 269,215.75	$ -	$ 1,653,844.55	$ 3,028,074.55	
Partial	42,806.17	$ 38,589.52	$ 15,504.95	$ -	$ 54,094.47	96,900.64	
Total Revenue	$1,417,036.17	$1,423,218.32	$284,720.70	$0.00	$1,707,939.02	$ 3,124,975.19	(5,546.31)

Average Customers	4,327
Average Consumption	10,780
Median Consumption	16,000

Rate schedule F1.5RC
Description: Residential 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
1.5RC	55.00	60	2.96	999999999	3.61

Full or Partial	Total 1.5RC Usage	Total 1.5RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	9	0	9	0	0
FULL	1	1	1	10	1	277
FULL	3	6	18	16	19	829
FULL	5	3	15	19	34	1,369
FULL	6	5	30	24	64	1,636
FULL	7	12	84	36	148	1,898
FULL	8	10	80	46	228	2,148
FULL	9	8	72	54	300	2,388
FULL	10	8	80	62	380	2,620
FULL	11	8	88	70	468	2,844
FULL	12	10	120	80	588	3,060
FULL	13	9	117	89	705	3,266
FULL	14	6	84	95	789	3,463
FULL	15	12	180	107	969	3,654
FULL	16	7	112	114	1,081	3,833
FULL	17	5	85	119	1,166	4,005
FULL	18	7	126	126	1,292	4,172
FULL	19	7	133	133	1,425	4,332
FULL	20	5	100	138	1,525	4,485
FULL	21	5	105	143	1,630	4,633
FULL	22	4	88	147	1,718	4,776
FULL	23	1	23	148	1,741	4,915
FULL	24	4	96	152	1,837	5,053
FULL	25	3	75	155	1,912	5,187
FULL	26	5	130	160	2,042	5,318
FULL	27	4	108	164	2,150	5,444
FULL	28	2	56	166	2,206	5,566
FULL	29	3	87	169	2,293	5,686
FULL	30	4	120	173	2,413	5,803
FULL	31	3	93	176	2,506	5,916
FULL	32	4	128	180	2,634	6,026
FULL	33	4	132	184	2,766	6,132
FULL	34	2	68	186	2,834	6,234
FULL	35	3	105	189	2,939	6,334
FULL	36	6	216	195	3,155	6,431
FULL	37	2	74	197	3,229	6,522
FULL	38	3	114	200	3,343	6,611
FULL	39	2	78	202	3,421	6,697
FULL	40	1	40	203	3,461	6,781
FULL	41	1	41	204	3,502	6,864
FULL	42	2	84	206	3,586	6,946
FULL	43	3	129	209	3,715	7,026
FULL	45	4	180	213	3,895	7,180
FULL	46	2	92	215	3,987	7,253
FULL	47	5	235	220	4,222	7,324
FULL	48	2	96	222	4,318	7,390
FULL	49	1	49	223	4,367	7,454
FULL	50	2	100	225	4,467	7,517
FULL	51	1	51	226	4,518	7,578
FULL	52	5	260	231	4,778	7,638
FULL	53	1	53	232	4,831	7,693
FULL	54	1	54	233	4,885	7,747
FULL	55	3	165	236	5,050	7,800
FULL	56	4	224	240	5,274	7,850
FULL	57	3	171	243	5,445	7,896
FULL	58	1	58	244	5,503	7,939
FULL	59	1	59	245	5,562	7,981

Rate schedule F1.5RC
Description: Residential 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
1.5RC	55.00	60	2.96	999999999	3.61

Full or Partial	Total 1.5RC Usage	Total 1.5RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	60	1	60	248	5,622	8,022	8,022
FULL	61	2	122	248	5,744	8,062	
FULL	62	2	124	250	5,868	8,100	
FULL	65	2	130	252	5,998	8,208	
FULL	66	1	66	253	6,064	8,242	
FULL	67	1	67	254	6,131	8,275	
FULL	68	2	136	256	6,267	8,307	
FULL	70	1	70	257	6,337	8,367	
FULL	74	1	74	258	6,411	8,483	
FULL	77	1	77	259	6,488	8,567	
FULL	78	2	156	261	6,644	8,594	
FULL	80	1	80	262	6,724	8,644	
FULL	81	1	81	263	6,805	8,668	
FULL	83	2	166	265	6,971	8,714	
FULL	84	1	84	266	7,055	8,735	
FULL	85	1	85	267	7,140	8,755	
FULL	86	1	86	268	7,226	8,774	
FULL	90	1	90	269	7,316	8,846	
FULL	92	1	92	270	7,408	8,880	
FULL	94	1	94	271	7,502	8,912	
FULL	96	2	192	273	7,694	8,942	
FULL	105	1	105	274	7,799	9,059	
FULL	107	1	107	275	7,906	9,083	
FULL	113	1	113	276	8,019	9,149	
FULL	115	1	115	277	8,134	9,169	
FULL	127	1	127	278	8,261	9,277	
FULL	145	1	145	279	8,406	9,421	
FULL	156	1	156	280	8,562	9,498	
FULL	157	1	157	281	8,719	9,504	
FULL	158	1	158	282	8,877	9,509	
FULL	164	1	164	283	9,041	9,533	
FULL	201	1	201	284	9,242	9,644	
FULL	217	1	217	285	9,459	9,676	
FULL	237	1	237	286	9,696	9,696	1,674
Total Full		286					9,696

Chaparral City Water Company
Chaparral City Water - H Sch - F1.5RC
Unit of Measure = 1000 Gals.

Rate schedule F1.5RC
Description: Residential 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
1.5RC	55.00	60	2.96	999999999	3.61

Full or Partial	Total 1.5RC Usage	Total 1.5RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	2	2	2	2	2	2	
PARTIAL	5	1	5	3	7	47	
PARTIAL	8	1	8	4	15	71	
PARTIAL	9	1	9	5	24	78	
PARTIAL	10	2	20	7	44	84	
PARTIAL	13	1	13	8	57	96	
PARTIAL	35	1	35	9	92	162	
PARTIAL	50	1	50	10	142	192	
PARTIAL	60	0	0	10	142	202	202
PARTIAL	84	1	84	11	226	226	24
Total Partial		11					226
Total Full & Partial		297					9,922

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	11	202	24	

F1.5RC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	286	8,022	1,674			-6	
Partial Bill	11	202	24			0	
Total Full and Partial	297	8,224	1,698	-	9,922	-6	9,916

					Total Metered	Total	Adjustments
Revenues	$15,730.00	$ 23,745.12	$ 6,043.14	$ -	$ 29,788.26	$ 45,518.26	
Partial	693.00	$ 597.92	$ 86.64	$ -	$ 684.56	1,377.56	
Total Revenue	$16,423.00	$24,343.04	$6,129.78	$0.00	$30,472.82	$ 46,895.82	(17.76)

Average Customers	25
Average Consumption	33,407
Median Consumption	53,000

Rate schedule F2RC
Description: Residential 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
2RC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2RC Usage	Total 2RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	5	0	5	0	0
FULL	1	1	1	6	1	437
FULL	2	1	2	7	3	873
FULL	6	2	12	9	15	2,613
FULL	7	1	7	10	22	3,046
FULL	8	2	16	12	38	3,478
FULL	11	4	44	16	82	4,768
FULL	12	3	36	19	118	5,194
FULL	13	3	39	22	157	5,617
FULL	14	3	42	25	199	6,037
FULL	15	6	90	31	289	6,454
FULL	16	3	48	34	337	6,865
FULL	17	8	136	42	473	7,273
FULL	18	4	72	46	545	7,673
FULL	19	8	152	54	697	8,069
FULL	20	7	140	61	837	8,457
FULL	21	14	294	75	1,131	8,838
FULL	22	13	286	88	1,417	9,205
FULL	23	5	115	93	1,532	9,559
FULL	24	9	216	102	1,748	9,908
FULL	25	6	150	108	1,898	10,248
FULL	26	5	130	113	2,028	10,582
FULL	27	5	135	118	2,163	10,911
FULL	28	8	224	126	2,387	11,235
FULL	29	6	174	132	2,561	11,551
FULL	30	4	120	136	2,681	11,861
FULL	31	2	62	138	2,743	12,167
FULL	32	2	64	140	2,807	12,471
FULL	33	7	231	147	3,038	12,773
FULL	34	2	68	149	3,106	13,068
FULL	35	7	245	156	3,351	13,361
FULL	36	7	252	163	3,603	13,647
FULL	37	6	222	169	3,825	13,926
FULL	38	6	228	175	4,053	14,199
FULL	39	6	234	181	4,287	14,466
FULL	40	6	240	187	4,527	14,727
FULL	41	3	123	190	4,650	14,982
FULL	42	4	168	194	4,818	15,234
FULL	43	6	258	200	5,076	15,482
FULL	44	4	176	204	5,252	15,724
FULL	45	5	225	209	5,477	15,962
FULL	46	5	230	214	5,707	16,195
FULL	47	3	141	217	5,848	16,423
FULL	48	3	144	220	5,992	16,648
FULL	49	3	147	223	6,139	16,870
FULL	50	2	100	225	6,239	17,089
FULL	51	5	255	230	6,494	17,306
FULL	52	7	364	237	6,858	17,518
FULL	53	4	212	241	7,070	17,723
FULL	54	5	270	246	7,340	17,924
FULL	55	5	275	251	7,615	18,120
FULL	56	2	112	253	7,727	18,311
FULL	57	3	171	256	7,898	18,500
FULL	58	3	174	259	8,072	18,686
FULL	59	3	177	262	8,249	18,869
FULL	60	4	240	266	8,489	19,049
FULL	61	4	244	270	8,733	19,225
FULL	62	3	186	273	8,919	19,397
FULL	63	3	189	276	9,108	19,566

Rate schedule F2RC
Description: Residential 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
2RC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2RC Usage	Total 2RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	64	1	64	277	9,172	19,732	
FULL	65	2	130	279	9,302	19,897	
FULL	66	3	198	282	9,500	20,060	
FULL	67	3	201	285	9,701	20,220	
FULL	68	1	68	286	9,769	20,377	
FULL	69	1	69	287	9,838	20,533	
FULL	70	2	140	289	9,978	20,688	
FULL	71	2	142	291	10,120	20,841	
FULL	72	2	144	293	10,264	20,992	
FULL	73	3	219	296	10,483	21,141	
FULL	74	3	222	299	10,705	21,287	
FULL	75	3	225	302	10,930	21,430	
FULL	76	1	76	303	11,006	21,570	
FULL	77	4	308	307	11,314	21,709	
FULL	78	1	78	308	11,392	21,844	
FULL	79	2	158	310	11,550	21,978	
FULL	80	2	160	312	11,710	22,110	
FULL	81	0	0	312	11,710	22,240	
FULL	82	3	246	315	11,956	22,370	
FULL	84	1	84	316	12,040	22,624	
FULL	85	2	170	318	12,210	22,750	
FULL	86	4	344	322	12,554	22,874	
FULL	87	2	174	324	12,728	22,994	
FULL	88	1	88	325	12,816	23,112	
FULL	89	3	267	328	13,083	23,229	
FULL	90	3	270	331	13,353	23,343	
FULL	91	1	91	332	13,444	23,454	
FULL	92	1	92	333	13,536	23,564	
FULL	93	2	186	335	13,722	23,673	
FULL	94	2	188	337	13,910	23,780	
FULL	95	1	95	338	14,005	23,885	
FULL	96	3	288	341	14,293	23,989	
FULL	98	2	196	343	14,489	24,191	
FULL	99	3	297	346	14,786	24,290	
FULL	100	1	100	347	14,886	24,386	24,386
FULL	101	2	202	349	15,088	24,481	
FULL	102	4	408	353	15,496	24,574	
FULL	103	2	206	355	15,702	24,663	
FULL	104	2	208	357	15,910	24,750	
FULL	105	1	105	358	16,015	24,835	
FULL	106	2	212	360	16,227	24,919	
FULL	107	1	107	361	16,334	25,001	
FULL	108	2	216	363	16,550	25,082	
FULL	111	2	222	365	16,772	25,319	
FULL	112	3	336	368	17,108	25,396	
FULL	113	6	678	374	17,786	25,470	
FULL	114	1	114	375	17,900	25,538	
FULL	115	1	115	376	18,015	25,605	
FULL	116	0	0	376	18,015	25,671	
FULL	117	2	234	378	18,249	25,737	
FULL	118	3	354	381	18,603	25,801	
FULL	119	4	476	385	19,079	25,862	
FULL	120	2	240	387	19,319	25,919	
FULL	121	1	121	388	19,440	25,974	
FULL	122	1	122	389	19,562	26,028	
FULL	125	2	250	391	19,812	26,187	
FULL	128	2	256	393	20,068	26,340	
FULL	130	1	130	394	20,198	26,438	
FULL	132	1	132	395	20,330	26,534	

Rate schedule F2RC
Description: Residential 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
2RC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2RC Usage	Total 2RC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	133	1	133	396	20,463	26,581
FULL	134	0	0	396	20,463	26,627
FULL	136	1	136	397	20,599	26,719
FULL	137	0	0	397	20,599	26,764
FULL	139	1	139	398	20,738	26,854
FULL	140	2	280	400	21,018	26,898
FULL	147	2	294	402	21,312	27,192
FULL	152	1	152	403	21,464	27,392
FULL	153	1	153	404	21,617	27,431
FULL	154	1	154	405	21,771	27,469
FULL	157	1	157	406	21,928	27,580
FULL	161	1	161	407	22,089	27,724
FULL	164	1	164	408	22,253	27,829
FULL	167	2	334	410	22,587	27,931
FULL	169	1	169	411	22,756	27,995
FULL	172	1	172	412	22,928	28,088
FULL	176	1	176	413	23,104	28,208
FULL	177	1	177	414	23,281	28,237
FULL	179	1	179	415	23,460	28,293
FULL	185	2	370	417	23,830	28,455
FULL	188	1	188	418	24,018	28,530
FULL	189	1	189	419	24,207	28,554
FULL	191	1	191	420	24,398	28,600
FULL	192	1	192	421	24,590	28,622
FULL	193	1	193	422	24,783	28,643
FULL	210	1	210	423	24,993	28,983
FULL	217	1	217	424	25,210	29,116
FULL	218	1	218	425	25,428	29,134
FULL	223	0	0	425	25,428	29,219
FULL	226	1	226	426	25,654	29,270
FULL	236	0	0	426	25,654	29,430
FULL	243	1	243	427	25,897	29,542
FULL	249	1	249	428	26,146	29,632
FULL	255	1	255	429	26,401	29,716
FULL	256	1	256	430	26,657	29,729

Rate schedule F2RC
Description: Residential 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
2RC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2RC Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	259	1	259	431	26,916	29,765	
FULL	289	1	289	432	27,205	30,095	
FULL	293	1	293	433	27,498	30,135	
FULL	306	1	306	434	27,804	30,252	
FULL	319	1	319	435	28,123	30,356	
FULL	326	1	326	436	28,449	30,405	
FULL	339	1	339	437	28,788	30,483	
FULL	419	1	419	438	29,207	30,883	
FULL	431	1	431	439	29,638	30,931	
FULL	449	1	449	440	30,087	30,985	
FULL	461	1	461	441	30,548	31,009	
FULL	767	1	767	442	31,315	31,315	6,929
Total Full		442					31,315
PARTIAL	1	1	1	1	1	1	
PARTIAL	10	1	10	2	11	151	
PARTIAL	11	1	11	3	22	165	
PARTIAL	41	1	41	4	63	555	
PARTIAL	49	1	49	5	112	651	
PARTIAL	70	1	70	6	182	882	
PARTIAL	81	1	81	7	263	992	
PARTIAL	95	1	95	8	358	1,118	1,158
PARTIAL	107	1	107	9	465	1,214	
PARTIAL	114	1	114	10	579	1,263	
PARTIAL	116	1	116	11	695	1,275	
PARTIAL	133	1	133	12	828	1,360	
PARTIAL	134	1	134	13	962	1,364	
PARTIAL	137	1	137	14	1,099	1,373	
PARTIAL	223	1	223	15	1,322	1,545	
PARTIAL	236	1	236	16	1,558	1,558	400
Total Partial		16					1558
Total Full & Partial		458					32,873

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	16	1,158	400	

F2RC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	442	24,386	6,929			0	
Partial Bill	16	1,158	400	-		0	
Total Full and Partial	458	25,544	7,329	-	32,873	0	32,873

					Total Metered	Total	Adjustments
Revenues	$38,896.00	$ 72,182.56	$ 25,013.69	$ -	$ 97,196.25	$136,092.25	
Partial	1,522.40	$ 3,427.68	$ 1,444.00	$ -	$ 4,871.68	6,394.08	
Total Revenue	$40,418.40	$75,610.24	$26,457.69	$0.00	$102,067.93	$ 142,486.33	-

Average Customers	38
Average Consumption	71,775
Median Consumption	56,000

Rate schedule F3RC
Description: Residential 3" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
3RC	176.00	225	2.96	9999999	3.61

Full or Partial	Total 3RC Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	1	0	0	0	0	0	
FULL	18	1	18	1	18	378	
FULL	24	2	48	3	66	498	
FULL	25	1	25	4	91	516	
FULL	28	1	28	5	119	567	
FULL	32	1	32	6	151	631	
FULL	36	1	36	7	187	691	
FULL	38	1	38	8	225	719	
FULL	42	1	42	9	267	771	
FULL	45	0	0	9	267	807	
FULL	51	1	51	10	318	879	
FULL	69	1	69	11	387	1,077	
FULL	82	1	82	12	469	1,207	
FULL	83	1	83	13	552	1,216	
FULL	88	1	88	14	640	1,256	
FULL	97	1	97	15	737	1,319	
FULL	99	1	99	16	836	1,331	
FULL	102	1	102	17	938	1,346	
FULL	132	1	132	18	1,070	1,466	
FULL	144	1	144	19	1,214	1,502	
FULL	225	0	0	19	1,214	1,664	1,664
FULL	246	1	246	20	1,460	1,706	
FULL	313	1	313	21	1,773	1,773	109
Total Full		21					1,773
PARTIAL	45	1	45	1	45	45	45
Total Partial		1					45
Total Full & Partial		22					1,818

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	1	45	-	-

F3RC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	21	1,664	109			0	
Partial Bill	1	45	-	-		0	
Total Full and Partial	22	1,709	109	-	1,818	0	1,818

					Total Metered	Total	Adjustments
Revenues	$3,520.00	$ 4,925.44	$ 393.49	$ -	$ 5,318.93	$ 8,838.93	
Partial	211.20	$ 133.20	$ -	$ -	$ 133.20	344.40	
Total Revenue	$3,731.20	$5,058.64	$393.49	$0.00	$5,452.13	$ 9,183.33	-

Average Customers	2
Average Consumption	82,636
Median Consumption	99,000

Rate Schedule F.75CC and S.75CC
Description: Commercial 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75CC	16.50	9	2.96	9999999	3.61

Full or Partial	Total .75CC Usage	Total .75CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	258	0	258	0	0	
FULL	1	220	220	478	220	1,116	
FULL	2	141	282	619	502	2,012	
FULL	3	96	288	715	790	2,767	
FULL	4	102	408	817	1,198	3,426	
FULL	5	75	375	892	1,573	3,983	
FULL	6	52	312	944	1,885	4,465	
FULL	7	25	175	969	2,060	4,895	
FULL	8	36	288	1,005	2,348	5,300	
FULL	9	26	234	1,031	2,582	5,669	5,669
FULL	10	32	320	1,063	2,902	6,012	
FULL	11	24	264	1,087	3,166	6,323	
FULL	12	19	228	1,106	3,394	6,610	
FULL	13	16	208	1,122	3,602	6,878	
FULL	14	13	182	1,135	3,784	7,130	
FULL	15	11	165	1,146	3,949	7,369	
FULL	16	20	320	1,166	4,269	7,597	
FULL	17	10	170	1,176	4,439	7,805	
FULL	18	15	270	1,191	4,709	8,003	
FULL	19	6	114	1,197	4,823	8,186	
FULL	20	12	240	1,209	5,063	8,363	
FULL	21	9	189	1,218	5,252	8,528	
FULL	22	6	132	1,224	5,384	8,684	
FULL	23	10	230	1,234	5,614	8,834	
FULL	24	4	96	1,238	5,710	8,974	
FULL	25	4	100	1,242	5,810	9,110	
FULL	26	3	78	1,245	5,888	9,242	
FULL	27	4	108	1,249	5,996	9,371	
FULL	28	3	84	1,252	6,080	9,496	
FULL	29	2	58	1,254	6,138	9,618	
FULL	30	6	180	1,260	6,318	9,738	
FULL	31	7	217	1,267	6,535	9,852	
FULL	32	1	32	1,268	6,567	9,959	
FULL	34	4	136	1,272	6,703	10,171	
FULL	35	4	140	1,276	6,843	10,273	
FULL	36	2	72	1,278	6,915	10,371	
FULL	37	3	111	1,281	7,026	10,467	
FULL	38	5	190	1,286	7,216	10,560	
FULL	39	4	156	1,290	7,372	10,648	
FULL	40	2	80	1,292	7,452	10,732	
FULL	41	2	82	1,294	7,534	10,814	
FULL	42	1	42	1,295	7,576	10,894	
FULL	43	1	43	1,296	7,619	10,973	
FULL	44	2	88	1,298	7,707	11,051	
FULL	45	5	225	1,303	7,932	11,127	
FULL	46	2	92	1,305	8,024	11,198	
FULL	48	1	48	1,306	8,072	11,336	
FULL	49	4	196	1,310	8,268	11,404	
FULL	50	3	150	1,313	8,418	11,468	
FULL	51	3	153	1,316	8,571	11,529	
FULL	52	3	156	1,319	8,727	11,587	
FULL	53	5	265	1,324	8,992	11,642	
FULL	55	3	165	1,327	9,157	11,742	

Chaparral City Water Company
Chaparral City Water - H Sch - FandS.75CC
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 21 of 76
Witness: Hubbard

Rate Schedule F.75CC and S.75CC
Description: Commercial 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75CC	16.50	9	2.96	9999999	3.61

	Total .75CC		Total	Cumulative		Consolidated	
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor	
FULL	56	1	56	1,328	9,213	11,789	
FULL	58	2	116	1,330	9,329	11,881	
FULL	59	3	177	1,333	9,506	11,925	
FULL	60	2	120	1,335	9,626	11,966	
FULL	61	2	122	1,337	9,748	12,005	
FULL	62	4	248	1,341	9,996	12,042	
FULL	63	2	126	1,343	10,122	12,075	
FULL	65	1	65	1,344	10,187	12,137	
FULL	66	1	66	1,345	10,253	12,167	
FULL	67	2	134	1,347	10,387	12,196	
FULL	68	1	68	1,348	10,455	12,223	
FULL	69	3	207	1,351	10,662	12,249	
FULL	73	1	73	1,352	10,735	12,341	
FULL	75	2	150	1,354	10,885	12,385	
FULL	76	1	76	1,355	10,961	12,405	
FULL	78	1	78	1,356	11,039	12,443	
FULL	79	1	79	1,357	11,118	12,461	
FULL	80	1	80	1,358	11,198	12,478	
FULL	81	1	81	1,359	11,279	12,494	
FULL	83	1	83	1,360	11,362	12,524	
FULL	86	1	86	1,361	11,448	12,566	
FULL	88	1	88	1,362	11,536	12,592	
FULL	94	1	94	1,363	11,630	12,664	
FULL	102	1	102	1,364	11,732	12,752	
FULL	103	1	103	1,365	11,835	12,762	
FULL	104	1	104	1,366	11,939	12,771	
FULL	110	1	110	1,367	12,049	12,819	
FULL	115	1	115	1,368	12,164	12,854	
FULL	119	1	119	1,369	12,283	12,878	
FULL	144	1	144	1,370	12,427	13,003	
FULL	158	1	158	1,371	12,585	13,059	
FULL	182	1	182	1,372	12,767	13,131	
FULL	248	1	248	1,373	13,015	13,263	
FULL	271	1	271	1,374	13,286	13,286	7,617
Total Full		1,374					13,286

Rate Schedule F.75CC and S.75CC
Description: Commercial 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75CC	16.50	9	2.96	9999999	3.61

Full or Partial	Total .75CC Usage	Total .75CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	0	11	0	11	0	0	
PARTIAL	1	9	9	20	9	32	
PARTIAL	2	2	4	22	13	55	
PARTIAL	3	1	3	23	16	76	
PARTIAL	4	3	12	26	28	96	
PARTIAL	5	3	15	29	43	113	
PARTIAL	7	2	14	31	57	141	
PARTIAL	9	1	9	32	66	165	165
PARTIAL	10	1	10	33	76	176	
PARTIAL	11	1	11	34	87	186	
PARTIAL	13	1	13	35	100	204	
PARTIAL	14	1	14	36	114	212	
PARTIAL	15	1	15	37	129	219	
PARTIAL	16	1	16	38	145	225	
PARTIAL	20	1	20	39	165	245	
PARTIAL	21	1	21	40	186	249	
PARTIAL	26	1	26	41	212	264	
PARTIAL	38	1	38	42	250	288	
PARTIAL	131	1	131	43	381	381	216
Total Partials		43					381
Total Full & Partials		1,417					13,667

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	43	165	216	

F.75CC and S.75CC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	1,374	5,669	7,617			-104	
Partial Bill	43	165	216	-		0	
Total Full and Partial	1,417	5,834	7,833	-	13,667	-104	13,563

					Total Metered	Total	Adjustments
Revenues	$22,671.00	$ 16,780.24	$ 27,497.37	$ -	$ 44,277.61	$ 66,948.61	
Partial	870.65	$ 488.40	$ 779.76	$ -	$ 1,268.16	2,138.81	
Total Revenue	$23,541.65	$17,268.64	$28,277.13	$0.00	$45,545.77	$ 69,087.42	(362.44)

Average Customers	118
Average Consumption	9,645
Median Consumption	32,000

Rate schedule F1CC and S1CC
Description: Commercial 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1CC	27.50	24	2.96	9999999	3.61
S1CC	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1CC Usage	Total 1CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	271	0	271	0	0	
FULL	1	244	244	515	244	1,407	
FULL	2	138	276	653	520	2,570	
FULL	3	130	390	783	910	3,595	
FULL	4	81	324	864	1,234	4,490	
FULL	5	95	475	959	1,709	5,304	
FULL	6	62	372	1,021	2,081	6,023	
FULL	7	57	399	1,078	2,480	6,680	
FULL	8	38	304	1,116	2,784	7,280	
FULL	9	40	360	1,156	3,144	7,842	
FULL	10	31	310	1,187	3,454	8,364	
FULL	11	24	264	1,211	3,718	8,855	
FULL	12	21	252	1,232	3,970	9,322	
FULL	13	35	455	1,267	4,425	9,768	
FULL	14	23	322	1,290	4,747	10,179	
FULL	15	14	210	1,304	4,957	10,567	
FULL	16	29	464	1,333	5,421	10,941	
FULL	17	20	340	1,353	5,761	11,286	
FULL	18	15	270	1,368	6,031	11,611	
FULL	19	10	190	1,378	6,221	11,921	
FULL	20	11	220	1,389	6,441	12,221	
FULL	21	10	210	1,399	6,651	12,510	
FULL	22	11	242	1,410	6,893	12,789	
FULL	23	14	322	1,424	7,215	13,057	
FULL	24	8	192	1,432	7,407	13,311	13,311
FULL	25	11	275	1,443	7,682	13,557	
FULL	26	9	234	1,452	7,916	13,792	
FULL	27	6	162	1,458	8,078	14,018	
FULL	28	4	112	1,462	8,190	14,238	
FULL	29	9	261	1,471	8,451	14,454	
FULL	30	13	390	1,484	8,841	14,661	
FULL	31	4	124	1,488	8,965	14,855	
FULL	32	11	352	1,499	9,317	15,045	
FULL	33	8	264	1,507	9,581	15,224	
FULL	34	9	306	1,516	9,887	15,395	
FULL	35	6	210	1,522	10,097	15,557	
FULL	36	3	108	1,525	10,205	15,713	
FULL	37	2	74	1,527	10,279	15,866	
FULL	38	4	152	1,531	10,431	16,017	
FULL	39	4	156	1,535	10,587	16,164	
FULL	40	8	320	1,543	10,907	16,307	
FULL	41	5	205	1,548	11,112	16,442	
FULL	42	5	210	1,553	11,322	16,572	
FULL	43	3	129	1,556	11,451	16,697	
FULL	44	4	176	1,560	11,627	16,819	
FULL	45	4	180	1,564	11,807	16,937	

Chaparral City Water Company
Chaparral City Water - H Sch - F1CC and S1CC
Unit of Measure = 1000 Gals.

Rate schedule F1CC and S1CC
Description: Commercial 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1CC	27.50	24	2.96	9999999	3.61
S1CC	27.50	24	2.96	9999999	3.61

	Total 1CC		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	46	2	92	1,566	11,899	17,051
FULL	47	6	282	1,572	12,181	17,163
FULL	48	2	96	1,574	12,277	17,269
FULL	49	1	49	1,575	12,326	17,373
FULL	50	6	300	1,581	12,626	17,476
FULL	51	3	153	1,584	12,779	17,573
FULL	52	3	156	1,587	12,935	17,667
FULL	53	1	53	1,588	12,988	17,758
FULL	54	1	54	1,589	13,042	17,848
FULL	55	3	165	1,592	13,207	17,937
FULL	57	5	285	1,597	13,492	18,109
FULL	58	2	116	1,599	13,608	18,190
FULL	59	1	59	1,600	13,667	18,269
FULL	60	2	120	1,602	13,787	18,347
FULL	62	1	62	1,603	13,849	18,499
FULL	63	2	126	1,605	13,975	18,574
FULL	64	2	128	1,607	14,103	18,647
FULL	65	3	195	1,610	14,298	18,718
FULL	66	6	396	1,616	14,694	18,786
FULL	67	2	134	1,618	14,828	18,848
FULL	68	3	204	1,621	15,032	18,908
FULL	69	2	138	1,623	15,170	18,965
FULL	70	0	0	1,623	15,170	19,020
FULL	71	1	71	1,624	15,241	19,075
FULL	73	1	73	1,625	15,314	19,183
FULL	74	2	148	1,627	15,462	19,236
FULL	78	0	0	1,627	15,462	19,440
FULL	79	1	79	1,628	15,541	19,491
FULL	80	1	80	1,629	15,621	19,541
FULL	83	3	249	1,632	15,870	19,688
FULL	87	1	87	1,633	15,957	19,872
FULL	91	1	91	1,634	16,048	20,052
FULL	93	1	93	1,635	16,141	20,140
FULL	97	1	97	1,636	16,238	20,312
FULL	111	1	111	1,637	16,349	20,900
FULL	112	2	224	1,639	16,573	20,941
FULL	115	1	115	1,640	16,688	21,058
FULL	117	1	117	1,641	16,805	21,134
FULL	118	1	118	1,642	16,923	21,171
FULL	125	1	125	1,643	17,048	21,423
FULL	126	1	126	1,644	17,174	21,458
FULL	128	1	128	1,645	17,302	21,526
FULL	133	1	133	1,646	17,435	21,691
FULL	134	1	134	1,647	17,569	21,723
FULL	137	1	137	1,648	17,706	21,816
FULL	142	1	142	1,649	17,848	21,966
FULL	145	1	145	1,650	17,993	22,053

Rate schedule F1CC and S1CC
Description: Commercial 1" Meter

		Tier one		Tier two	
Service Code	**Monthly Usage Charge**	**Break over**	**Commodity Rate**	**Break over**	**Commodity Rate**
F1CC	27.50	24	2.96	9999999	3.61
S1CC	27.50	24	2.96	9999999	3.61

	Total 1CC		Total	Cumulative		Consolidated	
Full or Partial	**Usage**	**# of Bills**	**Usage**	**# Bills**	**Usage**	**Factor**	
FULL	146	1	146	1,651	18,139	22,081	
FULL	150	1	150	1,652	18,289	22,189	
FULL	151	2	302	1,654	18,591	22,215	
FULL	156	1	156	1,655	18,747	22,335	
FULL	158	1	158	1,656	18,905	22,381	
FULL	165	1	165	1,657	19,070	22,535	
FULL	174	1	174	1,658	19,244	22,724	
FULL	177	1	177	1,659	19,421	22,784	
FULL	200	1	200	1,660	19,621	23,221	
FULL	210	1	210	1,661	19,831	23,401	
FULL	214	1	214	1,662	20,045	23,469	
FULL	220	1	220	1,663	20,265	23,565	
FULL	228	1	228	1,664	20,493	23,685	
FULL	230	1	230	1,665	20,723	23,713	
FULL	244	1	244	1,666	20,967	23,895	
FULL	246	1	246	1,667	21,213	23,919	
FULL	253	1	253	1,668	21,466	23,996	
FULL	257	1	257	1,669	21,723	24,036	
FULL	263	1	263	1,670	21,986	24,090	
FULL	270	1	270	1,671	22,256	24,146	
FULL	276	1	276	1,672	22,532	24,188	
FULL	278	1	278	1,673	22,810	24,200	
FULL	290	1	290	1,674	23,100	24,260	
FULL	326	1	326	1,675	23,426	24,404	
FULL	383	1	383	1,676	23,809	24,575	
FULL	440	1	440	1,677	24,249	24,689	
FULL	594	1	594	1,678	24,843	24,843	11,532
Total Full		1,678					24,843

Chaparral City Water Company
Chaparral City Water - H Sch - F1CC and S1CC
Unit of Measure = 1000 Gals.

Rate schedule F1CC and S1CC
Description: Commercial 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1CC	27.50	24	2.96	9999999	3.61
S1CC	27.50	24	2.96	9999999	3.61

Full or Partial	Total 1CC Usage	Total 1CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	0	14	0	14	0	0	
PARTIAL	1	11	11	25	11	31	
PARTIAL	2	3	6	28	17	51	
PARTIAL	3	1	3	29	20	68	
PARTIAL	6	1	6	30	26	116	
PARTIAL	7	1	7	31	33	131	
PARTIAL	11	1	11	32	44	187	
PARTIAL	19	1	19	33	63	291	
PARTIAL	21	1	21	34	84	315	
PARTIAL	23	1	23	35	107	337	
PARTIAL	24	0	0	35	107	347	347
PARTIAL	29	1	29	36	136	397	
PARTIAL	34	2	68	38	204	442	
PARTIAL	40	1	40	39	244	484	
PARTIAL	54	1	54	40	298	568	
PARTIAL	55	1	55	41	353	573	
PARTIAL	70	1	70	42	423	633	
PARTIAL	78	1	78	43	501	657	
PARTIAL	86	1	86	44	587	673	
PARTIAL	133	1	133	45	720	720	373
Total Partial		45					720
Total Full & Partial		1,723					25,563

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	45	347	373	

F1CC and S1CC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	1,678	13,311	11,532			-21	
Partial Bill	45	347	373	-		0	
Total Full and Partial	1,723	13,658	11,905	-	25,563	-21	25,542

					Total Metered	Total	Adjustments
Revenues	$46,145.00	$ 39,400.56	$ 41,630.52	$ -	$ 81,031.08	$ 127,176.08	$ -
Partial	946.91	$ 1,027.12	$ 1,346.53	$ -	$ 2,373.65	3,320.56	0
Total Revenue	$47,091.91	$40,427.68	$42,977.05	$0.00	$83,404.73	$ 130,496.64	$ (62.16)

Average Customers	144
Average Consumption	14,836
Median Consumption	49,000

Chaparral City Water Company
Chaparral City Water - H Sch - F1.5CC and S1.5CC
Unit of Measure = 1000 Gals.

Rate schedule F1.5CC and S1.5CC
Description: Commercial 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5C	55.00	60	2.96	9999999	3.61
F1.5CC	55.00	60	2.96	9999999	3.61

	Total 1.5CC		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	0	76	0	76	0	0
FULL	1	100	100	176	100	709
FULL	2	59	118	235	218	1,318
FULL	3	40	120	275	338	1,868
FULL	4	23	92	298	430	2,378
FULL	5	28	140	326	570	2,865
FULL	6	16	96	342	666	3,324
FULL	7	19	133	361	799	3,767
FULL	8	13	104	374	903	4,191
FULL	9	12	108	386	1,011	4,602
FULL	10	14	140	400	1,151	5,001
FULL	11	16	176	416	1,327	5,386
FULL	12	7	84	423	1,411	5,755
FULL	13	14	182	437	1,593	6,117
FULL	14	16	224	453	1,817	6,465
FULL	15	14	210	467	2,027	6,797
FULL	16	11	176	478	2,203	7,115
FULL	17	5	85	483	2,288	7,422
FULL	18	3	54	486	2,342	7,724
FULL	19	4	76	490	2,418	8,023
FULL	20	7	140	497	2,558	8,318
FULL	21	6	126	503	2,684	8,606
FULL	22	4	88	507	2,772	8,888
FULL	23	4	92	511	2,864	9,166
FULL	24	6	144	517	3,008	9,440
FULL	25	2	50	519	3,058	9,708
FULL	26	3	78	522	3,136	9,974
FULL	27	3	81	525	3,217	10,237
FULL	28	4	112	529	3,329	10,497
FULL	29	5	145	534	3,474	10,753
FULL	30	2	60	536	3,534	11,004
FULL	31	6	186	542	3,720	11,253
FULL	32	4	128	546	3,848	11,496
FULL	33	6	198	552	4,046	11,735
FULL	34	3	102	555	4,148	11,968
FULL	36	5	180	560	4,328	12,428
FULL	37	2	74	562	4,402	12,653
FULL	38	2	76	564	4,478	12,876
FULL	39	5	195	569	4,673	13,097
FULL	40	4	160	573	4,833	13,313
FULL	41	3	123	576	4,956	13,525
FULL	42	7	294	583	5,250	13,734
FULL	43	4	172	587	5,422	13,936
FULL	44	3	132	590	5,554	14,134
FULL	45	4	180	594	5,734	14,329
FULL	46	5	230	599	5,964	14,520
FULL	47	1	47	600	6,011	14,706
FULL	48	11	528	611	6,539	14,891
FULL	49	4	196	615	6,735	15,065
FULL	50	3	150	618	6,885	15,235
FULL	51	4	204	622	7,089	15,402
FULL	52	5	260	627	7,349	15,565
FULL	53	6	318	633	7,667	15,723
FULL	54	2	108	635	7,775	15,875
FULL	55	6	330	641	8,105	16,025

Rate schedule F1.5CC and S1.5CC
Description: Commercial 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5C	55.00	60	2.96	9999999	3.61
F1.5CC	55.00	60	2.96	9999999	3.61

Full or Partial	Total 1.5CC Usage	Total 1.5CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	56	5	280	646	8,385	16,169	
FULL	57	3	171	649	8,556	16,308	
FULL	58	3	174	652	8,730	16,444	
FULL	59	3	177	655	8,907	16,577	
FULL	60	7	420	662	9,327	16,707	16,707
FULL	61	3	183	665	9,510	16,830	
FULL	63	1	63	666	9,573	17,070	
FULL	64	2	128	668	9,701	17,189	
FULL	65	1	65	669	9,766	17,306	
FULL	66	2	132	671	9,898	17,422	
FULL	69	2	138	673	10,036	17,764	
FULL	70	1	70	674	10,106	17,876	
FULL	71	2	142	676	10,248	17,987	
FULL	72	2	144	678	10,392	18,096	
FULL	74	2	148	680	10,540	18,310	
FULL	75	1	75	681	10,615	18,415	
FULL	76	2	152	683	10,767	18,519	
FULL	80	2	160	685	10,927	18,927	
FULL	81	1	81	686	11,008	19,027	
FULL	82	1	82	687	11,090	19,126	
FULL	83	2	166	689	11,256	19,224	
FULL	84	1	84	690	11,340	19,320	
FULL	85	2	170	692	11,510	19,415	
FULL	87	1	87	693	11,597	19,601	
FULL	88	1	88	694	11,685	19,693	
FULL	90	1	90	695	11,775	19,875	
FULL	91	1	91	696	11,866	19,965	
FULL	94	3	282	699	12,148	20,232	
FULL	95	2	190	701	12,338	20,318	
FULL	98	3	294	704	12,632	20,570	
FULL	99	1	99	705	12,731	20,651	
FULL	101	1	101	706	12,832	20,811	
FULL	102	1	102	707	12,934	20,890	
FULL	105	2	210	709	13,144	21,124	
FULL	107	1	107	710	13,251	21,276	
FULL	108	3	324	713	13,575	21,351	
FULL	109	1	109	714	13,684	21,423	
FULL	111	1	111	715	13,795	21,565	
FULL	112	1	112	716	13,907	21,635	
FULL	113	1	113	717	14,020	21,704	
FULL	115	1	115	718	14,135	21,840	
FULL	116	1	116	719	14,251	21,907	
FULL	117	1	117	720	14,368	21,973	
FULL	121	2	242	722	14,610	22,233	
FULL	122	1	122	723	14,732	22,296	
FULL	125	3	375	726	15,107	22,482	
FULL	126	3	378	729	15,485	22,541	
FULL	130	1	130	730	15,615	22,765	
FULL	131	1	131	731	15,746	22,820	
FULL	132	1	132	732	15,878	22,874	
FULL	133	1	133	733	16,011	22,927	
FULL	134	1	134	734	16,145	22,979	
FULL	135	2	270	736	16,415	23,030	
FULL	137	1	137	737	16,552	23,128	
FULL	143	1	143	738	16,695	23,416	

Rate schedule F1.5CC and S1.5CC
Description: Commercial 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5C	55.00	60	2.96	9999999	3.61
F1.5CC	55.00	60	2.96	9999999	3.61

Full or Partial	Total 1.5CC Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	147	2	294	740	16,989	23,604	
FULL	149	1	149	741	17,138	23,694	
FULL	150	3	450	744	17,588	23,738	
FULL	155	2	310	746	17,898	23,943	
FULL	157	1	157	747	18,055	24,021	
FULL	159	1	159	748	18,214	24,097	
FULL	161	2	322	750	18,536	24,171	
FULL	166	1	166	751	18,702	24,346	
FULL	168	1	168	752	18,870	24,414	
FULL	173	1	173	753	19,043	24,579	
FULL	176	1	176	754	19,219	24,675	
FULL	180	1	180	755	19,399	24,799	
FULL	181	1	181	756	19,580	24,829	
FULL	193	1	193	757	19,773	25,177	
FULL	204	1	204	758	19,977	25,485	
FULL	212	1	212	759	20,189	25,701	
FULL	213	1	213	760	20,402	25,727	
FULL	215	1	215	761	20,617	25,777	
FULL	227	1	227	762	20,844	26,065	
FULL	229	1	229	763	21,073	26,111	
FULL	230	1	230	764	21,303	26,133	
FULL	234	1	234	765	21,537	26,217	
FULL	239	1	239	766	21,776	26,317	
FULL	268	1	268	767	22,044	26,868	
FULL	282	1	282	768	22,326	27,120	
FULL	291	1	291	769	22,617	27,273	
FULL	292	1	292	770	22,909	27,289	
FULL	297	1	297	771	23,206	27,364	
FULL	303	1	303	772	23,509	27,448	
FULL	307	1	307	773	23,816	27,500	
FULL	331	1	331	774	24,147	27,788	
FULL	357	1	357	775	24,504	28,074	
FULL	366	1	366	776	24,870	28,164	
FULL	367	1	367	777	25,237	28,173	
FULL	368	1	368	778	25,605	28,181	
FULL	374	1	374	779	25,979	28,223	
FULL	385	2	770	781	26,749	28,289	
FULL	398	1	398	782	27,147	28,341	
FULL	424	1	424	783	27,571	28,419	
FULL	473	1	473	784	28,044	28,517	
FULL	483	1	483	785	28,527	28,527	11,820
Total Full		785					28,527

PARTIAL	0	4	0	4	0	0	
PARTIAL	1	1	1	5	1	15	
PARTIAL	3	2	6	7	7	43	
PARTIAL	4	1	4	8	11	55	
PARTIAL	14	1	14	9	25	165	
PARTIAL	32	1	32	10	57	345	
PARTIAL	33	1	33	11	90	354	
PARTIAL	49	1	49	12	139	482	
PARTIAL	57	1	57	13	196	538	

Rate schedule F1.5CC and S1.5CC
Description: Commercial 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5C	55.00	60	2.96	9999999	3.61
F1.5CC	55.00	60	2.96	9999999	3.61

Full or Partial	Total 1.5CC Usage	Total 1.5CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	58	1	58	14	254	544	
PARTIAL	60	0	0	14	254	554	554
PARTIAL	67	1	67	15	321	589	
PARTIAL	73	1	73	16	394	613	
PARTIAL	105	1	105	17	499	709	
PARTIAL	193	1	193	18	692	885	
PARTIAL	213	1	213	19	905	905	351
Total Partial		19					905
Total Full & Partial		804					29,432

Rate schedule F1.5CC and S1.5CC
Description: Commercial 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5C	55.00	60	2.96	9999999	3.61
F1.5CC	55.00	60	2.96	9999999	3.61

Full or Partial	Total 1.5CC Usage	Total 1.5CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	19	554	351	

F1.5CC and S1.5CC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	785	16,707	11,820			0	
Partial Bill	19	554	351	-		0	
Total Full and Partial	804	17,261	12,171	-	29,432	0	29,432

					Total Metered	Total	Adjustments
Revenues	$43,175.00	$ 49,452.72	$ 42,670.20	$ -	$ 92,122.92	$ 135,297.92	
Partial	1,325.52	$ 1,639.84	$ 1,267.11	$ -	$ 2,906.95	4,232.47	
Total Revenue	$44,500.52	$51,092.56	$43,937.31	$0.00	$95,029.87	$ 139,530.39	-

Average Customers	67
Average Consumption	36,607
Median Consumption	116,000

Rate schedule F2CC AND S2CC
Description: Commercial 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2CC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2CC Usage	Total 2CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	46	0	46	0	0
FULL	1	36	36	82	36	716
FULL	2	21	42	103	78	1,396
FULL	3	9	27	112	105	2,055
FULL	4	13	52	125	157	2,705
FULL	5	18	90	143	247	3,342
FULL	6	10	60	153	307	3,961
FULL	7	24	168	177	475	4,570
FULL	8	7	56	184	531	5,155
FULL	9	9	81	193	612	5,733
FULL	10	18	180	211	792	6,302
FULL	11	8	88	219	880	6,853
FULL	12	15	180	234	1,060	7,396
FULL	13	13	169	247	1,229	7,924
FULL	14	11	154	258	1,383	8,439
FULL	15	7	105	265	1,488	8,943
FULL	16	12	192	277	1,680	9,440
FULL	17	15	255	292	1,935	9,925
FULL	18	7	126	299	2,061	10,395
FULL	19	2	38	301	2,099	10,858
FULL	20	7	140	308	2,239	11,319
FULL	21	12	252	320	2,491	11,773
FULL	22	9	198	329	2,689	12,215
FULL	23	7	161	336	2,850	12,648
FULL	24	6	144	342	2,994	13,074
FULL	25	10	250	352	3,244	13,494
FULL	26	12	312	364	3,556	13,904
FULL	27	3	81	367	3,637	14,302
FULL	28	6	168	373	3,805	14,697
FULL	29	5	145	378	3,950	15,086
FULL	30	6	180	384	4,130	15,470
FULL	31	4	124	388	4,254	15,848
FULL	32	2	64	390	4,318	16,222
FULL	33	9	297	399	4,615	16,594
FULL	34	7	238	406	4,853	16,957
FULL	35	3	105	409	4,958	17,313
FULL	36	5	180	414	5,138	17,666
FULL	37	3	111	417	5,249	18,014
FULL	38	3	114	420	5,363	18,359
FULL	39	3	117	423	5,480	18,701
FULL	40	9	360	432	5,840	19,040
FULL	41	6	246	438	6,086	19,370
FULL	42	2	84	440	6,170	19,694
FULL	43	3	129	443	6,299	20,016
FULL	44	1	44	444	6,343	20,335
FULL	45	5	225	449	6,568	20,653
FULL	46	3	138	452	6,706	20,966
FULL	47	3	141	455	6,847	21,276
FULL	48	3	144	458	6,991	21,583
FULL	49	5	245	463	7,236	21,887
FULL	50	2	100	465	7,336	22,186
FULL	51	5	255	470	7,591	22,483

Rate schedule F2CC AND S2CC
Description: Commercial 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2CC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2CC Usage	Total 2CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	52	8	416	478	8,007	22,775	
FULL	53	4	212	482	8,219	23,059	
FULL	54	2	108	484	8,327	23,339	
FULL	55	2	110	486	8,437	23,617	
FULL	56	2	112	488	8,549	23,893	
FULL	57	4	228	492	8,777	24,167	
FULL	58	3	174	495	8,951	24,437	
FULL	59	4	236	499	9,187	24,704	
FULL	60	1	60	500	9,247	24,967	
FULL	61	3	183	503	9,430	25,229	
FULL	62	2	124	505	9,554	25,488	
FULL	63	3	189	508	9,743	25,745	
FULL	64	2	128	510	9,871	25,999	
FULL	65	3	195	513	10,066	26,251	
FULL	66	3	198	516	10,264	26,500	
FULL	67	5	335	521	10,599	26,746	
FULL	68	1	68	522	10,667	26,987	
FULL	69	3	207	525	10,874	27,227	
FULL	70	2	140	527	11,014	27,464	
FULL	72	4	288	531	11,302	27,934	
FULL	73	3	219	534	11,521	28,165	
FULL	74	5	370	539	11,891	28,393	
FULL	75	2	150	541	12,041	28,616	
FULL	76	2	152	543	12,193	28,837	
FULL	77	3	231	546	12,424	29,056	
FULL	78	4	312	550	12,736	29,272	
FULL	79	7	553	557	13,289	29,484	
FULL	80	3	240	560	13,529	29,689	
FULL	83	3	249	563	13,778	30,295	
FULL	84	1	84	564	13,862	30,494	
FULL	85	1	85	565	13,947	30,692	
FULL	86	2	172	567	14,119	30,889	
FULL	87	3	261	570	14,380	31,084	
FULL	88	3	264	573	14,644	31,276	
FULL	89	3	267	576	14,911	31,465	
FULL	90	1	90	577	15,001	31,651	
FULL	91	1	91	578	15,092	31,836	
FULL	92	4	368	582	15,460	32,020	
FULL	93	2	186	584	15,646	32,200	
FULL	94	3	282	587	15,928	32,378	
FULL	95	2	190	589	16,118	32,553	
FULL	96	4	384	593	16,502	32,726	
FULL	97	1	97	594	16,599	32,895	
FULL	98	4	392	598	16,991	33,063	
FULL	99	2	198	600	17,189	33,227	
FULL	100	0	0	600	17,189	33,389	33,389
FULL	101	3	303	603	17,492	33,551	
FULL	102	0	0	603	17,492	33,710	
FULL	103	1	103	604	17,595	33,869	
FULL	104	3	312	607	17,907	34,027	
FULL	105	1	105	608	18,012	34,182	
FULL	106	2	212	610	18,224	34,336	
FULL	107	2	214	612	18,438	34,488	

Rate schedule F2CC AND S2CC
Description: Commercial 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2CC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2CC Usage	Total 2CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	108	3	324	615	18,762	34,638
FULL	109	1	109	616	18,871	34,785
FULL	110	2	220	618	19,091	34,931
FULL	111	3	333	621	19,424	35,075
FULL	112	3	336	624	19,760	35,216
FULL	113	1	113	625	19,873	35,354
FULL	114	2	228	627	20,101	35,491
FULL	115	1	115	628	20,216	35,626
FULL	116	2	232	630	20,448	35,760
FULL	117	2	234	632	20,682	35,892
FULL	118	4	472	636	21,154	36,022
FULL	119	1	119	637	21,273	36,148
FULL	120	3	360	640	21,633	36,273
FULL	121	3	363	643	21,996	36,395
FULL	122	3	366	646	22,362	36,514
FULL	123	2	246	648	22,608	36,630
FULL	125	3	375	651	22,983	36,858
FULL	126	2	252	653	23,235	36,969
FULL	128	2	256	655	23,491	37,187
FULL	129	4	516	659	24,007	37,294
FULL	130	3	390	662	24,397	37,397
FULL	131	1	131	663	24,528	37,497
FULL	132	1	132	664	24,660	37,596
FULL	133	1	133	665	24,793	37,694
FULL	134	2	268	667	25,061	37,791
FULL	135	1	135	668	25,196	37,886
FULL	136	1	136	669	25,332	37,980
FULL	138	3	414	672	25,746	38,166
FULL	139	2	278	674	26,024	38,256
FULL	140	1	140	675	26,164	38,344
FULL	141	1	141	676	26,305	38,431
FULL	142	5	710	681	27,015	38,517
FULL	143	1	143	682	27,158	38,598
FULL	144	1	144	683	27,302	38,678
FULL	145	2	290	685	27,592	38,757
FULL	146	2	292	687	27,884	38,834
FULL	147	1	147	688	28,031	38,909
FULL	148	2	296	690	28,327	38,983
FULL	150	1	150	691	28,477	39,127
FULL	151	3	453	694	28,930	39,198
FULL	152	1	152	695	29,082	39,266
FULL	154	2	308	697	29,390	39,400
FULL	155	2	310	699	29,700	39,465
FULL	156	2	312	701	30,012	39,528
FULL	157	1	157	702	30,169	39,589
FULL	160	1	160	703	30,329	39,769
FULL	161	1	161	704	30,490	39,828
FULL	162	1	162	705	30,652	39,886
FULL	163	1	163	706	30,815	39,943
FULL	164	1	164	707	30,979	39,999
FULL	165	1	165	708	31,144	40,054
FULL	166	1	166	709	31,310	40,108
FULL	172	1	172	710	31,482	40,426

Rate schedule F2CC AND S2CC
Description: Commercial 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2CC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2CC Usage	Total 2CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	175	1	175	711	31,657	40,582	
FULL	178	1	178	712	31,835	40,735	
FULL	179	1	179	713	32,014	40,785	
FULL	181	1	181	714	32,195	40,883	
FULL	191	1	191	715	32,386	41,363	
FULL	193	1	193	716	32,579	41,457	
FULL	194	1	194	717	32,773	41,503	
FULL	200	1	200	718	32,973	41,773	
FULL	207	1	207	719	33,180	42,081	
FULL	209	1	209	720	33,389	42,167	
FULL	210	2	420	722	33,809	42,209	
FULL	217	1	217	723	34,026	42,489	
FULL	220	1	220	724	34,246	42,606	
FULL	221	1	221	725	34,467	42,644	
FULL	223	1	223	726	34,690	42,718	
FULL	224	1	224	727	34,914	42,754	
FULL	230	0	0	727	34,914	42,964	
FULL	233	1	233	728	35,147	43,069	
FULL	258	1	258	729	35,405	43,919	
FULL	265	1	265	730	35,670	44,150	
FULL	280	1	280	731	35,950	44,630	
FULL	283	1	283	732	36,233	44,723	
FULL	297	1	297	733	36,530	45,143	
FULL	301	1	301	734	36,831	45,259	
FULL	303	1	303	735	37,134	45,315	
FULL	307	0	0	735	37,134	45,423	
FULL	317	1	317	736	37,451	45,693	
FULL	323	1	323	737	37,774	45,849	
FULL	333	1	333	738	38,107	46,099	
FULL	337	1	337	739	38,444	46,195	
FULL	338	1	338	740	38,782	46,218	
FULL	341	1	341	741	39,123	46,284	
FULL	347	1	347	742	39,470	46,410	
FULL	358	1	358	743	39,828	46,630	
FULL	364	1	364	744	40,192	46,744	
FULL	366	1	366	745	40,558	46,780	
FULL	372	1	372	746	40,930	46,882	
FULL	374	1	374	747	41,304	46,914	
FULL	382	1	382	748	41,686	47,034	
FULL	383	1	383	749	42,069	47,048	
FULL	408	1	408	750	42,477	47,373	
FULL	413	1	413	751	42,890	47,433	
FULL	415	1	415	752	43,305	47,455	
FULL	445	1	445	753	43,750	47,755	
FULL	451	1	451	754	44,201	47,809	
FULL	471	1	471	755	44,672	47,969	
FULL	477	1	477	756	45,149	48,011	
FULL	482	3	1,446	759	46,595	48,041	
FULL	484	1	484	760	47,079	48,047	
FULL	517	1	517	761	47,596	48,113	
FULL	563	1	563	762	48,159	48,159	14,770
Total Full		762					48,159

Chaparral City Water Company
Chaparral City Water - H Sch - F2CC and S2CC
Unit of Measure = 1000 Gals.

Rate schedule F2CC AND S2CC
Description: Commercial 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2CC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2CC Usage	Total 2CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	0	2	0	2	0	0	
PARTIAL	2	1	2	3	2	30	
PARTIAL	6	1	6	4	8	86	
PARTIAL	8	1	8	5	16	112	
PARTIAL	10	1	10	6	26	136	
PARTIAL	15	1	15	7	41	191	
PARTIAL	16	1	16	8	57	201	
PARTIAL	17	1	17	9	74	210	
PARTIAL	20	1	20	10	94	234	
PARTIAL	23	1	23	11	117	255	
PARTIAL	25	2	50	13	167	267	
PARTIAL	32	1	32	14	199	295	
PARTIAL	100	0	0	14	199	499	499
PARTIAL	230	1	230	15	429	889	
PARTIAL	307	1	307	16	736	1,043	
PARTIAL	410	1	410	17	1,146	1,146	647
Total Partial		17					1146
Total Full & Partial		779					49,305

Rate schedule F2CC AND S2CC
Description: Commercial 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2CC	88.00	100	2.96	9999999	3.61

Full or Partial	Total 2CC Usage	Total 2CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	17	499	647	

F2CC AND S2CC	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	762	33,389	14,770			-9	
Partial Bill	17	499	647	-		0	
Total Full and Partial	779	33,888	15,417	-	49,305	-9	49,296

					Total Metered	Total	Adjustments
Revenues	$67,056.00	$ 98,831.44	$ 53,319.70	$ -	$ 152,151.14	$ 219,207.14	
Partial	1,578.15	$ 1,477.04	$ 2,335.67	$ -	$ 3,812.71	5,390.86	
Total Revenue	$68,634.15	$100,308.48	$55,655.37	$0.00	$155,963.85	$ 224,598.00	(26.64)

Average Customers	65
Average Consumption	63,293
Median Consumption	129,000

Rate schedule F3CC
Description: Commercial 3" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F3CC	176.00	225	2.96	9999999	3.61

Full or Partial	Total 3CC Usage	Total 3CC # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	2	0	2	0	0	
FULL	4	5	20	7	20	144	
FULL	5	3	15	10	35	175	
FULL	6	1	6	11	41	203	
FULL	10	1	10	12	51	311	
FULL	11	1	11	13	62	337	
FULL	16	1	16	14	78	462	
FULL	27	1	27	15	105	726	
FULL	29	1	29	16	134	772	
FULL	55	1	55	17	189	1,344	
FULL	57	1	57	18	246	1,386	
FULL	58	1	58	19	304	1,406	
FULL	59	1	59	20	363	1,425	
FULL	68	1	68	21	431	1,587	
FULL	85	1	85	22	516	1,876	
FULL	91	2	182	24	698	1,972	
FULL	92	1	92	25	790	1,986	
FULL	124	1	124	26	914	2,402	
FULL	126	1	126	27	1,040	2,426	
FULL	132	1	132	28	1,172	2,492	
FULL	141	1	141	29	1,313	2,582	
FULL	142	1	142	30	1,455	2,591	
FULL	146	1	146	31	1,601	2,623	
FULL	153	1	153	32	1,754	2,672	
FULL	161	1	161	33	1,915	2,720	
FULL	186	1	186	34	2,101	2,845	
FULL	189	1	189	35	2,290	2,857	
FULL	190	1	190	36	2,480	2,860	
FULL	206	1	206	37	2,686	2,892	
FULL	218	1	218	38	2,904	2,904	2,904
Total Full		38					2,904
PARTIAL	-	2	0	2	0	0	
PARTIAL	113	1	113	3	113	113	113
Total Partial		3					113
Total Full & Partial		41					3,017

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	3	113	-	-

Rate schedule F3CC
Description: Commercial 3" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F3CC	176.00	225	2.96	9999999	3.61

Full or Partial	Total 3CC Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor		
F3CC		Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill		38	2,904				0	
Partial Bill		3	113	-	-		0	
Total Full and Partial		41	3,017	-	-	3,017	0	3,017

					Total Metered	Total	Adjustments
Revenues	$6,688.00	$ 8,595.84	$ -	$ -	$ 8,595.84	$ 15,283.84	
Partial	563.20	$ 334.48	$ -	$ -	$ 334.48	897.68	
Total Revenue	$7,251.20	$8,930.32	$0.00	$0.00	$8,930.32	$ 16,181.52	-

Average Customers	3
Average Consumption	73,585
Median Consumption	141,000

Rate schedule F4C, S4C
Description: Commercial 4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F4C	275.00	350	2.96	9999999	3.61

Full or Partial	Total 4C Usage	Total 4C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	10	0	10	0	0	
FULL	1	1	1	11	1	34	
FULL	54	0	0	11	1	1,783	
FULL	58	1	58	12	59	1,915	
FULL	99	1	99	13	158	3,227	
FULL	123	1	123	14	281	3,971	
FULL	134	1	134	15	415	4,301	
FULL	148	1	148	16	563	4,707	
FULL	159	0	0	16	563	5,015	
FULL	175	1	175	17	738	5,463	
FULL	176	1	176	18	914	5,490	
FULL	177	2	354	20	1,268	5,516	
FULL	181	1	181	21	1,449	5,612	
FULL	187	1	187	22	1,636	5,750	
FULL	226	1	226	23	1,862	6,608	
FULL	240	2	480	25	2,342	6,902	
FULL	251	1	251	26	2,593	7,111	
FULL	255	1	255	27	2,848	7,183	
FULL	263	1	263	28	3,111	7,319	
FULL	269	2	538	30	3,649	7,415	
FULL	270	1	270	31	3,919	7,429	
FULL	289	1	289	32	4,208	7,676	
FULL	301	1	301	33	4,509	7,820	
FULL	303	1	303	34	4,812	7,842	
FULL	305	1	305	35	5,117	7,862	
FULL	315	1	315	36	5,432	7,952	
FULL	328	1	328	37	5,760	8,056	
FULL	329	1	329	38	6,089	8,063	
FULL	344	1	344	39	6,433	8,153	
FULL	345	1	345	40	6,778	8,158	
FULL	350	0	0	40	6,778	8,178	8,178
FULL	380	1	380	41	7,158	8,298	
FULL	464	1	464	42	7,622	8,550	
FULL	502	1	502	43	8,124	8,626	
FULL	661	1	661	44	8,785	8,785	607
Total Full		45					8,785
PARTIAL	54	1	54	1	54	54	
PARTIAL	62	1	62	2	116	178	
PARTIAL	159	1	159	3	275	275	275
Total Partials		3					275
Total Full and Partials		48					9,060

Rate schedule F4C, S4C
Description: Commercial 4" Meter

			Tier one		Tier two	
Service Code	**Monthly Usage Charge**		**Break over**	**Commodity Rate**	**Break over**	**Commodity Rate**
F4C		275.00	350	2.96	9999999	3.61

	Total 4C		Total	Cumulative		Consolidated
Full or Partial	**Usage**	**# of Bills**	**Usage**	**# Bills**	**Usage**	**Factor**
		Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Partial at Current Rates		3	275	-	-	

F4C, S4C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	45	8,178	607			-2	
Partial Bill	3	275	-	-		0	
Total Full and Partial	48	8,453	607	-	9,060	-2	9,058

					Total Metered	Total	Adjustments
Revenues	$12,375.00	$ 24,206.88	$ 2,191.27	$ -	$ 26,398.15	$ 38,773.15	
Partial	916.67	$ 814.00	$ -	$ -	$ 814.00	1,730.67	
Total Revenue	$13,291.67	$25,020.88	$2,191.27	$0.00	$27,212.15	$ 40,503.82	(5.92)

Average Customers	4
Average Consumption	188,750
Median Consumption	289,000

Rate schedule F6C,S6C
Description: Commercial 6" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F6C	550.00	725	2.96	9999999	3.61

Full or Partial	Total 6C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	42	1	42	1	42	42	
FULL	91	1	91	2	133	1,680	
FULL	116	1	116	3	249	2,105	
FULL	120	1	120	4	369	2,169	
FULL	157	1	157	5	526	2,724	
FULL	160	1	160	6	686	2,766	
FULL	167	1	167	7	853	2,857	
FULL	192	1	192	8	1,045	3,157	
FULL	211	1	211	9	1,256	3,366	
FULL	213	1	213	10	1,469	3,386	
FULL	231	1	231	11	1,700	3,548	
FULL	309	1	309	12	2,009	4,172	
FULL	311	1	311	13	2,320	4,186	
FULL	326	1	326	14	2,646	4,276	
FULL	428	1	428	15	3,074	4,786	
FULL	507	1	507	16	3,581	5,102	
FULL	579	1	579	17	4,160	5,318	
FULL	633	1	633	18	4,793	5,426	
FULL	725	0	0	18	4,793	5,518	5,518
FULL	785	0	0	18	4,793	5,578	
FULL	993	0	0	18	4,793	5,786	
Total Full	1003	1	1,003	19	5,796	5,796	278
		19					5,796
PARTIAL	725	0	725	0	725	1,450	1,450
PARTIAL	785	1	785	1	785	785	
PARTIAL	993	1	993	2	1,778	1,778	328
Total Partials	1778	2					1,778
Total Full & Partials		21					7,574
						208	

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	2	1,450	328	-

F6C,S6C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	19	5,518	278			0	
Partial Bill	2	1,450	328	-		0	
Total Full and Partial	21	6,968	606	-	7,574	0	7,574

					Total Metered	Total	Adjustments
Revenues	$10,450.00	$ 16,333.28	$ 1,003.58	$ -	$ 17,336.86	$ 27,786.86	
Partial	2,530.00	$ 4,292.00	$ 1,184.08	$ -	$ 5,476.08	8,006.08	
Total Revenue	$12,980.00	$20,625.28	$2,187.66	$0.00	$22,812.94	$ 35,792.94	-

Average Customers	2
Average Consumption	360,667
Median Consumption	326,000

Rate schedule F8C,S8C - no active accounts
Description: Commercial 8" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F8C	880.00	1125	2.96	9999999	3.61
S8C	880.00	1125	2.96	9999999	3.61

Full or Partial	Total 8C Usage	Total 8C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

Total Partials	0	0
Total Full and Partials	-	-

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates				

F8C,S8C - no active accounts	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Full Bill					
Partial Bill	-	-	-	-	
Total Full and Partial	-	-	-	-	-

					Total Metered	Total	Adjustments
Revenues	$0.00	$ -	$ -	$ -	$ -	$ -	
Partial	-	$ -	$ -	$ -	$ -	-	
Total Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$ -	-

Average Customers	-
Average Consumption	-
Median Consumption	0

Chaparral City Water Company
Chaparral City Water - H Sch - FandS10C
Unit of Measure = 1000 Gals.

Rate schedule F10C,S10C - no active accounts
Description: Commercial 10" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F10C	1265.00	1500	2.96	9999999	3.61
S10C	1265.00	1500	2.96	9999999	3.61

Full or Partial	Total 10C Usage	Total 10C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

Total Partials	0	0
Total Full and Partials	-	-

Partial at Current Rates	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage

F10C,S10C - no active accounts	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Full Bill					
Partial Bill	-	-	-	-	
Total Full and Partial	-	-	-	-	-

					Total Metered	Total	Adjustments
Revenues	$0.00	$ -	$ -	$ -	$ -	$ -	
Partial	-	$ -	$ -	$ -	$ -	-	
Total Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$ -	-

Average Customers	-
Average Consumption	-
Median Consumption	0

Chaparral City Water Company
Chaparral City Water - H Sch - FandS12C
Unit of Measure = 1000 Gals.

Rate schedule F12C,S12C - no active accounts
Description: Commercial 12" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F12C	2365.00	2250	2.96	9999999	3.61
S12C	2365.00	2250	2.96	9999999	3.61

Full or Partial	Total 12C Usage	Total 12C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

Total Partials 0 0
Total Full and Partials - -

Partial at Current Rates

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage

F12C,S12C - no active accounts

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Full Bill					
Partial Bill	-	-	-	-	
Total Full and Partial	-	-	-	-	-

					Total Metered	Total	Adjustments
Revenues	$0.00	$ -	$ -	$ -	$ -	$ -	
Partial	-	$ -	$ -	$ -	$ -	-	
Total Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$ -	-

Average Customers -
Average Consumption -
Median Consumption 0

Rate Schedule F.75I_C and S.75I_C
Description: Irrigation 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75I_C	16.50	9999999	2.96		

Full or Partial	Total .75I_C Usage	Total .75I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	424	0	424	0	0
FULL	1	91	91	515	91	1,294
FULL	2	77	154	592	245	2,497
FULL	3	75	225	667	470	3,623
FULL	4	70	280	737	750	4,674
FULL	5	57	285	794	1,035	5,655
FULL	6	61	366	855	1,401	6,579
FULL	7	33	231	888	1,632	7,442
FULL	8	37	296	925	1,928	8,272
FULL	9	41	369	966	2,297	9,065
FULL	10	44	440	1,010	2,737	9,817
FULL	11	29	319	1,039	3,056	10,525
FULL	12	26	312	1,065	3,368	11,204
FULL	13	32	416	1,097	3,784	11,857
FULL	14	35	490	1,132	4,274	12,478
FULL	15	21	315	1,153	4,589	13,064
FULL	16	17	272	1,170	4,861	13,629
FULL	17	26	442	1,196	5,303	14,177
FULL	18	26	468	1,222	5,771	14,699
FULL	19	17	323	1,239	6,094	15,195
FULL	20	25	500	1,264	6,594	15,674
FULL	21	22	462	1,286	7,056	16,128
FULL	22	21	462	1,307	7,518	16,560
FULL	23	26	598	1,333	8,116	16,971
FULL	24	26	624	1,359	8,740	17,356
FULL	25	17	425	1,376	9,165	17,715
FULL	26	15	390	1,391	9,555	18,057
FULL	27	19	513	1,410	10,068	18,384
FULL	28	18	504	1,428	10,572	18,692
FULL	29	12	348	1,440	10,920	18,982
FULL	30	15	450	1,455	11,370	19,260
FULL	31	10	310	1,465	11,680	19,523
FULL	32	9	288	1,474	11,968	19,776
FULL	33	10	330	1,484	12,298	20,020
FULL	34	10	340	1,494	12,638	20,254
FULL	35	11	385	1,505	13,023	20,478
FULL	36	14	504	1,519	13,527	20,691
FULL	37	6	222	1,525	13,749	20,890
FULL	38	6	228	1,531	13,977	21,083
FULL	39	8	312	1,539	14,289	21,270
FULL	40	7	280	1,546	14,569	21,449
FULL	41	5	205	1,551	14,774	21,621
FULL	42	2	84	1,553	14,858	21,788
FULL	43	6	258	1,559	15,116	21,953
FULL	44	10	440	1,569	15,556	22,112
FULL	45	1	45	1,570	15,601	22,261
FULL	46	5	230	1,575	15,831	22,409
FULL	47	4	188	1,579	16,019	22,552
FULL	48	5	240	1,584	16,259	22,691
FULL	49	1	49	1,585	16,308	22,825
FULL	50	1	50	1,586	16,358	22,958
FULL	51	8	408	1,594	16,766	23,090
FULL	52	5	260	1,599	17,026	23,214
FULL	53	4	212	1,603	17,238	23,333
FULL	54	4	216	1,607	17,454	23,448
FULL	55	4	220	1,611	17,674	23,559

Rate Schedule F.75I_C and S.75I_C
Description: Irrigation 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75I_C	16.50	9999999	2.96		

	Total .75I_C		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	56	3	168	1,614	17,842	23,666
FULL	57	3	171	1,617	18,013	23,770
FULL	58	3	174	1,620	18,187	23,871
FULL	59	1	59	1,621	18,246	23,969
FULL	60	4	240	1,625	18,486	24,066
FULL	62	2	124	1,627	18,610	24,252
FULL	63	2	126	1,629	18,736	24,343
FULL	64	3	192	1,632	18,928	24,432
FULL	65	2	130	1,634	19,058	24,518
FULL	66	3	198	1,637	19,256	24,602
FULL	67	1	67	1,638	19,323	24,683
FULL	68	5	340	1,643	19,663	24,763
FULL	69	4	276	1,647	19,939	24,838
FULL	70	3	210	1,650	20,149	24,909
FULL	71	4	284	1,654	20,433	24,977
FULL	72	2	144	1,656	20,577	25,041
FULL	73	2	146	1,658	20,723	25,103
FULL	74	2	148	1,660	20,871	25,163
FULL	76	1	76	1,661	20,947	25,279
FULL	77	3	231	1,664	21,178	25,336
FULL	78	2	156	1,666	21,334	25,390
FULL	79	1	79	1,667	21,413	25,442
FULL	81	1	81	1,668	21,494	25,544
FULL	82	2	164	1,670	21,658	25,594
FULL	83	2	166	1,672	21,824	25,642
FULL	84	1	84	1,673	21,908	25,688
FULL	86	2	172	1,675	22,080	25,778
FULL	88	1	88	1,676	22,168	25,864
FULL	89	1	89	1,677	22,257	25,906
FULL	90	1	90	1,678	22,347	25,947
FULL	91	3	273	1,681	22,620	25,987
FULL	94	1	94	1,682	22,714	26,098
FULL	96	1	96	1,683	22,810	26,170
FULL	99	1	99	1,684	22,909	26,275
FULL	100	1	100	1,685	23,009	26,309
FULL	102	1	102	1,686	23,111	26,375
FULL	104	2	208	1,688	23,319	26,439
FULL	106	2	212	1,690	23,531	26,499
FULL	107	1	107	1,691	23,638	26,527
FULL	109	4	436	1,695	24,074	26,581
FULL	111	2	222	1,697	24,296	26,627
FULL	112	1	112	1,698	24,408	26,648
FULL	113	1	113	1,699	24,521	26,668
FULL	114	1	114	1,700	24,635	26,687
FULL	116	1	116	1,701	24,751	26,723
FULL	117	1	117	1,702	24,868	26,740
FULL	118	1	118	1,703	24,986	26,756
FULL	119	3	357	1,706	25,343	26,771
FULL	120	1	120	1,707	25,463	26,783
FULL	122	1	122	1,708	25,585	26,805
FULL	124	1	124	1,709	25,709	26,825
FULL	129	1	129	1,710	25,838	26,870
FULL	143	1	143	1,711	25,981	26,982
FULL	149	1	149	1,712	26,130	27,024
FULL	157	1	157	1,713	26,287	27,072
FULL	176	1	176	1,714	26,463	27,167
FULL	180	1	180	1,715	26,643	27,183

Rate Schedule F.75I_C and S.75I_C
Description: Irrigation 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75I_C	16.50	9999999	2.96		

Full or Partial	Total .75I_C Usage	Total .75I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	203	1	203	1,716	26,846	27,252	
FULL	208	1	208	1,717	27,054	27,262	
FULL	386	1	386	1,718	27,440	27,440	27,440
Total Full		1,718					27,440
PARTIAL	0	47	0	47	0	0	
PARTIAL	1	5	5	52	5	100	
PARTIAL	2	12	24	64	29	195	
PARTIAL	3	7	21	71	50	278	
PARTIAL	4	5	20	76	70	354	
PARTIAL	5	7	35	83	105	425	
PARTIAL	6	3	18	86	123	489	
PARTIAL	7	3	21	89	144	550	
PARTIAL	8	3	24	92	168	608	
PARTIAL	9	9	81	101	249	663	
PARTIAL	10	1	10	102	259	709	
PARTIAL	11	2	22	104	281	754	
PARTIAL	12	1	12	105	293	797	
PARTIAL	13	1	13	106	306	839	
PARTIAL	14	3	42	109	348	880	
PARTIAL	16	2	32	111	380	956	
PARTIAL	17	2	34	113	414	992	
PARTIAL	18	2	36	115	450	1,026	
PARTIAL	20	2	40	117	490	1,090	
PARTIAL	22	1	22	118	512	1,150	
PARTIAL	23	1	23	119	535	1,179	
PARTIAL	24	1	24	120	559	1,207	
PARTIAL	25	3	75	123	634	1,234	
PARTIAL	29	1	29	124	663	1,330	
PARTIAL	30	1	30	125	693	1,353	
PARTIAL	32	1	32	126	725	1,397	
PARTIAL	33	2	66	128	791	1,418	
PARTIAL	34	4	136	132	927	1,437	
PARTIAL	36	2	72	134	999	1,467	
PARTIAL	38	2	76	136	1,075	1,493	
PARTIAL	41	1	41	137	1,116	1,526	
PARTIAL	48	1	48	138	1,164	1,596	
PARTIAL	51	1	51	139	1,215	1,623	
PARTIAL	53	1	53	140	1,268	1,639	
PARTIAL	64	1	64	141	1,332	1,716	
PARTIAL	72	1	72	142	1,404	1,764	
PARTIAL	73	1	73	143	1,477	1,769	
PARTIAL	76	1	76	144	1,553	1,781	
PARTIAL	77	1	77	145	1,630	1,784	
PARTIAL	98	1	98	146	1,728	1,826	
PARTIAL	182	1	182	147	1,910	1,910	1,910
Total Partials		147					1910
Total Full & Partials		1,865					29,350

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	147	1,910	-	-

Rate Schedule F.75I_C and S.75I_C
Description: Irrigation 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
.75I_C	16.50	9999999	2.96		

Full or Partial Usage	Total .75I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor		
F.75I_C and S.75I_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	1,718	27,440				-7	
Partial Bill	147	1,910	-	-		0	
Total Full and Partial	1,865	29,350	-	-	29,350	-7	29,343

					Total Metered	Total	Adjustments
Revenues	$28,347.00	$ 81,222.40	$ -	$ -	$ 81,222.40	$ 109,569.40	
Partial	2,558.05	$ 5,653.60	$ -	$ -	$ 5,653.60	8,211.65	
Total Revenue	$30,905.05	$86,876.00	$0.00	$0.00	$86,876.00	$ 117,781.05	(20.72)

Average Customers	155
Average Consumption	15,737
Median Consumption	36,000

Chaparral City Water Company
Chaparral City Water - H Sch - F1I_C and S1I_C
Unit of Measure = 1000 Gals.

Rate schedule F1I_C , S1I_C
Description: Irrigation 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1I_C	27.50	9999999	2.96		
S1I_C	27.50	9999999	2.96		

Full or Partial	Total 1I_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	968	0	968	0	0
FULL	1	100	100	1,068	100	1,496
FULL	2	107	214	1,175	314	2,892
FULL	3	65	195	1,240	509	4,181
FULL	4	47	188	1,287	697	5,405
FULL	5	35	175	1,322	872	6,582
FULL	6	25	150	1,347	1,022	7,724
FULL	7	34	238	1,381	1,260	8,841
FULL	8	33	264	1,414	1,524	9,924
FULL	9	34	306	1,448	1,830	10,974
FULL	10	36	360	1,484	2,190	11,990
FULL	11	41	451	1,525	2,641	12,970
FULL	12	38	456	1,563	3,097	13,909
FULL	13	20	260	1,583	3,357	14,810
FULL	14	36	504	1,619	3,861	15,691
FULL	15	27	405	1,646	4,266	16,536
FULL	16	19	304	1,665	4,570	17,354
FULL	17	24	408	1,689	4,978	18,153
FULL	18	14	252	1,703	5,230	18,928
FULL	19	18	342	1,721	5,572	19,689
FULL	20	13	260	1,734	5,832	20,432
FULL	21	24	504	1,758	6,336	21,162
FULL	22	20	440	1,778	6,776	21,868
FULL	23	16	368	1,794	7,144	22,554
FULL	24	19	456	1,813	7,600	23,224
FULL	25	10	250	1,823	7,850	23,875
FULL	26	17	442	1,840	8,292	24,516
FULL	27	10	270	1,850	8,562	25,140
FULL	28	18	504	1,868	9,066	25,754
FULL	29	13	377	1,881	9,443	26,350
FULL	30	16	480	1,897	9,923	26,933
FULL	31	22	682	1,919	10,605	27,500
FULL	32	13	416	1,932	11,021	28,045
FULL	33	14	462	1,946	11,483	28,577
FULL	34	18	612	1,964	12,095	29,095
FULL	35	10	350	1,974	12,445	29,595
FULL	36	6	216	1,980	12,661	30,085
FULL	37	13	481	1,993	13,142	30,569
FULL	38	9	342	2,002	13,484	31,040
FULL	39	5	195	2,007	13,679	31,502
FULL	40	7	280	2,014	13,959	31,959
FULL	41	16	656	2,030	14,615	32,409
FULL	42	5	210	2,035	14,825	32,843
FULL	43	7	301	2,042	15,126	33,272
FULL	44	9	396	2,051	15,522	33,694
FULL	45	6	270	2,057	15,792	34,107
FULL	46	7	322	2,064	16,114	34,514
FULL	47	12	564	2,076	16,678	34,914
FULL	48	6	288	2,082	16,966	35,302
FULL	49	9	441	2,091	17,407	35,684
FULL	50	4	200	2,095	17,607	36,057

Rate schedule F1l_C , S1l_C
Description: Irrigation 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1l_C	27.50	9999999	2.96		
S1l_C	27.50	9999999	2.96		

Full or Partial	Total 1l_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	51	4	204	2,099	17,811	36,426
FULL	52	4	208	2,103	18,019	36,791
FULL	53	5	265	2,108	18,284	37,152
FULL	54	4	216	2,112	18,500	37,508
FULL	55	9	495	2,121	18,995	37,860
FULL	56	5	280	2,126	19,275	38,203
FULL	57	5	285	2,131	19,560	38,541
FULL	58	6	348	2,137	19,908	38,874
FULL	59	4	236	2,141	20,144	39,201
FULL	60	3	180	2,144	20,324	39,524
FULL	61	6	366	2,150	20,690	39,844
FULL	62	4	248	2,154	20,938	40,158
FULL	63	9	567	2,163	21,505	40,468
FULL	64	4	256	2,167	21,761	40,769
FULL	65	4	260	2,171	22,021	41,066
FULL	66	3	198	2,174	22,219	41,359
FULL	67	7	469	2,181	22,688	41,649
FULL	68	4	272	2,185	22,960	41,932
FULL	69	4	276	2,189	23,236	42,211
FULL	70	3	210	2,192	23,446	42,486
FULL	71	5	355	2,197	23,801	42,758
FULL	72	6	432	2,203	24,233	43,025
FULL	73	7	511	2,210	24,744	43,286
FULL	74	4	296	2,214	25,040	43,540
FULL	75	7	525	2,221	25,565	43,790
FULL	76	5	380	2,226	25,945	44,033
FULL	77	3	231	2,229	26,176	44,271
FULL	78	8	624	2,237	26,800	44,506
FULL	79	2	158	2,239	26,958	44,733
FULL	80	6	480	2,245	27,438	44,958
FULL	81	5	405	2,250	27,843	45,177
FULL	82	4	328	2,254	28,171	45,391
FULL	83	5	415	2,259	28,586	45,601
FULL	84	2	168	2,261	28,754	45,806
FULL	85	2	170	2,263	28,924	46,009
FULL	86	4	344	2,267	29,268	46,210
FULL	87	4	348	2,271	29,616	46,407
FULL	88	4	352	2,275	29,968	46,600
FULL	89	4	356	2,279	30,324	46,789
FULL	90	3	270	2,282	30,594	46,974
FULL	91	2	182	2,284	30,776	47,156
FULL	92	3	276	2,287	31,052	47,336
FULL	93	4	372	2,291	31,424	47,513
FULL	94	6	564	2,297	31,988	47,686
FULL	95	2	190	2,299	32,178	47,853
FULL	96	2	192	2,301	32,370	48,018
FULL	98	1	98	2,302	32,468	48,344
FULL	99	2	198	2,304	32,666	48,506
FULL	100	1	100	2,305	32,766	48,666
FULL	101	5	505	2,310	33,271	48,825
FULL	103	2	206	2,312	33,477	49,133
FULL	104	1	104	2,313	33,581	49,285

Chaparral City Water Company
Chaparral City Water - H Sch - F1I_C and S1I_C
Unit of Measure = 1000 Gals.

Rate schedule F1I_C , S1I_C
Description: Irrigation 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1I_C	27.50	9999999	2.96		
S1I_C	27.50	9999999	2.96		

	Total 1I_C		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	106	2	212	2,315	33,793	49,587
FULL	107	3	321	2,318	34,114	49,736
FULL	108	2	216	2,320	34,330	49,882
FULL	109	3	327	2,323	34,657	50,026
FULL	110	4	440	2,327	35,097	50,167
FULL	113	3	339	2,330	35,436	50,578
FULL	114	1	114	2,331	35,550	50,712
FULL	115	1	115	2,332	35,665	50,845
FULL	116	2	232	2,334	35,897	50,977
FULL	117	1	117	2,335	36,014	51,107
FULL	119	1	119	2,336	36,133	51,365
FULL	120	2	240	2,338	36,373	51,493
FULL	121	1	121	2,339	36,494	51,619
FULL	122	1	122	2,340	36,616	51,744
FULL	124	1	124	2,341	36,740	51,992
FULL	125	3	375	2,344	37,115	52,115
FULL	126	1	126	2,345	37,241	52,235
FULL	127	3	381	2,348	37,622	52,354
FULL	129	2	258	2,350	37,880	52,586
FULL	131	2	262	2,352	38,142	52,814
FULL	132	5	660	2,357	38,802	52,926
FULL	135	1	135	2,358	38,937	53,247
FULL	137	1	137	2,359	39,074	53,459
FULL	138	1	138	2,360	39,212	53,564
FULL	139	1	139	2,361	39,351	53,668
FULL	140	1	140	2,362	39,491	53,771
FULL	141	3	423	2,365	39,914	53,873
FULL	142	2	284	2,367	40,198	53,972
FULL	143	1	143	2,368	40,341	54,069
FULL	145	1	145	2,369	40,486	54,261
FULL	147	3	441	2,372	40,927	54,451
FULL	149	1	149	2,373	41,076	54,635
FULL	150	1	150	2,374	41,226	54,726
FULL	152	2	304	2,376	41,530	54,906
FULL	154	1	154	2,377	41,684	55,082
FULL	160	2	320	2,379	42,004	55,604
FULL	161	1	161	2,380	42,165	55,689
FULL	167	2	334	2,382	42,499	56,193
FULL	169	1	169	2,383	42,668	56,357
FULL	170	2	340	2,385	43,008	56,438
FULL	172	2	344	2,387	43,352	56,596
FULL	174	1	174	2,388	43,526	56,750
FULL	175	1	175	2,389	43,701	56,826
FULL	176	3	528	2,392	44,229	56,901
FULL	180	1	180	2,393	44,409	57,189
FULL	182	1	182	2,394	44,591	57,331
FULL	189	2	378	2,396	44,969	57,821
FULL	190	1	190	2,397	45,159	57,889
FULL	191	1	191	2,398	45,350	57,956
FULL	193	2	386	2,400	45,736	58,088
FULL	194	1	194	2,401	45,930	58,152
FULL	196	1	196	2,402	46,126	58,278

Rate schedule F1I_C , S1I_C
Description: Irrigation 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1I_C	27.50	9999999	2.96		
S1I_C	27.50	9999999	2.96		

	Total 1I_C		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	206	1	206	2,403	46,332	58,898
FULL	208	1	208	2,404	46,540	59,020
FULL	209	1	209	2,405	46,749	59,080
FULL	213	1	213	2,406	46,962	59,316
FULL	215	1	215	2,407	47,177	59,432
FULL	219	2	438	2,409	47,615	59,660
FULL	224	1	224	2,410	47,839	59,935
FULL	225	2	450	2,412	48,289	59,989
FULL	232	1	232	2,413	48,521	60,353
FULL	238	1	238	2,414	48,759	60,659
FULL	240	2	480	2,416	49,239	60,759
FULL	242	1	242	2,417	49,481	60,855
FULL	244	1	244	2,418	49,725	60,949
FULL	245	1	245	2,419	49,970	60,995
FULL	246	1	246	2,420	50,216	61,040
FULL	250	1	250	2,421	50,466	61,216
FULL	251	1	251	2,422	50,717	61,259
FULL	252	1	252	2,423	50,969	61,301
FULL	253	2	506	2,425	51,475	61,342
FULL	260	1	260	2,426	51,735	61,615
FULL	264	1	264	2,427	51,999	61,767
FULL	265	1	265	2,428	52,264	61,804
FULL	267	2	534	2,430	52,798	61,876
FULL	269	1	269	2,431	53,067	61,944
FULL	278	1	278	2,432	53,345	62,241
FULL	281	1	281	2,433	53,626	62,337
FULL	282	1	282	2,434	53,908	62,368
FULL	298	1	298	2,435	54,206	62,848
FULL	306	1	306	2,436	54,512	63,080
FULL	319	1	319	2,437	54,831	63,444
FULL	320	1	320	2,438	55,151	63,471
FULL	337	1	337	2,439	55,488	63,913
FULL	356	1	356	2,440	55,844	64,388
FULL	364	1	364	2,441	56,208	64,580
FULL	365	1	365	2,442	56,573	64,603
FULL	370	1	370	2,443	56,943	64,713
FULL	388	1	388	2,444	57,331	65,091
FULL	390	1	390	2,445	57,721	65,131
FULL	391	1	391	2,446	58,112	65,150
FULL	398	1	398	2,447	58,510	65,276
FULL	401	1	401	2,448	58,911	65,327
FULL	408	1	408	2,449	59,319	65,439
FULL	439	2	878	2,451	60,197	65,904
FULL	461	1	461	2,452	60,658	66,190
FULL	467	1	467	2,453	61,125	66,262
FULL	469	1	469	2,454	61,594	66,284
FULL	477	1	477	2,455	62,071	66,364
FULL	483	1	483	2,456	62,554	66,418
FULL	502	1	502	2,457	63,056	66,570
FULL	506	1	506	2,458	63,562	66,598
FULL	539	1	539	2,459	64,101	66,796
FULL	572	1	572	2,460	64,673	66,961

Chaparral City Water Company
Chaparral City Water - H Sch - F1I_C and S1I_C
Unit of Measure = 1000 Gals.

Rate schedule F1I_C , S1I_C
Description: Irrigation 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1I_C	27.50	9999999	2.96		
S1I_C	27.50	9999999	2.96		

Full or Partial	Total 1I_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	606	1	606	2,461	65,279	67,097	
FULL	627	1	627	2,462	65,906	67,160	
FULL	712	1	712	2,463	66,618	67,330	
FULL	1196	1	1,196	2,464	67,814	67,814	67,814
Total Full		2,464					67,814
PARTIAL	0	24	0	24	0	0	
PARTIAL	1	4	4	28	4	42	
PARTIAL	2	5	10	33	14	80	
PARTIAL	3	2	6	35	20	113	
PARTIAL	4	1	4	36	24	144	
PARTIAL	5	1	5	37	29	174	
PARTIAL	6	3	18	40	47	203	
PARTIAL	7	2	14	42	61	229	
PARTIAL	9	1	9	43	70	277	
PARTIAL	10	3	30	46	100	300	
PARTIAL	11	2	22	48	122	320	
PARTIAL	12	1	12	49	134	338	
PARTIAL	13	1	13	50	147	355	
PARTIAL	14	2	28	52	175	371	
PARTIAL	17	1	17	53	192	413	
PARTIAL	18	1	18	54	210	426	
PARTIAL	23	1	23	55	233	486	
PARTIAL	28	1	28	56	261	541	
PARTIAL	31	1	31	57	292	571	
PARTIAL	35	1	35	58	327	607	
PARTIAL	38	1	38	59	365	631	
PARTIAL	42	1	42	60	407	659	
PARTIAL	52	1	52	61	459	719	
PARTIAL	57	1	57	62	516	744	
PARTIAL	61	1	61	63	577	760	
PARTIAL	87	1	87	64	664	838	
PARTIAL	95	1	95	65	759	854	
PARTIAL	114	1	114	66	873	873	873
Total Partials		52					873
Total Full & Partials		2,516					68,687

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	52	873	-	-

F1I_C , S1I_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	2,464	67,814	-	0		-3	
Partial Bill	52	873	-	-		-10,000	
Total Full and Partial	2,516	68,687	-	-	68,687	-10,003	58,684

					Total Metered	Total	Adjustments
Revenues	$67,760.00	$ 200,729.44	$ -	$ -	$ 200,729.44	$ 268,489.44	
Partial	1,872.68	$ 2,584.08	$ -	$ -	$ 2,584.08	4,456.76	
Total Revenue	$69,632.68	$203,313.52	$0.00	$0.00	$203,313.52	$ 272,946.20	(1,008.88)

Chaparral City Water Company
Chaparral City Water - H Sch - F1I_C and S1I_C
Unit of Measure = 1000 Gals.

Rate schedule F1I_C , S1I_C
Description: Irrigation 1" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1I_C	27.50	9999999	2.96		
S1I_C	27.50	9999999	2.96		

Full or Partial

Total 1I_C Usage	Total 1I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

Average Customers	210
Average Consumption	27,300
Median Consumption	106,000

Rate schedule F1.5I_C, S1.5I_C
Description: *Irrigation 1-1/2" Meter*

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5I_C	55.00	9999999	2.96		
S1.5I_C	55.00	9999999	2.96		

Full or Partial	Total 1.5I_C Usage	Total 1.5I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	138	0	138	0	0
FULL	1	21	21	159	21	726
FULL	2	33	66	192	87	1,431
FULL	3	7	21	199	108	2,103
FULL	4	11	44	210	152	2,768
FULL	5	15	75	225	227	3,422
FULL	6	14	84	239	311	4,061
FULL	7	19	133	258	444	4,686
FULL	8	21	168	279	612	5,292
FULL	9	12	108	291	720	5,877
FULL	10	14	140	305	860	6,450
FULL	11	14	154	319	1,014	7,009
FULL	12	11	132	330	1,146	7,554
FULL	13	15	195	345	1,341	8,088
FULL	14	11	154	356	1,495	8,607
FULL	15	14	210	370	1,705	9,115
FULL	16	14	224	384	1,929	9,609
FULL	17	13	221	397	2,150	10,089
FULL	18	13	234	410	2,384	10,556
FULL	19	9	171	419	2,555	11,010
FULL	20	4	80	423	2,635	11,455
FULL	21	8	168	431	2,803	11,896
FULL	22	7	154	438	2,957	12,329
FULL	23	9	207	447	3,164	12,755
FULL	24	10	240	457	3,404	13,172
FULL	25	4	100	461	3,504	13,579
FULL	26	4	104	465	3,608	13,982
FULL	27	8	216	473	3,824	14,381
FULL	28	6	168	479	3,992	14,772
FULL	29	8	232	487	4,224	15,157
FULL	30	4	120	491	4,344	15,534
FULL	31	7	217	498	4,561	15,907
FULL	32	2	64	500	4,625	16,273
FULL	33	6	198	506	4,823	16,637
FULL	34	7	238	513	5,061	16,995
FULL	35	8	280	521	5,341	17,346
FULL	36	4	144	525	5,485	17,689
FULL	37	10	370	535	5,855	18,028
FULL	38	2	76	537	5,931	18,357
FULL	39	7	273	544	6,204	18,684
FULL	40	5	200	549	6,404	19,004
FULL	42	9	378	558	6,782	19,634
FULL	43	3	129	561	6,911	19,940
FULL	44	3	132	564	7,043	20,243
FULL	45	4	180	568	7,223	20,543
FULL	46	4	184	572	7,407	20,839
FULL	47	3	141	575	7,548	21,131
FULL	48	3	144	578	7,692	21,420
FULL	49	2	98	580	7,790	21,706
FULL	50	2	100	582	7,890	21,990
FULL	51	5	255	587	8,145	22,272
FULL	52	1	52	588	8,197	22,549
FULL	53	4	212	592	8,409	22,825
FULL	54	5	270	597	8,679	23,097
FULL	55	2	110	599	8,789	23,364

Chaparral City Water Company
Chaparral City Water - H Sch - F1.5I_C and S1.5I_C
Unit of Measure = 1000 Gals.

Rate schedule F1.5I_C, S1.5I_C
Description: Irrigation 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5I_C	55.00	9999999	2.96		
S1.5I_C	55.00	9999999	2.96		

	Total 1.5I_C		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	56	4	224	603	9,013	23,629
FULL	57	1	57	604	9,070	23,890
FULL	58	3	174	607	9,244	24,150
FULL	59	3	177	610	9,421	24,407
FULL	60	4	240	614	9,661	24,661
FULL	61	4	244	618	9,905	24,911
FULL	62	5	310	623	10,215	25,157
FULL	63	6	378	629	10,593	25,398
FULL	64	3	192	632	10,785	25,633
FULL	65	3	195	635	10,980	25,865
FULL	66	2	132	637	11,112	26,094
FULL	67	6	402	643	11,514	26,321
FULL	68	1	68	644	11,582	26,542
FULL	70	2	140	646	11,722	26,982
FULL	72	2	144	648	11,866	27,418
FULL	73	2	146	650	12,012	27,634
FULL	74	4	296	654	12,308	27,848
FULL	75	1	75	655	12,383	28,058
FULL	76	1	76	656	12,459	28,267
FULL	78	3	234	659	12,693	28,683
FULL	79	2	158	661	12,851	28,888
FULL	80	3	240	664	13,091	29,091
FULL	81	1	81	665	13,172	29,291
FULL	82	3	246	668	13,418	29,490
FULL	83	1	83	669	13,501	29,686
FULL	84	3	252	672	13,753	29,881
FULL	85	1	85	673	13,838	30,073
FULL	86	1	86	674	13,924	30,264
FULL	87	2	174	676	14,098	30,454
FULL	89	2	178	678	14,276	30,830
FULL	90	4	360	682	14,636	31,016
FULL	91	1	91	683	14,727	31,198
FULL	92	3	276	686	15,003	31,379
FULL	93	2	186	688	15,189	31,557
FULL	94	3	282	691	15,471	31,733
FULL	95	3	285	694	15,756	31,906
FULL	96	2	192	696	15,948	32,076
FULL	97	2	194	698	16,142	32,244
FULL	99	2	198	700	16,340	32,576
FULL	100	2	200	702	16,540	32,740
FULL	101	5	505	707	17,045	32,902
FULL	102	1	102	708	17,147	33,059
FULL	103	4	412	712	17,559	33,215
FULL	106	1	106	713	17,665	33,671
FULL	107	5	535	718	18,200	33,822
FULL	108	1	108	719	18,308	33,968
FULL	110	5	550	724	18,858	34,258
FULL	111	3	333	727	19,191	34,398
FULL	112	3	336	730	19,527	34,535
FULL	113	1	113	731	19,640	34,669
FULL	114	1	114	732	19,754	34,802
FULL	115	2	230	734	19,984	34,934
FULL	116	2	232	736	20,216	35,064
FULL	117	1	117	737	20,333	35,192
FULL	119	1	119	738	20,452	35,446
FULL	120	1	120	739	20,572	35,572

Rate schedule F1.5I_C, S1.5I_C
Description: Irrigation 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5I_C	55.00	9999999	2.96		
S1.5I_C	55.00	9999999	2.96		

Full or Partial	Total 1.5I_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	121	2	242	741	20,814	35,697
FULL	122	1	122	742	20,936	35,820
FULL	123	1	123	743	21,059	35,942
FULL	124	2	248	745	21,307	36,063
FULL	126	1	126	746	21,433	36,301
FULL	132	1	132	747	21,565	37,009
FULL	133	2	266	749	21,831	37,126
FULL	134	3	402	752	22,233	37,241
FULL	135	1	135	753	22,368	37,353
FULL	136	1	136	754	22,504	37,464
FULL	140	3	420	757	22,924	37,904
FULL	142	2	284	759	23,208	38,118
FULL	143	1	143	760	23,351	38,223
FULL	144	1	144	761	23,495	38,327
FULL	145	2	290	763	23,785	38,430
FULL	146	1	146	764	23,931	38,531
FULL	147	1	147	765	24,078	38,631
FULL	148	3	444	768	24,522	38,730
FULL	149	2	298	770	24,820	38,826
FULL	151	2	302	772	25,122	39,014
FULL	152	1	152	773	25,274	39,106
FULL	153	1	153	774	25,427	39,197
FULL	155	1	155	775	25,582	39,377
FULL	158	1	158	776	25,740	39,644
FULL	159	4	636	780	26,376	39,732
FULL	160	2	320	782	26,696	39,816
FULL	161	1	161	783	26,857	39,898
FULL	162	4	648	787	27,505	39,979
FULL	163	2	326	789	27,831	40,056
FULL	164	0	0	789	27,831	40,131
FULL	165	2	330	791	28,161	40,206
FULL	167	1	167	792	28,328	40,352
FULL	168	2	336	794	28,664	40,424
FULL	170	1	170	795	28,834	40,564
FULL	171	1	171	796	29,005	40,633
FULL	172	2	344	798	29,349	40,701
FULL	173	1	173	799	29,522	40,767
FULL	174	3	522	802	30,044	40,832
FULL	177	1	177	803	30,221	41,018
FULL	178	1	178	804	30,399	41,079
FULL	181	1	181	805	30,580	41,259
FULL	185	1	185	806	30,765	41,495
FULL	187	1	187	807	30,952	41,611
FULL	190	1	190	808	31,142	41,782
FULL	192	1	192	809	31,334	41,894
FULL	193	1	193	810	31,527	41,949
FULL	194	1	194	811	31,721	42,003
FULL	195	2	390	813	32,111	42,056
FULL	197	1	197	814	32,308	42,158
FULL	198	1	198	815	32,506	42,208
FULL	199	1	199	816	32,705	42,257
FULL	200	2	400	818	33,105	42,305
FULL	208	1	208	819	33,313	42,673
FULL	210	1	210	820	33,523	42,763
FULL	211	3	633	823	34,156	42,807
FULL	213	1	213	824	34,369	42,889

Rate schedule F1.5I_C, S1.5I_C
Description: Irrigation 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5I_C	55.00	9999999	2.96		
S1.5I_C	55.00	9999999	2.96		

	Total 1.5I_C		Total	Cumulative		Consolidated	
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor	
FULL	216	1	216	825	34,585	43,009	
FULL	219	1	219	826	34,804	43,126	
FULL	220	1	220	827	35,024	43,164	
FULL	221	1	221	828	35,245	43,201	
FULL	227	1	227	829	35,472	43,417	
FULL	230	2	460	831	35,932	43,522	
FULL	247	1	247	832	36,179	44,083	
FULL	251	1	251	833	36,430	44,211	
FULL	253	1	253	834	36,683	44,273	
FULL	263	1	263	835	36,946	44,573	
FULL	266	1	266	836	37,212	44,660	
FULL	270	1	270	837	37,482	44,772	
FULL	272	1	272	838	37,754	44,826	
FULL	275	1	275	839	38,029	44,904	
FULL	278	1	278	840	38,307	44,979	
FULL	285	1	285	841	38,592	45,147	
FULL	289	1	289	842	38,881	45,239	
FULL	291	1	291	843	39,172	45,283	
FULL	300	1	300	844	39,472	45,472	
FULL	301	1	301	845	39,773	45,492	
FULL	303	1	303	846	40,076	45,530	
FULL	312	1	312	847	40,388	45,692	
FULL	325	1	325	848	40,713	45,913	
FULL	327	1	327	849	41,040	45,945	
FULL	340	1	340	850	41,380	46,140	
FULL	353	1	353	851	41,733	46,322	
FULL	359	0	0	851	41,733	46,400	
FULL	381	1	381	852	42,114	46,686	
FULL	383	1	383	853	42,497	46,710	
FULL	384	1	384	854	42,881	46,721	
FULL	401	1	401	855	43,282	46,891	
FULL	429	1	429	856	43,711	47,143	
FULL	441	1	441	857	44,152	47,239	
FULL	461	1	461	858	44,613	47,379	
FULL	475	1	475	859	45,088	47,463	
FULL	533	1	533	860	45,621	47,753	
FULL	538	1	538	861	46,159	47,773	
FULL	551	1	551	862	46,710	47,812	
FULL	576	1	576	863	47,286	47,862	
FULL	650	1	650	864	47,936	47,936	47,936
Total Full		864					47,936

PARTIAL	0	4	0	4	0	0	
PARTIAL	1	2	2	6	2	21	
PARTIAL	2	2	4	8	6	40	
PARTIAL	4	2	8	10	14	74	
PARTIAL	7	1	7	11	21	119	
PARTIAL	10	1	10	12	31	161	
PARTIAL	11	1	11	13	42	174	
PARTIAL	23	1	23	14	65	318	
PARTIAL	36	1	36	15	101	461	
PARTIAL	38	1	38	16	139	481	
PARTIAL	44	1	44	17	183	535	

Rate schedule F1.5I_C, S1.5I_C
Description: Irrigation 1-1/2" Meter

			Tier one		Tier two	
Service Code	**Monthly Usage Charge**	**Break over**	**Commodity Rate**	**Break over**	**Commodity Rate**	
F1.5I_C	55.00	9999999	2.96			
S1.5I_C	55.00	9999999	2.96			

	Total 1.5I_C		Total	Cumulative		Consolidated	
Full or Partial	**Usage**	**# of Bills**	**Usage**	**# Bills**	**Usage**	**Factor**	
PARTIAL	76	1	76	18	259	791	
PARTIAL	95	1	95	19	354	924	
PARTIAL	101	1	101	20	455	960	
PARTIAL	117	1	117	21	572	1,040	
PARTIAL	146	1	146	22	718	1,156	
PARTIAL	148	1	148	23	866	1,162	
PARTIAL	164	1	164	24	1,030	1,194	
PARTIAL	359	1	359	25	1,389	1,389	1,389
Total Partials		25					1,389
Total Full & Partials		889					49,325

Rate schedule F1.5I_C, S1.5I_C
Description: Irrigation 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5I_C	55.00	9999999	2.96		
S1.5I_C	55.00	9999999	2.96		

Full or Partial	Total 1.5I_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	25	1,389	-	-

F1.5I_C, S1.5I_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	864	47,936				-20	
Partial Bill	25	1,389	-	-		0	
Total Full and Partial	889	49,325	-	-	49,325	-20	49,305

					Total Metered	Total	Adjustments
Revenues	$47,520.00	$ 141,890.56	$ -	$ -	$ 141,890.56	$ 189,410.56	
Partial	1,468.53	$ 4,111.44	$ -	$ -	$ 4,111.44	5,579.97	
Total Revenue	$48,988.53	$146,002.00	$0.00	$0.00	$146,002.00	$ 194,990.53	(59.20)

Average Customers	74
Average Consumption	55,484
Median Consumption	146,000

Rate schedule F2I_C , S2I_C
Description: Irrigation 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2I_C	88.00	9999999	2.96		
S2I_C	88.00	9999999	2.96		

Full or Partial	Total 2I_C Usage	Total 2I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	0	68	0	68	0	0
FULL	1	11	11	79	11	477
FULL	2	8	16	87	27	943
FULL	3	1	3	88	30	1,401
FULL	4	1	4	89	34	1,858
FULL	5	1	5	90	39	2,314
FULL	6	2	12	92	51	2,769
FULL	7	3	21	95	72	3,222
FULL	8	10	80	105	152	3,672
FULL	9	8	72	113	224	4,112
FULL	10	9	90	122	314	4,544
FULL	11	10	110	132	424	4,967
FULL	12	11	132	143	556	5,380
FULL	13	5	65	148	621	5,782
FULL	14	8	112	156	733	6,179
FULL	15	2	30	158	763	6,568
FULL	16	3	48	161	811	6,955
FULL	17	1	17	162	828	7,339
FULL	18	1	18	163	846	7,722
FULL	19	1	19	164	865	8,104
FULL	20	1	20	165	885	8,485
FULL	21	3	63	168	948	8,865
FULL	22	2	44	170	992	9,242
FULL	23	3	69	173	1,061	9,617
FULL	24	4	96	177	1,157	9,989
FULL	25	2	50	179	1,207	10,357
FULL	26	2	52	181	1,259	10,723
FULL	28	2	56	183	1,315	11,451
FULL	29	4	116	187	1,431	11,813
FULL	30	1	30	188	1,461	12,171
FULL	31	2	62	190	1,523	12,528
FULL	32	3	96	193	1,619	12,883
FULL	33	6	198	199	1,817	13,235
FULL	34	3	102	202	1,919	13,581
FULL	35	2	70	204	1,989	13,924
FULL	36	4	144	208	2,133	14,265
FULL	37	3	111	211	2,244	14,602
FULL	38	3	114	214	2,358	14,936
FULL	41	3	123	217	2,481	15,929
FULL	42	4	168	221	2,649	16,257
FULL	43	7	301	228	2,950	16,581
FULL	45	2	90	230	3,040	17,215
FULL	47	8	376	238	3,416	17,845
FULL	48	3	144	241	3,560	18,152
FULL	49	2	98	243	3,658	18,456
FULL	50	2	100	245	3,758	18,758
FULL	51	3	153	248	3,911	19,058
FULL	52	3	156	251	4,067	19,355
FULL	53	5	265	256	4,332	19,649
FULL	54	2	108	258	4,440	19,938
FULL	55	2	110	260	4,550	20,225
FULL	56	4	224	264	4,774	20,510
FULL	57	1	57	265	4,831	20,791
FULL	59	3	177	268	5,008	21,351

Rate schedule F2I_C , S2I_C
Description: Irrigation 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2I_C	88.00	9999999	2.96		
S2I_C	88.00	9999999	2.96		

	Total 2I_C		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	60	5	300	273	5,308	21,628
FULL	61	5	305	278	5,613	21,900
FULL	63	4	252	282	5,865	22,434
FULL	65	2	130	284	5,995	22,960
FULL	66	2	132	286	6,127	23,221
FULL	67	6	402	292	6,529	23,480
FULL	68	2	136	294	6,665	23,733
FULL	69	1	69	295	6,734	23,984
FULL	70	1	70	296	6,804	24,234
FULL	72	1	72	297	6,876	24,732
FULL	73	2	146	299	7,022	24,980
FULL	75	2	150	301	7,172	25,472
FULL	76	1	76	302	7,248	25,716
FULL	77	1	77	303	7,325	25,959
FULL	78	1	78	304	7,403	26,201
FULL	79	2	158	306	7,561	26,442
FULL	81	1	81	307	7,642	26,920
FULL	82	4	328	311	7,970	27,158
FULL	83	1	83	312	8,053	27,392
FULL	85	2	170	314	8,223	27,858
FULL	86	1	86	315	8,309	28,089
FULL	88	1	88	316	8,397	28,549
FULL	90	1	90	317	8,487	29,007
FULL	91	1	91	318	8,578	29,235
FULL	92	2	184	320	8,762	29,462
FULL	94	1	94	321	8,856	29,912
FULL	95	2	190	323	9,046	30,136
FULL	96	3	288	326	9,334	30,358
FULL	97	5	485	331	9,819	30,577
FULL	98	1	98	332	9,917	30,791
FULL	99	2	198	334	10,115	31,004
FULL	101	1	101	335	10,216	31,426
FULL	102	1	102	336	10,318	31,636
FULL	103	3	309	339	10,627	31,845
FULL	105	2	210	341	10,837	32,257
FULL	107	3	321	344	11,158	32,665
FULL	108	1	108	345	11,266	32,866
FULL	109	1	109	346	11,375	33,066
FULL	110	1	110	347	11,485	33,265
FULL	111	2	222	349	11,707	33,463
FULL	112	1	112	350	11,819	33,659
FULL	113	2	226	352	12,045	33,854
FULL	114	2	228	354	12,273	34,047
FULL	115	1	115	355	12,388	34,238
FULL	116	1	116	356	12,504	34,428
FULL	118	2	236	358	12,740	34,806
FULL	119	1	119	359	12,859	34,993
FULL	120	2	240	361	13,099	35,179
FULL	121	3	363	364	13,462	35,363
FULL	123	3	369	367	13,831	35,725
FULL	126	1	126	368	13,957	36,259
FULL	127	2	254	370	14,211	36,436
FULL	128	2	256	372	14,467	36,611
FULL	129	1	129	373	14,596	36,784
FULL	130	1	130	374	14,726	36,956

Chaparral City Water Company
Chaparral City Water - H Sch - F2I_C and S2I_C
Unit of Measure = 1000 Gals.

Rate schedule F2I_C , S2I_C
Description: Irrigation 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2I_C	88.00	9999999	2.96		
S2I_C	88.00	9999999	2.96		

	Total 2I_C		Total	Cumulative		Consolidated
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor
FULL	133	2	266	376	14,992	37,469
FULL	135	1	135	377	15,127	37,807
FULL	136	1	136	378	15,263	37,975
FULL	138	3	414	381	15,677	38,309
FULL	139	1	139	382	15,816	38,473
FULL	141	1	141	383	15,957	38,799
FULL	142	2	284	385	16,241	38,961
FULL	144	2	288	387	16,529	39,281
FULL	146	2	292	389	16,821	39,597
FULL	147	2	294	391	17,115	39,753
FULL	148	0	0	391	17,115	39,907
FULL	149	2	298	393	17,413	40,061
FULL	151	3	453	396	17,866	40,365
FULL	152	2	304	398	18,170	40,514
FULL	155	2	310	400	18,480	40,955
FULL	156	1	156	401	18,636	41,100
FULL	157	1	157	402	18,793	41,244
FULL	158	2	316	404	19,109	41,387
FULL	160	2	320	406	19,429	41,669
FULL	161	2	322	408	19,751	41,808
FULL	162	1	162	409	19,913	41,945
FULL	164	2	328	411	20,241	42,217
FULL	166	1	166	412	20,407	42,485
FULL	167	1	167	413	20,574	42,618
FULL	168	2	336	415	20,910	42,750
FULL	170	2	340	417	21,250	43,010
FULL	171	5	855	422	22,105	43,138
FULL	172	2	344	424	22,449	43,261
FULL	173	1	173	425	22,622	43,382
FULL	174	2	348	427	22,970	43,502
FULL	175	2	350	429	23,320	43,620
FULL	177	4	708	433	24,028	43,852
FULL	179	1	179	434	24,207	44,076
FULL	181	1	181	435	24,388	44,298
FULL	182	4	728	439	25,116	44,408
FULL	183	1	183	440	25,299	44,514
FULL	184	2	368	442	25,667	44,619
FULL	186	1	186	443	25,853	44,825
FULL	187	3	561	446	26,414	44,927
FULL	190	3	570	449	26,984	45,224
FULL	192	2	384	451	27,368	45,416
FULL	193	1	193	452	27,561	45,510
FULL	194	2	388	454	27,949	45,603
FULL	195	1	195	455	28,144	45,694
FULL	196	1	196	456	28,340	45,784
FULL	200	1	200	457	28,540	46,140
FULL	203	1	203	458	28,743	46,404
FULL	206	1	206	459	28,949	46,665
FULL	208	1	208	460	29,157	46,837
FULL	209	1	209	461	29,366	46,922
FULL	210	2	420	463	29,786	47,006
FULL	214	1	214	464	30,000	47,334
FULL	216	1	216	465	30,216	47,496
FULL	217	4	868	469	31,084	47,576
FULL	218	1	218	470	31,302	47,652

Chaparral City Water Company
Chaparral City Water - H Sch - F2I_C and S2I_C
Unit of Measure = 1000 Gals.

Rate schedule F2I_C , S2I_C
Description: Irrigation 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2I_C	88.00	9999999	2.96		
S2I_C	88.00	9999999	2.96		

Full or Partial	Total 2I_C Usage	Total 2I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
FULL	222	1	222	471	31,524	47,952
FULL	224	0	0	471	31,524	48,100
FULL	225	1	225	472	31,749	48,174
FULL	226	1	226	473	31,975	48,247
FULL	230	1	230	474	32,205	48,535
FULL	232	1	232	475	32,437	48,677
FULL	235	1	235	476	32,672	48,887
FULL	239	1	239	477	32,911	49,163
FULL	242	1	242	478	33,153	49,367
FULL	243	1	243	479	33,396	49,434
FULL	245	1	245	480	33,641	49,566
FULL	246	1	246	481	33,887	49,631
FULL	249	1	249	482	34,136	49,823
FULL	254	0	0	482	34,136	50,138
FULL	258	2	516	484	34,652	50,390
FULL	259	1	259	485	34,911	50,451
FULL	261	1	261	486	35,172	50,571
FULL	264	1	264	487	35,436	50,748
FULL	270	1	270	488	35,706	51,096
FULL	271	1	271	489	35,977	51,153
FULL	274	1	274	490	36,251	51,321
FULL	278	1	278	491	36,529	51,541
FULL	279	1	279	492	36,808	51,595
FULL	281	1	281	493	37,089	51,701
FULL	282	1	282	494	37,371	51,753
FULL	285	3	855	497	38,226	51,906
FULL	286	1	286	498	38,512	51,954
FULL	289	1	289	499	38,801	52,095
FULL	291	1	291	500	39,092	52,187
FULL	296	1	296	501	39,388	52,412
FULL	298	1	298	502	39,686	52,500
FULL	308	1	308	503	39,994	52,930
FULL	313	1	313	504	40,307	53,140
FULL	315	1	315	505	40,622	53,222
FULL	322	2	644	507	41,266	53,502
FULL	328	1	328	508	41,594	53,730
FULL	330	2	660	510	42,254	53,804
FULL	339	1	339	511	42,593	54,119
FULL	346	1	346	512	42,939	54,357
FULL	355	1	355	513	43,294	54,654
FULL	358	2	716	515	44,010	54,750
FULL	360	1	360	516	44,370	54,810
FULL	363	1	363	517	44,733	54,897
FULL	378	1	378	518	45,111	55,317
FULL	382	1	382	519	45,493	55,425
FULL	383	1	383	520	45,876	55,451
FULL	394	1	394	521	46,270	55,726
FULL	398	1	398	522	46,668	55,822
FULL	414	1	414	523	47,082	56,190
FULL	416	1	416	524	47,498	56,234
FULL	420	1	420	525	47,918	56,318
FULL	433	1	433	526	48,351	56,578
FULL	441	1	441	527	48,792	56,730
FULL	443	1	443	528	49,235	56,766
FULL	454	1	454	529	49,689	56,953

Rate schedule F2I_C , S2I_C
Description: Irrigation 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2I_C	88.00	9999999	2.96		
S2I_C	88.00	9999999	2.96		

Full or Partial	Total 2I_C Usage	Total 2I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	458	1	458	530	50,147	57,017	
FULL	459	1	459	531	50,606	57,032	
FULL	476	1	476	532	51,082	57,270	
FULL	478	1	478	533	51,560	57,296	
FULL	487	1	487	534	52,047	57,404	
FULL	490	1	490	535	52,537	57,437	
FULL	495	1	495	536	53,032	57,487	
FULL	522	1	522	537	53,554	57,730	
FULL	525	1	525	538	54,079	57,754	
FULL	529	1	529	539	54,608	57,782	
FULL	532	1	532	540	55,140	57,800	
FULL	575	1	575	541	55,715	58,015	
FULL	583	1	583	542	56,298	58,047	
FULL	587	1	587	543	56,885	58,059	
FULL	595	1	595	544	57,480	58,075	
FULL	647	1	647	545	58,127	58,127	58,127
Total Full		545					58,127

Rate schedule F2I_C , S2I_C
Description: Irrigation 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2I_C	88.00	9999999	2.96		
S2I_C	88.00	9999999	2.96		

Full or Partial	Total 2I_C Usage	Total 2I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	0	1	0	1	0	0	
PARTIAL	1	2	2	3	2	23	
PARTIAL	4	1	4	4	6	86	
PARTIAL	21	1	21	5	27	426	
PARTIAL	23	1	23	6	50	464	
PARTIAL	24	1	24	7	74	482	
PARTIAL	34	1	34	8	108	652	
PARTIAL	54	1	54	9	162	972	
PARTIAL	63	1	63	10	225	1,107	
PARTIAL	79	1	79	11	304	1,331	
PARTIAL	80	1	80	12	384	1,344	
PARTIAL	85	1	85	13	469	1,404	
PARTIAL	88	2	176	15	645	1,437	
PARTIAL	98	1	98	16	743	1,527	
PARTIAL	116	1	116	17	859	1,671	
PARTIAL	148	1	148	18	1,007	1,895	
PARTIAL	177	1	177	19	1,184	2,069	
PARTIAL	200	1	200	20	1,384	2,184	
PARTIAL	224	1	224	21	1,608	2,280	
PARTIAL	254	1	254	22	1,862	2,370	
PARTIAL	279	1	279	23	2,141	2,420	
PARTIAL	328	1	328	24	2,469	2,469	2,469
Total Partials		24					2469
Total Full & Partials		569					60,596

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	24	2,469	-	-

F2I_C , S2I_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	545	58,127				-175	
Partial Bill	24	2,469	-	-		0	
Total Full and Partial	569	60,596	-	-	60,596	-175	60,421

					Total Metered	Total	Adjustments
Revenues	$47,960.00	$ 172,055.92	$ -	$ -	$ 172,055.92	$ 220,015.92	
Partial	2,417.09	$ 7,308.24	$ -	$ -	$ 7,308.24	9,725.33	
Total Revenue	$50,377.09	$179,364.16	$0.00	$0.00	$179,364.16	$ 229,741.25	(518.00)

Average Customers	47
Average Consumption	106,496
Median Consumption	206,000

Rate schedule F4I_C
Description: Irrigation 4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F4I_C	275.00	9999999	2.96		

Full or Partial	Total 4I_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	42	0	42	0	0	
FULL	8	1	8	43	8	88	
FULL	483	1	483	44	491	4,838	
FULL	510	1	510	45	1,001	5,081	
FULL	571	1	571	46	1,572	5,569	
FULL	597	1	597	47	2,169	5,751	
FULL	758	1	758	48	2,927	6,717	
FULL	799	1	799	49	3,726	6,922	
FULL	1737	1	1,737	50	5,463	10,674	
FULL	2122	1	2,122	51	7,585	11,829	
FULL	3026	1	3,026	52	10,611	13,637	
FULL	4810	1	4,810	53	15,421	15,421	15,421
Total Full		53					15,421
PARTIAL	0	4	0	4	0	0	
PARTIAL	363	1	363	5	363	1,452	
PARTIAL	392	1	392	6	755	1,539	
PARTIAL	646	1	646	7	1,401	2,047	
PARTIAL	1095	1	1,095	8	2,496	2,496	
Total Partials		8					2,496
Total Full & Partials		61					17,917

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	8	2,496	-	-

F4I_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Full Bill	53	15,421			
Partial Bill	8	2,496	-	-	
Total Full and Partial	61	17,917	-	-	17,917

					Total Metered	Total	Adjustments
Revenues	$14,575.00	$ 45,646.16	$ -	$ -	$ 45,646.16	$ 60,221.16	
Partial	2,209.17	$ 7,388.16	$ -	$ -	$ 7,388.16	9,597.33	
Total Revenue	$16,784.17	$53,034.32	$0.00	$0.00	$53,034.32	$ 69,818.49	-

Average Customers	5
Average Consumption	293,721
Median Consumption	2,122,000

Rate schedule F6I_C
Description: Irrigation 6" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F6I_C	550.00	9999999	2.96		

Full or Partial	Total 6I_C Usage	Total 6I_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	8	0	8	0	0	
FULL	8	1	8	9	8	32	
FULL	4158	1	4,158	10	4,166	12,482	
FULL	11078	1	11,078	11	15,244	26,322	
FULL	15676	1	15,676	12	30,920	30,920	30,920
Total Full		12					30,920

Total Partials	0	0
Total Full & Partial	12	30,920

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	-	-	-	-

F6I_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Full Bill	12	30,920			
Partial Bill	-	-	-	-	
Total Full and Partial	12	30,920	-	-	30,920

					Total Metered	Total	Adjustments
Revenues	$6,600.00	$ 91,523.20	$ -	$ -	$ 91,523.20	$ 98,123.20	
Partial	-	$ -	$ -	$ -	$ -	-	
Total Revenue	$6,600.00	$91,523.20	$0.00	$0.00	$91,523.20	$ 98,123.20	-

Average Customers	1
Average Consumption	2,576,667
Median Consumption	11,078,000

Chaparral City Water Company
Chaparral City Water - H Sch - F.75 H C and S.75H_C
Unit of Measure = 1000 Gals.

Rate Schedule F.75H_C and S.75H_C
Description: *Hydrant 3/4" Meter*

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F.75H_C	16.50	9999999	2.96		
S.75H_C	16.50	9999999	2.96		

	Total .75H_C		Total	Cumulative		Consolidated	
Full or Partial	Usage	# of Bills	Usage	# Bills	Usage	Factor	
FULL	0	5	0	5	0	0	
FULL	1	8	8	13	8	65	
FULL	2	13	26	26	34	122	
FULL	3	3	9	29	43	166	
FULL	4	4	16	33	59	207	
FULL	5	2	10	35	69	244	
FULL	6	4	24	39	93	279	
FULL	7	5	35	44	128	310	
FULL	8	1	8	45	136	336	
FULL	9	2	18	47	154	361	
FULL	10	1	10	48	164	384	
FULL	11	1	11	49	175	406	
FULL	12	1	12	50	187	427	
FULL	13	1	13	51	200	447	
FULL	14	1	14	52	214	466	
FULL	15	1	15	53	229	484	
FULL	16	1	16	54	245	501	
FULL	21	1	21	55	266	581	
FULL	35	1	35	56	301	791	
FULL	37	1	37	57	338	819	
FULL	41	1	41	58	379	871	
FULL	43	1	43	59	422	895	
FULL	48	1	48	60	470	950	
FULL	50	1	50	61	520	970	
FULL	52	1	52	62	572	988	
FULL	53	1	53	63	625	996	
FULL	58	2	116	65	741	1,031	
FULL	59	1	59	66	800	1,036	
FULL	60	1	60	67	860	1,040	
FULL	63	1	63	68	923	1,049	
FULL	66	1	66	69	989	1,055	
FULL	110	1	110	70	1,099	1,099	1,099
Total Full		70					1,099
PARTIAL	2	1	2	1	2	2	
PARTIAL	3	2	6	3	8	17	
PARTIAL	4	1	4	4	12	20	
PARTIAL	14	1	14	5	26	40	
PARTIAL	63	1	63	6	89	89	89
Total Partials		6					89
Total Full & Partials		76					1,188

Rate Schedule F.75H_C and S.75H_C
Description: Hydrant 3/4" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F.75H_C	16.50	9999999	2.96		
S.75H_C	16.50	9999999	2.96		

Full or Partial	Total .75H_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor
		Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage	
Partial at Current Rates		6	89	-	-	

F.75H_C and S.75H_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	70	1,099				0	
Partial Bill	6	89	-	-		0	
Total Full and Partial	76	1,188	-	-	1,188	0	1,188

					Total Metered	Total	Adjustments
Revenues	$1,155.00	$ 3,253.04	$ -	$ -	$ 3,253.04	$ 4,408.04	
Partial	84.70	$ 263.44	$ -	$ -	$ 263.44	348.14	
Misc Adjustments	$1,239.70	$3,516.48	$0.00	$0.00	$3,516.48	$ 4,756.18	-

Average Customers	6
Average Consumption	15,632
Median Consumption	50,000

Chaparral City Water Company
Chaparral City Water - F1H_C AND S1H_C
Unit of Measure = 1000 Gals.

Rate schedule **F1H_C AND S1H_C**
Description **Hydrant 1" Meter**

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1H_C	27.50	9999999	2.96		
S1H_C	27.50	9999999	2.96		

Full or Partial	Total 1H_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	3	0	3	0	0	
FULL	1	1	1	4	1	11	
FULL	2	1	2	5	3	21	
FULL	3	1	3	6	6	30	
FULL	4	1	4	7	10	38	
FULL	5	4	20	11	30	45	
FULL	7	1	7	12	37	51	
FULL	15	1	15	13	52	67	
FULL	17	1	17	14	69	69	69
Total Full		14					69
PARTIAL	11	1	11	1	11	11	11
Total Partials		1					11
Total Full & Partials		15					80

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	1	11	-	-

F1H_C AND S1H_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	14	69				0	
Partial Bill	1	11	-	-		0	
Total Full and Partial	15	80	-	-	80	0	80

					Total Metered	Total	Adjustments
Revenues	$385.00	$ 204.24	$ -	$ -	$ 204.24	$ 589.24	
Partial	16.50	$ 32.56	$ -	$ -	$ 32.56	49.06	
Misc Adjustments	$401.50	$236.80	$0.00	$0.00	$236.80	$ 638.30	-

Average Customers	1
Average Consumption	5,333
Median Consumption	5,000

Rate schedule F1.5H_C, S1.5H_C
Description: Hydrant 1-1/2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F1.5H_C	55.00	9999999	2.96		
S1.5H_C	55.00	9999999	2.96		

Full or Partial	Total 1.5H_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	6	0	6	0	0	
FULL	1	1	1	7	1	20	
FULL	2	5	10	12	11	39	
FULL	3	7	21	19	32	53	
FULL	4	1	4	20	36	60	
FULL	6	1	6	21	42	72	
FULL	9	1	9	22	51	87	
FULL	16	1	16	23	67	115	
FULL	17	2	34	25	101	118	
FULL	19	1	19	26	120	120	120
Total Full		26					120
PARTIAL	0	1	0	1	0	0	0
Total Full & Partial		27					120

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	1	-	-	-

F1.5H_C, S1.5H_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	26	120				0	
Partial Bill	1	-	-	-		-1	
Total Full and Partial	27	120	-	-	120	-1	119

					Total Metered	Total	Adjustments
Revenues	$1,430.00	$ 355.20	$ -	$ -	$ 355.20	$ 1,785.20	
Partial	788.33	$ -	$ -	$ -	$ -	788.33	
Misc Adjustments	$2,218.33	$355.20	$0.00	$0.00	$355.20	$ 2,573.53	($2.96)

Average Customers	2
Average Consumption	4,444
Median Consumption	9,000

Rate schedule F2H_C, S2H_C
Description: Hydrant 2" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F2H_C	88.00	9999999	2.96		
S2H_C	88.00	9999999	2.96		

Full or Partial	Total 2H_C Usage	# of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	11	0	11	0	0	
FULL	1	8	8	19	8	8	8
Total Full		19					8
PARTIAL	0	2	0	2	0	0	
PARTIAL	1	1	1	3	1	3	
PARTIAL	2	1	2	4	3	5	
PARTIAL	3	1	3	5	6	6	6
Total Partials		5					6

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	5	6	-	-

F2H_C, S2H_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	19	8				0	
Partial Bill	5	6	-	-		0	
Total Full and Partial	24	14	-	-	14	0	14

					Total Metered	Total	Adjustments
Revenues	$1,672.00	$ 23.68	$ -	$ -	$ 23.68	$ 1,695.68	
Partial	542.67	$ 17.76	$ -	$ -	$ 17.76	560.43	
Misc Adjustments	$2,214.67	$41.44	$0.00	$0.00	$41.44	$ 2,256.11	-

Average Customers	2
Average Consumption	583
Median Consumption	0

Rate schedule F3H_C, S3H_C
Description: Hydrant 3" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F3H_C	176.00	9999999	2.96		
S3H_C	176.00	9999999	2.96		

Full or Partial	Total 3H_C Usage	Total 3H_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
FULL	0	24	0	24	0	0	
FULL	1	3	3	27	3	62	
FULL	2	2	4	29	7	121	
FULL	3	2	6	31	13	178	
FULL	4	1	4	32	17	233	
FULL	5	5	25	37	42	287	
FULL	6	3	18	40	60	336	
FULL	8	3	24	43	84	428	
FULL	9	1	9	44	93	471	
FULL	10	2	20	46	113	513	
FULL	11	3	33	49	146	553	
FULL	12	1	12	50	158	590	
FULL	13	1	13	51	171	626	
FULL	14	2	28	53	199	661	
FULL	15	3	45	56	244	694	
FULL	17	1	17	57	261	754	
FULL	22	2	44	59	305	899	
FULL	24	2	48	61	353	953	
FULL	25	2	50	63	403	978	
FULL	27	1	27	64	430	1,024	
FULL	28	1	28	65	458	1,046	
FULL	35	2	70	67	528	1,193	
FULL	37	1	37	68	565	1,231	
FULL	40	1	40	69	605	1,285	
FULL	45	1	45	70	650	1,370	
FULL	46	1	46	71	696	1,386	
FULL	50	2	100	73	796	1,446	
FULL	53	1	53	74	849	1,485	
FULL	54	1	54	75	903	1,497	
FULL	63	1	63	76	966	1,596	
FULL	67	1	67	77	1,033	1,636	
FULL	106	1	106	78	1,139	1,987	
FULL	109	1	109	79	1,248	2,011	
FULL	146	1	146	80	1,394	2,270	
FULL	160	1	160	81	1,554	2,354	
FULL	166	1	166	82	1,720	2,384	
FULL	175	1	175	83	1,895	2,420	
FULL	209	1	209	84	2,104	2,522	
FULL	243	1	243	85	2,347	2,590	
FULL	286	1	286	86	2,633	2,633	2,633
Total Full		86					2633

Chaparral City Water Company
Chaparral City Water - H Sch - F3H_C and S3H_C
Unit of Measure = 1000 Gals.

Rate schedule F3H_C, S3H_C
Description: Hydrant 3" Meter

Service Code	Monthly Usage Charge	Tier one Break over	Tier one Commodity Rate	Tier two Break over	Tier two Commodity Rate
F3H_C	176.00	9999999	2.96		
S3H_C	176.00	9999999	2.96		

Full or Partial	Total 3H_C Usage	Total 3H_C # of Bills	Total Usage	Cumulative # Bills	Cumulative Usage	Consolidated Factor	
PARTIAL	0	7	0	7	0	0	
PARTIAL	2	1	2	8	2	12	
PARTIAL	11	1	11	9	13	57	
PARTIAL	13	1	13	10	26	65	
PARTIAL	21	1	21	11	47	89	
PARTIAL	22	1	22	12	69	91	
PARTIAL	91	1	91	13	160	160	160
Total Partials		13					160
Total Full & Partials		99					2,793

	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage
Partial at Current Rates	13	160	-	-

F3H_C, S3H_C	Meter Count	Tier 1 Usage	Tier 2 Usage	Tier 3 Usage		Usage Adjs.	
Full Bill	86	2,633				-49	
Partial Bill	13	160	-	-		0	
Total Full and Partial	99	2,793	-	-	2,793	-49	2,744

					Total Metered	Total	Adj.
Revenues	$15,136.00	$ 7,793.68	$ -	$ -	$ 7,793.68	$ 22,929.68	
Partial	1,730.67	$ 473.60	$ -	$ -	$ 473.60	2,204.27	
Misc Adjustments	$16,866.67	$8,267.28	$0.00	$0.00	$8,267.28	$ 25,133.95	($145.04)

Average Customers	8
Average Consumption	28,212
Median Consumption	109,000

H-6

H-6 Tariffs

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

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ISSUED: MM DD YYYY
Month Day Year

EFFECTIVE: MM DD YYYY
Month Day Year

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

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ISSUED: MM DD YYYY (Month Day Year)

EFFECTIVE: MM DD YYYY (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

PART ONE

STATEMENT OF CHARGES
WATER SERVICE

I. RATES

On MM DD, YYYY, in Decision No. XXXXX, the Arizona Corporation Commission ("Commission") issued an Order approving the rates and charges in Sections A.1, B.1, C.1 and D.1 to have become effective on MM DD, YYYY:

A. GENERAL RESIDENTIAL, COMMERCIAL AND INDUSTRIAL SERVICE

Availability
Available for all metered residential, commercial and industrial customers served by this service area.

Schedule of Charges:

Meter Size	Monthly Usage Charge	Tier One		Tier Two		Tier Three	
		Commodity Rate (per 1,000 gallons)	First Tier (gallons)	Commodity Rate (per 1,000 gallons)	Second Tier (gallons)	Commodity Rate (per 1,000 gallons)	Third Tier (gallons)
RESIDENTIAL/ COMMERCIAL/ INDUSTRIAL:							
¾" meter Residential Only Low Income *	$ 14.80	$3.1061	0 – 3,000	$3.9850	3,001 – 9 ,000	$4.9213	0ver 9,000
¾" meter	$ 22.30	$3.1061	0 – 3,000	$3.9850	3,001 – 9 ,000	$4.9213	0ver 9,000
1" meter Residential Only Low Income*	$ 29.69	$3.9850	0 – 24,000	$4.9213	Over 24,000	-	-
1" meter	$ 37.19	$3.9850	0 – 24,000	$4.9213	Over 24,000	-	-
1½" meter	$ 74.38	$3.9850	0 – 60,000	$4.9213	Over 60,000	-	-
2" meter	$ 119.00	$3.9850	0 – 100,000	$4.9213	Over 100,000	-	-
3" meter	$ 238.00	$3.9850	0 – 225,000	$4.9213	Over 225,000	-	-
4" meter	$ 371.88	$3.9850	0 – 350,000	$4.9213	Over 350,000	-	-
6" meter	$ 743.77	$3.9850	0 – 725,000	$4.9213	Over 725,000	-	-
8" meter	$1,190.02	$3.9850	0 – 1,125,000	$4.9213	Over 1,125,000	-	-
10" meter	$1,710.66	$3.9850	0 – 1,500,000	$4.9213	Over 1,500,000	-	-
12" meter	$3,198.19	$3.9850	0 – 2,250,000	$4.9213	Over 2,250,000	-	-

Note:
* Low income details are noted in the Terms and Conditions section for Part One, Section I. Upper Tier rate for residential, commercial, and industrial customers is comprised of $4.8640 approved rate plus $0.0573 for the Low Income Surcharge for a total of $4.9213.

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART ONE, SECTION I (Cont.)

B. IRRIGATION SERVICE

Availability
Available for all metered irrigation customers served by this service area.

Schedule of Charges:

Meter Size	Monthly Usage Charge	Tier One	
		Commodity Rate (per 1,000 gallons)	Upper Limit
Irrigation and Construction/Bulk:			
¾" meter	$ 22.31	$3.9850	Infinite
1" meter	$ 37.19	$3.9850	Infinite
1½" meter	$ 74.38	$3.9850	Infinite
2" meter	$ 119.00	$3.9850	Infinite
3" meter	$ 238.00	$3.9850	Infinite
4" meter	$ 371.88	$3.9850	Infinite
6" meter	$ 743.77	$3.9850	Infinite
8" meter	$1,190.02	$3.9850	Infinite
10" meter	$1,710.66	$3.9850	Infinite
12" meter	$3,198.19	$3.9850	Infinite
Fire Hydrant Irrigation/Construction:			
¾" meter	$ 22.31	$3.9850	Infinite
1" meter	$ 37.19	$3.9850	Infinite
1½" meter	$ 74.38	$3.9850	Infinite
2" meter	$ 119.00	$3.9850	Infinite
3" meter	$ 238.00	$3.9850	Infinite
4" meter	$ 371.88	$3.9850	Infinite
6" meter	$ 743.77	$3.9850	Infinite
8" meter	$1,190.02	$3.9850	Infinite
10" meter	$1,710.66	$3.9850	Infinite
12" meter	$3,198.19	$3.9850	Infinite

ISSUED: MM DD YYYY (Month Day Year)

EFFECTIVE: MM DD YYYY (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART ONE, SECTION I (Cont.)

C. FIRE SPRINKLER SERVICE

Availability
Available for all metered fire sprinkler service customers served by this service area.

Schedule of Charges:

Meter Size	Monthly Usage Charge	Tier One	
		Commodity Rate (per 1,000 gallons)	Upper Limit
Fire Sprinkler Service:			
4" meter or smaller	$13.52	$3.9850	Infinite
6" meter	$13.52	$3.9850	Infinite
8" meter	$13.52	$3.9850	Infinite
10" meter or larger	$13.52	$3.9850	Infinite

D. STANDPIPE WATER SERVICE (Fire Hydrants)

Availability
Available for all metered fire standpipe water service (fire hydrant) customers served by this service area.

Schedule of Charges:

Meter Size	Monthly Usage Charge	Tier One	
		Commodity Rate (per 1,000 gallons)	Upper Limit
2" Inch [1]	-na-	$3.9850	Infinite

[1] Standpipe water service is contemplated to be provided through only 2" meters owned by the Company. In the event a customer needs larger or smaller metered service, an appropriate tariff for that service will be filed with the Commission.

ISSUED: MM DD YYYY (Month Day Year)

EFFECTIVE: MM DD YYYY (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

PART ONE, SECTION I (Cont.)

E. TERMS AND CONDITIONS

Water services provided under this rate schedule is subject to Chaparral City Water Company's ("Company") Rules and Regulations applicable to Water Service and may be subject to the Company's Service Charges set forth in Part One, Section III Additional Charges.

Water service under this Schedule is for the exclusive use of the Customer and water shall not be resold or provided to others.

Low Income Program – Monthly Low Income Credit of $7.50 is available to qualified Chaparral City Water Company customers. Requires the completion of a Low Income Program Application. Program is restricted to the first 250 eligible residential customers on either a 3/4" meter or a 1" meter in the Chaparral City Water Company's service area. Applicants must show proof their annual income is below the threshold. The threshold is below 150% of the federal guidelines as periodically revised. Applicant may not be claimed as a dependent on another person's tax return. Applicant must reapply each time moving residence. Refusal or failure to provide acceptable documentation or eligibility, upon request, shall result in removal from the low income program. Rebilling of customers under the otherwise applicable rate schedule may occur for periods of ineligibility previously billed under the low income tariff. Annual income means the value of all money and non-cash benefits available for living expenses, from all sources, both taxable and non-taxable, before deductions, for all people who live with the applicant.

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART ONE, SECTION II

II. TAXES AND ASSESSMENTS

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

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART ONE, SECTION III

III. ADDITIONAL CHARGES

In addition to all other rates and charges authorized herein, the Company shall collect the following when applicable:

A.	Establishment of Service per A.A.C. R14-2-403.D	$60.00
B.	Establishment (after hours)	$90.00
C.	Re-establishment of Service per A.A.C. R14-2-403.D (same customer, same location within 12 months)	*[2]
D.	Reconnection of Service (delinquent)	$60.00
E.	Reconnection of Service (delinquent / after-hours)	$90.00
F.	Water Meter Test (if correct)	$30.00
G.	Water Meter Relocation at Customer Request (per A.A.C. R14-2-405.B)	Cost[3]
H.	Meter Re-Read (if correct)	$10.00
I.	NSF Check	$25.00
J.	Late Fee Charge (per month)	1.50%
K.	Deferred Payment Finance Charge (per month)	1.50%
L.	Service Call – After Hours (per A.A.C. R14-2-403.D)	refer to charges above
M.	Deposit Requirements (Residential)	**[4]
N.	Deposit Requirements (Non-Residential)	**[4]

[2] Monthly minimum charge multiplied by the number of months disconnected from the water system.
[3] See Sheet No. 8.0.
[4] For residential service – two times the average monthly bill. For non-residential service – two and one-half times the estimated maximum bill.

ISSUED: MM DD YYYY (Month Day Year)

EFFECTIVE: MM DD YYYY (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

PART ONE, SECTION III (Cont.)

O. Deposit Interest (per A.A.C. R14-2-403.B) 6% per annum

P. Service Line and Meter Charges
Refundable per A.A.C. R14-2-405.B:

	Service Line Charge	Meter Charge	Total Charge
5/8" x 3/4" Meter	$ 385.00	$ 135.00	$ 520.00
3/4" Meter	$ 385.00	$ 215.00	$ 600.00
1" Meter	$ 435.00	$ 255.00	$ 690.00
1 1/2" Meter	$ 470.00	$ 465.00	$ 935.00
2" Turbine Meter	At Cost	At Cost	At Cost
2" Compound Meter	At Cost	At Cost	At Cost
3" Turbine Meter	At Cost	At Cost	At Cost
3" Compound Meter	At Cost	At Cost	At Cost
4" Turbine Meter	At Cost	At Cost	At Cost
4" Compound Meter	At Cost	At Cost	At Cost
6" Turbine Meter	At Cost	At Cost	At Cost
6" Compound Meter	At Cost	At Cost	At Cost
8" or Larger	At Cost	At Cost	At Cost

Fire Sprinkler:

2" Meter and Valve	Cost
4" Meter and Valve	Cost
6" Meter and Valve	Cost
8" Meter and Valve	Cost

Terms and conditions:
An applicant for water service shall pay to the Company, as a refundable advance in aid on construction the full cost to provide the new service line and meter.

In addition to the collection of regular rates, the utility will collect from its customers a proportionate share of any privilege, sales, use, and franchise tax, per Commission Rule 14-2-409D(5).

All advance and /or contributions are to include labor, materials, overheads, and all applicable taxes, including all gross-up taxes for income taxes, if applicable.

Q. Main Extensions (per R14-2-406) Cost

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

RESERVED

ISSUED: MM DD YYYY
Month Day Year

EFFECTIVE: MM DD YYYY
Month Day Year

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART ONE, SECTION IV

V. PERMITTED COSTS

A. Costs shall be verified by invoice.

B. For services that are provided by the Company at cost, cost shall include labor, materials, other charges incurred, and overhead. However, prior to any such service being provided, the estimated cost of such service will be provided by the Company to the customer. After review of the cost estimate, the customer will pay the amount of the estimated cost to the Company.

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

D. In the event the actual cost is more than the estimated cost, the Company will bill the customer for the amount due within 30 days after completion of the provision of the service of after the Company's receipt of invoices, time sheets or other related documents, whichever is later. The amount so billed will be due and payable 30 days after the invoice date.

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

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

PART TWO

STATEMENT OF TERMS AND CONDITIONS

The Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. A.C.R.R. R14-2-401 through A.C.R.R. R14-2-411 will be control the Company's procedures and policies, unless this tariff or a specific Commission order provides otherwise.

I. FIRE HYDRANT AND INTERIOR FIRE SPRINKLER SERVICE

The Company will provide Fire Protection Service under the following conditions:

A. Facility Specifications

The size, location, number, and technical specifications of facilities used to provide Fire Protection Service shall be prescribed by the Fire Protection Service Customer, developer, or any authorized agency having jurisdiction over those facilities, so long as:

1. Those facilities do not adversely affect the Company's ability to provide other service, and

2. The maximum diameter of the fire protection service connection is not larger than the diameter of the main to which the service is connected, and

3. In the case of a fire hydrant, that the facilities are located in the public right-of-way, and

4. In the case of a fire sprinkler system, that the sprinkler system is separate from the other service facilities, unless the Company has specifically approved an integrated system and Company-approved check valves are installed.

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART TWO, SECTION I (Cont.)

B. Construction Specifications; Ownership of Facilities; Relocation

Fire hydrants, and all valves, pipes, fittings and appurtenances related to the hydrant shall be installed to the Company's construction specifications under non-refundable Contributions in Aid of Construction, paid by the Developer or Fire Protection Service Customer, and shall become the property of the Company.

Fire sprinkler systems up to a mutually-agreed upon point of interconnection shall be installed to the Company's construction specifications under non-refundable Contributions in Aid of Construction, paid by the Developer or Fire Protection Service Customer, and shall become the property of the Company. The installation, maintenance and operation of fire sprinkler systems within the Customer's facility, and beyond the point of interconnection, shall be the responsibility of the Customer.

Relocation costs of any Company-owned fire protection facilities shall be paid by the Customer or the party requesting relocation. Relocation costs include costs incurred due to moving facilities to accommodate reconstruction, widening, realignment, or grade changes to alleys, streets, roads, or highways.

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART TWO, SECTION I (Cont.)

C. Interruptible Service; Company's Liability Limitations

The Company will exercise reasonable diligence to provide continuous water service to fire hydrant and interior fire sprinkler service customers. Fire Protection Service is conditioned upon the express understanding that THE COMPANY DOES NOT GUARANTEE OR INSURE UNINTERRUPTED OR REGULAR WATER SERVICE, NOR DOES THE COMPANY REPRESENT THE PRESENCE OF ADEQUATE PRESSURE, VOLUME, OR FIRE FLOW AVAILABLE ANYWHERE ON ITS WATER SYSTEM BY OFFERING FIRE PROTECTION SERVICE AS SPECIFIED HEREIN.

Fire Protection Service is further conditioned on the Fire Protection Services Customer agreeing TO HOLD HARMLESS AND INDEMNIFY THE COMPANY from and against any and all liability, loss, damage or expense the Company may incur as a result of claims, demands, costs or judgment against the Company including, but not limited to, loss of or damage to property or injury or to death of persons, arising, directly or indirectly, out of the Company's providing of water service, or any activities or o0perations related thereto, or any breach by the Fire Protection Service Customer of the terms, covenants or conditions of this Tariff Schedule. The Company shall be entitled to recover its reasonable attorneys' fees should the Fire Protection Service Customer fail to comply with this provision. This provision applies to, and regardless of, any negligence or alleged negligence on the part of the Company, its employees, servants or agents.

PART TWO, SECTION II

II. CROSS-CONNECTION CONTROL AND BACKFLOW PREVENTION

PURPOSE:

The purpose of this tariff is to protect the water system and facilities of Chaparral City Water Company ("the Company") from the possibility of contamination caused by the backflow of contaminants that may be present on the customer's premises by requiring the installation and periodic testing of backflow-prevention assemblies pursuant to the provisions of Arizona Administrative Code ("A.A.C.") R-14-2-405.B.6 and A.A.C. R18-4-115. This tariff is applicable to all customers served by the Company who meet the requirements set forth below.

REQUIREMENTS:

In accordance with the rules and regulations of the Arizona Corporation Commission and the Arizona Department of Environmental Quality, including A.A.C. R14-2-405.B.6 and A.A.C. R18-4-115 relating to backflow prevention:

1. The Company may require a customer to pay for and install a backflow-prevention assembly whenever A.A.C. R18-4-115.B or .C applies.

2. A backflow-prevention assembly installed by the customer tariff must comply with the requirements set forth in A.C.C. R18-4-115.D and E, which rules are incorporated herein by this reference.

3. Subject to the provision of A.A.C. R14-2-407 and R14-2-410, and in accordance with paragraphs 1 and 7 of this tariff, the Company may terminate service or deny service to a customer who fails to install a backflow-prevention assembly as required by this tariff.

4. The Company shall give any existing customer who is required to install a backflow-prevention assembly written notice of said requirement. If A.A.C. R14-2-410.B.1.a. is not applicable, the customer shall have thirty (30) days in which to comply with this notice. If the customer can show good cause as to why she or he cannot install the device within thirty (30) days, the Company, in its discretion, may suspend this requirement for a reasonable period of time, which shall not exceed ninety (90) days.

PART TWO, SECTION II (Cont.)

5. The testing of any backflow-prevention assembly and related equipment must comply with the requirements set forth in A.A.C. R18-4-115.F. The Company may require the customer to pay to have the backflow-prevention assembly tested as necessary to ensure that it is functioning properly. The Company may also require the customer to pay for any repairs to a backflow-prevention assembly.

6. The customer shall provide the Company with all records relating to the installation, testing and repair of each backflow-prevention assembly. For each backflow-prevention assembly, these records must include:

   a. The assembly identification number and description (e.g., manufacturer and model number);
   b. Its location;
   c. The dates of all tests;
   d. A description of repairs and recommendations for repairs made by tester; and
   e. The tester's name, employer, address and certification number.

7. In the event the backflow-prevention assembly does not function properly or fails any test, or in the event that a customer fails to comply with any testing requirement, and a hazard as contemplated under A.A.C. R14-2-410.B.1.a. may exist, the Company may terminate service immediately and without notice. The backflow-prevention assembly must be repaired or replaced by the customer, at the customer's expense, and the assembly retested before service may be restored.

8. In the event the backflow-prevention assembly does not function properly or fails any test, or in the event that a customer fails to comply with any testing requirement, and there is no possibility of a hazard as contemplated under A.A.C. R14-2-410.B1.a., the backflow-prevention assembly shall be repaired or replaced within fourteen (14) days of the initial discovery of the deficiency in the assembly or its function. The customer's failure to remedy the deficiency or malfunction of the assembly, or failure to retest the assembly to ensure that it is properly functioning, shall be grounds for termination of water service in accordance with A.A.C. R14-2-410.

Chaparral City Water Company
(Name of Company)

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PART TWO, SECTION III

III. WATER SERVICE CURTAILMENT

APPLICABILITY:

To all customers served by Chaparral City Water Company ("Company") where the Company determines that temporary water shortages might lead to water system outages, whether caused by drought, fire or other disaster, diminishing supplies, contamination, equipment failure, increased demands or other causes.

PURPOSE:

To implement procedures to cause all customers, regardless of customer class, to reduce water use by compliance with specified water conservation measures and other actions required to reduce each customer's normal water use.

NOTICE OF CURTAILMENT IMPLEMENTATION:

The Company will notify customers of the need to curtail water use, the stage of curtailment implemented, and the extent of curtailment required, by using one or more of the most appropriate methods listed below, as determined by the Company:

1. A notice published in a local newspaper of general circulation that serves the targeted area.
2. A bill insert or a notice on the customer's monthly bill.
3. Radio and television announcements in the targeted area.
4. Signs, leaflets, or other means of providing public notice as determined by the Company.

The Company will notify the customers when such curtailment is no longer needed.

CURTAILMENT STAGES:

Stage One:

Voluntary water use reduction by costumers of 25% or less, as specified by the Company, by adhering to the following practices:

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

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PART TWO, SECTION III (Cont.)

1. No washing of streets, sidewalks, driveways, parking lots, service station aprons or other exterior features.
2. No washing of automobiles, trucks, trailers, trailer houses or any type of mobile equipment.
3. Exterior landscape watering not more frequently than once every 2 days.
4. Exterior landscape automatic watering timers reduced from their normal duration setting.
5. No filling of swimming or wading pools.
6. Restaurants to serve drinking water only upon request.
7. Hotels, motels and other temporary lodging facilities to notify their customers that towels and linens will be washed upon request only, and that their water use should be limited.
8. Use of water form fire hydrants only in case of fire.
9. Do not waste water. EXAMPLES: Do not let water run down streets and repair nay leaking plumbing fittings.
10. Reduce other water uses such that the targeted reduction from the customer's historic water use is achieved.

Stage Two:

Voluntary water use reduction by customers of more than 25%, as specified by the Company, by adhering to the practices listed under Stage One and the following practices:

1. Exterior landscape watering not more frequently than once every 3 days.
2. Exterior landscape automatic watering timers further reduced from their normal duration setting.
3. Reduce other water uses such that the targeted reduction from the customer's historic water use is achieved.
4. No use of construction water services for dust control, soil compaction, or similar purposes, unless required by the Maricopa County Environmental Services Department, the Arizona Department of Environmental Quality, or other agency with jurisdiction over air quality.

Stage Three:

Mandatory water use reduction by customers to a level specified by the Company to meet health and safety requirements, by adhering to the practices listed under Stage One and Stage Two and the following practices:

Chaparral City Water Company
(Name of Company)

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PART TWO, SECTION III (Cont.)

1. Exterior landscape watering not more frequently than once every 4 days.
2. Exterior landscape automotive watering timers reduced from their normal duration setting.
3. Reduce other water uses such that the targeted water use reduction is achieved.
4. No use of construction water services.
5. Have on hand a minimum of a 3-day emergency supply of drinking water.

Stage Four:

Mandatory water use reductions by customers, when Stage Three conditions are expected to last longer than two months, by adhering to the practices listed under Stage One through Stage Three, together with the Targeted Water use Reduction Levels set forth below.

EXEMPTIONS AND APPEALS:

Reduction under Stages One, Two, Three and Four do not apply to water directly used for public health and safety purposes.

A customer who wishes an exemption from the targeted water use reduction must submit a written request to the Company within ten days of the Company's notice of curtailment. Following review of the request, the Company will decide whether the targeted water use reduction for that customer should be changed. The Company's decision shall be final.

TARGETED WATER USE REDUCTION LEVEL:

All water bills rendered during a Stage Four curtailment will show the customer's targeted water use reduction percentage, together with all other information the Company considers necessary for the customer to achieve the targeted water use reduction level. If the water bill shows that the customer used water above the targeted water use level, the water bill will include a notice to the customer to end all outdoor water use and that failure to comply will result in temporary loss of service. If the customer exceeds the targeted water use level in the following month, the water bill for that month will include a notice to the customer that water service will be terminated for failure to comply with the curtailment procedures imposed by the Company during supply shortages unless the customer agrees to take actions satisfactory to the Company to end unauthorized use of water. A customer's water service will not be terminated for this type of failure to comply without first receiving notice from the Company of its intent to terminate service.

Chaparral City Water Company
(Name of Company)

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PART TWO, SECTION III (Cont.)

If a customer does not take corrective actions satisfactory to the Company and water service is subsequently terminated and such customer believes water service was terminated in error, the customer should call the Company's local office to discuss the basis of the Company's termination of water service with a customer service representative or office manager. If a customer believes that water service was terminated improperly, the customer may contact the Commission's Consumer Services Section at 1-800-222-7000 to initiate an investigation.

TERMS AND CONDITIONS:

Any customer whose service is terminated for failure to comply with the specific actions required shall not have service restored until such customer demonstrates compliance with such specific actions, satisfactory to the Company, and pays any past due water charges plus a reconnection charge as provided for in the appropriate tariff schedule.

SPECIAL PROVISIONS:

1. This curtailment plan shall become part of the Arizona Department of Environmental Quality Emergency Operations Plan for the Company.

2. The Company shall notify its customers of this new tariff as part of its next regularly scheduled billing after the effective date of the tariff or no later than sixty (60) days after the effective date of the tariff.

3. The Company shall provide a copy of the curtailment tariff to any customer, upon request.

4. If curtailment efforts do not reduce water use sufficiently and localized water shortages result, the Company will inform the customers of the availability of alternative water supplies in other areas of the Company's water system or neighboring water systems.

5. The Company shall notify the Consumer Service Section of the Utilities Division of the Arizona Corporation Commission at least twelve (12) hours prior to entering either of curtailment Stages 2, 3, or 4. The notification to the Consumer Service Section shall include the cause, present conditions, and expected duration for the water service curtailment.

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

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RESERVED

ISSUED: MM DD YYYY
Month Day Year

EFFECTIVE: MM DD YYYY
Month Day Year

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

W-02113A-13-XXXX

PART THREE

RESERVED

ISSUED: MM DD YYYY
Month Day Year

EFFECTIVE: MM DD YYYY
Month Day Year

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd, Suite 300, Phoenix, Arizona 85027

Decision No. XXXXX

Chaparral City Water Company
(Name of Company)

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PART FOUR

OFF-SITE FACILITIES HOOK-UP FEE

I. Purpose and Applicability.

The purpose of the off-site hook-up fees payable to Chaparral City Water Company ("the Company") pursuant to this tariff is to equitably apportion the costs of constructing additional off-site facilities to provide water production, delivery, storage and pressure among all new service connections. These charges are applicable to all new service connections established after the effective date of this tariff. The charges are one-time charges and are payable as a condition to Company's establishment of service, as more particularly provided below.

II. Definitions.

Unless the context otherwise requires, the definitions set forth in A.C.C. R14-2-401 of the Arizona Corporation Commission's ("Commission") rules and regulations governing water utilities shall apply in interpreting this tariff schedule.

"Applicant" means any party entering into an agreement with Company for the installation of water facilities to serve new service connections, and may include Developers and/or Builders of new residential subdivisions.

"Company" means Chaparral City Water Company, Inc.an Arizona public service corporation.

"Main Extension Agreement" means any agreement whereby an Applicant, Developer and/or Builder agrees to advance the costs of the installation of water facilities to the Company to serve new service connections, or install water facilities to serve new service connections and transfer ownership of such water facilities to the Company, which agreement shall require the approval of the Commission pursuant to A.A.C. R14-2-406, and shall have the same meaning as "Water Facilities Agreement" or "Line Extension Agreement."

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

PART FOUR (Cont.)

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

III. Off-Site Hook-Up Fee.

For each new service connection, the Company shall collect an off-site hook-up fee derived as follows:

Meter Size	Total Fee
5/8" x 3/4 "	****
3/4"	****
1"	****
1-1/2 "	****
2"	****
3"	****
4"	****
6" or larger	****

**** The fee shall be variable, fixed on January 1 of each calendar year, computed by dividing $369,404.50 by the number of hook-ups during the previous calendar year. However, in no event shall the hook-up fee be higher than $1,000 nor less than $500.

2006 filing – New water installations. May be assessed only once per parcel, service connection, or lot within a subdivision. Purpose is to equitably apportion the costs of construction of additional off-site facilities to provide water production, delivery, storage, and pressure among all new service connections.

IV. Terms and Conditions.

(A) Assessment of One Time Off-Site Hook-Up Fee: The off-site hook-up fee may be assessed only once per parcel, service connection, or lot within a subdivision (similar to meter and service line installation charge).

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

PART FOUR (Cont.)

(C) Time of Payment:

a. For those requiring a Main Extension Agreement –

In the event that the person or entity that will be constructing improvements ("Applicant", "Developer" or "Builder") is otherwise required to enter into a Main Extension Agreement, whereby the Applicant, Developer or Builder agrees to advance the costs of installing mains, valves, fittings, hydrants and other on-site improvements in order to extend service in accordance with R-14-2-406(B), payment of the fees required hereunder shall be made by the Applicant, Developer or Builder no later than within 15 calendar days after receipt of notification from the Company that the Utilities Division of the Arizona Corporation Commission has approved the Main Extension Agreement in accordance with R14-2-406(M).

b. For those connecting to an existing main that was installed pursuant to a Main Extension Agreement that was approved by the Arizona Corporation Commission –

In the event that the Applicant, Developer or Builder for service is not required to enter into a Main Extension Agreement, the charges hereunder shall be due and payable at the time the meter and service line installation fee is due and payable.

(D) Off-Site Facilities Construction By Developer: Company and Applicant, Developer or Builder may agree to construction of off-site facilities necessary to serve a particular development by Applicant, Developer or Builder, which facilities are then conveyed to Company. In that event, Company shall credit the total cost of such off-site facilities as an offset to off-site hook-up fees due under this Tariff. If the total cost of the off-site facilities constructed by Applicant, Developer or Builder and conveyed to Company is less than the applicable off-site hook-up fees under this Tariff, Applicant, Developer or Builder shall pay the remaining amount of off-site hook-up fees owed hereunder. If the total cost of the off-site facilities constructed by Applicant, Developer or Builder and conveyed to Company is more than the applicable off-site hook-up fees under this Tariff, Applicant, Developer or Builder shall not be entitled to any refunds.

(E) Failure to Pay Charges; Delinquent Payments: The Company will not be obligated to provide water service to any Developer or, Builder or other applicant for service in the event that the Developer, Builder or other applicant for service has not paid in full all charges hereunder. Under no circumstances will the Company set a meter or otherwise allow service to be established if the entire amount of any payment has not been paid.

Chaparral City Water Company
(Name of Company)

ALL SERVICE AREAS

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PART FOUR (Cont.)

(F) Large Subdivision Projects: In the event that the Developer or Builder is engaged in the development of a residential subdivision containing more than 150 lots, the Company may, in its discretion, agree to payment of off-site hook-up fees in installments. Such installments may be based on the residential subdivision development's phasing, and should attempt to equitably apportion the payment of charges hereunder based on the Developer's or Builder's construction schedule and water service requirements.

(G) Off-Site Hook-Up Fees Non-refundable: The amounts collected by the Company pursuant to this Off-Site Hook-Up Fee Tariff shall be non-refundable contributions in aid of construction.

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

(I) Off-Site Hook-Up Fee in Addition to On-Site Facilities: The off-site hook-up fee shall be in addition to any costs associated with the construction of on-site facilities under a Main Extension Agreement.

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

(K) Fire Flow Requirements: In the event the applicant for service has fire flow requirements that require additional facilities beyond those facilities whose costs were included in the off-site hook-up fee, and which are contemplated to be constructed using the proceeds of the off-site hook-up fee, the Company may require the applicant to install such additional facilities as are required to meet those additional fire flow requirements, as a non-refundable contribution, in addition to the off-site hook-up fee.

H-6 Rules & Regs

RULES AND REGULATIONS
APPLICABLE TO
WATER SERVICE
OF
CHAPARRAL CITY WATER COMPANY

Legally named and operating in:

Maricopa County, Arizona

These rules and regulations have been authorized by the Arizona Corporation Commission and are the effective rules and regulations of this Company.

Services will be furnished in accordance with these rules and regulations and no officer, employee, or representative of this Company has any authority to write, alter, or amend these rules and regulations or any parts thereof in any respect.

RULES AND REGULATIONS APPLICABLE TO WATER SERVICE
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PRELIMINARY STATEMENT

Chaparral City Water Company (hereinafter the "Company") is engaged in the business of supplying water service in the county or counties previously mentioned.

These Rules and Regulations are designed to govern the supply of water in such manner as will secure to each customer the greatest practicable latitude in the enjoyment of service, consistent with good service to himself and other customers, and with safety to the public and the Company's employees.

These Rules and Regulations are on file with the Arizona Corporation Commission of the State of Arizona, and copies are available at all Company offices. They are a part of every contract for service and govern all classes of service, except where specific provisions in contracts or schedules modify it. All prior rules, customs, or alleged understandings are hereby rescinded. These rules and regulations are available for review by any customer, at any office of the Company.

Rates for metered service and other services rendered are those on file with the Arizona Corporation Commission and are available at the offices of the Company.

RULE NO. 1
DEFINITIONS

For the purpose of these rules and regulations, unless the context otherwise requires, the following definitions shall apply:

1. Advance in Aid of Construction: Funds provided to the Company by an applicant under the terms of a main extension agreement and/or of service connection tariff, the amount of which may be refundable.
2. Applicant: A person requesting the Company to supply water service.
3. Application: A written request of the Company for water service, as distinguished from an inquiry as to the availability or charges for such service.
4. Arizona Corporation Commission: The regulatory authority of the State of Arizona having jurisdiction over the public service corporations operating in Arizona.
5. Billing Month: The period between any two regular readings or estimated readings of the Company's meters at approximately thirty (30) day intervals.
6. Billing Period: The time interval between two consecutive meter readings or estimates that are taken for billing purposes.
7. Commission: The Arizona Corporation Commission.
8. Commodity Charge: The unit of cost per billed usage, as set forth in the Company's tariffs.
9. Company: Chaparral City Water Company.
10. Contributions in Aid of Construction: Funds provided to the Company by an applicant under the terms of a main extension agreement and/or service connection tariff, the amount of which is not refundable.
11. Customer: The person or entity in whose name service is rendered, as evidenced by the signature on the application or contract for that service, or by the receipt and/or payment of bills regularly issued, regardless of the identity of the actual user of the service.
12. Customer Charge: The amount the customers must pay the Company for the availability of water service, excluding any water used, as specified in this Company's tariffs.
13. Customer Piping: The pipe that transports water to the customer from the point of delivery to the point of usage by the customer.
14. Day: Calendar day.
15. Distribution Main: A water main of the Company from which service connections may be extended to customers.
16. Interruptible Water Service: Water service that is subject to interruption.

RULE NO. 1 (continued)
DEFINITIONS

17. Main Extension: The mains and ancillary facilities related to providing service to additional customers via the extension of the distribution system.
18. Master Meter: A meter for measuring or recording the volume or flow of water at a single location where said water is transported through a piping system to several tenants or occupants for their individual consumption.
19. Meter: The instrument for measuring and indicating or recording the volume of water that has passed through it.
20. Meter Tampering: A situation where a meter has been illegally altered. Common examples are meter bypassing, use of devices to slow the meter recorder, and broken meter seals.
21. Minimum Charge: The amount the customer must pay for the availability of water service, including an amount of usage, as specified in this Company's tariffs.
22. Minimum Delivery Pressure: 20 pounds per square inch gauge at the meter or point of delivery.
23. Permanent Customer: A customer who is a tenant or owner of a service location who applies for and receives permanent water service.
24. Permanent Service: service which, in the opinion of the Company, is of a permanent and established character. The use of water may be continuous, intermittent, or seasonal in nature.
25. Person: Any individual, partnership, corporation, governmental agency, or other organization operating as a single entity.
26. Point of Delivery: The point where facilities owned, leased or under license by a customer connect to the Company's pipes or at the outlet side of the meter.
27. Premises: All of the real property and apparatus employed in a single enterprise or living unit on an integral parcel of land undivided by public streets, alleys, or railways.
28. Residential Subdivision Development: Any tract of land which has been divided into four or more contiguous lots for use in the construction of residential buildings or permanent mobile homes for either single or multiple occupancy.
29. Residential Use: Service to customers using water for domestic purposes such as personal consumption, water heating, cooking, clothes washing, and other residential uses, including use in apartment buildings, mobile home parks, and other multi-unit residential buildings.
30. Rules: The regulations set forth in the tariffs that apply to the provision of water service.
31. Service Area: The territory in which the Company has been granted a certificate of convenience and necessity and is authorized by the Commission to provide water service in this area.

RULE NO. 1 (continued)
DEFINITIONS

32. Service Establishment Charge: The charges specified in this Company's tariffs which cover the cost of establishing a new account.

33. Service Line: A water line that transports water from a common source (normally a distribution main) of supply to the customer's point of delivery.

34. Service Reconnect Charge: The charge as specified in this Company's tariffs which must be paid by the customer prior to reestablishment of water service each time the water is disconnected for nonpayment or whenever service is discontinued for failure otherwise to comply with this Company's filed rules.

35. Service Reestablishment Charge: A charge as specified in this Company's tariffs, for service at the same location where the customer or a member of the customer's immediate family, had ordered a service disconnection within the preceding twelve month period.

36. Single Family Dwelling: A house, an apartment, or a mobile home permanently affixed to a lot, or any other permanent residential unit which is used as a home.

37. Tariffs: The documents filed with the Commission which list the services and products offered by this Company and which set forth the terms, conditions, and a schedule of the rates and charges for those services and products.

38. Temporary service: Service to premises or enterprises which is temporary in character, or where it is known in advance that the service will be of limited duration. Service that, in the opinion of the Company, is for operations of a speculative character is also considered temporary service.

39. Utility: The public service corporation providing water service to the public in compliance with state law.

RULE NO. 2
ESTABLISHMENT OF SERVICE

A. INFORMATION FROM NEW APPLICANTS

1. The Company may obtain the following minimum information prior to acceptance of the applicant as a customer.

    a. Name or names of applicant(s).

    b. Service address or location and telephone number.

    c. Billing address or location and telephone number, if different than service address.

    d. Address where service was provided previously.

    e. Date applicant will be ready for service.

    f. Indication of whether premises have been supplied with Company service previously.

    g. Purpose for which service is to be used.

    h. Indication of whether applicant is owner or tenant of or agent for the premises, and written proof of agency.

2. The Company may require a new applicant for service to appear at the Company's designated place of business to produce proof of identity and sign the Company's application form.

3. Where service is requested by two or more individuals the Company shall have the right to collect the full amount owed to the Company from any one of the applicants.

B. DEPOSITS

1. The Company may require a deposit from any new applicant for service.

2. The Company shall issue a nonnegotiable receipt to the applicant for the deposit. The inability of the customer to produce such a receipt shall in no way impair his right to receive a refund of the deposit which is reflected on the Company's records.

3. Interest on deposits shall be calculated annually at an interest rate filed by the Company and approved by the Commission in a tariff proceeding. In the absence of such, the interest rate shall be six percent (6%).

4. Interest shall be computed and accrued to the customer's account on an annual basis.

5. Residential deposits plus accrued interest shall be refunded within thirty (30) days after discontinuance of service when the customer has paid all outstanding amounts due the Company.

RULE NO. 2 (continued)
ESTABLISHMENT OF SERVICE

6. A separate deposit may be required for each meter installed.

7. The amount of a deposit required by the Company shall be determined according to the following terms.

   a. Residential customer deposits shall not exceed two times the average residential class bill as evidenced by this Company's most recent annual report filed with the Commission.

   b. Nonresidential customer deposits shall not exceed two and one-half times that customer's estimated maximum monthly bill.

   c. The Company may review the customer's usage after service has been connected and adjust the deposit amount on the basis of the customer's actual usage.

8. Residential Customer Deposits will automatically be refunded by the Company after twelve (12) consecutive months during which time the customer has not been delinquent in the payment of utility bills or, at the discretion of the Company, at any time before service is discontinued. Upon final discontinuance of the use of the service and full settlement of all bills by the customer, any deposit, not previously refunded, with accrued interest, if any, in accordance with the provisions of this policy will be returned to the customer or at the Company's election, it may be applied to the payment of any unpaid accounts of the customer and the balance, if any, returned to the customer.

9. The Company may require a customer to establish or reestablish a deposit if the customer becomes delinquent in the payment of two (2) or more bills within a twelve (12) consecutive month period or has been disconnected for nonpayment during the last twelve (12) months.

10. Deposits shall not prevent the Company from terminating the agreement for service with a customer or suspending service for any failure in the performance of customer obligations under the agreement for service or any violation of this Company's Rules and Regulations.

11. Upon discontinuance of service, the Company may apply the deposit toward settlement of the customer's bill.

C. GROUNDS FOR REFUSAL OF SERVICE

1. The Company may refuse to establish service if any of the following conditions exist:

   a. The applicant has an outstanding amount due for the same class of utility service with the Company and the applicant is unwilling to make arrangements with the Company for payment.

   b. A condition exists, or could occur, which in the Company's judgment is unsafe or hazardous to the applicant, the general population, or the Company's personnel or facilities.

   c. Refusal by the applicant to provide the Company with a deposit.

RULE NO. 2 (continued)
ESTABLISHMENT OF SERVICE

d. Customer is known to be in violation of the Company's tariffs filed with the Commission or of the Commission's Rules and Regulations.

e. Failure of the customer to furnish such funds, service, equipment, and/or rights-of-way necessary to serve the customer and which have been specified by the Company as a condition for providing service.

f. Applicant falsifies his or her identity for the purpose of obtaining service.

D. SERVICE ESTABLISHMENTS, REESTABLISHMENTS, OR RECONNECTION CHARGE:

1. The Company may make a charge as periodically filed with the Commission for establishment, reestablishment, reconnection or disconnection of utility services.

2. Should service be established or disconnected during a period other than regular working hours at the customer's request or cause, the customer may be required to pay an after hours charge. Where the Company's scheduling will not permit the requested service on the same day requested, the customer can elect to pay the after hours charge for the service that day.

3. For purposes of this tariff, service establishments are where the customer's facilities are ready and acceptable to the Company and the Company needs only to install a meter, read a meter, or turn the service on.

E. TEMPORARY SERVICE

1. Applicants for temporary service may be required to pay the Company, in advance of service establishment, the estimated cost of installing and removing the facilities necessary for furnishing the desired service.

2. Where the duration of service is to be less than one month, the applicant may also be required to advance a sum of money equal to the estimated bill for service.

3. Where the duration of service is to exceed one month, the applicant may also be required to meet the deposit requirements of this Company.

4. If at any time during the term of the agreement for service the character of a temporary customer's operations changes so that in the opinion of the Company the customer is classified as permanent, the terms of this Company's main extension rules shall apply.

F. DOUBTFUL PERMANENCY

When in the Company's opinion, the permanent nature of the customer's requirement for water service is doubtful, the customer shall be required to enter into an agreement with the Company and shall advance the entire cost of construction, including the mains and associated equipment. The agreement shall include provisions for refund upon proof of permanency to the satisfaction of the Company.

ESTABLISHMENT OF SERVICE

G. SERVICE LOCATION, INFORMATION

The Company reserves the right to determine the conditions under which extension will be made. Conditions for service and extending service to the customer will be based upon the following:

a. All such installations shall be in accordance with the Company's specifications and located at an outdoor location accessible to the Company.

b. Individual customers may be required to have their property corner pins and/or markers installed.

c. Where the installation requires more than one meter for service to the premises, each meter pit or box shall be permanently marked (not painted) by the contractor or customer to properly identify the portion of the premises having service. The identification shall be the same as the apartment, office, etc. served by that meter. The identifying marking placed on each meter shall be impressed into or raised from a tag of aluminum, brass or other approved non-ferrous metal with maximum 1/4-inch-high letters. This tag must be attached to the meter pit or box. The impression must be deep enough to prevent the identification(s) from being obscured.

H. IDENTIFICATION OF PREMISES

The premises to be served by the Company shall be clearly identified by the customer at the time of application. If the service address is not recognized in terms of a commonly used identification system, the customer may be required to provide specific written directions and/or legal descriptions before the Company shall be required to act upon a request for water service.

I. SERVICE CALLS FOR ESTABLISHMENTS DURING REGULAR HOURS

The customer for establishment of service by this Company shall pay a minimum service charge of $25.00. In addition, the Company may charge the customer for time, materials and equipment used by the Company if the establishment of service requires repairs or alterations to the Company facilities as a result of the following:

1. An interruption caused by the customer's willful act or omission, negligence or failure of customer-owned equipment, even though the Company is unable to perform any work beyond the point of delivery.
2. A required reconnection of water service to any customer previously disconnected for nonpayment.
3. Unlawful use of service, misrepresentation to the Company, unsafe conditions, threats to Company personnel or property, failure to permit safe access, detrimental effect of customer demands on the Company system, failure to establish credit and/or sign an agreement for service, or any other reason authorizing the Company to make connection.

J. SERVICE CALLS FOR ESTABLISHMENTS AFTER REGULAR HOURS

A service charge, not to exceed the actual cost of the employee's time and the materials and equipment used by the Company, will be imposed for a service call after regular hours for the following:

RULE NO. 2 (continued)
ESTABLISHMENT OF SERVICE

1. An interruption caused by the customer's willful act or omission, negligence or failure of customer-owned equipment, even though the Company is unable to perform any work beyond the point of delivery. The Company shall make reasonable effort to advise the customer about the possibility of such charges before the service call starts.

2. A required reconnection of water service to any customer previously disconnected for nonpayment.

3. Unlawful use of service, misrepresentation to the Company, unsafe conditions, threats to Company personnel or property, failure to permit safe access, detrimental effects of customer demands on the Company system, failure to establish credit and/or sign an agreement for service or any other reason authorizing the Company to make such disconnection. Such work will be performed only when requested and agreed to by the customer.

RULE NO. 3
MINIMUM CUSTOMER INFORMATION REQUIREMENTS

A. INFORMATION FOR RESIDENTIAL CUSTOMERS

1. The Company shall make available upon customer request not later than sixty (60) days from the date of request a concise summary of the rate schedule applied for by the customer. The summary shall include the following:

   a. Monthly minimum or customer charge, identifying the amount of the charge and the specified amount of usage included in the minimum charge where applicable.

   b. Rate blocks, where applicable.

   c. Any adjustment factor(s) or tax impositions and methods of calculation.

2. The Company shall to the extent practical, identify the tariff most advantageous to the customer and notify the customer of such prior to service commencement.

3. In addition, the Company shall make available upon customer request not later than sixty (60) days from the date of request a copy of this Company's Rules and Regulations governing:

   a. Deposits

   b. Termination of service

   c. Billing and collection

   d. Complaint handling

4. The Company, upon written request of a customer, not more than once each calendar year, shall transmit a concise statement of actual consumption by such customer for each billing period during the prior twelve (12) months, unless such data is not reasonably ascertainable.

5. The Company shall inform all new customers of their right to obtain the information specified above.

B. INFORMATION REQUIRED DUE TO CHANGES IN TARIFFS

1. The Company shall transmit to affected customers, by the most economic means available, a concise summary of any change in the Company's tariffs affecting those customers.

2. This information shall be transmitted to the affected customer within sixty (60) days of the effective date of the change.

RULE NO. 4
SERVICE CONNECTIONS AND ESTABLISHMENTS

A. PRIORITY AND TIMING OF SERVICE ESTABLISHMENTS

1. After an applicant has complied with the Company's application and deposit requirements and has been accepted for service by the Company, the Company shall schedule that customer for service connection and/or establishment.

2. Service establishments shall be scheduled for completion within five (5) working days of the date the customer has been accepted for service, except in those instances when the customer requests service establishment beyond the five (5) working day limitation.

3. When the Company has made arrangements to meet with a customer for service establishment purposes and the Company or the customer cannot make the appointment during the prearranged time, the Company shall reschedule the service establishment to the satisfaction of both parties.

4. The Company shall schedule service establishment appointments within a maximum range of four (4) hours during normal working hours, unless another time frame is mutually acceptable to the Company and its customer.

5. Service establishments shall be made only by qualified Company service personnel or persons authorized by the Company.

6. For the purpose of this tariff, service establishments are where the customer's facilities are ready and acceptable to the Company and the Company needs only to install or read a meter or turn the service on.

B. SERVICE LINES

1. An applicant for service shall be responsible for the cost of installing their piping up to the meter (i.e., the "Customer Piping").

2. An applicant for service shall pay to the Company as a refundable advance in aid of construction a sum for each meter and service line. Where service is being provided for the first time, the sum paid to the Company shall be per the tariff. Where a second meter is requested by a customer, which may be for domestic use, irrigation, or fire protection, Company may charge the actual cost of installing the second meter or service line.

3. Except where the refundable advances in aid of construction for meters and service lines have been included in refundable advances in aid of construction for main extensions and thus are refundable pursuant to main extension contracts approved by the Commission, each advance in aid of construction for a service line or meter shall be repaid by the Company by an annual credit of one-tenth of the amount received. Said credit to be applied upon the water bill rendered in November of each year until fully paid, for each service line and meter for which the advance was made, and said credit to commence in the month of November for all such advances received during the preceding calendar year.

4. Where service is being provided for the first time, the customer shall provide and maintain a private cutoff valve within eighteen (18) inches of the meter on the customer's side of the meter, and the Company shall provide a like valve on the Company's side of such meter.

RULE NO. 4 (continued)
SERVICE CONNECTIONS AND ESTABLISHMENTS

5. The Company may install its meter at the property line or, at the Company's option, on the customer's property in a location mutually agreed upon. If on the customer's property, customer shall grant an easement to the Company. The Company shall retain the right to specify the location and size of any meter or service line.

6. Where the meter or service line location on a customer's premises is changed at the request of the customer or due to alterations on the customer's premises, the customer shall provide and install at the customer's expense all Customer Piping. Company may charge the actual cost of removing the meter or service line and may charge the actual cost of installing a new meter or service line.

7. The customer's piping must be installed in such a manner as to prevent cross-connection or backflow. Any alteration or repairs done by the customer to the customer's plumbing shall also include bringing the customer's piping up to current Company standards.

C. CUSTOMER PROVIDED EQUIPMENT, SAFETY AND OPERATION

Each customer shall be responsible for maintaining all equipment and facilities used for Company services located on the customer's side of the meter in a safe operating condition.

D. EASEMENTS AND RIGHTS-OF-WAY

1. Each customer shall grant adequate easements and rights-of-way satisfactory to the Company to ensure that customer's proper service connection. Failure on the part of the customer to grant adequate easements and rights-of-way shall be grounds for the Company to refuse service.

2. When the Company discovers that a customer or the customer's agent is performing work or has constructed facilities adjacent to or within an easement or right-of-way and such work, construction, or facility poses a hazard or is in violation of federal, state or local laws, ordinances, statutes, rules or regulations, or significantly interferes with the Company's access to equipment, the Company shall notify the customer or the customer's agent and shall take whatever actions are necessary to eliminate the hazard, obstruction or violation at the Customer's expense.

3. If it is necessary for the Company to excavate in an easement or right-of-way to extend or repair water facilities, the Company will not be responsible for the cost to replace or repair landscaping, fences, trees, shrubs, structures, etc., placed within the easement or right-of-way.

4. The Company shall at all times have the right of safe ingress and egress from the customer's premises at all reasonable hours for any purpose reasonably connected with the Company's property used in furnishing service.

RULE NO. 5
MAIN EXTENSION AGREEMENTS

A. EXTENSIONS OF MAINS AND SERVICES; ADVANCES IN AID OF CONSTRUCTION - GENERAL REQUIREMENTS

1. The Company will supply service for temporary purposes, provided that the Company has water available in excess of the Company's regular needs, and provided the Company has available material and equipment necessary to supply said service. Each applicant for such service must pay in advance, to the Company, the Company's estimate of the cost of labor and materials, less salvage value on removal, for installing and removing such service.

2. An applicant for the extension of mains shall be required to pay the Company, as a refundable advance in aid of construction, before construction is commenced, the estimated reasonable cost of all mains, distribution lines and service lines, including all valves, fittings, meters, other costs and reasonable overheads.

   a. Upon request by a potential applicant for a main extension, the Company shall prepare, without charge, a preliminary sketch and rough estimate of the cost of installation to be paid by said applicant.

   b. Any applicant for a main extension requesting the Company to prepare detailed plans, specifications, or cost estimates may be required to deposit with the Company an amount equal to the estimated cost of preparation. The Company shall, upon request, make available within forty-five (45) days after receipt of the deposit referred to above, such plans, specifications, or cost estimates of the proposed main extension. Where the applicant accepts the plans and the Company proceeds with construction of the extension, the deposit shall be credited to the cost of construction; otherwise the deposit shall be nonrefundable. If the extension is to include over-sizing of facilities to be done at the Company's expense, appropriate details shall be set forth in the plans, specifications and cost estimates.

   c. In the event that additional facilities are required to provide or sustain pressure, storage, or water supply for the new service or services requested, or for existing customers as a consequence of the extension of service, and the cost of the additional facilities is disproportionate to anticipated revenues to be derived from the future customers, the estimated reasonable cost of such additional facilities may be included in refundable advances in aid of construction to be paid to the Company.

3. Refunds of advances shall be made in accordance with the following method: the Company shall each year, pay to the party making an advance under a main extension agreement, or that party's assigns or other successors in interest where the Company has received notice and evidence of such assignment or succession, an amount equal to ten percent (10%) of the total gross annual revenue, less any gross receipts or sales taxes and amounts payable to any municipalities or others for treatment and/or transmission of water, from each bonafide customer whose service is connected directly to main or extension lines covered by the main extension agreement. Refunds shall not be made for any period after the expiration of ten (10) years from the date of the advance. Refunds shall be made by the Company on or before the 31st day of August of each year, covering any refunds owing from water revenues received during the preceding July 1st to June 30th period. A balance remaining at the end of the ten-year period shall become non-refundable, and the balance not refunded shall be entered as a contribution in aid of construction in the accounts of the Company.

RULE NO. 5 (continued)
MAIN EXTENSION AGREEMENTS

4. The aggregate refunds shall in no event exceed the total of the refundable advances in aid of construction. No interest shall be paid by the Company on any amount advanced. The Company shall make no refunds from any revenues received from any lines or mains, other than customer service lines, leading up to or taking off from the particular main extension covered by the agreement.

5. The Company may, upon approval by the Commission, terminate its obligation to refund a percentage of gross revenues from a main extension by accord and satisfaction of its obligations under the main extension agreement.

6. All agreements entered into shall be evidenced by a written agreement, signed by the Company and all parties advancing the funds for advances in aid of construction, or the duly authorized agents of each.

7. The size, type and quality of materials and of the system, installed location in the ground, and the manner of installation shall be specified by the Company, and shall comply with the requirements of the Commission or other public agencies having authority therein. The Company may install main extensions of any diameter meeting the requirements of the Commission or any other public agencies having authority over the construction and operation of the water system.

8. All mains, valves, fittings, wells, meters, tanks, and other facilities installed shall be the sole property of the Company, and parties making advances in aid of construction shall have no right, title or interest in any such facilities.

9. The Company, upon written request, shall furnish to any party seeking to enter into a main extension agreement a schedule of the proposed reasonable contract price for such extension of mains or other facilities. Such schedules show a breakdown of the contract prices of materials and costs of installation. Different sizes and types of mains shall be separately stated. Valves, meters, and fittings shall be separately stated or listed as a percentage of total cost. All advances shall be made without provision for profit to the Company but shall include reasonable overheads.

10. The Company shall schedule, within reason, new requests for main extension agreements and for service under main extension agreements, promptly and in the order received.

11. If an applicant for service seeking to enter into a main extension agreement deems the contract price or the time of performance to be unreasonable, the applicant may solicit bids from bonded contractors provided that all bids shall be submitted by the bid date stipulated by the Company. If a lower bid is obtained, or if a bid is obtained at an equal price with a more appropriate time of performance, and if such bid contemplates total conformity with the Company's requirements and specifications, the Company shall be required to meet the terms and conditions of the bid proffered, or to enter into a construction contract with the contractor proffering such bid. A performance bond in the total amount of the contract may be required by the Company from the contractor prior to construction.

12. In the case of disagreement or dispute regarding the application of this rule or any of its several provisions, or where the application of this rule works an injustice or undue hardship upon any party or anticipated party to any agreement hereunder, the party aggrieved may refer the matter to the Commission for hearing and decision in accordance with the Rules of Practice and Procedure of the Commission.

RULE NO. 5 (continued)
MAIN EXTENSION AGREEMENTS

13. All agreements shall be filed with and approved by the Utilities Division of the Commission. Where agreements for extension of service are not filed and approved, all advances in aid of construction shall be immediately due and payable to any person making such an advance.

14. No extension of facilities shall be made without first having received approval of plans and specifications of such extensions or installations from the Arizona Department of Environmental Quality or its successor or delegate. A copy of such written approval shall then be filed with the Utilities Division of the Arizona Corporation Commission.

B. WRITTEN AGREEMENT REQUIREMENTS

1. Each main extension agreement shall include the following information:

   a. Name and address of applicant(s).
   b. Proposed service address or location.
   c. Description of requested service.
   d. Description and map of the requested line extension.
   e. Itemized cost estimate to include materials, labor and other costs as necessary.
   f. Payment terms.
   g. A clear and concise explanation of any refunding provisions, if applicable.
   h. Company's estimated start date and completion date for construction of the main extension.

2. Each applicant shall be provided with a copy of the written main extension agreement.

C. FINAL COST

1. In the event the Company's actual completed cost is less than the amount advanced by the customer, the Company shall make a refund to the applicant within thirty (30) days after completion of the construction or Company's receipt of invoices related to that construction.

2. In the event the Company's actual completed cost is more than the amount advanced by the customer the Company shall notify the applicant and the applicant shall remit additional funds within thirty (30) days of notification of the actual completed cost. Should the applicant fail to remit additional funds, service may be discontinued to the extension until the actual completed cost is paid in full.

D. CONSTRUCTION/FACILITIES RELATED INCOME TAXES

1. Definitions:

   a. "Company" or "utility" refers to the entity authorized to provide public utility service in the geographic area involved.

RULE NO. 5 (continued)
MAIN EXTENSION AGREEMENTS

b. "Rate Basing" – The Company pays federal income tax (FIT) and state income tax (SIT), if any, due on the receipt of an Advance in Aid of Construction (AIAC) or a Contribution in Aid of Construction (CIAC) in accordance with the Tax Reform Act of 1986 (TRA-86), as amended. Tax paid is included in the Deferred Income Tax Account and is used in the calculation of rate base. This amount is reduced by the effect of tax depreciation received for AIAC/CIAC plant and tax deductions resulting from refunds of AIAC.

c. "Full Gross Up" - Utility requires contributor/advancer to pay entire FIT/SIT plus a gross-up to reflect the tax on tax resulting from treating effected AIAC/CIAC payments as taxable income.

2. For construction or proposed construction which, in the judgment of the Company, will be utilized by ultimate customers of the Company in the near future, the Company shall account for the advances and/or contributions required by this Rule by "Rate Basing" them as defined in Paragraph D.1.b. No additional tax related amount should be required with the AIAC or CIAC.

3. For construction or proposed construction costs collected pursuant to tariff provisions, Commission Rules and Regulations, or orders, and which are subject to Paragraph D.4 the Company shall require contributor/advancer to provide funds necessary for Company to pay the state and federal tax obligations associated with the subject construction or proposed construction.

4. In the event the Company determines that the required construction, proposed construction or development fall within certain criteria, some of which are set forth below, Company may petition the Commission to authorize it to collect from the contributor/advancer funds sufficient to pay the "Full Gross Up" of the state and federal income taxes as defined in Paragraph D.1.c. Without intending to limit, examples of events which shall cause Company to require contributor/ advancer to advance the taxes as contemplated herein are as follows:

   a. The development or build-out of the project is remote or speculative; or

   b. The size of the development, as compared to the size of the Company's customer base, represents undue risk for the Company; or

   c. The size of the advance/contribution or its related cost is extraordinarily large relative to the Company's rate base or revenues; or

   d. The public interest is better served by treating the advance/contribution as other than the "Rate Basing" methodology.

   The Company must present sufficient evidence that its request to require "Full Gross Up" of taxes under this paragraph is in the public interest. The Commission may deny, alter, or amend the Company's petition for authorization to require "Full Gross Up".

5. In the event contributor/advancer is required by other tariff, agreement, rule or order to advance Facilities for the subject development, those AIAC/CIAC's shall be subject to the provisions of this Section D.

RULE NO. 5 (continued)
MAIN EXTENSION AGREEMENTS

6. If, in the judgment of the Company based upon the specific development, tax or regulatory considerations, it is deemed inappropriate to utilize either the "Rate Basing" methodology or the "Full Gross Up" methodology, the Company shall obtain specific Commission approval authorizing alternative treatment.

7. Paragraphs 1-7 of this Section of the Extension Rule shall apply to all refundable AIAC and CIAC agreements entered into on or after September 1, 1988, as well as to all prior AIAC and CIAC agreements performed in any manner after September 1, 1988.

RULE NO. 6
PROVISION OF SERVICE

A. COMPANY RESPONSIBILITY

1. The Company shall be responsible for providing potable water to the customer's point of delivery.
2. The Company may, at its option, refuse service until the customer has obtained all required permits and/or inspections indicating that the customer's facilities comply with local construction and safety standards.

B. CUSTOMER RESPONSIBILITY

1. Each customer shall be responsible for maintaining all facilities on the customer's side of the point of delivery in a safe and efficient manner and in accordance with the requirements of the Arizona Department of Environmental Quality, County and Municipal authorities, and the prescribed specifications of the Company.
2. Each customer shall be responsible for safeguarding all Company property installed in or on the customer's premises for the purpose of supplying water to that customer.
3. Each customer shall exercise all reasonable care to prevent loss or damage to Company property, excluding ordinary wear and tear. The customer shall be responsible for loss of or damage to Company property on the customer's premises arising from neglect, carelessness, or misuse and shall reimburse the Company for the cost of necessary repairs and replacements.
4. Each customer shall be responsible for payment for any equipment damage resulting from unauthorized breaking of seals, interfering, tampering, or bypassing the Company meter.
5. The customer shall be responsible for notifying the Company of any failure identified in the Company's equipment.
6. Water furnished by this Company shall be used only on the customer's premises and shall not be resold to any other person. During critical water conditions, as determined by the Commission, the customer shall use water only for those purposes specified by the Commission. Disregard of this rule shall be sufficient cause for refusal or discontinuance of service.
7. The customer agrees, when accepting service, that no one except Company employees or persons authorized by the Company shall be allowed to operate, remove or replace any Company owned equipment installed on customer's property.
8. No person, except an employee or persons acting on behalf of the Company shall alter, remove or make any connection to the Company's meter or service equipment.
9. No meter seal may be broken or removed by anyone other than an employee or person acting on behalf of the Company. However, the Company may give its prior consent to break the seal by an approved plumber employed by a customer when deemed necessary by the Company.

RULE NO. 6 (continued)
PROVISION OF SERVICE

10. The customer will be held responsible for any broken seals, tampering, or interfering with the Company's meter(s) or any other Company owned equipment installed on the customer's premises. In cases of tampering with meter installations, interfering with the proper working thereof, or any such tampering, interfering, theft, or service diversion, including the falsification of customer's meter readings, that customer shall be subject to immediate discontinuance of service. The Company shall be entitled to collect from the current customer under the appropriate rate, for all consumption not recorded on the meter as the result of such tampering, or other theft of service, and also any additional security deposits as well as all expenses incurred by the Company for property damages, investigation of the illegal act, and all legal expenses and court costs, if necessary.

11. The customer will be held liable for any loss or damage occasioned or caused by the customer's negligence, want of proper care or wrongful act or omission on the part of any customer's agents, employees, licenses, or contractors.

C. CONTINUITY OF SERVICE

The Company shall make reasonable efforts to supply a satisfactory and continuous level of service. However, the Company shall not be responsible for any damage or claim of damage attributable to any interruption or discontinuation of service resulting from:

a. Any cause against which the Company could not have reasonably for seen or made provision for, i.e., force majeure.

b. Intentional service interruptions to make repairs or perform routine maintenance.

c. Curtailment.

D. SERVICE INTERRUPTIONS

1. The Company shall make reasonable efforts to reestablish service within the shortest possible time when service interruptions occur.

2. The Company shall make reasonable provision to meet emergencies resulting from failure of service, and shall issue instructions to its employees covering procedures to be followed in the event of emergency in order to prevent or mitigate interruption or impairment of service.

3. In the event of a national emergency or local disaster resulting in disruption of normal service, the Company may, in the public interest, interrupt service to other customers to provide necessary service to civil defense or other emergency service agencies on a temporary basis until normal service to these agencies can be restored.

4. When the Company plans to interrupt service for more than four (4) hours to perform necessary repairs or maintenance the Company shall attempt to inform affected customers at least twenty-four (24) hours in advance of the scheduled date and estimated duration of the service interruption. Such repairs shall be completed in the shortest possible time to minimize the inconvenience to the customers.

RULE NO. 6 (continued)
PROVISION OF SERVICE

5. The Commission shall be notified of interruptions in service affecting the entire system or any major division thereof. The interruption of service and cause shall be reported within four (4) hours after the responsible representative of the Company becomes aware of said interruption, by telephone to the Commission, and followed by a written report to the Commission.

E. MINIMUM DELIVERY PRESSURE

The Company shall maintain a minimum standard delivery pressure of 20 pounds per square inch gauge (PSIG) at the customer's meter or point of delivery.

F. CONSTRUCTION STANDARDS

The Company shall construct or cause to be constructed all facilities in accordance with the guidelines established by the Arizona Department of Environmental Quality or its successor, delegate or any other governmental agency having jurisdiction thereof, and the Company. Phased construction is acceptable.

G. ELECTION OF RATE SCHEDULES

The Company shall use its best efforts to select the most favorable rate for which the customer is eligible based on available data at the time of application. The Company shall use its best efforts for notifying the customer of the most favorable rate schedule if the class has changed after initial application, and shall not be required to refund the difference in charge under different rate schedules. Upon written application of any material changes in the customer installation, the Company will assist in determining if a change in rate schedule is desirable.

RULE NO. 7
METER READING

A. FREQUENCY

Each meter shall be read monthly or as close to the same day of each month as practicable unless otherwise approved by the Commission.

B. MEASURING OF SERVICE

1. All water delivered by the Company shall be billed upon the basis of metered volume sales, except that the Company may, at its option, provide a fixed charge for the following:

    a. Temporary service where the water use can be readily estimated.

    b. Public and private fire protection service.

    c. Water used for street sprinkling and sewer flushing, when provided for by contract between the Company and the municipality or other local governmental authority.

    d. Other fixed charge schedules as shall be submitted to and approved by the Commission.

2. When there is more than one meter at a location, the metering equipment shall be so tagged or plainly marked as to indicate tie facilities being metered.

C. CUSTOMER REQUESTED REREADS

1. The Company shall at the request of the customer reread the customer's meter within ten (10) working days after such request by the customer.

2. Any rereads shall be charged to the customer at the rate on file and approved by the Commission, provided that the original reading was not in error. Adjustment for reasonable usage since the original reading was taken shall be considered when determining the original reading.

3. When the original reading is found to be in error, the reread shall be at no charge to the customer, given adjustment for reasonable usage since the original reading was taken.

D. ACCESS TO CUSTOMER PREMISES

The Company shall at all times have the right of safe ingress to and egress from the customer's premises at all reasonable hours for any purpose reasonably connected with the Company's property used in furnishing service and the exercise of any and all rights secured to it by law or these rules.

RULE NO. 7 (continued)
METER READING

E. METER TESTING AND MAINTENANCE PROGRAM.

1. The Company shall establish a regular program of meter testing taking into account the following factors:

   a. Size of meter

   b. Age of meter

   c. Consumption

   d. Characteristics of water

F. CUSTOMER REQUESTED METER TESTS

The Company shall test a meter upon customer request, and shall be authorized to charge the customer for such meter test according to the tariff on file and approved by the Commission. However, if the meter is found to over register by more than three percent (3%), no meter-testing fee will be charged to the customer.

RULE NO. 8
BILLING AND COLLECTION

A. FREQUENCY AND ESTIMATED BILLS

1. The Company shall bill monthly for services rendered. Meter readings shall be scheduled for periods of not less than twenty-five (25) days or more than thirty-five (35) days, unless otherwise approved by the Commission.

2. If the Company is unable to read the meter on a scheduled meter read date, it will estimate the consumption for the billing period giving consideration to the following factors when applicable:

    a. The customer's usage during the same month of the previous year.

    b. The amount of usage during the preceding month.

3. After the second consecutive month of estimating the customer's bill for reasons other than severe weather or standard billing practice as approved by the Commission, the Company will attempt to secure an accurate reading of the meter.

4. Failure on the part of the customer to comply with a reasonable request by the Company for access to its meter may lead to the termination of service.

5. Estimated bills will be issued only under the following conditions:

    a. Failure of a customer who reads his own meter to deliver his meter reading card to the Company in accordance with the requirements of the Company's billing cycle.

    b. Severe weather conditions that prevent the Company from reading the meter.

    c. Circumstances that make it dangerous or impossible to read the meter, i.e., locked gates, blocked meters, vicious or dangerous animals, etc.

    d. Other billing cycles as approved by the Commission.

6. Each bill based on estimated usage will indicate that it is an estimated bill.

B. COMBINING METERS, MINIMUM BILL INFORMATION

1. Each meter at a customer's premises will be considered separately for billing purposes, and the readings of two or more meters will not be combined.

2. Each bill for residential service will contain the following minimum information:

    a. Date and meter reading at the end of the actual or estimated billing period.

    b. Previous month's actual or estimated meter reading and date.

RULE NO. 8 (continued)
BILLING AND COLLECTION

c. Billing usage.

d. Company telephone number.

e. Customer's name.

f. Service account number.

g. Amount due and terms of payment.

h. Past due amount where appropriate.

i. Adjustment factor, where applicable.

j. Privilege, sales or use tax, and any regulatory assessment applicable.

k. Other approved tariff charges.

C. BILLING TERMS

1. All bills for services are due and payable when rendered. All bills not paid within fifteen (15) days shall be considered delinquent.

2. For purposes of this rule, the date a bill is rendered may be evidenced by:

   a. The postmark date.

   b. The mailing date.

3. All delinquent bills shall be subject to the provisions of the Company's termination procedures.

4. All payments shall be made at offices of the Company or designated payment stations, or to the address shown on the bill form.

D. APPLICABLE TARIFFS, PREPAYMENT, FAILURE TO RECEIVE, COMMENCEMENT DATE, TAXES

1. Each customer shall be billed under the applicable tariff indicated in the customer's application for service.

2. The Company shall make provisions for advance payment for services.

3. Failure to receive bills or notices that have been properly placed in the United States mail shall not prevent such bills from becoming delinquent nor relieve the customer of his obligations therein.

4. Charges for service commence when the service is installed and connection made, whether used or not.

RULE NO. 8 (continued)
BILLING AND COLLECTION

5. In addition to the collection of regular rates, the Company may collect from its customers a proportionate share of any privilege, sales or use tax, or other imposts based on the gross revenues received by the Company.

E. METER ERROR CORRECTIONS

1. If any meter after testing is found to be more than three percent (3%) in error, either fast or slow, proper correction between three percent (3%) and the amount of the error shall be made of previous readings, and adjusted bills shall be rendered according to the following terms:

   a. For the period of three (3) months immediately preceding the removal of such meter from service for test or from the time the meter was in service since last tested, but not exceeding three (3) months since the meter shall have been shown to be in error by such test, or

   b. From the date the error occurred, if the date of the cause can be definitely fixed.

2. The Company will make no adjustment, except to the customer last served by the meter tested.

F. INSUFFICIENT FUNDS (NSF) CHECKS

1. The Company shall be allowed to recover a fee, as approved by the Commission for each instance where the customer tenders payment for service with an insufficient funds check, and require a security deposit equal to that prescribed in Section B, provision 7 of Rule No. 2.

2. When the Company is notified by the customer's bank that there are insufficient funds to cover the check tendered for service, the Company may require the customer to make payment in cash, money order, certified check, or other means which guarantee the customer's payment to the Company.

3. A customer who tenders an insufficient funds check shall in no way be relieved of the obligation to render payment to the Company under the original terms of the bill nor defer the Company's provision for termination of service for nonpayment of bills.

4. The Company will not accept personal checks if two (2) NSF checks have been received within a twelve-month period in payment of any billing.

G. DEFERRED PAYMENT PLAN

1. The Company may, prior to termination, offer to qualifying residential customers a deferred payment plan for the customer to retire unpaid bills for service.

2. Each deferred payment agreement, entered into in writing by the customer and the Company, due to the customer's inability to pay an outstanding bill in full shall provide that service will not be discontinued if:

   a. Customer agrees to pay a reasonable amount of the outstanding bill at the time the parties enter into the deferred payment plan.

RULE NO. 8 (continued)
BILLING AND COLLECTION

b. Customer agrees to pay all future bills for service in accordance with the billing and collection tariffs of the Company.

c. Customer agrees to pay a reasonable portion of the remaining outstanding balance in installments over a period not to exceed six (6) months.

3. For the purpose of determining a reasonable installment payment schedule under these rules, the Company and the customer shall give consideration to the following conditions:

   a. Size of the delinquent account.

   b. Customer's ability to pay.

   c. Customer's payment history.

   d. Length of time that the debt has been outstanding.

   e. Circumstances that resulted in the debt being outstanding.

   f. Any other relevant factors related to the circumstances of the customer.

4. Any customer who desires to enter into a deferred payment agreement shall establish such agreement prior to the Company's scheduled termination date for nonpayment of bills. A customers' failure to execute a deferred payment agreement prior to the scheduled termination date shall not prevent the Company from terminating service for nonpayment.

5. Deferred payment agreements shall be in writing and signed by the customer and an authorized Company representative

6. A deferred payment agreement may include a finance charge as approved by the Commission in a tariff proceeding,

7. If a customer has not fulfilled the terms of a deferred payment agreement, the Company shall have the right to disconnect service pursuant to this Company's termination of service rules and, under such circumstances, it shall not be required to offer subsequent negotiation of a deferred payment agreement prior to termination.

H. LATE PAYMENT PENALTY

1. The Company may include in its tariffs a late payment penalty that may be applied to delinquent bills.

2. The amount of the late payment penalty shall be indicated upon the customer's bill when rendered by the Company.

3. In the absence of an approved tariff, the amount of the late payment penalty shall not exceed 1½% per month of the delinquent bill, applied on a monthly basis.

RULE NO. 8 (continued)
BILLING AND COLLECTION

I. CHANGE OF OCCUPANCY

1. Not less than three (3) working days advance notice must be given in person, in writing, or by telephone at the Company office to discontinue service or to change occupancy.

2. The outgoing party shall be responsible for all utility services provided and/or consumed up to, and including the scheduled turn off date.

RULE NO. 9
TERMINATION OF SERVICE

A. NONPERMISSIBLE TERMINATION OF SERVICE

The Company may not disconnect service for any of the reasons stated below:

a. Delinquency in payment for services rendered to a prior customer at the premises where service is being provided, except in the instance where the prior customer continues to reside on the premises.

b. Failure of the customer to pay for services or equipment not regulated by the Commission.

c. Nonpayment of a bill related to another class of water service.

d. Failure to pay for a bill to correct a previous under-billing due to a billing error, inaccurate meter reading or meter failure, if the customer and Company agree in writing to payment terms over a reasonable period of time.

e. Disputed bills where the customer has complied with the Commission's rules and regulations.

B. TERMINATION OF SERVICE WITHOUT NOTICE

1. Company service may be disconnected without advance written notice under the following conditions:

   a. The existence of an obvious hazard to the safety or health of the consumer, the general population, Company personnel or facilities.

   b. The Company has evidence of meter fraud.

   c. Unauthorized resale or use of utility services.

   d. Failure of a customer to comply with the curtailment of procedures imposed by a utility during supply shortages.

2. The Company shall not be required to restore service until the conditions that resulted in the termination have been corrected to the satisfaction of the Company.

3. The Company shall maintain a record of all terminations of service without notice. This record shall be maintained for a minimum of one (1) year and shall be available for inspection by the Commission.

C. TERMINATION OF SERVICE WITH NOTICE

1. The Company may disconnect service to any customer for any reason stated below, provided the Company has met the notice requirements established by the Commission.

   a. Customer violation of any of the Company's tariffs filed with the Commission and/or violation of the Commission's rules and regulations.

RULE NO. 9 (continued)
TERMINATION OF SERVICE

b. Failure of the customer to pay a delinquent bill for water service.

c. Failure to meet or maintain the Company's credit and deposit requirements.

d. Failure of the customer to provide the Company reasonable access to its equipment and property.

e. Customer breach of a written contract for service between the Company and customer.

f. When necessary for the Company to comply with an order of any governmental agency having such jurisdiction.

g. The Company may terminate water service to effect sewer service termination when it provides both services to the same customer upon the same premises.

2. The Company shall maintain a record of all terminations of service with notice. This record shall be maintained for one (1) year and be available for Commission inspection.

D. TERMINATION NOTICE REQUIREMENTS

1. The Company shall not terminate service to any of its customers without providing advance written notice to the customer of the Company's intent to disconnect service, except under those conditions specified where advance written notice is not required.

2. Such advance written notice shall contain, at a minimum, the following information:

a. The name of the person whose service is to be terminated and the address where service is being rendered.

b. The Commission rule or regulation that was violated and an explanation thereof or the amount of the bill which the customer has failed to pay in accordance with the payment policy of this Company, if applicable.

c. The date on or after which service may be terminated.

d. A statement advising the customer to contact the Company at a specific address or phone number for information regarding any deferred payment or other procedures which the Company may offer or to work out some other mutually agreeable solution to avoid termination of the customer's service.

e. A statement advising the customer that the Company's stated reason for the termination of service may be disputed by contacting the Company at a specified address and phone number, advising the Company of the dispute and making arrangements to discuss the cause for termination with a responsible employee of the Company in advance of the scheduled date of termination. The responsible employee shall be empowered to resolve the dispute and the Company shall retain the option to terminate service after affording this opportunity for a meeting and concluding that the reason for termination is just and advising the customer of his right to file a complaint with the Commission.

RULE NO. 9 (continued)
TERMINATION OF SERVICE

E. TIMING OF TERMINATION WITH NOTICE

1. The Company shall be required to give at least (10) days advance notice prior to termination date.
2. Such notice shall be considered to be given to the customer when a copy thereof is left with the customer or posted first class in the United States mail, addressed to the customer's last known address.
3. If after the period of time allowed by the notice has elapsed and the delinquent account has not been paid nor arrangements made with the Company for the payment thereof or in the case of a violation of the Company's rules the customer has not satisfied the Company that such violation has ceased, the Company may then terminate service on or after the day specified in the notice without giving further notice.
4. An authorized representative of the Company may only disconnect service in conjunction with a personal visit to the premises.
5. The Company shall have the right (but not the obligation) to remove any or all of its property installed on the customer's premises upon the termination of service.

F. LANDLORD/TENANT RULE

1. In situations where service is rendered at an address different from the mailing address of the bill or where the Company knows that a landlord/tenant relationship exists and that the landlord is a customer of the Company, and where the landlord as customer would otherwise be subject to disconnection of service, the Company may not disconnect service until the following actions have been taken:

    a. Where it is feasible to so provide service, the Company, after providing notice as required in these rules, shall offer the occupant the opportunity to subscribe for service in his or her own name. If the occupant then declines to so subscribe, the Company may disconnect service pursuant to the rules.

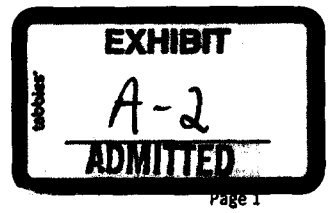
    b. The Company shall not attempt to recover from a tenant or condition service to a tenant upon, payment of any outstanding bills or other charge due upon the outstanding account of the landlord.

RULE NO. 10
ADMINISTRATIVE AND HEARING REQUIREMENTS

A. CUSTOMER SERVICE COMPLAINTS

1. The Company shall make full and prompt investigation of all service complaints made by its customers, either directly or through the Commission.
2. The Company shall respond to the complaint and/or the Commission representative within five (5) working days as to the status of the Company investigation of the complaint.
3. The Company shall notify the complainant and/or the Commission representative of the final disposition of each complaint. Upon request of the complainant or the Commission representative, the Company shall report the findings of its investigation in writing.
4. The Company shall inform the customer of his right of appeal to the Commission should the results of the Company's investigation prove unsatisfactory to the customer.
5. The Company shall keep a record of all written service complaints received which shall contain, at a minimum, the following data:
    a. Name and address of complainant.
    b. Date and nature of complaint.
    c. Disposition of the complaint.
    d. A copy of any correspondence between the Company, the customer, and/or the Commission.

This record shall be maintained for a minimum period of one (1) year and shall be available for inspection by the Commission.



Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Increase in Gross Revenue Requirement

Witness: Hubbard

Line No.					
1	Original Cost Rate Base			$	27,769,023
2					
3	Adjusted Operating Income			$	865,297
4					
5	Current Rate of Return				3.12%
6					
7	Required Operating Income			$	2,738,026
8					
9	Required Rate of Return				9.86%
10					
11	Operating Income Deficiency			$	1,872,729
12					
13	Gross Revenue Conversion Factor				1.6495
14					
15	Increase in Gross Revenue				
16	Requirement			$	3,089,039
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	$ 7,232,174	$ 9,760,781	$ 2,528,606	35.0%
22	Commercial	663,937	880,476	216,539	32.6%
23	Sale for Resale	986,694	1,316,237	329,543	33.4%
24	Hydrants	32,846	47,194	14,348	43.7%
25					
26					
27	Total Water Revenues	$ 8,915,651	$ 12,004,688	$ 3,089,037	34.6%
28					
29	Other Revenues	99,329	99,329	-	0.0%
30					
31	Total Revenues	$ 9,014,981	$ 12,104,017	$ 3,089,037	34.3%
32					
33	Total TY Adj Rev from Schedule C-2 Rebuttal	$ 9,014,985	$ 12,104,024	$ 3,089,039	
34	Over / (Under)	$ (5)	$ (7)	$ (2)	
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	Supporting Schedules:				
45	B-1 Rebuttal				
46	C-1 Rebuttal				
47	H-1 Rebuttal				
48					
49					
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Fair Value Rate Base

Exhibit
Schedule B-1 Rebuttal
Page 1
Witness: Hubbard

Line No.		Original Cost Rate Base
1		
2	Gross Utility Plant in Service	$ 70,129,636
3		
4	Less:	
5		
6	Accumulated Depreciation	25,695,839
7		
8	Net Utility Plant in Service	$ 44,433,797
9		
10	Less:	
11	Advances in Aid of	
12	Construction	$ 4,008,916
13	Contributions in Aid of	
14	Construction - Net of Amortization	12,461,921
1	Customer Meter Deposits	1,950
2	Deferred Income Taxes & Credits	1,271,696
3	Investment Tax Credits	-
4	FHSD Settlement	449,580
5		
6	Plus:	
7	Deferred Debits	$ 551,668
8	Working Capital Allowance	977,621
9	Utility Plant Acquisition Adjustment	-
10		
11		
12	Total Rate Base	$ 27,769,023
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Supporting Schedules:	Recap Schedules:
26	B-2 Rebuttal	A-1 Rebuttal
27	B-5 Rebuttal	
28	B-3	
29	E-1	
30		
31		
32		
33		
34	\2013 Chaparral Water Sch. A-F Rebuttal.xls	

Chaparral City Water Company
Test Year Ended December 31, 2012
Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2 Rebuttal
Page 1
Witness: Hubbard

Line No.		Company Rebuttal							
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
			ADJ SLH-1R Accept	ADJ SLH-2R Revised	ADJ SLH-3R Revised	ADJ SLH-4R Revised	ADJ SLH-5R Revised		
		Adjusted End of Test Year	Staff Adj #1 Reclass UPIS from acct 330 to 330.1	Staff #2 & RUCO #1 Post Test Year Plant	Staff Adj #3 UPIS and Acc Depr	Staff #4 & RUCO #5 24 Month Deferral	Staff #5 & RUCO #6 Working Capital	Total Rebuttal Pro Forma Adjustments	Rebuttal Adjusted End of Test Year
1	Gross Utility								
2	Plant in Service	$ 69,502,064	$ -	$ 695,190	$ 9,731			$ 704,921	$ 70,206,985
3									
4	**Less:**								
5									
6	Accumulated Depreciation	25,734,123		80,647	(41,582)			39,064	25,773,188
7									
8	Net Utility Plant								
9	in Service	$ 43,767,940	$ -	$ 614,544	$ 51,313	$ -	$ -	$ 665,857	$ 44,433,797
10									
11	**Less:**								
12	Advances in Aid of								
13	Construction	4,008,916						-	4,008,916
14	Contributions in Aid of								
15	Construction - Net	12,461,921						-	12,461,921
16									
17									
18	Customer Meter Deposits	1,950						-	1,950
19	Deferred Income Taxes	1,271,696						-	1,271,696
20	Investment Tax Credits	-						-	-
21	FHSD Settlement	449,580						-	449,580
22									
23	**Plus:**								
24	Deferred Debits	686,104				(134,435)		(134,435)	551,668
25	Working Capital Allowance	1,009,341					(31,719)	(31,719)	977,621
26	Utility Plant Acquisition Adjustment	-						-	-
27									
28	Total	$ 27,269,321	$ -	$ 614,544	$ 51,313	$ (134,435)	$ (31,719)	$ 499,702	$ 27,769,023
29									
30									
31									
32									
33									
34									
35	*Supporting Schedules:*							*Recap Schedules:*	
36	B-3, B-5 Rebuttal							B-1 Rebuttal	
37	E-1								
38									
39									
40	\2013 Chaparral Water Sch. A-F Rebuttal.xls								

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-2R (Page 1 of 2)

Exhibit
Schedule B-2 Rebuttal
Page 2
Witness: Hubbard

In Rebuttal, the Company adjusts the amount of Post Test Year Plant Additions to reflect current amounts.

Post Test Year Plant Additions - Completed and in service through 12/31/2013

PROJECT #	DESCRIPTION	NARUC ACCT	Post Test Year Plant Additions	Additional Expenditures[1]	Final Costs Net of Retirements
170973, 270980, 270983	Comprehensive Planning Study	339600	$ 132,558	$ 86,874	$ 219,432
170974	Well #10 Arsenic Treatment	307000	793,374	284,093	1,077,467
170970	Reservoir #2 Rehabilitation	330000	595,860	74,561	670,421
270975	Distribution System	331001	53,577	13,387	66,964
270976	Shea WTP Filter Media	320000	59,369	13,666	73,035
270981	IPT Deployment & Scada & Firewall	346200	59,000	154,768	213,768
270982	Tools & Equipment	343000	31,777	189,169	220,946
270985	Lotus Reservoir 3	330000	-	-	
270987	Crestview Reservoir 7	330000	-	-	
270988	Vehicles	341100	9,248	389	9,637
279006	ESRI Project (GIS)	346000	-	-	
379071	Shea WTP Improvements	320000	350,000	(349,324)	676
379072	2013 Recurring Projects - Facilities	330000	650,000	(650,000)	-
379101	Hydrants replaced	335000	10,000	45,030	55,030
379107	Services replaced	333000	410,000	150,079	560,079
379104	Meters replaced	334100	300,000	(181,450)	118,550
379670	Distribution Improvements	331001	300,000	825,338	1,125,338
379671	Electrical Annual Program	311000	130,000	(130,000)	-
	Developer-Funded		0	(0)	
379105	Structures & Improvements-General	304500	-	168,610	168,610
Total			$ 3,884,763		$4,579,953

Previous Adjustment for Post Test Year Plant $3,884,763

Increase/ (Decrease) to Plant in Service $ 695,190

Rebuttal Adjustment to Rate Base $ 695,190

[1]Net of Retirement Costs

Workpapers & Supporting Documents:
Response to Data Request No. RUCO 4.01 1st Supplement

\2013 Chaparral Water Sch. A-F Rebuttal.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-2R (Page 2 of 2)

Exhibit
Schedule B-2 Rebuttal
Page 3
Witness: Hubbard

Line No.								
1								
2	**Depreciation on Post Test Year Plant Additions**							
3			NARUC	Post Test Year	Adjusted Cost to	Rebuttal Post Test Year	Depreciation	Depreciation Expense
4	PROJECT #	DESCRIPTION	ACCT	Plant Additions	Complete	Plant Additions	Rate	1/2-Year
5								
6	170973, 270980, 270983	Comprehensive Planning Study	339600	$ 132,558	$ 86,874	$ 219,432	6.67%	$ 7,318
7	170974	Well #10 Arsenic Treatment	307000	793,374	284,093	1,077,467	3.33%	17,940
8	170970, 170975, 379070	Reservoir #2 Rehabilitation	330000	595,860	74,561	670,421	2.22%	7,442
9	270975	Distribution System	331001	53,577	13,387	66,964	2.00%	670
10	270976	Shea WTP Filter Media	320000	59,369	13,666	73,035	3.33%	1,216
11	270981	IPT Deployment	346200	59,000	154,768	213,768	10.00%	10,689
12	270982	Tools & Equipment	343000	31,777	189,169	220,946	5.00%	5,524
13	270985	Lotus Reservoir 3	330000	-	-	0	2.22%	-
14	270987	Crestview Reservoir 7	330000	-	-	0	2.22%	-
15	270988	Vehicles	341100	9,248	389	9,637	20.00%	964
16	279006	ESRI Project (GIS)	346000	-	-	0	10.00%	-
17	379071	Shea WTP Improvements	320000	350,000	(349,324)	676	3.33%	12
18	379072	Res #1 (Blackbird) coating, floor rebuil/rehab	330000	650,000	(650,000)	-	2.22%	-
19	379101	Hydrants replaced	335000	10,000	45,030	55,030	2.00%	551
20	379107	Services replaced	333000	410,000	150,079	560,079	3.33%	9,326
21	379104	Meters replaced	334100	300,000	(181,450)	118,550	8.33%	4,938
22	379670	Distribution Improvements	331001	300,000	825,338	1,125,338	2.00%	11,254
23	379671	Electrical Annual Program	311000	130,000	(130,000)	-	12.50%	-
24		Developer-Funded		0	(0)	-		-
	379105	Structures & Improvements-	304500		168,610	168,610	3.33%	2,808
25		General						
26								
27								
28								
29								
30								
31	Total			$ 3,884,763	$ 695,190	$ 4,579,953		$ 80,647
32								
33								
34	Adjusted Test Year Year Accumulated Depreciation							$ -
35								
36								
37	Increase/(Decrease) Accumulated Depreciation							$ 80,647
38								
39								
40	Rebuttal Adjustment to Rate Base							$ 80,647
41								
42								
43								
44								
45								
46	Workpapers & Supporting Documents:							
47	Response to Data Request No. RUCO 4.01 1st Supplement							
48								
49								
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls							

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-3R (Page 1 of 2)

Exhibit
Schedule B-2 Rebuttal
Page 4
Witness: Hubbard

Line No.	Sub. Acct.	Description Company Application	CCWC Sch E-5	Staff's Adj #3 (GWB-7)	Rebuttal Adj to UPIS
1					
2	303100	Other Intangible Plant	$ -	$ -	$ -
3	303600	Land and Land Rights	1,554,591	1,554,591	-
4	304200	Structures and Improvements - Pumping	190,044		
5	304300	Structures and Improvements - Treatmer	593,063		
6	304400	Structures and Improvements - T & D	169,971		
7	304500	Structures & Improvements - General	826,312	1,778,796	(594)
8	305000	Collecting and Impounding Reservoirs	1,019,211	1,007,411	(11,800)
9	307000	Wells	159,628	159,627	(1)
10	309000	Supply Mains	2,201,526	2,201,526	-
11	311000	Pumping Equipment & Other Pumping Plant	5,926,668	5,976,046	49,378
12	320100	Water Treatment Equipment	6,551,094	6,558,040	6,946
13	330000	Reservoirs and Tanks	4,989,253	4,991,920	2,667
14	331001	Transmission and Distribution Mains	24,390,732	24,399,864	9,132
15	333000	Services	10,890,767	10,907,517	16,750
16	334100	Meters	2,916,068	2,919,624	3,556
17	335000	Hydrants	2,019,913	2,030,960	11,047
18	339100	Other Transmission & Distribution Plant	143,521	184,742	41,221
19	340100	Office Furniture and Equipment, Computers, Software, Peripherals	305,068	305,067	(1)
20	341100	Transportation Equipment	494,662	417,313	(77,349)
21	343000	Power Operated Equipment & Tool, Shop and Garage Equipment	190,662	190,661	(1)
22	345000	Power Operated Equipment	-	-	-
23	346200	Communication Equipment	43,326	43,327	1
24	347000	Other General Plant	41,221	-	(41,221)
25	Total		$ 65,617,302	$ 65,627,032	$ 9,731
26					
27					
28					
29	Previous Adjusted Test Year Utility Plant in Service				$ 65,617,302
30					
31					
32	Increase/ (Decrease) to Plant in Service				$ 9,731
33					
34					
35	Rebuttal Increase/ (Decrease) to Rate Base				$ 9,731
36					
37					
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44					
45	Workpapers & Supporting Documents:				
46	Rebuttal Workpapers\Accum Depr\[Mary Rimback FULLY DEPRECIATED_Revised by slh.xlsx]1-d RECLASS AN				
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50	\2013 Chaparral Water Sch. A-F Rebuttal.xls				

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Adjustment SLH-3R (Page 2 of 2)

Exhibit
Schedule B-2 Rebuttal
Page 5
Witness: Hubbard

Line No.			Company Revised Accum Depr
1	303	Land and Land Rights	$ -
2	304	Structures & Improvements	686,591
3	305	Collecting and Impounding Reservoirs	457,368
4			
5	307	Wells	108,329
6			
7	309	Supply Mains	938,965
8			
9	311	Pumping Equipment & Other Pumping Plant	4,868,619
10	320	Water Treatment Equipment	1,513,186
11	330.1	Reservoirs and Tanks	1,636,582
12	331	Transmission and Distribution Mains	9,619,484
13	333	Services	2,532,141
14	334	Meters	2,374,387
15	335	Hydrants	387,168
16	336	Backflow Prevention Devices	
17	339	Other Plant and Equipment	40,017
18	340	Office Furniture and Equipment	46,312
19	341	Transportation Equipment	415,605
20	342	Stores Equipment	
21	343	Tools, Ship & Garage Equip	41,094
22	344	Laboratory Equipment	25
23	345	Power Operated Equipment	
24	346	Communication Equipment	26,668
25	347	Misc Equip	
26	348	Othe Tangible Plant	
27		Total Plant in Service	$ 25,692,541
28			
29			
30			
31	Previous Adjusted Test Year Accumulated Depreciation		$ 25,734,123
32			
33			
34	Increase/ (Decrease) to Plant in Service		$ (41,582)
35			
36			
37	Rebuttal Adjustment to Rate Base		$ (41,582)
38			
39			
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43			
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45	Workpapers & Supporting Documents:		
46	Rebuttal Workpapers\Accum Depr\[Mary Rimback FULLY DEPRECIATED_Revised by slh.xlsx]1-d RECLASS AN		
47			
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50	\2013 Chaparral Water Sch. A-F Rebuttal.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Rate Base Rejoinder Adjustment SLH-4R

Exhibit
Schedule B-2 Rebuttal
Page 6
Witness: Hubbard

Line No.		
1	24-Month Deferral	
2	Adjust original estimate to reflect actual plant additions during the	
3	test year and the following 12 months	
4		
5		
6	Rebuttal Pro Forma 24-Month Deferral Balance	$ 473,463
7		
8		
9	Adjusted Test Year 24-Month Deferral Balance	$ 607,898
10		
11		
12		
13	Increase/ (Decrease) in 24-Month Deferral	$ (134,435)
14		
15	Adjustment to Rate Base	$ (134,435)
16		
17		
18		
19	In addition to the deferral request, in this application	
20	Chaparral City Water Company requests authority to begin the	
21	amortization of the deferred balance associated with the	
22	24-Month Deferral Request request using individual depreciation	
23	rates (See Income Statement Adj SLH-4R p 2 of 3) to Schedule C-2 Rebuttal Page 6)	3.86%
24		
25	Rebuttal Pro Forma adjustment for Amortization of 24-Month Deferral Balance	
26	associated with Docket No. W-2113A-12-0427.	$ 18,276
27		
28	Adjusted Test Year 24-Month Amortization	$ 23,586
29		
30	Increase/ (Decrease) in Depreciation & Amortization Expense (To Sched C-2 Rebuttal,Adj SLH-4R, p 2 of 3)	$ (5,310)
31		
32	Increase/ (Decrease) in Revenue and/or Expense	$ (5,310)
33		
34		
35		
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44		
45	*Workpapers & Supporting Documents:*	
46		
47		
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Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Working Capital

Exhibit
Schedule B-5 Rebuttal
Page 1
Witness: Hubbard

Line No.		
1		
2	Working Cash Requirement	$ (51,536)
3	Required Bank Balances[1]	780,673
4	Material and Supplies Inventories	- [1]
5	Prepayments	248,484
6		
7		
8	Total Working Capital Allowance	$ 977,621
9		
10	Less Company Amount in Original Filing	$ 1,009,341
11		
12	Decrease to Rate Base	$ (31,719)
13		
14		
15		
16		
17		
18		
19		
20		
21		
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42		
43	Supporting Schedules:	Recap Schedules:
44	E-1	B-1 Rebuttal
45	Workpapers & Supporting Documents:	
46	[1]Thirteen-month average	
47		
48		
49		
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls	

Chaparral City Water Company
Test Year Ended December 31, 2012
Lead/Lag Study - Cash Working Capital Requirement

Exhibit
Schedule B-6 Rebuttal
Page 1
Witness: Hubbard

Line No.	Description	Proforma Test Year Amount	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Labor	$ 1,024,112	34.93	13.09	21.84	0.05983271	$ 61,275
9	Purchased Water	1,156,477	34.93	43.67	(8.74)	-0.0239481	(27,695)
10	Fuel & Power	605,885	34.93	27.86	7.07	0.01936695	11,734
11	Chemicals	119,266	34.93	(79.22)	114.15	0.31273681	37,299
12	Waste Disposal & Other Utilities	7,113	34.93	41.90	(6.97)	-0.0190988	(136)
13	Intercompany Support Services	94,150	34.93	29.99	4.94	0.01353134	1,274
14	Corporate Allocation	442,409	34.93	30.00	4.93	0.01350394	5,974
15	Outside Services	508,106	34.93	88.00	(53.07)	-0.1454002	(73,879)
16	Group Insurance	178,067	34.93	12.00	22.93	0.06281901	11,186
17	Pensions	85,086	34.93	67.98	(33.05)	-0.0905509	(7,705)
18	Regulatory Expense	91,668	34.93	(136.54)	171.47	0.46978248	43,064
19	Insurance Other Than Group	73,025	34.93	(26.14)	61.07	0.16731216	12,218
20	Customer Accounting[1]	346,549	34.93	26.53	8.40	0.02301079	7,974
21	Rents	1,504	34.93	-	34.93	0.09569572	144
22	General Office Expense	164,179	34.93	39.69	(4.76)	-0.013044	(2,142)
23	Miscellaneous	158,553	34.93	(3.22)	38.15	0.10451764	16,572
24	Maintenance Expense	388,614	34.93	17.28	17.65	0.04835325	18,791
25							
26							
27	TAXES						
28	General Taxes-Property[1]	$ 265,484	34.93	213.96	(179.0294)	(0.4905)	$ (130,218)
29	General Taxes-Other	86,320	34.93	3.03	31.8989	0.0874	7,544
30	Income Tax[1]	1,554,059	34.93	37.00	(2.0711)	(0.0057)	(8,818)
31							
32	Interest Expense	233,260	34.93	91.25	(56.32)	-0.154304	(35,993)
33							
34							
35	TOTAL	$ 7,583,888		CASH WORKING CAPITAL REQUIREMENT			$ (51,536)
36							
37							
38	[1]At proposed rates.						
39							
40	\2013 Chaparral Water Sch. A-F Rebuttal.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Adjusted Test Year Income Statement

Exhibit
Schedule C-1 Rebuttal
Page 1
Witness: Murrey

Line No.		[A] Test Year Book Results	[B] Total Pro Forma Adjustments	[C] Test Year Adjusted Results	[D] Proposed Rate Increase	[E] Adjusted with Rate Increase
1	**Revenues**					
2	Water Revenues	$ 8,915,656	$ -	$ 8,915,656	$ 3,089,039	$ 12,004,695
3	Other Revenues	99,329	-	99,329		99,329
4						
5		$ 9,014,985	$ -	$ 9,014,985	$ 3,089,039	$ 12,104,024
6	**Operating Expenses**					
7	Labor	$ 1,024,112	$ -	$ 1,024,112		$ 1,024,112
8	Purchased Water	1,065,953	90,524	1,156,477		1,156,477
9	Fuel & Power	605,885	-	605,885		605,885
10	Chemicals	119,266	-	119,266		119,266
11	Waste Disposal	7,113	-	7,113		7,113
12	Intercompany Support Services	94,150	-	94,150		94,150
13	Corporate Allocation	500,330	(57,921)	442,409		442,409
14	Outside Services	508,106	-	508,106		508,106
15	Group Insurance	178,067	-	178,067		178,067
16	Pensions	85,086	-	85,086		85,086
17	Regulatory Expense	91,668	-	91,668		91,668
18	Insurance Other Than Group	73,025	-	73,025		73,025
19	Customer Accounting	318,959	-	318,959	27,590	346,549
20	Rents	1,504	-	1,504		1,504
21	General Office Expense	164,179	-	164,179		164,179
22	Miscellaneous	158,553	-	158,553		158,553
23	Maintenance Expense	388,614	-	388,614		388,614
24	Depreciation & Amortization	2,014,048	1,492	2,015,540		2,015,540
25	General Taxes-Property	251,038	(12,552)	238,486	26,998	265,484
26	General Taxes-Other	86,320	-	86,320		86,320
27	Income Taxes	389,412	2,756	392,168	1,161,891	1,554,059
28						
29	**Total Operating Expenses**	$ 8,125,389	$ 24,299	$ 8,149,688	$ 1,216,479	$ 9,366,168
30	**Utility Operating Income**	$ 889,596	$ (24,299)	$ 865,297	$ 1,872,560	$ 2,737,856
31	**Other Income & Deductions**					
32	Other Income & Deductions	$ -	$ -	$ -		$ -
33	Interest Expense	270,139	(36,879)	233,260		233,260
34	Other Expense	-	-	-		-
35	Gain/Loss Sale of Fixed Assets	-	-	-		-
36	**Total Other Income & Deductions**	$ (270,139)	$ 36,879	$ (233,260)	$ -	$ (233,260)
37	**Net Profit (Loss)**	$ 619,457	$ 12,580	$ 632,037	$ 1,872,560	$ 2,504,597
38						
39						
40						
41						
42						
43						
44	Supporting Schedules:				Recap Schedules:	
45	E-2				A-1 Rebuttal	
46	C-2 Rebuttal					
47						
48						
49						
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls					

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2 Rebuttal
Page 1
Witness: Murrey

Line No.		[A] Test Year Adjusted Results	[B] ADJ SM-1R Accept Staff #3 Adjust Purchased Water	[C] ADJ SLH -2R Depreciation Expense on Revised PTYPA	[D] ADJ SLH-3R Corporate Allocation Expense	[E] ADJ SLH-4R Annualize Depreciation /CIAC	[F] ADJ SM-5R Annualize Property Taxes	[G] ADJ SM-6R Federal and State Income Taxes	[H] ADJ SM-7R Interest Synchronization	[I] Total Pro Forma Adjustments	[J] Test Year Adjusted Results	[K] Proposed Rate Increase	[L] Adjusted with Rate Increase
1	**Revenues**												
2	Water Revenues	$ 8,915,656								$ -	$ 8,915,656	$ 3,089,039	$ 12,004,695
3	Other Revenues	99,329								-	99,329		99,329
4													-
5		$ 9,014,985	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,014,985	$ 3,089,039	$ 12,104,024
6	**Operating Expenses**												
7	Labor	$ 1,024,112								$ -	$ 1,024,112		$ 1,024,112
8	Purchased Water	1,065,953	90,524							90,524	1,156,477		1,156,477
9	Fuel & Power	605,885								-	605,885		605,885
10	Chemicals	119,266								-	119,266		119,266
11	Waste Disposal	7,113								-	7,113		7,113
12	Intercompany Support Services	94,150								-	94,150		94,150
13	Corporate Allocation	500,330			(57,921)					(57,921)	442,409		442,409
14	Outside Services	508,106								-	508,106		508,106
15	Group Insurance	178,067								-	178,067		178,067
16	Pensions	85,086								-	85,086		85,086
17	Regulatory Expense	91,668								-	91,668		91,668
18	Insurance Other Than Group	73,025								-	73,025		73,025
19	Customer Accounting	318,959								-	318,959	27,590	346,549
20	Rents	1,504								-	1,504		1,504
21	General Office Expense	164,179								-	164,179		164,179
22	Miscellaneous	158,553								-	158,553		158,553
23	Maintenance Expense	388,614								-	388,614		388,614
24	Depreciation & Amortization	2,014,048		13,238		(11,746)				1,492	2,015,540		2,015,540
25	General Taxes-Property	251,038					(12,552)			(12,552)	238,486	26,998	265,484
26	General Taxes-Other	86,320								-	86,320		86,320
27	Income Taxes	389,412						2,756		2,756	392,168	1,161,891	1,554,059
28		-								-	-		-
29	**Total Operating Expenses**	$ 8,125,389	$ 90,524	$ 13,238	$ (57,921)	$ (11,746)	$ (12,552)	$ 2,756	$ -	$ 24,299	$ 8,149,688	$ 1,216,479	$ 9,366,168
30	**Utility Operating Income**	$ 889,596	$ (90,524)	$ (13,238)	$ 57,921	$ 11,746	$ 12,552	$ (2,756)	$ -	$ (24,299)	$ 865,297	$ 1,872,560	$ 2,737,856
31	**Other Income & Deductions**												
32	Other Income & Deductions	$ -								$ -	$ -		$ -
33	Interest Expense	270,139							(36,879)	(36,879)	233,260		233,260
34	Other Expense	-								-	-		-
35	Gain/Loss Sale of Fixed Assets	-									-		-
36	**Total Other Income & Deductions**	$ (270,139)	$ -	$ -	$ -	$ -	$ -	$ -	$ 36,879	$ 36,879	$ (233,260)	$ -	$ (233,260)
37	**Net Profit (Loss)**	$ 619,457	$ (90,524)	$ (13,238)	$ 57,921	$ 11,746	$ 12,552	$ (2,756)	$ 36,879	$ 12,580	$ 632,037	$ 1,872,560	$ 2,504,597
38													
39													
40													
41													
42													
43	Supporting Schedules:												
44	E-6												
45													
46	Workpapers & Supporting Documents:												
47	\2013 Chaparral Water Sch. A-F Rebuttal.x												
48	\Common\Workpapers\2012 Chaparral St												
49													
50													

Recap Schedules:
C-1 Rebuttal

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Rebuttal Adjustment SM-1R

Exhibit
Schedule C-2 Rebuttal
Page 2
Witness: Murrey

Line No.					
1	Revised Annualized Purchase Water Expense to Reflect More Recent Cost Figures for 2014				
2					
3					
4					
5					
6					
7					
8					
9					
10	Purchased Water Expense (workpaper) - Chaparral City Water		Allocation		2014 Revised Prices
11	Entire CAP Allocation - Capital Costs		8,909		$20
12		Annual Cost			$178,180
13	Scheduled CAP Allocation - M&I Expense		6,861		$146
14		Annual Cost			$1,001,706
15	Storage at MWD		917		($16)
16		Annual Cost			($14,672)
17					
18					
19					
20					
21	Adjusted Test Year Purchased Water Expense			$	1,165,214
22					
23	Adjusted Test Year Purchased Water Expense			$	1,074,690
24					
25	Increase/(Decrease) in Purchased Water Expense			$	90,524
26					
27	Rebuttal Adjustment to Revenue and/or Expense			$	90,524
28					
29					
30					
31					
32					
33					
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35					
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43					
44					
45					
46	Workpapers & Supporting Documents:				
47	\Common\Purchased Water\Purchased Water Proforma Rebuttal.xlsx				
48					
49					
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls				

Central Arizona Project
Per Final 2014-2015 Rate Schedul
Approved June 6, 2013

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-2R

Exhibit
Schedule C-2 Rebuttal
Page 3
Witness: Hubbard

Line No.									
1									
2	**Depreciation on Post Test Year Plant Additions**								
3			NARUC	Post Test Year	Adjusted Cost to	Rebuttal Post Test Year	Depreciation	Annual Depreciation
4	PROJECT #	DESCRIPTION	ACCT	Plant Additions	Complete	Plant Additions	Rate	Expense
5								
6	170973, 270980, 270983	Comprehensive Planning Study	339600	$ 132,558	$ 86,874	$ 219,432	6.67%	$ 14,636
7	170974	Well #10 Arsenic Treatment	307000	$ 793,374	$ 284,093	1,077,467	3.33%	35,880
8	170970, 170975, 379070	Reservoir #2 Rehabilitation	330000	$ 595,860	$ 74,561	670,421	2.22%	14,883
9	270975	Distribution System	331001	$ 53,577	$ 13,387	66,964	2.00%	1,339
10	270976	Shea WTP Filter Media	320000	$ 59,369	$ 13,666	73,035	3.33%	2,432
11	270981	IPT Deployment	346200	$ 59,000	$ 154,768	213,768	10.00%	21,377
12	270982	Tools & Equipment	343000	$ 31,777	$ 189,169	220,946	5.00%	11,047
13	270985	Lotus Reservoir 3	330000	$ -	$ -	0	2.22%	0
14	270987	Crestview Reservoir 7	330000	$ -	$ -	0	2.22%	0
15	270988	Vehicles	341100	$ 9,248	$ 389	9,637	20.00%	1,927
16	279006	ESRI Project (GIS)	346000	$ -	$ -	0	10.00%	0
17	379071	Shea WTP Improvements	320000	$ 350,000	$ (349,324)	676	3.33%	23
18	379072	Res #1 (Blackbird) coating, floor rebuil/rehab	330000	$ 650,000	$ (650,000)	-	2.22%	-
19	379101	Hydrants replaced	335000	$ 10,000	$ 45,030	55,030	2.00%	1,101
20	379107	Services replaced	333000	$ 410,000	$ 150,079	560,079	3.33%	18,651
21	379104	Meters replaced	334100	$ 300,000	$ (181,450)	118,550	8.33%	9,875
22	379670	Distribution Improvements	331001	$ 300,000	$ 825,338	1,125,338	2.00%	22,507
23	379671	Electrical Annual Program	311000	$ 130,000	$ (130,000)	-	12.50%	0
24		Developer-Funded		$ 0	$ (0)	-		0
25	379105	Structures & Improvements-General	304500		$ 168,610	168,610	3.33%	5,615
26								
27								
28								
29								
30								
31	Total			$ 3,884,763	$ 695,190	$ 4,579,953		$ 161,293
32								
33								
34	Adjusted Test Year Year Depreciation Expense							$ 148,055
35								
36								
37	Increase/(Decrease) Depreciation Expense							$ 13,238
38								
39								
40	Rebuttal Adjustment to Revenue and/or Expense							$ 13,238
41								
42								
43								
44								
45								
46	Workpapers & Supporting Documents:							
47	Response to Data Request No. RUCO 4.01 1st Supplement							
48								
49								
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls							

Line No.			
1			
2	Revise Corporate Allocation		
3			
4	Adjustment to Corporate Allocation identified in response to Data Request No. RUCO 8.03 4th Supplement		
5			
6	Adjusted Test Year Corporate Allocations	$ 500,330	
7			
8	Remove One-time expenses - Chaparral City Water	(5,255)	
9			
10			
11	Remove Public & Governmental Affairs Cost Pool	(52,666)	
12			
13			
14			
15	Adjusted Test Year Corporate Allocations - Rebuttal	$ 442,409	
16			
17			
18			
19			
20	Adjusted Test Year Corporate Allocation Expense		$ 500,330
21			
22	Increase/(Decrease) in Corporate Allocation		$ (57,921)
23			
24	Rebuttal Adjustment to Revenue and/or Expense		$ (57,921)
25			
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46			
47	Workpapers & Schedules		
48	Response to Data Request No. RUCO 8.03 4th Supplement		
49	\2013 Chaparral Water Sch. A-F Rebuttal.xls		
50			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment SLH-4R (Page 1 of 3)

Exhibit
Schedule C-2 Rebuttal
Page 5
Witness: Hubbard

Line No.

1 Calculation of Depreciation Expense

	NARUC Account	Description	Annual Depr. Rate	Monthly Depr. Rate	Plant Balance at 12/31/2012	Annual Depreciation Expense	
6	303100	Other Intangible Plant	0.00%	0.00%	$ -	$ -	
7	303600	Land and Land Rights	0.00%	0.00%	1,554,591	-	
8	304200	Structures and Improvements - Pumping	3.33%	0.28%	-	-	
9	304300	Structures and Improvements - Treatment	3.33%	0.28%	-	-	
10	304400	Structures and Improvements - T & D	3.33%	0.28%	-	-	
11	304500	Structures & Improvements - General	3.33%	0.28%	1,778,796	59,234	
12	305000	Collecting and Impounding Reservoirs	2.50%	0.21%	1,007,411	25,185	
13	307000	Wells	3.33%	0.28%	159,627	5,316	
14	309000	Supply Mains	2.00%	0.17%	2,201,526	44,031	
15	311000	Pumping Equipment & Other Pumping Plant	12.50%	1.04%	5,976,046	747,006	
16	320100	Water Treatment Equipment	3.33%	0.28%	6,558,040	218,383	
17	330000	Reservoirs and Tanks	2.22%	0.19%	4,991,920	110,821	
18	331001	Transmission and Distribution Mains	2.00%	0.17%	24,399,864	487,997	
19	333000	Services	3.33%	0.28%	10,907,517	363,220	
20	334100	Meters & Meter Installation	8.33%	0.69%	2,919,624	243,205	
21	335000	Hydrants	2.00%	0.17%	2,030,960	40,619	
22	339100	Other Plant and Misc. Equipment	6.67%	0.56%	184,742	12,322	
23	340100	Office Furniture and Equipment, Computers	6.67%	0.56%	305,067	20,348	
24	341100	Transportation Equipment	20.00%	1.67%	417,313	83,463	
25	343000	Tools, Shop and Garage Equipment	5.00%	0.42%	190,661	9,533	
26	345000	Power Operated Equipment	5.00%	0.42%	-	-	
27	346200	Communication Equipment	10.00%	0.83%	43,327	4,333	
28	347000	Other General Plant	10.00%	0.83%	-	-	
29		Total			$ 65,627,032	$ 2,475,016	(To page 6)
30							
31		Less: Non-Depreciable Plant (L6 & L7)			$ 1,554,591		
32							
33		Depreciable Plant (L30 - L32)			$ 64,072,441		
34							
35		Composite Depreciation Rate				3.86%	(To page 6)
36							
37							
38							
39							
40							
41							
42							
43							
44							

45 Workpapers & Supporting Documents:
46 Schedule E-5
47 Approved in Dec No. 71410 Dec 2009
48
49
50 \2013 Chaparral Water Sch. A-F Rebuttal.xls

Line No.				
1				
2	Adjust Depreciation/Amortization Expense to Reflect Test Year Adjusted Plant:			
3				
4	Annualized Depreciation Expense on Test Year UPIS		$ 2,475,016	(From page 5)
5	Annualized Deferred CAP Amortization		$ 15,641	
6	Annualized Amortization of 24-Month Deferral		$ 18,276	
7	Annualized Amortization of Gain on FHSD Settlement		$ (76,000)	(From page 7)
8				
9				
10	Total Annualized Depreciation and Amortization		$ 2,432,933	
11				
12				
13				
14				
15				
16				
17				
18	Less: Amortization of Contributions			
19	Contributions at TYE 12/31/12	$ (15,167,681)		
20	Rate Base Adjustment (SLH-4) removing CIAC not in Plant in Service at 12/31/12	175,810		
21	Adjusted Contributions at TYE 12/31/12	$ (14,991,871)		
22				
23	Composite Depreciation Rate for District	3.86%		(From page 5)
24	Amortization of CIAC (Ln21 X Ln23)		$ (578,686)	
25				
26	Total Depreciation Expense less Amortization of Contributions		$ 1,854,247	
27				
28	Adjusted Test Year Depreciation and Amortization Expense		$ 1,865,993	
29				
30	Increase/(Decrease) in Depreciation and Amortization Expense		$ (11,746)	
31				
32	Rebuttal Adjustment to Revenue and/or Expense		$ (11,746)	
33				
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45				
46	Workpapers & Supporting Documents:			
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48				
49	\2013 Chaparral Water Sch. A-F Rebuttal.xls			
50				

Line No.				
1				
2	Adjust Depreciation/Amortization Expense to Reflect Commission-ordered Sharing of Settlement with Fountain Hills			
3	Sanitation District			
4				
5	In Decision No. 72258, issued April 7, 2011, the Commission ordered Chaparral City Water Company to share proceeds			
6	received in settlement of a Well Transfer Agreement between the Company and the Fountain Hills Sanitation District.			
7				
8				
9	Settlement Proceeds from Well Transfer Agreement	$	1,520,000	
10				
11	Percentage of Proceeds to be Shared with Customers		50.0%	
12				
13	Settlement Proceeds Allocated to Customers	$	760,000	
14				
15	Authorized Amortization Period in Years		10	
16				
17	Annual Amortization of Settlement Proceeds	$	76,000	
18				
19				
20				
21	Allocated Settlement Proceeds	$	(76,000)	(To page 6)
22				
23				
24				
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46	Workpapers & Supporting Documents:			
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48				
49				
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls			

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Rebuttal Adjustment SM-5R

Exhibit
Schedule C-2 Rebuttal
Page 8
Witness: Murrey

Line No.		[A] Property Tax Expense	[B] Property Tax Expense For Conversion Factor
1			
2	Adjust Property Taxes to Reflect Proposed Revenues:		
3			
4	Adjusted Revenues in Year Ended December 2012	$ 9,014,985	$ 9,014,985
5	Adjusted Revenues in Year Ended December 2012	9,014,985	9,014,985
6	Proposed Revenues	9,014,985	12,104,024
7	Average of Three Year's of Revenue	$ 9,014,985	$ 10,044,665
8	Average of Three Year's of Revenue, times 2	$ 18,029,971	$ 20,089,330
9	Add:		
10	Construction Work in Progress at 10%	161,294	161,294
11	Deduct:		
12	Net Book Value of Transportation Equipment	$ -	$ -
13			
14	Full Cash Value	$ 18,191,265	$ 20,250,624
15	Assessment Ratio (For 2014 per HB 2001)	19.0%	19.0%
16	Assessed Value	$ 3,456,340	$ 3,847,619
17	Property Tax Rate	6.90%	6.90%
18			
19	Property Tax	238,486	265,484
20	Tax on Parcels	-	-
21			
22	Adjusted Test Year Property Taxes at Present Rates (Line 19+Line 20, Col [A])	$ 238,486	
23	Adjusted Test Year Property Taxes	251,038	
24	Adjustment to Revenue and/or Expense (To Sch C-2 Rebuttal, Col [F])	$ (12,552)	
25			
26	Adjusted Test Year Property Taxes at Proposed Rates (Line 19+Line 20, Col [B])		$ 265,484
27	Adjusted Test Year Property Taxes at Present Rates (Line 21, Col [A])		238,486
28	Additional Property Taxes on Proposed Revenues (To Sch C-2 Rebuttal, Col [K])		$ 26,998
29			
30			
31			
32	CALCULATION OF PROPERTY TAX FACTOR TO COMPUTE GROSS REVENUE CONVERSION FACTOR (SCHEDULE C-3 REBUTTAL):		
33			
34	Increase in Property Tax Due to Increase in Revenue Requirement (Line 28, Col [B])		$ 26,998
35			
36	Increase in Revenue Requirement (From Sch. A-1 Rebuttal)		$ 3,089,039
37			
38	Increase in Property Tax Per Dollar Increase in Revenue (Line 33/Line 35)		0.87%
39			
40			
41			
42			
43			
44	Workpapers & Supporting Documents:		
45			
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49			
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Revised Adjustment SLM-6R

Exhibit
Schedule C-2 Rebuttal
Page 9
Witness: Murrey

Line No.			Test Year Adjusted Results	Adjusted with Rate Increase
1				
2	Calculation of Income Taxes at Proposed Rates			
3				
4				
5	Operating Income Before Inc. Taxes		$ 1,257,465	$ 4,291,916
6	Interest Expense		233,260	233,260
7	Arizona Taxable Income		$ 1,024,205	$ 4,058,656
8				
9	Less Arizona Income Tax		$ 66,573	$ 263,813
10	Arizona Income Tax Rate =	6.500%		
11				
12	Federal Income Before Taxes		$ 1,024,205	$ 4,058,656
13	Less Arizona Income Taxes		66,573	263,813
14	Federal Taxable Income		$ 957,632	$ 3,794,843
15				
23	Federal Income Taxes	34.000%	$ 325,595	$ 1,290,247
24				
25				
26	Total Income Tax		$ 392,168	$ 1,554,059
27				
28	Tax Rate		38.29%	38.29%
29				
30	Effective Income Tax Rates			
31	State		6.500%	6.500%
32	Federal		31.79%	31.79%
33				
34				
35	Test Year Income Taxes, Per Books		$ 389,412	
36	Increase in Income Taxes		$ 2,756	
37				
38	Rebuttal Adjustment to Revenues and/or Expense		$ 2,756	
39				
40	Test Year Income Taxes, Adjusted			$ 392,168
41	Increase in Income Taxes			1,161,891
42				
43	Rebuttal Adjustment to Revenue and/or Expense			$ 1,161,891
44				
45				
46				
47				
48				
49	Workpapers & Supporting Documents:			
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls			

Line No.			
1			
2	Interest Synchronization with Rate Base		
3			
4	Original Cost Rate Base (Sch. B-1 Rebuttal, Ln. 12)		$ 27,769,023
5	Weighted Cost of Debt from Schedule D-1 Rebuttal		0.84%
6	Synchronized Interest Expense		$ 233,260
7			
8	Test Year Interest Expense	$ 270,139	
9			
10	Adjusted Test Year Interest Expense		$ 270,139
11			
12	Increase/(Decrease) in Interest Expense		$ (36,879)
13			
14	Rebuttal Adjustment to Revenue and/or Expense		$ (36,879)
15			
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46	Workpapers & Supporting Documents:		
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50	\2013 Chaparral Water Sch. A-F Rebuttal.xls		

Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3 Rebuttal
Page 1
Witness: Murrey

Line No.	Description					Percentage of Incremental Gross Revenues
1	Federal Income Taxes					31.79%
2						
3	State Income Taxes					6.50%
4				Combined	38.29%	
5	Property Taxes	Effective Rate =	0.87%	One Minus Combined	61.71%	0.54%
6						
7	Bad Debt Expense	Effective Rate =	0.89%	One Minus Combined	61.71%	0.55%
8						
9	Total Tax Percentage					39.38%
10						
11	Operating Income % = 100% - Tax Percentage					60.62%
12						
13						
14						
15	1 = Gross Revenue Conversion Factor					
16	Operating Income %					1.6495
17						
18						
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43	Supporting Schedules:					Recap Schedules:
44						A-1 Rebuttal
45						
46						
47						
48						
49						
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls					

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Cost of Capital

Exhibit
Schedule D-1 Rebuttal
Page 1
Witness: Hubbard

Line No.	Item of Capital	End of Test Year Dollar Amount	End of Test Year Percent of Total	End of Test Year Cost Rate	End of Test Year Weighted Cost	End of Projected Year Dollar Amount	End of Projected Year Percent of Total	End of Projected Year Cost Rate	End of Projected Year Weighted Cost
1	Long-Term Debt	$ 4,545,000	14.45%	5.97%	0.86%	$ 4,545,000	14.11%	5.97%	0.84%
2									
3	Short-Term Debt	$ -	0.00%	0.00%	0.00%	$ -		0.00%	0.00%
4									
5	Stockholder's Equity	$ 26,901,228	85.55%	10.50%	8.98%	$ 27,665,533	85.89%	10.50%	9.02%
6									
7	Totals	$ 31,446,228	100.00%		9.84%	$ 32,210,533	100.00%		9.86%
8									
9									
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45	Supporting Schedules:					Recap Schedules:			
46	D-2 Rebuttal					A-1 Rebuttal			
47									
48									
49									
50	\2013 Chaparral Water Sch. A-F Rebuttal.xls								

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Long Term Debt
Test Year - Chaparral City Water Company

Exhibit
Schedule D-2 Rebuttal
Page 1
Witness: Hubbard

Line No.	Long-Term Debt	End of Test Year Amount Outstanding	Annual Cost	Interest Rate	End of Projected Year Amount Outstanding	Annual Cost	Interest Rate
1	IDA Bonds						
2	-Series 1997A	$ 4,205,000	$ 227,070	5.400%	$ 3,875,000	$ 209,250	5.400%
3	-Series 1997B	730,000	38,690	5.300%	670,000	35,510	5.300%
4	Amortization of Debt Issue Costs	0	26,501	0.00%	-	26,501	0.00%
5							
6							
7							
8							
9							
10							
11	Totals	$ 4,935,000	$ 292,261	5.92%	$ 4,545,000	$ 271,261	5.97%
12							
13							
14	Common Equity						
15	Common Stock	$ 4,603,140			$ 4,603,140		
16	Paid In Capital	4,047,492 (a)			4,047,492		
17	Retained Earnings	18,250,597			19,014,902		
18		$ 26,901,228		11.05%	$ 27,665,533		10.50%
19							
20							
21							
22	Short-Term Debt						
23	Intercompany Payable	$ 135,057	$ 972	0.72%	$ -	$ -	0.72%
24							
25							
26	Totals	$ 135,057	$ 972	0.72%	$ -	$ -	0.00%
27							
28							
29							
30							

31 (a) - 2012 Audit adjustment to Contributed Capital recorded after rate case filing

32
33
34
35 Supporting Schedules:
36 E-1
37
38 Workpapers & Supporting Documents:
39 \Common\Cost of Debt\#57 - 2012 CCWC 2863 LT Debt.xls
40 \Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx
41 \2013 Chaparral Water Sch. A-F Rebuttal.xls

Recap Schedules:
D-1 Rebuttal

Chaparral City Water Company
Docket No. W-02113A-13-0118

THOMAS J. BOURASSA
REBUTTAL TESTIMONY
(COST OF SERVICE)

January 21, 2014

COST OF SERVICE
G SCHEDULES

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Returns at Present Rates by Class

Exhibit
Rebuttal Shedule G-1
Page 1
Witness: Bourassa

Line No.		Totals	Residential	Commercial	Irrigation	Hydrant
1	Water Revenues	$ 8,958,295	$ 7,271,313	$ 665,426	$ 988,711	$ 32,846
2	Revenue Annualizations/Declining Usage	(28,986)	(38,405)	9,419	-	-
3	Misc. Revenues[1]	99,329	92,661	2,940	3,590	139
4	Reconciliation H-1 to C-1[1]	(13,654)	(12,737)	(404)	(493)	(19)
5	Total Revenues	$ 9,014,985	$ 7,312,831	$ 677,381	$ 991,808	$ 32,965
6						
7	Operating Expenses[2]	$ 5,503,494	$ 4,662,590	$ 331,143	$ 491,982	$ 17,779
8	Depreciation and					
9	Amortization[2]	2,015,540	1,765,050	114,930	125,179	10,380
10	Property Tax[3]	238,486	193,457	17,920	26,238	872
11	Income Tax[4]	392,168	187,105	76,357	127,697	1,010
12	Total Operating Expenses	$ 8,149,688	$ 6,808,202	$ 540,350	$ 771,095	$ 30,041
13	Operating Income	$ 865,297	$ 504,629	$ 137,031	$ 220,712	$ 2,924
14	Interest Expense[5]	233,260	203,082	13,970	14,910	1,297
15	Net Income	$ 632,037	$ 301,547	$ 123,061	$ 205,802	$ 1,627
16	Rate Base[6]	$ 27,769,023	$ 24,176,405	$ 1,663,142	$ 1,775,037	$ 154,440
17	Return on Rate Base[7]	3.12%	2.09%	8.24%	12.43%	1.89%
18						
19	**Percent of Total Customers**		93.29%	2.96%	3.61%	0.14%
20						
21						
22						
23						
24						
25						

26 [1] Allocated based on customer counts.
27 2 Operating Expenses and Depreciation computations are shown on Rebuttal Shedule G-4, Page 1.
28 [3] Property Taxes allocation based on Revenues.
29 [4] Income Tax from Schedule C-1, at present rates. Income Taxes allocated based on taxable income.
30 [5] Interest Synchronized Interest Expense. Allocation based on Rate Base
31 6 Rate Base computations are shown on Rebuttal Shedule G-3, Page 1
32 [7] Operating Income Divided by Rate Base
33
34

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Returns at Proposed Rates by Class

Line No.		Totals	Residential	Commercial	Irrigation	Hydrant
1	Water Revenues	$ 12,057,629	$ 9,813,480	$ 878,701	$ 1,318,254	$ 47,194
2	Revenue Annualizations/Declining Usage	(39,029)	(51,712)	12,683	-	-
3	Misc. Revenues[1]	99,329	92,661	2,940	3,590	139
4	Reconciliation H-1 to C-1[1]	(13,805)	(12,878)	(409)	(499)	(19)
5	Total Revenues	$ 12,104,124	$ 9,841,550	$ 893,916	$ 1,321,345	$ 47,313
6						
7	Operating Expenses[2]	$ 5,531,084	$ 4,688,328	$ 331,959	$ 492,979	$ 17,818
8	Depreciation and					
9	Amortization[2]	2,015,540	1,765,050	114,930	125,179	10,380
10	Property Tax[3]	265,484	215,859	19,607	28,982	1,038
11	Income Tax[4]	1,554,059	1,136,891	158,306	252,438	6,425
12	Total Operating Expenses	$ 9,366,167	$ 7,806,127	$ 624,802	$ 899,577	$ 35,661
13	Operating Income	$ 2,737,957	$ 2,035,423	$ 269,114	$ 421,768	$ 11,653
14	Interest Expense[5]	233,260	203,082	13,970	14,910	1,297
15	Net Income	$ 2,504,697	$ 1,832,341	$ 255,143	$ 406,858	$ 10,355
16	Rate Base[6]	$ 27,769,023	$ 24,176,405	$ 1,663,142	$ 1,775,037	$ 154,440
17	Return on Rate Base[7]	9.86%	8.42%	16.18%	23.76%	7.55%
18						
19	**Percent of Total Customers**		93.29%	2.96%	3.61%	0.14%
20						
21	**Indicated Monthly Minimums and Single-Tier Commody Rates for 3/4 Inch Meter**					
22		Sched. G-8, pg 4A	Sched. G-8, pg 4B	Sched. G-8, pg 4C	Sched. G-8, pg 4D	Sched. G-8, pg 4E
23		All Classes	Residential	Commercial	Irrigation	Hydrant
24	Monthly Minimums	$ 23.49	$ 23.13	$ 24.15	$ 28.46	$ 18.51
25	Single-Tier Commodity Rate	$ 3.889	$ 4.124	$ 3.411	$ 2.793	$ 6.457
26						
27						

28 [1] Allocated based on customer counts.
29 2 Operating Expenses and Depreciation computations are shown on Rebuttal Shedule G-4, Page 2.
30 [3] Property Taxes allocation based on Revenues
31 [4] Income Tax from Schedule C-1, at proposed rates. Income Taxes allocated based on taxable income
32 [5] Interest Synchronized Interest Expense. Allocation based on Rate Base
33 6 Rate Base computations are shown on Rebuttal Shedule G-3, Page 1
34 [7] Operating Income Divided by Rate Base
35

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Allocation of Assets to Customer Classes

Exhibit
Rebuttal Shedule G-3
Page 1
Witness: Bourassa

Line No.		Totals	Residential	Commercial	Irrigation	Hydrant
1						
2						
3						
4	Plant, Minus Accumulated Depreciation, Advances and Contributions in Aid, Meter Deposits, and Deferred Income Tax (from Rebuttal Shedule G-5, Page 1)					
5	Commodity	$ 1,586,175	$ 1,238,617	$ 123,109	$ 220,810	$ 3,640
6	Demand	14,432,069	12,585,154	869,386	889,795	87,734
7	Customer	2,167,752	2,022,217	64,170	78,341	3,025
8	Service	8,925,153	7,724,653	582,942	559,087	58,472
9	Meter	657,873	605,765	23,535	27,004	1,569
10	Total	$ 27,769,023	$ 24,176,405	$ 1,663,142	$ 1,775,037	$ 154,440
11						
12						
13						
14	**Summary**					
15	Net Rate Base	$ 27,769,023	$ 24,176,405	$ 1,663,142	$ 1,775,037	$ 154,440
16	% of Net Rate Base	100.00%	87.06%	5.99%	6.39%	0.56%
17						
18						
19						
20						

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Allocation of Expenses to Customer Classes - Present Rates

Exhibit
Rebuttal Shedule G-4
Page 1
Witness: Bourassa

Line No.		Adjusted Per C-1	Residential	Commercial	Irrigation	Hydrant	Totals
	Operation and Maintenance Expense (from Rebuttal Shedule G-6, Page 1)						
1	Commodity	$ 2,425,112	$ 1,893,728	$ 188,221	$ 337,597	$ 5,565	$ 2,425,112
2	Demand	1,690,565	1,474,218	101,839	104,230	10,277	1,690,565
3	Customer	1,387,818	1,294,644	41,082	50,155	1,937	1,387,818
4	Service	-	-	-	-	-	-
5	Meter	-	-	-	-	-	-
6	Totals	$ 5,503,494	$ 4,662,590	$ 331,143	$ 491,982	$ 17,779	$ 5,503,494
7							
8	Depreciaton Expense on Plant (from Rebuttal Shedule G-6, Page 2)						
9	Commodity	120,617	$ 94,188	$ 9,362	$ 16,791	$ 277	$ 120,617
10	Demand	1,118,729	975,562	67,392	68,974	6,801	1,118,729
11	Customer	141,242	131,760	4,181	5,104	197	141,242
12	Service	381,871	330,506	24,942	23,921	2,502	381,871
13	Meter	253,080	233,034	9,054	10,388	604	253,080
14	Totals	$ 2,015,540	$ 1,765,050	$ 114,930	$ 125,179	$ 10,380	$ 2,015,540
15							
16	Operation and Maintenance Expense and Depreciation Expense						
17	Commodity	$ 2,545,729	$ 1,987,916	$ 197,583	$ 354,388	$ 5,842	$ 2,545,729
18	Demand	2,809,294	2,449,780	169,231	173,204	17,078	2,809,294
19	Customer	1,529,060	1,426,404	45,263	55,259	2,134	1,529,060
20	Service	381,871	330,506	24,942	23,921	2,502	381,871
21	Meter	253,080	233,034	9,054	10,388	604	253,080
22	Total	$ 7,519,034	$ 6,427,640	$ 446,073	$ 617,161	$ 28,159	$ 7,519,034
23							
24	Total Expenses (excluding Income Tax and						
25	Property Taxes)	$ 7,519,034	$ 6,427,640	$ 446,073	$ 617,161	$ 28,159	$ 7,519,034
26							
27	Property Taxes, Allocated on Schedules G-1 & G-2	$ -					
28	Income Tax, Allocated on Schedules G-1 & G-2	-					
29	Total Expenses	$ 7,519,034					
30							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Allocation of Expenses to Customer Classes - Proposed Rates

Exhibit
Rebuttal Shedule G-4
Page 2
Witness: Bourassa

Line No.		At Proposed C-1	Residential	Commercial	Irrigation	Hydrant	Totals
1							
2	Operation and Maintenance Expense (from Rebuttal Shedule G-6, Page 1)						
3	Commodity	$ 2,425,112	$ 1,893,728	$ 188,221	$ 337,597	$ 5,565	$ 2,425,112
4	Demand	1,690,565	1,474,218	101,839	104,230	10,277	1,690,565
5	Customer	1,415,408	1,320,382	41,899	51,152	1,975	1,415,408
6	Service	-	-	-	-	-	-
7	Meter	-	-	-	-	-	-
8	Totals	$ 5,531,084	$ 4,688,328	$ 331,959	$ 492,979	$ 17,818	$ 5,531,084
9							
10	Depreciaton Expense on Plant (from Rebuttal Shedule G-6, Page 3.2)						
11	Commodity	$ 120,617	$ 94,188	$ 9,362	$ 16,791	$ 277	$ 120,617
12	Demand	1,118,729	975,562	67,392	68,974	6,801	1,118,729
13	Customer	141,242	131,760	4,181	5,104	197	141,242
14	Service	381,871	330,506	24,942	23,921	2,502	381,871
15	Meter	253,080	233,034	9,054	10,388	604	253,080
16	Totals	$ 2,015,540	$ 1,765,050	$ 114,930	$ 125,179	$ 10,380	$ 2,015,540
17							
18	Operation and Maintenance Expense and Depreciation Expense						
19	Commodity	$ 2,545,729	$ 1,987,916	$ 197,583	$ 354,388	$ 5,842	$ 2,545,729
20	Demand	2,809,294	2,449,780	169,231	173,204	17,078	2,809,294
21	Customer	1,556,650	1,452,141	46,080	56,256	2,172	1,556,650
22	Service	381,871	330,506	24,942	23,921	2,502	381,871
23	Meter	253,080	233,034	9,054	10,388	604	253,080
24	Total	$ 7,546,624	$ 6,453,378	$ 446,890	$ 618,158	$ 28,198	$ 7,546,624
25							
26	Total Expenses (excluding Income Tax and						
27	Property Taxes)	$ 7,546,624	$ 6,453,378	$ 446,890	$ 618,158	$ 28,198	$ 7,546,624
28							
29	Property Taxes, Allocated on Schedules G-1 & G-2	$ -					
30	Income Tax, Allocated on Schedules G-1 & G-2	-					
31	Total Expenses	$ 7,546,624					
32							
33							
34							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity Demand Method
Allocation of Rate Base by Function

Exhibit
Rebuttal Shedule G-5
Page 1
Witness: Bourassa

Line No.	Rate Base	Adjusted Per B-2	Demand	Commodity	Customer	Meter	Service	Totals
1								
2								
3	Plant minus (Accumulated Depreciation	$ 27,769,023	$ 14,432,069	$ 1,586,175	$ 2,167,752	$ 657,873	$ 8,925,153	$ 27,769,023
4	Contributions in Aid of Construction							
5	Advances in Aid of Construction,							
6	Meter Deposits and Deferred Income Tax)							
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Plant, Less Contributions and Advances in Aid of
Construction , Meter Deposits and Accumulated Depreciation to Functions

Exhibit
Rebuttal Shedule G-5
Page 2
Witness: Bourassa

Line No.	Account No.	Description	Adjusted Original Cost Plant	Adjusted Accumulated Depreciation	Total Net Plant Values	Demand	Commodity	Customer	Meters	Services
4	**Intangible**									
5	301	Organization	$ -	$ -	$ -	-	-	-	-	-
6	302	Franchises	-	-	-	-	-	-	-	-
7	303.1	Other Intangible Plant	1,282,734	-	1,282,734	1,154,461	128,273	-	-	-
8	**Subtotal Intangible**		1,282,734	-	1,282,734	1,154,461	128,273	-	-	-
10	**Source of Supply & Pumping Plant**									
11	303	Land and Land Rights	$ 271,857		$ 271,857	$ 244,671	$ 27,186	$ -	$ -	$ -
12	304	Structures and Improvements	1,947,406	686,591	1,260,815	1,134,734	126,082	-	-	-
13	305	Collecting and Impounding Res.	1,007,411	460,176	547,236	492,512	54,724	-	-	-
14	306	Lakes, Rivers, Other Intakes	-	-	-	-	-	-	-	-
15	307	Wells and Springs	1,237,094	126,269	1,110,825	999,743	111,083	-	-	-
16	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-
17	309	Supply Mains	2,201,526	938,965	1,262,561	1,136,305	126,256	-	-	-
18	310	Power Generation Equipment	-	-	-	-	-	-	-	-
19	311	Electric Pumping Equipment	5,976,046	4,868,619	1,107,427	996,684	110,743	-	-	-
20	**Subtotal Source of Supply & Pumping Plant**		$ 12,641,340	$ 7,080,619	$ 5,560,721	$ 5,004,649	$ 556,072	$ -	$ -	$ -
22	**Water Treatment**									
23	320	Water Treatment Equipment	$ 6,631,751	$ 1,514,414	$ 5,117,337	$ 4,605,603	$ 511,734	$ -	$ -	$ -
24	**Subtotal Water Treatment**		$ 6,631,751	$ 1,514,414	$ 5,117,337	$ 4,605,603	$ 511,734	$ -	$ -	$ -
26	**Transmission and Distribution Plant**									
27	330	Distribution Reservoirs & Standpipe	$ 5,662,341	$ 1,644,024	$ 4,018,317	$ 3,616,485	$ 401,832	$ -	$ -	$ -
28	331	Transmission and Distribution Mains	25,592,166	9,631,408	15,960,758	14,364,682	1,596,076	-	-	-
29	333	Services	11,467,596	2,541,467	8,926,129	-	-	-	-	8,926,129
30	334	Meters	3,038,174	2,379,325	658,849	-	-	-	658,849	-
31	335	Hydrants	2,085,990	387,719	1,698,271	-	-	1,698,271	-	-
32	336	Backflow Prevention Devices	-	-	-	-	-	-	-	-
33	339	Other Plant and Miscellaneous Equip.	404,174	47,335	356,839	89,210	-	267,629	-	-
34	**Subtotal Transmission and Distribution Plant**		$ 48,250,441	$ 16,631,279	$ 31,619,162	$ 18,070,377	$ 1,997,907	$ 1,965,901	$ 658,849	$ 8,926,129
36	**General Plant**									
37	340	Office Furniture and Fixtures	$ 305,067	$ 46,312	$ 258,755	$ 64,689	$ -	$ 194,066	$ -	$ -
38	341	Transportation Equipment	426,950	416,569	10,381	2,595	-	7,785	-	-
39	342	Stores Equipment	-	-	-	-	-	-	-	-
40	343	Tools and Work Equipment	220,945	46,618	174,327	156,894	17,433	-	-	-
41	344	Laboratory Equipment	-	-	-	-	-	-	-	-
42	345	Power Operated Equipment	190,662	25	190,637	171,573	19,064	-	-	-
43	346	Communications Equipment	257,095	37,357	219,738	197,764	21,974	-	-	-
44				-						
45				-						

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Plant, Less Contributions and Advances in Aid of Construction , Meter Deposits and Accumulated Depreciation to Functions

Exhibit
Rebuttal Shedule G-5
Page 2.1
Witness: Bourassa

Line No.	Account No.	Description	Adjusted Original Cost Plant	Accumulated Depreciation	Total Net Plant Values	Demand	Commodity	Customer	Meters	Services
1		**General Plant Continued**								
2	347	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	347	Miscellaneous Equipment	-	-	-	-	-	-	-	-
4		Rounding	-	(7)	7	6	1	-	-	-
5		**Subtotal General Plant**	$ 1,400,719	$ 546,875	$ 853,844	$ 593,522	$ 58,471	$ 201,852	$ -	$ -
6		Total Plant	$ 70,206,985	$ 25,773,187	$ 44,433,798	$ 29,428,611	$ 3,252,458	$ 2,167,752	$ 658,849	$ 8,926,129
7										
8		Contributions in Aid of Construction, Net	(14,991,871)	2,529,950	(12,461,921)	(11,215,729)	(1,246,192)	-	-	-
9		Advances in Aid of Construction	(4,008,916)		(4,008,916)	(3,608,025)	(400,892)	-	-	-
10		Meter Deposits	(1,950)		(1,950)	-	-	-	-	-
11		Deferred Income Tax	(1,271,696)		(1,271,696)	(1,144,526)	(127,170)	-	(975)	(975)
12		FHSD Settlement	(449,580)		(449,580)	(404,622)	(44,958)	-	-	-
13		Deferred Reg Assets	686,104		551,668	496,501	55,167	-	-	-
14		Working Capital	1,009,341		977,621	879,858	97,762	-	-	-
15		Rounding	-	-	-	-	-	-	-	-
16		Totals	$ 51,178,415	$ 28,303,137	$ 27,769,023	$ 14,432,069	$ 1,586,175	$ 2,167,752	$ 657,873	$ 8,925,153
17		Rate Bases (Plant -(AIAC, CIAC, Meter Deposits & Accum. Depr.)			$ 27,769,023	$ 14,432,069	$ 1,586,175	$ 2,167,752	$ 657,873	$ 8,925,153

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Allocation of Expenses to Functions
At Present Rates

Exhibit
Rebuttal Shedule G-6
Page 1
Witness: Bourassa

Line No.	Description	Adjusted per C-1	Demand	Commodity	Customer	Meters	Services	Totals
1	Labor	$ 1,024,112	$ 409,645	$ 204,822	$ 409,645	$ -	$ -	$ 1,024,112
2	Purchased Water	1,156,477	-	1,156,477	-	-	-	1,156,477
3	Fuel & Power	605,885	-	605,885	-	-	-	605,885
4	Chemicals	119,266	-	119,266	-	-	-	119,266
5	Waste Disposal	7,113	6,402	711	-	-	-	7,113
6	Intercompany Support Services	94,150	37,660	18,830	37,660	-	-	94,150
7	Corporate Allocation	442,409	176,964	88,482	176,964	-	-	442,409
8	Outside Services	508,106	406,485	101,621	-	-	-	508,106
9	Group Insurance	178,067	160,260	17,807	-	-	-	178,067
10	Pensions	85,086	34,035	17,017	34,035	-	-	85,086
11	Regulatory Expense	91,668	82,501	9,167	-	-	-	91,668
12	Insurance Other Than Group	73,025	65,723	7,303	-	-	-	73,025
13	Customer Accounting	318,959	-	-	318,959	-	-	318,959
14	Rents	1,504	-	-	1,504	-	-	1,504
15	General Office Expense	164,179	-	-	164,179	-	-	164,179
16	Miscellaneous	158,553	-	-	158,553	-	-	158,553
17	Maintenance Expense	388,614	310,891	77,723	-	-	-	388,614
18	Depreciation & Amortization[1]	2,015,540	1,118,729	120,617	141,242	253,080	381,871	2,015,540
19	General Taxes-Other	86,320	-	-	86,320	-	-	86,320
20								
21								
22	Property Taxes, Allocated on Schedules G-1 & G-2							
23	Income Tax, Allocated on Schedules G-1 & G-2							
24								
25	Total	$ 7,519,034	$ 2,809,294	$ 2,545,729	$ 1,529,060	$ 253,080	$ 381,871	$ 7,519,034
26								

Line No.	By Class[2]	Demand	Commodity	Customer	Meters	Services	Totals
27							
28	Residential						
29	Commercial						
30	Irrigation						
31	Hydrant						
32	Totals						
33							

34 See Rebuttal Shedule G-7, page 2.2 for allocation factors.
35 1 Depreciation allocation computed on Rebuttal Shedule G-6, Page 3.1 and 3.2
36 2 See Rebuttal Shedule G-5, page 1 for allocations by class.
37
38

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Allocation of Expenses to Functions
At Proposed Rates

Exhibit
Rebuttal Shedule G-6
Page 2
Witness: Bourassa

Line No.	Description	At Proposed Per C-1	Demand	Commodity	Customer	Meters	Services	Totals
1	Labor	$ 1,024,112	$ 409,645	$ 204,822	$ 409,645	$ -	$ -	$ 1,024,112
2	Purchased Water	1,156,477	-	1,156,477	-	-	-	1,156,477
3	Fuel & Power	605,885	-	605,885	-	-	-	605,885
4	Chemicals	119,266	-	119,266	-	-	-	119,266
5	Waste Disposal	7,113	6,402	711	-	-	-	7,113
6	Intercompany Support Services	94,150	37,660	18,830	37,660	-	-	94,150
7	Corporate Allocation	442,409	176,964	88,482	176,964	-	-	442,409
8	Outside Services	508,106	406,485	101,621	-	-	-	508,106
9	Group Insurance	178,067	160,260	17,807	-	-	-	178,067
10	Pensions	85,086	34,035	17,017	34,035	-	-	85,086
11	Regulatory Expense	91,668	82,501	9,167	-	-	-	91,668
12	Insurance Other Than Group	73,025	65,723	7,303	-	-	-	73,025
13	Customer Accounting	346,549	-	-	346,549	-	-	346,549
14	Rents	1,504	-	-	1,504	-	-	1,504
15	General Office Expense	164,179	-	-	164,179	-	-	164,179
16	Miscellaneous	158,553	-	-	158,553	-	-	158,553
17	Maintenance Expense	388,614	310,891	77,723	-	-	-	388,614
18	Depreciation & Amortization[1]	2,015,540	1,118,729	120,617	141,242	253,080	381,871	2,015,540
19	General Taxes-Other	86,320	-	-	86,320	-	-	86,320
20								
21								
22	Property Taxes, Allocated on Schedules G-1 & G-2							
23	Income Tax, Allocated on Schedules G-1 & G-2							
24								
25	Total	$ 7,546,624	$ 2,809,294	$ 2,545,729	$ 1,556,650	$ 253,080	$ 381,871	$ 7,546,624
26								
27	By Class[2]		Demand	Commodity	Customer	Meters	Services	Totals
28	Residential							
29	Commercial							
30	Irrigation							
31	Hydrant							
32	Totals							
33								
34	See Rebuttal Shedule G-7, page 2.2 for allocation factors.							
35	1 Depreciation allocation computed on Rebuttal Shedule G-6, Page 3.1 and 3.2							
36	2 See Rebuttal Shedule G-4, page 2 for allocations by class.							
37								
38								

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Depreciation Expense to Functions

Exhibit
Rebuttal Shedule G-6
Page 3.1
Witness: Bourassa

Line No.	Account No.	Description	Adjusted Original Cost	Depreciation Rate	Depr./Amort. Expense	Allocation Factor Ref.	Demand	Commodity	Customer	Meters	Services
1	**Intangible**										
2	301	Organization	$ -		$ -		$ -	$ -	$ -	$ -	$ -
3	302	Franchises	-		-		-	-	-	-	-
4	303.1	Other Intangible Plant	1,282,734		-		-	-	-	-	-
5	**Subtotal Intangible**		$ 1,282,734		$ -		$ -	$ -	$ -	$ -	$ -
6											
7		**Source of Supply & Pumping Plant**									
8	303	Land and Land Rights	$ 271,857	0.000%	$ -		$ -	$ -	$ -	$ -	$ -
9	304	Structures and Improvements	1,947,406	3.330%	64,849		58,364	6,485	-	-	-
10	305	Collecting and Impounding Res.	1,007,411	2.500%	25,185		22,667	2,519	-	-	-
11	306	Lakes, Rivers, Other Intakes	-	2.500%	-		-	-	-	-	-
12	307	Wells and Springs	1,237,094	3.330%	41,195		37,076	4,120	-	-	-
13	308	Infiltration Galleries and Tunnels	-	6.670%	-		-	-	-	-	-
14	309	Supply Mains	2,201,526	2.000%	44,031		39,627	4,403	-	-	-
15	310	Power Generation Equipment	-	5.000%	-		-	-	-	-	-
16	311	Electric Pumping Equipment	5,976,046	12.500%	747,006		672,305	74,701	-	-	-
17	**Subtotal Source of Supply & Pumping Plant**		$ 12,641,340		$ 922,265		$ 830,039	$ 92,227	$ -	$ -	$ -
18											
19	**Water Treatment**										
20	320	Water Treatment Equipment	6,631,751	3.330%	220,837		198,754	22,084	-	-	-
21	**Subtotal Water Treatment**		$ 6,631,751		$ 220,837		$ 198,754	$ 22,084	$ -	$ -	$ -
22											
23	**Transmission and Distribution Plant**										
24	330	Distribution Reservoirs & Standpipe	$ 5,662,341	2.220%	$ 125,704		$ 113,134	$ 12,570	$ -	$ -	$ -
25	331	Transmission and Distribution Mains	25,592,166	2.000%	511,843		460,659	51,184	-	-	-
26	333	Services	11,467,596	3.330%	381,871		-	-	-	-	381,871
27	334	Meters	3,038,174	8.330%	253,080		-	-	-	253,080	-
28	335	Hydrants	2,085,990	2.000%	41,720		-	-	41,720	-	-
29	336	Backflow Prevention Devices	-	6.670%	-		-	-	-	-	-
30	339	Other Plant and Miscellaneous Equipment	404,174	6.670%	26,958		6,740	-	20,219	-	-
31	**Subtotal Transmission and Distribution Plant**		$ 48,250,441		$ 1,341,176		$ 580,532	$ 63,755	$ 61,939	$ 253,080	$ 381,871
32											
33	**General Plant**										
34	340	Office Furniture and Fixtures	$ 305,067	6.670%	$ 20,348		$ 5,087	$ -	$ 15,261	$ -	$ -
35	341	Transportation Equipment	426,950	20.000%	85,390		21,348	-	64,043	-	-
36	342	Stores Equipment	-	4.000%	-		-	-	-	-	-
37	343	Tools and Work Equipment	220,945	5.000%	11,047		9,943	1,105	-	-	-
38	344	Laboratory Equipment	-	10.000%	-		-	-	-	-	-
39	345	Power Operated Equipment	190,662	5.000%	9,533		8,580	953	-	-	-
40	346	Communications Equipment	257,095	10.000%	25,710		23,139	2,571	-	-	-

Chaparral City Water Company
Test Year Ended December 31, 2012
Allocation of Depreciation Expense to Functions

Exhibit
Rebuttal Shedule G-6
Page 3.2
Witness: Bourassa

Line No.	Account No.	Description	Original Cost	Depreciation Rate	Depr./Amort. Expense	Allocation Factor Ref.	Demand	Commodity	Customer	Meters	Services
1	**General Plant Continued**										
2	347	Miscellaneous Equipment	-	10.00%	-		-	-	-	-	-
3	348	Other Tangible Plant	-	10.00%	-		-	-	-	-	-
4	**Subtotal General Plant**		$ 1,400,719		$ 152,028		$ 68,095	$ 4,629	$ 79,303	$ -	$ -
5	**Total Plant**		$ 70,206,985		$ 2,636,307		$ 1,677,420	$ 182,694	$ 141,242	$ 253,080	$ 381,871
6											
7											
8	Less:	Amortization of Contributions - Gross	$ (14,991,871)	3.86%	$ (578,686)		(520,818)	(57,869)	-	-	-
9		Deferred CAP Amortization			15,641		14,077	1,564	-	-	-
10		24 Month Deferral Amortization			18,276		16,448	1,828	-	-	-
11		Amortization of Gain on FHSD Settlement			(76,000)		(68,400)	(7,600)	-	-	-
12		Rounding			2		2	0	-	-	-
13											
14	Total Depreciation Expense		(14,991,871)		$ 2,015,540		$ 1,118,729	$ 120,617	$ 141,242	$ 253,080	$ 381,871
15											
16											
17											
18											
19											

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Commodity - Demand Method Functions Factors

Exhibit
Rebuttal Shedule G-7
Page 1
Witness: Bourassa

Line No.	Class	Demand	Commodity	Customer	Meters	Services
1						
2						
3	Residential	0.872	0.781	0.933	0.921	0.865
4	Commercial	0.060	0.078	0.030	0.036	0.065
5	Irrigation	0.062	0.139	0.036	0.041	0.063
6	Hydrant	0.006	0.002	0.001	0.002	0.007
7						
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32						
33	SUPPORTING SCHEDULES					
34	G-7, page 3					

Chaparral City Water Company
Test Year Ended December 31, 2012
COMMODITY - DEMAND METHOD FUNCTION FACTORS
Plant and Depreciation Expense Allocations Functions

Exhibit
Rebuttal Shedule G-7
Page 2.1
Witness: Bourassa

Line No.	Acct	Description	Demand	Commodity	Customer	Meters	Services
1							
2	Acct	Description	Demand	Commodity	Customer	Meters	Services
3	301	Organization	0.90	0.10			
4	302	Franchises	0.90	0.10			
5	303.1	Other Intangible Plant	0.90	0.10			
6	303	Land and Land Rights	0.90	0.10			
7	304	Structures and Improvements	0.90	0.10			
8	305	Collecting and Impounding Res.	0.90	0.10			
9	306	Lakes, Rivers, Other Intakes	0.90	0.10			
10	307	Wells and Springs	0.90	0.10			
11	308	Infiltration Galleries and Tunnels	0.90	0.10			
12	309	Supply Mains	0.90	0.10			
13	310	Power Generation Equipment	0.90	0.10			
14	311	Electric Pumping Equipment	0.90	0.10			
15	320	Water Treatment Equipment	0.90	0.10			
16	330	Distribution Reservoirs & Standpipe	0.90	0.10			
17	331	Transmission and Distribution Mains	0.90	0.10			
18	333	Services					1.00
19	334	Meters				1.00	
20	335	Hydrants			1.00		
21	336	Backflow Prevention Devices	0.90	0.10			
22	339	Other Plant and Miscellaneous Equipment	0.25		0.75		
23	340	Office Furniture and Fixtures	0.25		0.75		
24	341	Transportation Equipment	0.25		0.75		
25	342	Stores Equipment	0.90	0.10			
26	343	Tools and Work Equipment	0.90	0.10			
27	344	Laboratory Equipment	0.90	0.10			
28	345	Power Operated Equipment	0.90	0.10			
29	346	Communications Equipment	0.90	0.10			
30	347	Miscellaneous Equipment	0.90	0.10			
31	348	Other Tangible Plant	0.90	0.10			
32	Rounding		0.90	0.10			
33	Contributions in Aid of Construction, Net		0.90	0.10			
34	Advances in Aid of Construction		0.90	0.10			
35	Meter Deposits					0.50	0.50
36	Deferred Income Tax		0.90	0.10			
37	FHSD Settlement		0.90	0.10			
38	Deferred Reg Assets		0.90	0.10			
39	Working Capital		0.90	0.10			
40	Amortization of Contributions - Gross		0.90	0.10			
41	Deferred CAP Amortization		0.90	0.10			
42	24 Month Deferral Amortization		0.90	0.10			
43	Amortization of Gain on FHSD Settlement		0.90	0.10			

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Expense Allocation Factors

Exhibit
Rebuttal Shedule G-7
Page 2.2
Witness: Bourassa

Line No.	Expense Type	Demand	Commodity	Customer	Meters	Services
1	Labor	0.40	0.20	0.40	-	-
2	Purchased Water	-	1.00	-	-	-
3	Fuel & Power	-	1.00	-	-	-
4	Chemicals	-	1.00	-	-	-
5	Waste Disposal	0.90	0.10	-	-	-
6	Intercompany Support Services	0.40	0.20	0.40	-	-
7	Corporate Allocation	0.40	0.20	0.40	-	-
8	Outside Services	0.80	0.20	-	-	-
9	Group Insurance	0.90	0.10	-	-	-
10	Pensions	0.40	0.20	0.40	-	-
11	Regulatory Expense	0.90	0.10	-	-	-
12	Insurance Other Than Group	0.90	0.10			
13	Customer Accounting	-	-	1.00	-	-
14	Rents	-	-	1.00	-	-
15	General Office Expense	-	-	1.00	-	-
16	Miscellaneous	-	-	1.00	-	-
17	Maintenance Expense	0.80	0.20	-	-	-
18	Depreciation & Amortization		See Rebuttal Shedule G-7, page 2.1			
19	General Taxes-Other	-	-	1.00	-	-
20						
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Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Development of Class Allocation Factors

Exhibit
Rebuttal Shedule G-7
Page 3.1
Witness: Bourassa

COMMODITY ALLOCATION FACTOR

Meter Size	Class	(a) Total Gallons (in 1,000's) In Test Year	Percent of Total
3/4"	Residential	780,557	44.06%
3/4"	Commercial	13,563	0.77%
3/4"	Irrigation	29,343	1.66%
3/4"	Hydrant	1,188	0.07%
1"	Residential	558,066	31.50%
1"	Commercial	25,542	1.44%
1"	Irrigation	58,684	3.31%
1"	Hydrant	80	0.00%
1-1/2"	Residential	9,916	0.56%
1-1/2"	Commercial	29,432	1.66%
1-1/2"	Irrigation	49,305	2.78%
1-1/2"	Hydrant	119	0.01%
2"	Residential	32,873	1.86%
2"	Commercial	49,296	2.78%
2"	Irrigation	60,421	3.41%
2"	Hydrant	14	0.00%
3"	Residential	1,818	0.10%
3"	Commercial	3,017	0.17%
3"	Irrigation	-	0.00%
3"	Hydrant	2,744	0.15%
4"	Residential	-	0.00%
4"	Commercial	9,058	0.51%
4"	Irrigation	17,917	1.01%
6"	Residential	-	0.00%
6"	Commercial	7,574	0.43%
6"	Irrigation	30,920	1.75%
Totals		1,771,447	100.00%

DEMAND ALLOCATION FACTOR

Meter Size	Class	Number of Meters and/or Services	Equiv-alent Weight	Equivalent Number of Meters and/or Services	Percent of Total
3/4"	Residential	8,308	1.50	12,462	45.77%
3/4"	Commercial	118	1.50	177	0.65%
3/4"	Irrigation	155	1.50	233	0.85%
3/4"	Hydrant	6	1.50	9	0.03%
1"	Residential	4,327	2.50	10,818	39.73%
1"	Commercial	144	2.50	360	1.32%
1"	Irrigation	210	2.50	525	1.93%
1"	Hydrant	1	2.50	3	0.01%
1-1/2"	Residential	25	5.00	125	0.46%
1-1/2"	Commercial	67	5.00	335	1.23%
1-1/2"	Irrigation	74	5.00	370	1.36%
1-1/2"	Hydrant	2	5.00	10	0.04%
2"	Residential	38	8.00	304	1.12%
2"	Commercial	65	8.00	520	1.91%
2"	Irrigation	47	8.00	376	1.38%
2"	Hydrant	2	8.00	16	0.06%
3"	Residential	2	16.00	32	0.12%
3"	Commercial	3	16.00	48	0.18%
3"	Irrigation	-	16.00	-	0.00%
3"	Hydrant	8	16.00	128	0.47%
4"	Residential	-	25.00	-	0.00%
4"	Commercial	4	25.00	100	0.37%
4"	Irrigation	5	25.00	125	0.46%
6"	Residential	-	50.00	-	0.00%
6"	Commercial	2	50.00	100	0.37%
6"	Irrigation	1	50.00	50	0.18%
Totals		13,614		27,225	100.00%

Class	(a) Total Gallons (in 1,000's) In Test Year	Percent of Total
Residential	1,383,230	78.088%
Commercial	137,482	7.761%
Irrigation	246,590	13.921%
Hydrant	4,065	0.229%
Total	1,771,367	100.000%

Class	Equivalent Number of Meters and/or Services	Percent of Total
Residential	23,741	87.203%
Commercial	1,640	6.024%
Irrigation	1,679	6.165%
Hydrant	166	0.608%
Total	27,225	100.000%

(a) Includes customer and gallons sold annualization.

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Development of Class Allocation Factors

Exhibit
Rebuttal Shedule G-7
Page 3.2
Witness: Bourassa

CUSTOMER ALLOCATION FACTOR

Meter Size	Class	Number of Meters	Percent of Total
3/4"	Residential	8,308	61.03%
3/4"	Commercial	118	0.87%
3/4"	Irrigation	155	1.14%
3/4"	Hydrant	6	0.04%
1"	Residential	4,327	31.78%
1"	Commercial	144	1.06%
1"	Irrigation	210	1.54%
1"	Hydrant	1	0.01%
1-1/2"	Residential	25	0.18%
1-1/2"	Commercial	67	0.49%
1-1/2"	Irrigation	74	0.54%
1-1/2"	Hydrant	2	0.01%
2"	Residential	38	0.28%
2"	Commercial	65	0.48%
2"	Irrigation	47	0.35%
2"	Hydrant	2	0.01%
3"	Residential	2	0.01%
3"	Commercial	3	0.02%
3"	Irrigation	-	0.00%
3"	Hydrant	8	0.06%
4"	Residential	-	0.00%
4"	Commercial	4	0.03%
4"	Irrigation	5	0.04%
6"	Residential	-	0.00%
6"	Commercial	2	0.01%
6"	Irrigation	1	0.01%
Totals		13,614	100.00%

Class	Number of Meters	Percent of Total
Residential	12,700	93.286%
Commercial	403	2.960%
Irrigation	492	3.614%
Hydrant	19	0.140%
Total	13,614	100.000%

SERVICES ALLOCATION FACTOR (b)

Meter Size	Class	Number of Services	Install-ation Cost	Dollar Weighted Number Services	Percent of Total
3/4"	Residential	8,308	445.00	3,697,060	57.83%
3/4"	Commercial	118	445.00	52,510	0.82%
3/4"	Irrigation	155	445.00	68,975	1.08%
3/4"	Hydrant	6	445.00	2,670	0.04%
1"	Residential	4,327	495.00	2,141,865	33.50%
1"	Commercial	144	495.00	71,280	1.11%
1"	Irrigation	210	495.00	103,950	1.63%
1"	Hydrant	1	495.00	495	0.01%
1-1/2"	Residential	25	550.00	13,750	0.22%
1-1/2"	Commercial	67	550.00	36,850	0.58%
1-1/2"	Irrigation	74	550.00	40,700	0.64%
1-1/2"	Hydrant	2	550.00	1,100	0.02%
2"	Residential	38	830.00	31,540	0.49%
2"	Commercial	65	830.00	53,950	0.84%
2"	Irrigation	47	830.00	39,010	0.61%
2"	Hydrant	2	830.00	1,660	0.03%
3"	Residential	2	1,165.00	2,330	0.04%
3"	Commercial	3	1,165.00	3,495	0.05%
3"	Irrigation	0	1,165.00	-	0.00%
3"	Hydrant	8	1,165.00	9,320	0.15%
4"	Residential	0	1,490.00	-	0.00%
4"	Commercial	4	1,490.00	5,960	0.09%
4"	Irrigation	5	1,490.00	7,450	0.12%
6"	Residential	0	2,330.00	-	0.00%
6"	Commercial	2	2,330.00	4,660	0.07%
6"	Irrigation	1	2,330.00	2,330	0.04%
Totals		13,614		$ 6,392,910	100.00%

Class	Dollar Weighted Number Services	Percent of Total
Residential	5,886,545	92.079%
Commercial	228,705	3.577%
Irrigation	262,415	4.105%
Hydrant	15,245	0.238%
Total	6,392,910	100.000%

(b) Meter and Service Line cost from Arizona Corporation Commission Memo of February 21, 2008 from Marlin Scott, Jr.. Meter costs based on compound meters. Cost of service line and meter is based on costs allowed for a compound meter installation.

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study, Using Commodity-Demand Method
Development of Class Allocation Factors

Exhibit
Rebuttal Shedule G-7
Page 3.3
Witness: Bourassa

METER ALLOCATION FACTOR (b)

Meter Size		Number of Meters	Meter Cost	Weighted Dollars of Meters	Percent of Total
3/4"	Residential	8,308	255.00	2,118,540	51.34%
3/4"	Commercial	118	255.00	30,090	0.73%
3/4"	Irrigation	155	255.00	39,525	0.96%
3/4"	Hydrant	6	255.00	1,530	0.04%
1"	Residential	4,327	315.00	1,363,005	33.03%
1"	Commercial	144	315.00	45,360	1.10%
1"	Irrigation	210	315.00	66,150	1.60%
1"	Hydrant	1	315.00	315	0.01%
1-1/2"	Residential	25	525.00	13,125	0.32%
1-1/2"	Commercial	67	525.00	35,175	0.85%
1-1/2"	Irrigation	74	525.00	38,850	0.94%
1-1/2"	Hydrant	2	525.00	1,050	0.03%
2"	Residential	38	1,890.00	71,820	1.74%
2"	Commercial	65	1,890.00	122,850	2.98%
2"	Irrigation	47	1,890.00	88,830	2.15%
2"	Hydrant	2	1,890.00	3,780	0.09%
3"	Residential	2	2,545.00	5,090	0.12%
3"	Commercial	3	2,545.00	7,635	0.19%
3"	Irrigation	0	2,545.00	0	0.00%
3"	Hydrant	8	2,545.00	20,360	0.49%
4"	Residential	0	3,645.00	0	0.00%
4"	Commercial	4	3,645.00	14,580	0.35%
4"	Irrigation	5	3,645.00	18,225	0.44%
6"	Residential	0	6,920.00	0	0.00%
6"	Commercial	2	6,920.00	13,840	0.34%
6"	Irrigation	1	6,920.00	6,920	0.17%
Totals		13,614		$ 4,126,645	100.00%

Class	Weighted Dollars of Meters	Percent of Total
Residential	3,571,580	86.549%
Commercial	269,530	6.531%
Irrigation	258,500	6.264%
Hydrant	27,035	0.655%
Total	4,126,645	100.000%

(b) Meter and Service Line cost from Arizona Corporation Commission Memo of February 21, 2008 from Martin Scott, Jr.. Meter costs based on compound meters. Cost of service line and meter is based on costs allowed for a compound meter installation.

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
ALL CUSTOMER CLASSES

Exhibit
Rebuttal Shedule G-8
Page 1A
Witness: Bourassa

Line No.							Customer	Service	Meter
1	**CUSTOMER CHARGE:**								
2	Return on Rate Base	9.86%					213,735	879,998	64,865
3	Misc. Revenues (From Sched G-2, page1)						(99,329)		
4	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)						1,556,650	381,871	253,080
5	Property Taxes (From Sched. G-2, page 1)						265,484		
6	Income Taxes (From Sched. G-2, page 1)						1,554,059		
7	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)						3,490,599	1,261,869	317,945
8									
9	**Customer Charge**								
10	Number of Bills =	13,614	times 12 months				163,368		
11									
12	**Charge per Bill**						$ 21.37		
13	(Customer Revenue Requirement divided by Annualized Number of Bills)								
14									
15	**Service Line and Meter Charge**								
16	Equivalent 5/8 Meters			27,225	times	12	months	326,694	326,694
17									
18	**Charge per Equivalent Meter**							$ 3.86	$ 0.97
19									
20									
21	**CUSTOMER CHARGE:**								
22	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)								
23	Charge per Bill							$ 21.37	
24	Charge per Equivalent Service Line							3.86	
25	Charge per Equivalent Meter							0.97	
26	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)								
27	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included							$ 26.20	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
ALL CUSTOMER CLASSES

Exhibit
Rebuttal Shedule G-8
Page 2A
Witness: Bourassa

Line No.			
1	**DEMAND CHARGE:**		
2			
3	Return on Rate Base 9.86%		1,422,966
4	Demand Expenses (From Rebuttal Shedule G-4, Page 2)		2,809,294
5			
6	Totals		4,232,260
7	Total Revenue Requirement / Demand Component		
8	Equivalent Number of 5/8 Meters billings		326,694
9	Demand Charge for 5/8 Inch Meter		$ 12.95
10			
11			

	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
13	5/8 Inch Meter	$ 12.95	1.0	$ 12.95
14	3/4 Inch Meter	12.95	1.5	19.43
15	1 Inch Meter	12.95	2.5	32.39
16	1 1/2 Inch Meter	12.95	5.0	64.77
17	2 Inch Meter	12.95	8.0	103.64
18	3 Inch Meter	12.95	16.0	207.28
19	4 Inch Meter	12.95	25.0	323.87
20	6 Inch Meter	12.95	50.0	647.74
21	8 Inch Meter	12.95	80.0	1,036.39
22	10 Inch Meter	12.95	115.0	1,489.80
23	12 Inch Meter	12.95	215.0	2,785.29

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
ALL CUSTOMER CLASSES

Exhibit
Rebuttal Shedule G-8
Page 3A
Witness: Bourassa

Line No.								
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**							
2			Commodity	Customer	Service	Meter	Demand	
3	Return on Rate Base	9.86%	156,393	213,735	879,998	64,865	1,422,966	
4	Less: Miscellaneous Revenues			(99,329)				
5								
6	Expenses (From Sch. G-4. Page 2)		2,545,729	1,556,650	381,871	253,080	2,809,294	
7	Property Taxes (From Sched. G-2, page 1)			265,484				
8	Income Taxes (From Sched. G-2, page 1)			1,554,059				
9	Total Revenue Requirement by function		2,702,122	3,490,599	1,261,869	317,945	4,232,260	
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)		1,771,447					
11	Computed Commodity Rate (line 9 divided by line10)		$ 1.5254					
12	Annualized Number of Bills			163,368				
13	Equivalent Meters and Service Lines				326,694	326,694	326,694	
14	Customer Charge (line 9 divided by line 12)			$ 21.37				
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)				$ 3.86	$ 0.97	$ 12.95	
16	Total Monthly Minimum Charge for a 5/8 Inch Meter							
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)						$ 39.16	
18								
19								
20	Monthly Minimum		5/8" Monthly Minimum	Meter Ratio	Demand Charge			
21	5/8 Inch Meter		$ 39.16	1.0	$ 39.16			
22	3/4 Inch Meter		39.16	1.5	58.74			
23	1 Inch Meter		39.16	2.5	97.89			
24	1 1/2 Inch Meter		39.16	5.0	195.79			
25	2 Inch Meter		39.16	8.0	313.26			
26	3 Inch Meter		39.16	16.0	626.51			
27	4 Inch Meter		39.16	25.0	978.93			
28	6 Inch Meter		39.16	50.0	1,957.85			
29	8 Inch Meter		39.16	80.0	3,132.56			
30	10 Inch Meter		39.16	115.0	4,503.06			
31	12 Inch Meter		39.16	215.0	8,418.77			
32								
33								

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
ALL CUSTOMER CLASSES

Exhibit
Rebuttal Shedule G-8
Page 4A
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4		Total		Commodity Portion of	
5		Rev. Req.	%	Rev. Req.	
6	Customer, Service, and Meter Costs	$ 5,070,413	45%	$ 2,281,686	
7	Demand Costs	4,232,260	45%	1,904,517	
8	Commodity Costs	2,702,122	100%	2,702,122	
9	Total Costs to be Collected via Commodity			$ 6,888,325	
10	Gallons Sold			1,771,447	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 3.889**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 12,004,795	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(6,888,325)	
19	Balance to be Recovered through Monthly Minimum			$ 5,116,470	42.62%
20					Percent revenue recovery
21					from monthly mins
22	Number of Equivalent 5/8 Inch Meter Billings			326,694	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 15.66**	
25					
26					
27		5/8"	Meter	Monthly	
28	Meter Size	Minimum	Ratio	Minimum	
29	5/8 Inch Meter	$ 15.66	1.0	$ 15.66	
30	3/4 Inch Meter	15.66	1.5	23.49	
31	1 Inch Meter	15.66	2.5	39.15	
32	1 1/2 Inch Meter	15.66	5.0	78.31	
33	2 Inch Meter	15.66	8.0	125.29	
34	3 Inch Meter	15.66	16.0	250.58	
35	4 Inch Meter	15.66	25.0	391.53	
36	6 Inch Meter	15.66	50.0	783.07	
37	8 Inch Meter	15.66	80.0	1,252.91	
38	10 Inch Meter	15.66	115.0	1,801.06	
39	12 Inch Meter	15.66	215.0	3,367.19	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
RESIDENTIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 1B
Witness: Bourassa

Line No.							Customer	Service	Meter
1	Return on Rate Base	9.86%					199,386	761,632	59,727
2	Misc. Revenues (From Sched G-2, page1)						(92,661)		
3	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)						1,452,141	330,506	233,034
4	Property Taxes (From Sched. G-2, page 1)						215,859		
5	Income Taxes (From Sched. G-2, page 1)						1,136,891		
6	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)						2,911,616	1,092,138	292,761
7									
8	**Customer Charge**								
9	Number of Bills =	12,700	times 12 months				152,400		
10									
11	**Charge per Bill**						$ 19.11		
12	(Customer Revenue Requirement divided by Annualized Number of Bills)								
13									
14	**Service Line and Meter Charge**								
15	Equivalent 5/8 Meters			23,741	times	12	months	284,886	284,886
16									
17	**Charge per Equivalent Meter**							$ 3.83	$ 1.03
18									
19									
20	**CUSTOMER CHARGE:**								
21	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)								
22	Charge per Bill							$ 19.11	
23	Charge per Equivalent Service Line							3.83	
24	Charge per Equivalent Meter							1.03	
25	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)								
26	Monthly Minimum for 5/8 Inch Meter, WITHOUT Demand Charge Included							$ 23.97	

Chaparral City Water Company
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Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
RESIDENTIAL CLASS

Exhibit
Rebuttal Shedule G-8
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Witness: Bourassa

Line No.	DEMAND CHARGE:		
1			
2	Return on Rate Base	9.86%	1,240,865
3	Demand Expenses (From Rebuttal Shedule G-4, Page 2)		2,449,780
4			
5	Totals		3,690,645
6	Total Revenue Requirement / Demand Component		
7	Equivalent Number of 5/8 Meters billings		284,886
8	Demand Charge for 5/8 Inch Meter		$ 12.95
9			
10			

11	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
12	5/8 Inch Meter	$ 12.95	1.0	$ 12.95
13	3/4 Inch Meter	12.95	1.5	19.43
14	1 Inch Meter	12.95	2.5	32.39
15	1 1/2 Inch Meter	12.95	5.0	64.77
16	2 Inch Meter	12.95	8.0	103.64
17	3 Inch Meter	12.95	16.0	207.28
18	4 Inch Meter	12.95	25.0	323.87
19	6 Inch Meter	12.95	50.0	647.74
20	8 Inch Meter	12.95	80.0	1,036.39
21	10 Inch Meter	12.95	115.0	1,489.80
22	12 Inch Meter	12.95	215.0	2,785.29

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
RESIDENTIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 3B
Witness: Bourassa

Line No.							
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**						
2		Commodity	Customer	Service	Meter	Demand	
3	Return on Rate Base 9.86%	122,125	199,386	761,632	59,727	1,240,865	
4	Less: Miscellaneous Revenues		(92,661)				
5							
6	Expenses (From Sch. G-4. Page 2)	1,987,916	1,452,141	330,506	233,034	2,449,780	
7	Property Taxes (From Sched. G-2, page 1)		215,859				
8	Income Taxes (From Sched. G-2, page 1)		1,136,891				
9	Total Revenue Requirement by function	2,110,040	2,911,616	1,092,138	292,761	3,690,645	
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)	1,383,230					
11	Computed Commodity Rate (line 9 divided by line10)	$ 1.5254					
12	Annualized Number of Bills		152,400				
13	Equivalent Meters and Service Lines			284,886	284,886	284,886	
14	Customer Charge (line 9 divided by line 12)		$ 19.11				
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)			$ 3.83	$ 1.03	$ 12.95	
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)					$ 36.92	
18							
19		5/8" Monthly	Meter	Demand			
20	Monthly Minimum	Minimum	Ratio	Charge			
21	5/8 Inch Meter	$ 36.92	1.0	$ 36.92			
22	3/4 Inch Meter	36.92	1.5	55.38			
23	1 Inch Meter	36.92	2.5	92.30			
24	1 1/2 Inch Meter	36.92	5.0	184.61			
25	2 Inch Meter	36.92	8.0	295.37			
26	3 Inch Meter	36.92	16.0	590.74			
27	4 Inch Meter	36.92	25.0	923.03			
28	6 Inch Meter	36.92	50.0	1,846.06			
29	8 Inch Meter	36.92	80.0	2,953.69			
30	10 Inch Meter	36.92	115.0	4,245.93			
31	12 Inch Meter	36.92	215.0	7,938.05			
32							
33							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
RESIDENTIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 4B
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4					
5		Total Rev. Req.	%	Commodity Portion of Rev. Req.	
6	Customer, Service, and Meter Costs	$ 4,296,515	45%	$ 1,933,432	
7	Demand Costs	3,690,645	45%	1,660,790	
8	Commodity Costs	2,110,040	100%	2,110,040	
9	Total Costs to be Collected via Commodity			$ 5,704,262	
10	Gallons Sold			1,383,230	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 4.124**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 10,097,201	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(5,704,262)	
19	Balance to be Recovered through Monthly Minimum			$ 4,392,938	43.51% Percent revenue recovery from monthly mins
20					
21					
22	Number of Equivalent 5/8 Inch Meter Billings			284,886	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 15.42**	
25					
26					
27					
28	Meter Size	5/8" Minimum	Meter Ratio	Monthly Minimum	
29	5/8 Inch Meter	$ 15.42	1.0	$ 15.42	
30	3/4 Inch Meter	15.42	1.5	23.13	
31	1 Inch Meter	15.42	2.5	38.55	
32	1 1/2 Inch Meter	15.42	5.0	77.10	
33	2 Inch Meter	15.42	8.0	123.36	
34	3 Inch Meter	15.42	16.0	246.72	
35	4 Inch Meter	15.42	25.0	385.50	
36	6 Inch Meter	15.42	50.0	771.00	
37	8 Inch Meter	15.42	80.0	1,233.60	
38	10 Inch Meter	15.42	115.0	1,773.30	
39	12 Inch Meter	15.42	215.0	3,315.30	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
COMMERCIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 1C
Witness: Bourassa

Line No.						Customer	Service	Meter
1	Return on Rate Base	9.86%				6,327	57,477	2,321
2	Misc. Revenues (From Sched G-2, page1)					(2,940)		
3	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					46,080	24,942	9,054
4	Property Taxes (From Sched. G-2, page 1)					19,607		
5	Income Taxes (From Sched. G-2, page 1)					158,306		
6	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					227,379	82,418	11,374
7								
8	**Customer Charge**							
9	Number of Bills =	403	times 12 months			4,836		
10								
11	**Charge per Bill**					$ 47.02		
12	(Customer Revenue Requirement divided by Annualized Number of Bills)							
13								
14	**Service Line and Meter Charge**							
15	Equivalent 5/8 Meters		1,640	times	12	months	19,680	19,680
16								
17	**Charge per Equivalent Meter**						$ 4.19	$ 0.58
18								
19								
20	CUSTOMER CHARGE:							
21	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)							
22	Charge per Bill						$ 47.02	
23	Charge per Equivalent Service Line						4.19	
24	Charge per Equivalent Meter						0.58	
25	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
26	Monthly Minimum for 5/8 Inch Meter, WITHOUT Demand Charge Included						$ 51.78	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
COMMERCIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 2C
Witness: Bourassa

Line No.	DEMAND CHARGE:				
1					
2	Return on Rate Base	9.86%			85,719
3	Demand Expenses (From Rebuttal Shedule G-4, Page 2)				169,231
4					
5	Totals				254,951
6	Total Revenue Requirement / Demand Component				
7	Equivalent Number of 5/8 Meters billings				19,680
8	Demand Charge for 5/8 Inch Meter				$ 12.95
9					
10			5/8" Demand	Meter	Demand
11	Demand Charge Per Equivalent		Charge	Ratio	Charge
12	5/8 Inch Meter		$ 12.95	1.0	$ 12.95
13	3/4 Inch Meter		12.95	1.5	19.43
14	1 Inch Meter		12.95	2.5	32.39
15	1 1/2 Inch Meter		12.95	5.0	64.77
16	2 Inch Meter		12.95	8.0	103.64
17	3 Inch Meter		12.95	16.0	207.28
18	4 Inch Meter		12.95	25.0	323.87
19	6 Inch Meter		12.95	50.0	647.74
20	8 Inch Meter		12.95	80.0	1,036.39
21	10 Inch Meter		12.95	115.0	1,489.80
22	12 Inch Meter		12.95	215.0	2,785.29

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
COMMERCIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 3C
Witness: Bourassa

Line No.			Commodity	Customer	Service	Meter	Demand
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**						
2							
3	Return on Rate Base	9.86%	12,138	6,327	57,477	2,321	85,719
4	Less: Miscellaneous Revenues			(2,940)			
5							
6	Expenses (From Sch. G-4. Page 2)		197,583	46,080	24,942	9,054	169,231
7	Property Taxes (From Sched. G-2, page 1)			19,607			
8	Income Taxes (From Sched. G-2, page 1)			158,306			
9	Total Revenue Requirement by function		209,721	227,379	82,418	11,374	254,951
10	Gallons Sold (In 1,000's)(Zero Gallons in Minimum) (G-7, page 3)		137,482				
11	Computed Commodity Rate (line 9 divided by line10)		$ 1.5254				
12	Annualized Number of Bills			4,836			
13	Equivalent Meters and Service Lines				19,680	19,680	19,680
14	Customer Charge (line 9 divided by line 12)			$ 47.02			
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)				$ 4.19	$ 0.58	$ 12.95
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)						$ 64.74
18							
19			5/8" Monthly	Meter	Demand		
20	Monthly Minimum		Minimum	Ratio	Charge		
21	5/8 Inch Meter		$ 64.74	1.0	$ 64.74		
22	3/4 Inch Meter		64.74	1.5	97.11		
23	1 Inch Meter		64.74	2.5	161.85		
24	1 1/2 Inch Meter		64.74	5.0	323.69		
25	2 Inch Meter		64.74	8.0	517.91		
26	3 Inch Meter		64.74	16.0	1,035.82		
27	4 Inch Meter		64.74	25.0	1,618.47		
28	6 Inch Meter		64.74	50.0	3,236.93		
29	8 Inch Meter		64.74	80.0	5,179.09		
30	10 Inch Meter		64.74	115.0	7,444.94		
31	12 Inch Meter		64.74	215.0	13,918.80		
32							
33							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
COMMERCIAL CLASS

Exhibit
Rebuttal Shedule G-8
Page 4C
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4				Commodity	
5		Total Rev. Req.	%	Portion of Rev. Req.	
6	Customer, Service, and Meter Costs	$ 321,171	45%	$ 144,527	
7	Demand Costs	254,951	45%	114,728	
8	Commodity Costs	209,721	100%	209,721	
9	Total Costs to be Collected via Commodity			$ 468,976	
10	Gallons Sold			137,482	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 3.411**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 785,843	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(468,976)	
19	Balance to be Recovered through Monthly Minimum			$ 316,867	40.32%
20					Percent revenue recovery
21					from monthly mins
22	Number of Equivalent 5/8 Inch Meter Billings			19,680	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 16.10**	
25					
26					
27					
28	Meter Size	5/8" Minimum	Meter Ratio	Monthly Minimum	
29	5/8 Inch Meter	$ 16.10	1.0	$ 16.10	
30	3/4 Inch Meter	16.10	1.5	24.15	
31	1 Inch Meter	16.10	2.5	40.25	
32	1 1/2 Inch Meter	16.10	5.0	80.50	
33	2 Inch Meter	16.10	8.0	128.81	
34	3 Inch Meter	16.10	16.0	257.62	
35	4 Inch Meter	16.10	25.0	402.52	
36	6 Inch Meter	16.10	50.0	805.05	
37	8 Inch Meter	16.10	80.0	1,288.08	
38	10 Inch Meter	16.10	115.0	1,851.61	
39	12 Inch Meter	16.10	215.0	3,461.71	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
IRRIGATION CLASS

Exhibit
Rebuttal Shedule G-8
Page 1D
Witness: Bourassa

Line No.						Customer	Service	Meter
1	**CUSTOMER CHARGE:**							
2	Return on Rate Base	9.86%				7,724	55,125	2,663
3	Misc. Revenues (From Sched G-2, page1)					(3,590)		
4	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)					56,256	23,921	10,388
5	Property Taxes (From Sched. G-2, page 1)					26,982		
6	Income Taxes (From Sched. G-2, page 1)					252,438		
7	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)					341,810	79,046	13,051
8								
9	**Customer Charge**							
10	Number of Bills =	492	times 12 months			5,904		
11								
12	**Charge per Bill**					$ 57.89		
13	(Customer Revenue Requirement divided by Annualized Number of Bills)							
14								
15	**Service Line and Meter Charge**							
16	Equivalent 5/8 Meters		1,679	times	12	months	20,142	20,142
17								
18	**Charge per Equivalent Meter**						$ 3.92	$ 0.65
19								
20								
21	**CUSTOMER CHARGE:**							
22	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)							
23	Charge per Bill						$ 57.89	
24	Charge per Equivalent Service Line						3.92	
25	Charge per Equivalent Meter						0.65	
26	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)							
27	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included						$ 62.47	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
IRRIGATION CLASS

Exhibit
Rebuttal Shedule G-8
Page 2D
Witness: Bourassa

Line No.			
1	**DEMAND CHARGE:**		
2			
3	Return on Rate Base 9.86%		87,732
4	Demand Expenses (From Rebuttal Shedule G-4, Page 2)		173,204
5			
6	Totals		260,936
7	Total Revenue Requirement / Demand Component		
8	Equivalent Number of 5/8 Meters billings		20,142
9	Demand Charge for 5/8 Inch Meter		$ 12.95
10			
11		5/8" Demand	Meter
12	Demand Charge Per Equivalent	Charge	Ratio
13	5/8 Inch Meter	$ 12.95	1.0
14	3/4 Inch Meter	12.95	1.5
15	1 Inch Meter	12.95	2.5
16	1 1/2 Inch Meter	12.95	5.0
17	2 Inch Meter	12.95	8.0
18	3 Inch Meter	12.95	16.0
19	4 Inch Meter	12.95	25.0
20	6 Inch Meter	12.95	50.0
21	8 Inch Meter	12.95	80.0
22	10 Inch Meter	12.95	115.0
23	12 Inch Meter	12.95	215.0

Demand Charge
$ 12.95
19.43
32.39
64.77
103.64
207.28
323.87
647.74
1,036.39
1,489.80
2,785.29

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
IRRIGATION CLASS

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Rebuttal Shedule G-8
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Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum

Line No.			Commodity	Customer	Service	Meter	Demand
1							
2							
3	Return on Rate Base	9.86%	21,771	7,724	55,125	2,663	87,732
4	Less: Miscellaneous Revenues			(3,590)			
5							
6	Expenses (From Sch. G-4. Page 2)		354,388	56,256	23,921	10,388	173,204
7				28,982			
8	Income Taxes (From Sched. G-2, page 1)			252,438			
9	Total Revenue Requirement by function		376,159	341,810	79,046	13,051	260,936
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)		246,590				
11	Computed Commodity Rate (line 9 divided by line10)		$ 1.5254				
12	Annualized Number of Bills			5,904			
13	Equivalent Meters and Service Lines				20,142	20,142	20,142
14	Customer Charge (line 9 divided by line 12)			$ 57.89			
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)				$ 3.92	$ 0.65	$ 12.95
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)						$ 75.42
18							
19							

Line No.	Monthly Minimum	5/8" Monthly Minimum	Meter Ratio	Demand Charge
20				
21	5/8 Inch Meter	$ 75.42	1.0	$ 75.42
22	3/4 Inch Meter	75.42	1.5	113.13
23	1 Inch Meter	75.42	2.5	188.55
24	1 1/2 Inch Meter	75.42	5.0	377.11
25	2 Inch Meter	75.42	8.0	603.37
26	3 Inch Meter	75.42	16.0	1,206.75
27	4 Inch Meter	75.42	25.0	1,885.55
28	6 Inch Meter	75.42	50.0	3,771.09
29	8 Inch Meter	75.42	80.0	6,033.75
30	10 Inch Meter	75.42	115.0	8,673.52
31	12 Inch Meter	75.42	215.0	16,215.70
32				
33				

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
IRRIGATION CLASS

Exhibit
Rebuttal Shedule G-8
Page 4D
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4		Total Rev. Req.	%	Commodity Portion of Rev. Req.	
5					
6	Customer, Service, and Meter Costs	$ 433,907	45%	$ 195,258	
7	Demand Costs	260,936	45%	117,421	
8	Commodity Costs	376,159	100%	376,159	
9	Total Costs to be Collected via Commodity			$ 688,839	
10	Gallons Sold			246,590	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 2.793**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter			$ 1,071,002	
17	Total Revenue Requirement			(688,839)	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			$ 382,163	35.68%
19	Balance to be Recovered through Monthly Minimum				Percent revenue recovery from monthly mins
20					
21					
22	Number of Equivalent 5/8 Inch Meter Billings			20,142	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 18.97**	
25					
26					
27		5/8" Minimum	Meter Ratio	Monthly Minimum	
28	Meter Size				
29	5/8 Inch Meter	$ 18.97	1.0	$ 18.97	
30	3/4 Inch Meter	18.97	1.5	28.46	
31	1 Inch Meter	18.97	2.5	47.43	
32	1 1/2 Inch Meter	18.97	5.0	94.87	
33	2 Inch Meter	18.97	8.0	151.79	
34	3 Inch Meter	18.97	16.0	303.58	
35	4 Inch Meter	18.97	25.0	474.34	
36	6 Inch Meter	18.97	50.0	948.67	
37	8 Inch Meter	18.97	80.0	1,517.88	
38	10 Inch Meter	18.97	115.0	2,181.95	
39	12 Inch Meter	18.97	215.0	4,079.29	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Customer, Service, Meter
Using Function Costs and Expenses
HYDRANT CLASS

Exhibit
Rebuttal Shedule G-8
Page 1E
Witness: Bourassa

Line No.							Customer	Service	Meter
1	**CUSTOMER CHARGE:**								
2	Return on Rate Base	9.86%					298	5,765	155
3	Misc. Revenues (From Sched G-2, page1)						(139)		
4	Customer, Services and Meter Expenses (From Sch. G-4. Page 2)						2,172	2,502	604
5	Property Taxes (From Sched. G-2, page 1)						1,038		
6	Income Taxes (From Sched. G-2, page 1)						6,425		
7	Total Revenue Requirement / Customer, Meter & Service (Line 13+15+16+17)						9,795	8,267	758
8									
9	**Customer Charge**								
10	Number of Bills =	19	times 12 months				228		
11									
12	**Charge per Bill**						$ 42.96		
13	(Customer Revenue Requirement divided by Annualized Number of Bills)								
14									
15	**Service Line and Meter Charge**								
16	Equivalent 5/8 Meters			166	times	12 months		1,986	1,986
17									
18	**Charge per Equivalent Meter**							$ 4.16	$ 0.38
19									
20									
21	**CUSTOMER CHARGE:**								
22	Monthly Minimum for 5/8 Inch Meter (with no water included in Minimum or Demand Charge)								
23	Charge per Bill							$ 42.96	
24	Charge per Equivalent Service Line							4.16	
25	Charge per Equivalent Meter							0.38	
26	(Service and Meter Revenue Requirement divided by Annual Equivalent Meters)								
27	Monthly Minimum for 5/8 Inch Meter, **WITHOUT** Demand Charge Included							$ 47.50	

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation of Monthly Minimums for Demand Charge
HYDRANT CLASS

Exhibit
Rebuttal Shedule G-8
Page 2E
Witness: Bourassa

Line No.			
1	**DEMAND CHARGE:**		
2	Return on Rate Base	9.86%	8,650
3	Demand Expenses (From Rebuttal Shedule G-4, Page 2)		17,078
4			
5	Totals		25,728
6	Total Revenue Requirement / Demand Component		
7	Equivalent Number of 5/8 Meters billings		1,986
8	Demand Charge for 5/8 Inch Meter		$ 12.95

	Demand Charge Per Equivalent	5/8" Demand Charge	Meter Ratio	Demand Charge
12	5/8 Inch Meter	$ 12.95	1.0	$ 12.95
13	3/4 Inch Meter	12.95	1.5	19.43
14	1 Inch Meter	12.95	2.5	32.39
15	1 1/2 Inch Meter	12.95	5.0	64.77
16	2 Inch Meter	12.95	8.0	103.64
17	3 Inch Meter	12.95	16.0	207.28
18	4 Inch Meter	12.95	25.0	323.87
19	6 Inch Meter	12.95	50.0	647.74
20	8 Inch Meter	12.95	80.0	1,036.38
21	10 Inch Meter	12.95	115.0	1,489.80
22	12 Inch Meter	12.95	215.0	2,785.28

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
HYDRANT CLASS

Exhibit
Rebuttal Shedule G-8
Page 3E
Witness: Bourassa

Line No.							
1	**Single Tier Rate Design with All Customer and Demand Costs Recovered in the Monthly Minimum**						
2			Commodity	Customer	Service	Meter	Demand
3	Return on Rate Base	9.86%	359	298	5,765	155	8,650
4	Less: Miscellaneous Revenues			(139)			
5							
6	Expenses (From Sch. G-4. Page 2)		5,842	2,172	2,502	604	17,078
7	Property Taxes (From Sched. G-2, page 1)			1,038			
8	Income Taxes (From Sched. G-2, page 1)			6,425			
9	Total Revenue Requirement by function		6,201	9,795	8,267	758	25,728
10	Gallons Sold (in 1,000's)(Zero Gallons in Minimum) (G-7, page 3)		4,065				
11	Computed Commodity Rate (line 9 divided by line10)		$ 1.5254				
12	Annualized Number of Bills			228			
13	Equivalent Meters and Service Lines				1,986	1,986	1,986
14	Customer Charge (line 9 divided by line 12)			$ 42.96			
15	Meter, Service Line & Demand Charge (line 9 divided by line 13)				$ 4.16	$ 0.38	$ 12.95
16	Total Monthly Minimum Charge for a 5/8 Inch Meter						
17	(Sum of Customer, Service, Meter and Demand Charge on lines 14 & 15)						$ 60.46
18							
19							
20	Monthly Minimum		5/8" Monthly Minimum	Meter Ratio	Demand Charge		
21	5/8 Inch Meter		$ 60.46	1.0	$ 60.46		
22	3/4 Inch Meter		60.46	1.5	90.69		
23	1 Inch Meter		60.46	2.5	151.15		
24	1 1/2 Inch Meter		60.46	5.0	302.30		
25	2 Inch Meter		60.46	8.0	483.68		
26	3 Inch Meter		60.46	16.0	967.35		
27	4 Inch Meter		60.46	25.0	1,511.49		
28	6 Inch Meter		60.46	50.0	3,022.98		
29	8 Inch Meter		60.46	80.0	4,836.76		
30	10 Inch Meter		60.46	115.0	6,952.84		
31	12 Inch Meter		60.46	215.0	12,998.79		
32							
33							

Chaparral City Water Company
Test Year Ended December 31, 2012
Cost of Service Study Using Commodity / Demand Method
Computation Monthly Minimums and Commodity Charge
HYDRANT CLASS

Exhibit
Rebuttal Shedule G-8
Page 4E
Witness: Bourassa

Line No.					
1	**Single Tier Rate Design with Some Customer and Demand Costs Recovered via the Commodity Rate**				
2					
3	Revenue Requirements Collected via Commodity Charge				
4					
5		Total Rev. Req.	%	Commodity Portion of Rev. Req.	
6	Customer, Service, and Meter Costs	$ 18,820	45%	$ 8,469	
7	Demand Costs	25,728	45%	11,578	
8	Commodity Costs	6,201	100%	6,201	
9	Total Costs to be Collected via Commodity			$ 26,248	
10	Gallons Sold			4,065	
11					
12	Commodity Charge (per 1,000 gallons)(line 9 divided by line10)			**$ 6.457**	
13					
14	Revenue Requirement Collected via Monthly Minimum				
15					
16	Monthly Minimum 5/8 Meter				
17	Total Revenue Requirement			$ 50,749	
18	Less: Portion of Revenue Requirement Collected via Commodity Charge (line 9)			(26,248)	
19	Balance to be Recovered through Monthly Minimum			$ 24,502	48.28%
20					Percent revenue recovery from monthly mins
21					
22	Number of Equivalent 5/8 Inch Meter Billings			1,986	
23					
24	Computed Monthly Minimum 5/8 Inch Meter (line 19 divided by line 22)			**$ 12.34**	
25					
26					
27					

	Meter Size	5/8" Minimum	Meter Ratio	Monthly Minimum
29	5/8 Inch Meter	$ 12.34	1.0	$ 12.34
30	3/4 Inch Meter	12.34	1.5	18.51
31	1 Inch Meter	12.34	2.5	30.84
32	1 1/2 Inch Meter	12.34	5.0	61.69
33	2 Inch Meter	12.34	8.0	98.70
34	3 Inch Meter	12.34	16.0	197.39
35	4 Inch Meter	12.34	25.0	308.43
36	6 Inch Meter	12.34	50.0	616.86
37	8 Inch Meter	12.34	80.0	986.97
38	10 Inch Meter	12.34	115.0	1,418.77
39	12 Inch Meter	12.34	215.0	2,652.49

Chaparral City Water Company
Test Year Ended December 31, 2012
Comparison of Proposed Rates to Computed Costs
For a 3/4-Inch Residential Meter (With Required Operating Margin)

Exhibit
Rebuttal Shedule G-9
Page 1
Witness: Bourassa

Column Number-->		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Revenues								(Col. 2 - Col. 8) Total Revenues minus
Line No.	Water Usage	Monthly Minimum	Commodity	Total	Demand Charges	Customer Charges	Service Line Charges	Meter Charges	Commodity Charges	Total Charges & Costs	Total Charges & Costs
1	0	$ 22.20	$ -	$ 22.20	$ 12.95	$ 21.37	$ 3.86	$ 0.97	0	$ 39.16	$ (16.96)
2	1,000	22.20	3.09	25.29	12.95	21.37	3.86	0.97	1.525	40.68	(15.39)
3	2,000	22.20	6.19	28.39	12.95	21.37	3.86	0.97	3.051	42.21	(13.82)
4	3,000	22.20	9.28	31.48	12.95	21.37	3.86	0.97	4.576	43.73	(12.26)
5	4,000	22.20	13.25	35.45	12.95	21.37	3.86	0.97	6.102	45.26	(9.81)
6	5,000	22.20	17.21	39.41	12.95	21.37	3.86	0.97	7.627	46.78	(7.37)
7	6,000	22.20	21.18	43.38	12.95	21.37	3.86	0.97	9.152	48.31	(4.93)
8	7,000	22.20	25.15	47.35	12.95	21.37	3.86	0.97	10.678	49.83	(2.49)
9	8,000	22.20	29.12	51.32	12.95	21.37	3.86	0.97	12.203	51.36	(0.04)
10	9,000	22.20	33.08	55.28	12.95	21.37	3.86	0.97	13.728	52.89	2.40
11	10,000	22.20	37.93	60.13	12.95	21.37	3.86	0.97	15.254	54.41	5.72
12	12,000	22.20	47.61	69.81	12.95	21.37	3.86	0.97	18.305	57.46	12.35
13	14,000	22.20	57.30	79.50	12.95	21.37	3.86	0.97	21.355	60.51	18.99
14	16,000	22.20	66.99	89.19	12.95	21.37	3.86	0.97	24.406	63.56	25.62
15	18,000	22.20	76.67	98.87	12.95	21.37	3.86	0.97	27.457	66.61	32.26
16	20,000	22.20	86.36	108.56	12.95	21.37	3.86	0.97	30.508	69.66	38.89
17	25,000	22.20	110.57	132.77	12.95	21.37	3.86	0.97	38.134	77.29	55.48
18	30,000	22.20	134.79	156.99	12.95	21.37	3.86	0.97	45.761	84.92	72.07
19	35,000	22.20	159.00	181.20	12.95	21.37	3.86	0.97	53.388	92.55	88.66
20	40,000	22.20	183.22	205.42	12.95	21.37	3.86	0.97	61.015	100.17	105.25
21	45,000	22.20	207.44	229.64	12.95	21.37	3.86	0.97	68.642	107.80	121.84
22	50,000	22.20	231.65	253.85	12.95	21.37	3.86	0.97	76.269	115.43	138.42
23	60,000	22.20	280.08	302.28	12.95	21.37	3.86	0.97	91.523	130.68	171.60
24	70,000	22.20	328.51	350.71	12.95	21.37	3.86	0.97	106.776	145.93	204.78
25	80,000	22.20	376.94	399.14	12.95	21.37	3.86	0.97	122.030	161.19	237.96
26	90,000	22.20	425.37	447.57	12.95	21.37	3.86	0.97	137.284	176.44	271.13
27	100,000	22.20	473.80	496.00	12.95	21.37	3.86	0.97	152.538	191.69	304.31

Exhibit
Schedule H-1 Rebuttal
Page 1
Witness: Hubbard

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Revenues by Customer Classification - Present & Proposed Rates

Line No.	Customer Classification	Revenues in Test Year: Test Year Revenues	Annualized Present Rates	Proposed Rates	Proposed Increase: Amount	%
1						
2	Residential	$ 7,271,312.75	$ 7,232,174.42	$ 9,760,780.75	$ 2,528,606.33	34.96%
3						
4	Commercial	$ 665,425.53	$ 663,936.85	$ 880,475.85	$ 216,539.00	32.61%
5						
6	Irrigation	$ 988,711.41	$ 986,694.41	$ 1,316,237.49	$ 329,543.08	33.40%
7						
8	Hydrants	$ 32,845.52	$ 32,845.52	$ 47,193.81	$ 14,348.29	43.68%
9						
10						
11						
12						
13						
14	Total Revenue	$ 8,958,295.21	$ 8,915,651.20	$ 12,004,687.90	$ 3,089,036.70	34.65%
15						
16						
17		----------Pro Forma Adjustments From Schedule C-2 Rebuttal----------				
18			Add Customer	Declining		Annualized
19		From Schedule	Annualization from	Usage	Misc Revenue	Present
20		H-2 Rebuttal	Schedule C-2 Rebuttal	Adjustment	Adjustments	Rates
21	Residential	$ 7,271,312.75	$27,555	$ (65,960.00)	$ (733.33)	$ 7,232,174.42
22	Commercial	$ 665,425.53	$9,419		$ (10,907.68)	$ 663,936.85
23	Irrigation	$ 988,711.41			$ (2,017.00)	$ 986,694.41
24	Hydrants	$ 32,845.52				$ 32,845.52
25	Fire Sprinklers and Standpipe					
26	Total Revenue	$ 8,958,295.21	$ 36,974.00	$ (65,960.00)	$ (13,658.01)	$ 8,915,651.20
27						
28						
29	Increase in Gross Revenue from Sch A-1 Rebuttal	$ 3,044,003.05	$ 12,812.00	$ (22,855.00)	$ (253.99)	$ 3,089,038.88
30	**Percentage Increase**					**34.65%**
31						
32						
33		----------Pro Forma Adjustments at Overall % Increase ----------				
34			Add Customer	Declining		Annualized
35		Proposed Rates	Annualization from	Usage	Misc Revenue	Proposed
36		From Schedule H-2 Rebuttal	Schedule C-2 Rebuttal	Adjustment	Adjustments	Rates
37	Residential	$ 9,813,479.75	$ 37,103.00	$ (88,815.00)	$ (987.00)	$ 9,760,780.75
38	Commercial	$ 878,700.85	$ 12,683.00		$ (10,908.00)	$ 880,475.85
39	Irrigation	$ 1,318,254.49			$ (2,017.00)	$ 1,316,237.49
40	Hydrants	$ 47,193.81				$ 47,193.81
41	Fire Sprinklers and Standpipe	$ -				
42	Total Revenue	$ 12,057,628.90	$ 49,786.00	$ (88,815.00)	$ (13,912.00)	$ 12,004,687.90

Chaparral City Water Company
Test Year Ended December 31, 2012
Analysis of Revenue by Detailed Class

Line No.	Rate Schedule	Description	Last Block Consumption	Average Number of Customers	Average Consumption	Median Consumption	Revenues Present Rates	Revenues Proposed Rates	Increase Amount	Increase %
1	F and S .75RC	Chaparral Residential 3/4" Meter	257,709	8,308	7,870	12,000	$ 3,963,926.72	$ 5,334,752.28	$ 1,370,825.56	34.58%
2	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	78,870	4,927	10,780	16,000	$ 3,124,975.19	$ 4,212,236.11	$ 1,087,260.92	34.79%
3	F1.5RC	Chaparral Residential 1-1/2" Meter	24	25	33,407	53,000	$ 46,895.82	$ 62,850.12	$ 15,954.30	34.02%
4	F2RC	Chaparral Residential 2" Meter	7,329	38	71,775	56,000	$ 142,486.33	$ 191,118.66	$ 48,632.33	34.13%
5	F3RC	Chaparral Residential 3" Meter	109	2	82,636	99,000	$ 9,183.33	$ 12,522.58	$ 3,339.25	36.36%
6	F4RC - no active accounts	Chaparral Residential 4" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
7	F6RC - no active accounts	Chaparral Residential 6" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
8	F8RC - no active accounts	Chaparral Residential 8" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
9	F10RC - no active accounts	Chaparral Residential 10" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
10	F12RC - no active accounts	Chaparral Residential 12" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
11	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	7,833	118	9,645	32,000	$ 69,087.42	$ 92,565.95	$ 23,478.53	33.98%
13	F1CC and S1CC	Chaparral Commercial 1" Meter	11,905	144	14,836	49,000	$ 130,496.64	$ 175,649.99	$ 45,153.35	34.60%
14	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	12,171	67	36,607	116,000	$ 139,530.39	$ 186,976.06	$ 47,445.67	34.00%
15	F2CC AND S2CC	Chaparral Commercial 2" Meter	13,417	65	63,293	129,000	$ 224,598.00	$ 301,432.96	$ 76,834.96	34.21%
16	F3CC	Chaparral Commercial 3" Meter	-	3	73,585	141,000	$ 16,181.52	$ 21,687.31	$ 5,505.79	34.03%
17	F4C, S4C	Chaparral Commercial 4" Meter	607	4	188,750	289,000	$ 40,503.82	$ 54,253.69	$ 13,749.87	33.95%
18	F6C,S6C	Chaparral Commercial 6" Meter	606	2	360,667	326,000	$ 35,792.94	$ 46,134.89	$ 10,341.95	28.89%
19	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
20	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
21	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	-	-	-	-	$ -	$ -	$ -	0.00%
22	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		155	15,737	36,000	$ 117,781.05	$ 157,891.27	$ 40,110.22	34.05%
23	F1I_C , S1I_C	Chaparral Irrigation 1" Meter		210	27,300	106,000	$ 272,946.20	$ 365,703.37	$ 92,757.17	33.98%
24	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		74	55,484	146,000	$ 194,990.53	$ 261,550.83	$ 66,560.30	34.14%
25	F2I_C , S2I_C	Chaparral Irrigation 2" Meter		47	106,496	206,000	$ 229,741.25	$ 307,857.18	$ 78,115.93	34.00%
26	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter		-	-	-	$ -	$ -	$ -	0.00%
27	F4I_C	Chaparral Irrigation 4" Meter		5	293,721	2,122,000	$ 69,818.49	$ 93,679.33	$ 23,860.84	34.18%
28	F6I_C	Chaparral Irrigation 6" Meter		1	2,576,667	11,078,000	$ 98,123.20	$ 131,572.51	$ 33,449.31	34.09%
29	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter		-	-	-	$ -	$ -	$ -	0.00%
30	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		-	-	-	$ -	$ -	$ -	0.00%
31	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter		-	-	-	$ -	$ -	$ -	0.00%
32	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		6	15,632	50,000	$ 4,756.18	$ 6,402.30	$ 1,646.12	34.61%
33	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		1	5,333	5,000	$ 638.30	$ 872.86	$ 234.56	36.75%
34	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		2	4,444	9,000	$ 1,840.20	$ 2,475.69	$ 635.49	34.53%
35	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		2	583	-	$ 2,256.11	$ 2,899.36	$ 643.25	28.51%
36	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		8	28,212	109,000	$ 25,133.95	$ 34,543.60	$ 9,409.65	37.44%
37	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		-	-	-	$ -	$ -	$ -	0.00%
38	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		-	-	-	$ -	$ -	$ -	0.00%
39	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		-	-	-	$ -	$ -	$ -	0.00%
40	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		-	-	-	$ -	$ -	$ -	0.00%
41	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		-	-	-	$ -	$ -	$ -	0.00%
42	FS - All Meter Sizes	Chaparral Fire Sprinklers		-	-	-	$ -	$ -	$ -	0.00%
43	SP2	Standpipe Water Service - 2" Meter		-	-	-	$ -	$ -	$ -	0.00%
44	LIDFH.75 and LIDSH.75	Low Income Discount - .75" Meter		-	-	-	$ -	$ -	$ -	0.00%
45	LIDFH1 and LIDSH1	Low Income Discount - 1" Meter		-	-	-	$ -	$ -	$ -	0.00%
46	Total Chaparral Water - Billed Revenues		392,580	13,614	4,083,460	15,185,000	$ 8,961,683.58	$ 12,057,628.90	$ 3,095,945.32	34.55%
47										
48		Annual Low Income Discount	$22,500							
49										
50		Surcharge Price per kgal	$0.0573							

					Test Year Revenues	Proposed Rates	Increase Amount	Increase %
51								
52								
53								
54		Total Residential	12,700	206,468	7,287,467	9,813,480	2,526,012	34.66%
55		Total Commercial	403	747,383	656,191	878,701	222,510	33.91%
56		Total Irrigation/ Miscellaneous	492	3,075,405	983,401	1,318,254	334,854	34.05%
57		Total Hydrant	19	54,204	34,625	47,194	12,569	36.30%
58		Fire Sprinklers and Standpipe	-	-	-	-	-	0.00%
59								
60	Total Chaparral Water - Billed Revenues		13,614	4,083,460	8,961,684	12,057,629	3,095,945	34.55%

Chaparral City Water Company
Test Year Ended December 31, 2012
Changes in Representative Rate Schedules

Line No.	Rate Schedule	Description	Block	Monthly Usage Charge Present Rate	Monthly Usage Charge Proposed Rate	Commodity Charge Present Rate	Commodity Charge Proposed Rate	Change
1	F and S .75RC	Chaparral Residential 3/4" Meter	First 3,000 gals.	$ 16.50	$ 22.20	$ 2.31	$ 3.0926	$ 0.7826
2			3,001 to 9,000 gals.			$ 2.96	$ 3.9678	$ 1.0078
3			Over 9,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
4	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	First24,000 gals.	$ 27.50	$ 37.03	$ 2.96	$ 3.9678	$ 1.0078
5			Over 24,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
6	F1.5RC	Chaparral Residential 1-1/2" Meter	First 60,000 gals.	$ 55.00	$ 74.06	$ 2.96	$ 3.9678	$ 1.0078
7			Over 60,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
8	F2RC	Chaparral Residential 2" Meter	First 100,000 gals.	$ 88.00	$ 118.49	$ 2.96	$ 3.9678	$ 1.0078
9			Over 100,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
10	F3RC	Chaparral Residential 3" Meter	First 225,000 gals.	$ 176.00	$ 236.98	$ 2.96	$ 3.9678	$ 1.0078
11			Over 225,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
12	F4RC - no active accounts.	Chaparral Residential 4" Meter	First 350,000 gals.	$ 275.00	$ 370.29	$ 2.96	$ 3.9678	$ 1.0078
13			Over 350,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
14	F6RC - no active accounts	Chaparral Residential 6" Meter	First 725,000 gals.	$ 550.00	$ 740.58	$ 2.96	$ 3.9678	$ 1.0078
15			Over 725,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
16	F8RC - no active accounts	Chaparral Residential 8" Meter	First 1,125,000 gals.	$ 880.00	$ 1,184.92	$ 2.96	$ 3.9678	$ 1.0078
17			Over 1,125,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
18	F10RC - no active accounts	Chaparral Residential 10" Meter	First 1,500,000 gals.	$ 1,265.00	$ 1,703.32	$ 2.96	$ 3.9678	$ 1.0078
19			Over 1,500,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
20	F12RC - no active accounts	Chaparral Residential 12" Meter	First 2,250,000 gals.	$ 2,365.00	$ 3,184.47	$ 2.96	$ 3.9678	$ 1.0078
21			Over 2,250,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
22	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	First 9,000 gals.	$ 16.50	$ 22.22	$ 2.96	$ 3.9678	$ 1.0078
23			Over 9,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
24	F1CC and S1CC	Chaparral Commercial 1" Meter	First24,000 gals.	$ 27.50	$ 37.03	$ 2.96	$ 3.9678	$ 1.0078
25			Over 24,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
26	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	First 60,000 gals.	$ 55.00	$ 74.06	$ 2.96	$ 3.9678	$ 1.0078
27			Over 60,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
28	F2CC AND S2CC	Chaparral Commercial 2" Meter	First 100,000 gals.	$ 88.00	$ 118.49	$ 2.96	$ 3.9678	$ 1.0078
29			Over 100,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
30	F3CC	Chaparral Commercial 3" Meter	First 225,000 gals.	$ 176.00	$ 236.98	$ 2.96	$ 3.9678	$ 1.0078
31			Over 225,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
32	F4C, S4C	Chaparral Commercial 4" Meter	First 350,000 gals.	$ 275.00	$ 370.29	$ 2.96	$ 3.9678	$ 1.0078
33			Over 350,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
34	F6C,S6C	Chaparral Commercial 6" Meter	First 725,000 gals.	$ 550.00	$ 740.58	$ 2.96	$ 3.9678	$ 1.0078
35			Over 725,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
36	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	First 1,125,000 gals.	$ 880.00	$ 1,184.92	$ 2.96	$ 3.9678	$ 1.0078
37			Over 1,125,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
38	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	First 1,500,000 gals.	$ 1,265.00	$ 1,703.32	$ 2.96	$ 3.9678	$ 1.0078
39			Over 1,500,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
40	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	First 2,250,000 gals.	$ 2,365.00	$ 3,184.47	$ 2.96	$ 3.9678	$ 1.0078
41			Over 2,250,000 gals.			$ 3.61	$ 4.8431	$ 1.2331
42	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter	All Usage	$ 16.50	$ 22.22	$ 2.96	$ 3.9678	$ 1.0078
43								
44	F1I_C , S1I_C	Chaparral Irrigation 1" Meter	All Usage	$ 27.50	$ 37.03	$ 2.96	$ 3.9678	$ 1.0078
45								
46	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter	All Usage	$ 55.00	$ 74.06	$ 2.96	$ 3.9678	$ 1.0078
47								
48	F2I_C , S2I_C	Chaparral Irrigation 2" Meter	All Usage	$ 88.00	$ 118.49	$ 2.96	$ 3.9678	$ 1.0078
49								
50	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter	All Usage	$ 176.00	$ 236.98	$ 2.96	$ 3.9678	$ 1.0078
51								

Line No.	Rate Schedule	Description	Block	Monthly Usage Charge Present Rate	Monthly Usage Charge Proposed Rate	Commodity Charge Present Rate	Commodity Charge Proposed Rate	Change
52	F4I_C	Chaparral Irrigation 4" Meter	All Usage	$ 275.00	$ 370.29	$ 2.96	$ 3.9678	$ 1.0078
53								
54	F6I_C	Chaparral Irrigation 6" Meter	All Usage	$ 550.00	$ 740.58	$ 2.96	$ 3.9678	$ 1.0078
55								
56	F8I_C , S8I_C - no active accounts	Chaparral Irrigation 8" Meter	All Usage	$ 880.00	$ 1,184.92	$ 2.96	$ 3.9678	$ 1.0078
57								
58	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter	All Usage	$ 1,265.00	$ 1,703.32	$ 2.96	$ 3.9678	$ 1.0078
59								
60	F12I_C , S12I_C - no active accounts	Chaparral Irrigation 12" Meter	All Usage	$ 2,365.00	$ 3,184.47	$ 2.96	$ 3.9678	$ 1.0078
61								
62	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter	All Usage	$ 16.50	$ 22.22	$ 2.96	$ 3.9678	$ 1.0078
63								
64	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter	All Usage	$ 27.50	$ 37.03	$ 2.96	$ 3.9678	$ 1.0078
65								
66	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter	All Usage	$ 55.00	$ 74.06	$ 2.96	$ 3.9678	$ 1.0078
67								
68	F2H_C, S2H_C	Chaparral Hydrant 2" Meter	All Usage	$ 88.00	$ 118.49	$ 2.96	$ 3.9678	$ 1.0078
69								
70	F3H_C, S3H_C	Chaparral Hydrant 3" Meter	All Usage	$ 176.00	$ 236.98	$ 2.96	$ 3.9678	$ 1.0078
71								
72	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter	All Usage	$ 275.00	$ 370.29	$ 2.96	$ 3.9678	$ 1.0078
73								
74	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter	All Usage	$ 550.00	$ 740.58	$ 2.96	$ 3.9678	$ 1.0078
75								
76	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter	All Usage	$ 880.00	$ 1,184.92	$ 2.96	$ 3.9678	$ 1.0078
77								
78	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter	All Usage	$ 1,265.00	$ 1,703.32	$ 2.96	$ 3.9678	$ 1.0078
79								
80	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter	All Usage	$ 2,365.00	$ 3,184.47	$ 2.96	$ 3.9678	$ 1.0078
81								
82	FS - All Meter Sizes	Chaparral Fire Sprinklers	All Usage	$ 10.00	$ 13.47	$ 2.96	$ 3.9678	$ 1.0078
83								
84	SP2	Standpipe Water Service - 2" Meter	All Usage	$ -	$ -	$ 2.96	$ 3.9678	$ 1.0078
85								
86	LIDFH.75 and LIDSH.75	Low Income Discount (FH and SD)	First 3,000 gals.	$ -	$ 14.70	$ -	$ 3.0926	$ 3.0926
87			3,001 to 9,000 gals.				$ 3.9678	$ 3.9678
88			Over 9,000 gals.				$ 4.8431	$ 4.8431
89	LIDFH1 and LIDSH1	Low Income Discount (FH and SD)	First 3,000 gals.	$ -	$ 29.53	$ -	$ 3.0926	$ 3.0926
90			3,001 to 9,000 gals.				$ 3.9678	$ 3.9678
91			Over 9,000 gals.				$ 4.8431	$ 4.8431

		Present	Proposed
91	Service Charges		
92	Establishment of Service		
93	Regular Hours	$ 25.00	$ 60.00
94	After Hours	$ 35.00	$ 90.00
95	Re-establishment of Service per A.A.C. R14-2-403.D (same customer, same location within 12 months)	*	*
96	Reconnection of Service (delinquent)	$ 35.00	$ 60.00
97	Reconnection of Service (delinquent / after-hours)	$ 50.00	$ 90.00
98	Water Meter Test (If Correct)	$ 35.00	$ 30.00
99	Water Meter Relocation at Customer Request (per A.A.C. R14-2-405.B)	Cost ***	Cost ***
100	Meter Re-Read (If Correct)	$ 25.00	$ 10.00
101	NSF Check Charge	$ 25.00	$ 25.00
102	Late Fee Charge (per month)	1.50%	1.50%
103	Deferred Payment Finance Charge (per month)	1.50%	1.50%
104	Service Call - After Hours(per A.A.C. R14-2-403D)	refer to charges above	refer to charges above
105	Deposit Requirements Residential	**	**
106	Deposit Requirements Non-Residential	**	**
107	Deposit Interest (per A.A.C. Rule 14-2-403.B)	6% per annum	6% per annum
108			
109	*		
110	**	Monthly minimum charge multiplied by the number of months disconnected from the water system.	
111	***	Residential - two times the average bill. Non-residential - two and one-half times the estimated maximum bill.	
112		Per Company Tariff Sheet No. 8.	
113			
114			
115			

		Present Rates			Proposed Rates		
		Service Line Charge	Meter Installation Charge	Total Charge	Service Line Charge	Meter Installation Charge	Total Charge
116	Service Line and Meter Installation Charges						
117	Refundable per A.A. C. Rule 14-2-405.B:						
118	5/8 x 3/4-inch Meter	$ 385.00	$ 135.00	$ 520.00	$ 385.00	$ 135.00	$ 520.00
119	3/4-inch Meter	$ 385.00	$ 215.00	$ 600.00	$ 385.00	$ 195.00	$ 580.00
120	1-inch Meter	$ 435.00	$ 255.00	$ 690.00	$ 435.00	$ 234.00	$ 669.00
121	1 1/2-inch Meter	$ 470.00	$ 465.00	$ 935.00	$ 470.00	$ 367.00	$ 837.00
122	2-inch Turbine Meter	$ 630.00	$ 965.00	$ 1,595.00	At Cost	At Cost	At Cost
123	2-inch Compound Meter	$ 630.00	$ 1,690.00	$ 2,320.00	At Cost	At Cost	At Cost
124	3-inch Turbine Meter	$ 805.00	$ 1,470.00	$ 2,275.00	At Cost	At Cost	At Cost
125	3-inch Compound Meter	$ 845.00	$ 2,265.00	$ 3,110.00	At Cost	At Cost	At Cost
126	4-inch Turbine Meter	$ 1,170.00	$ 2,350.00	$ 3,520.00	At Cost	At Cost	At Cost
127	4-inch Compound Meter	$ 1,230.00	$ 3,245.00	$ 4,475.00	At Cost	At Cost	At Cost
128	6-inch Turbine Meter	$ 1,730.00	$ 4,545.00	$ 6,275.00	At Cost	At Cost	At Cost
129	6-inch Compound Meter	$ 1,770.00	$ 6,280.00	$ 8,050.00	At Cost	At Cost	At Cost
130	8-inch or Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
131							
132	Fire Sprinkler:			Cost			Cost
133	2" Meter and Valve			Cost			Cost
134	4" Meter and Valve			Cost			Cost
135	6" Meter and Valve			Cost			Cost
136	8" Meter and Valve						
137							
138	Main Extensions (per R14-2-406)						
139							
140							

141 AN APPLICANT FOR WATER SERVICE SHALL PAY TO THE COMPANY, AS A REFUNDABLE ADVANCE IN AID OF CONSTRUCTION THE FULL COST TO PROVIDE THE NEW SERVICE LINE AND METER.
142
143 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM IT CUSTOMERS A PROPORTIONATE SHARE
144 OF ANY PRIVILEGE, SALES,USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-409D(5).
145
146 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS, AND ALL APPLICABLE TAXES, INCLUDING
147 ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4 Rebuttal
Page 1
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F and S .75RC	Chaparral Residential 3/4" Meter		1,000	$18.81	$25.29	$ 6.48	34.46%
2	F and S .75RC	Chaparral Residential 3/4" Meter		2,000	$21.12	$28.38	$ 7.26	34.40%
3	F and S .75RC	Chaparral Residential 3/4" Meter		3,000	$23.43	$31.48	$ 8.05	34.35%
4	F and S .75RC	Chaparral Residential 3/4" Meter		4,000	$26.39	$35.45	$ 9.06	34.31%
5	F and S .75RC	Chaparral Residential 3/4" Meter		5,000	$29.35	$39.41	$ 10.06	34.29%
6	F and S .75RC	Chaparral Residential 3/4" Meter		6,000	$32.31	$43.38	$ 11.07	34.26%
7	F and S .75RC	Chaparral Residential 3/4" Meter		7,000	$35.27	$47.35	$ 12.08	34.25%
8	F and S .75RC	Chaparral Residential 3/4" Meter		8,000	$38.23	$51.32	$ 13.09	34.23%
9	F and S .75RC	Chaparral Residential 3/4" Meter		9,000	$41.19	$55.28	$ 14.09	34.22%
10	F and S .75RC	Chaparral Residential 3/4" Meter		10,000	$44.80	$60.13	$ 15.33	34.21%
11	F and S .75RC	Chaparral Residential 3/4" Meter		11,000	$48.41	$64.97	$ 16.56	34.21%
12	F and S .75RC	Chaparral Residential 3/4" Meter		12,000	$52.02	$69.81	$ 17.79	34.21%
13	F and S .75RC	Chaparral Residential 3/4" Meter		13,000	$55.63	$74.66	$ 19.03	34.20%
14	F and S .75RC	Chaparral Residential 3/4" Meter		14,000	$59.24	$79.50	$ 20.26	34.20%
15	F and S .75RC	Chaparral Residential 3/4" Meter		15,000	$62.85	$84.34	$ 21.49	34.20%
16	F and S .75RC	Chaparral Residential 3/4" Meter		16,000	$66.46	$89.19	$ 22.73	34.19%
17	F and S .75RC	Chaparral Residential 3/4" Meter		17,000	$70.07	$94.03	$ 23.96	34.19%
18	F and S .75RC	Chaparral Residential 3/4" Meter		18,000	$73.68	$98.87	$ 25.19	34.19%
19	F and S .75RC	Chaparral Residential 3/4" Meter		19,000	$77.29	$103.71	$ 26.42	34.19%
20	F and S .75RC	Chaparral Residential 3/4" Meter		20,000	$80.90	$108.56	$ 27.66	34.19%
21	F and S .75RC	Chaparral Residential 3/4" Meter		21,000	$84.51	$113.40	$ 28.89	34.19%
22	F and S .75RC	Chaparral Residential 3/4" Meter		22,000	$88.12	$118.24	$ 30.12	34.19%
23	F and S .75RC	Chaparral Residential 3/4" Meter		23,000	$91.73	$123.09	$ 31.36	34.18%
24	F and S .75RC	Chaparral Residential 3/4" Meter		24,000	$95.34	$127.93	$ 32.59	34.18%
25	F and S .75RC	Chaparral Residential 3/4" Meter		25,000	$98.95	$132.77	$ 33.82	34.18%
26	F and S .75RC	Chaparral Residential 3/4" Meter		26,000	$102.56	$137.62	$ 35.06	34.18%
27	F and S .75RC	Chaparral Residential 3/4" Meter		27,000	$106.17	$142.46	$ 36.29	34.18%
28	F and S .75RC	Chaparral Residential 3/4" Meter		28,000	$109.78	$147.30	$ 37.52	34.18%
29	F and S .75RC	Chaparral Residential 3/4" Meter		29,000	$113.39	$152.15	$ 38.76	34.18%
30	F and S .75RC	Chaparral Residential 3/4" Meter		30,000	$117.00	$156.99	$ 39.99	34.18%
31	F and S .75RC	Chaparral Residential 3/4" Meter		31,000	$120.61	$161.83	$ 41.22	34.18%
32	F and S .75RC	Chaparral Residential 3/4" Meter		32,000	$124.22	$166.67	$ 42.45	34.18%
33	F and S .75RC	Chaparral Residential 3/4" Meter		33,000	$127.83	$171.52	$ 43.69	34.18%
34	F and S .75RC	Chaparral Residential 3/4" Meter		34,000	$131.44	$176.36	$ 44.92	34.18%
35	F and S .75RC	Chaparral Residential 3/4" Meter		35,000	$135.05	$181.20	$ 46.15	34.18%
36	F and S .75RC	Chaparral Residential 3/4" Meter		36,000	$138.66	$186.05	$ 47.39	34.18%
37	F and S .75RC	Chaparral Residential 3/4" Meter		37,000	$142.27	$190.89	$ 48.62	34.17%
38	F and S .75RC	Chaparral Residential 3/4" Meter		38,000	$145.88	$195.73	$ 49.85	34.17%
39	F and S .75RC	Chaparral Residential 3/4" Meter		39,000	$149.49	$200.58	$ 51.09	34.17%
40	F and S .75RC	Chaparral Residential 3/4" Meter		40,000	$153.10	$205.42	$ 52.32	34.17%
41	F and S .75RC	Chaparral Residential 3/4" Meter		41,000	$156.71	$210.26	$ 53.55	34.17%
42	F and S .75RC	Chaparral Residential 3/4" Meter		42,000	$160.32	$215.11	$ 54.79	34.17%
43	F and S .75RC	Chaparral Residential 3/4" Meter		43,000	$163.93	$219.95	$ 56.02	34.17%
44	F and S .75RC	Chaparral Residential 3/4" Meter		44,000	$167.54	$224.79	$ 57.25	34.17%
45	F and S .75RC	Chaparral Residential 3/4" Meter		45,000	$171.15	$229.63	$ 58.48	34.17%
46	F and S .75RC	Chaparral Residential 3/4" Meter		46,000	$174.76	$234.48	$ 59.72	34.17%
47	F and S .75RC	Chaparral Residential 3/4" Meter		47,000	$178.37	$239.32	$ 60.95	34.17%
48	F and S .75RC	Chaparral Residential 3/4" Meter		48,000	$181.98	$244.16	$ 62.18	34.17%
49	F and S .75RC	Chaparral Residential 3/4" Meter		49,000	$185.59	$249.01	$ 63.42	34.17%
50	F and S .75RC	Chaparral Residential 3/4" Meter		50,000	$189.20	$253.85	$ 64.65	34.17%
51	F and S .75RC	Chaparral Residential 3/4" Meter		51,000	$192.81	$258.69	$ 65.88	34.17%
52	F and S .75RC	Chaparral Residential 3/4" Meter		52,000	$196.42	$263.54	$ 67.12	34.17%
53	F and S .75RC	Chaparral Residential 3/4" Meter		53,000	$200.03	$268.38	$ 68.35	34.17%
54	F and S .75RC	Chaparral Residential 3/4" Meter		54,000	$203.64	$273.22	$ 69.58	34.17%
55	F and S .75RC	Chaparral Residential 3/4" Meter		55,000	$207.25	$278.07	$ 70.82	34.17%
56								
57	F and S .75RC	Chaparral Residential 3/4" Meter	Average:	7,870	$37.85	$50.80	$ 12.96	34.23%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4 Rebuttal
Page 2
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		1,000	$30.46	$41.00	$ 10.54	34.59%
2	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		2,000	$33.42	$44.96	$ 11.54	34.54%
3	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		3,000	$36.38	$48.93	$ 12.55	34.50%
4	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		4,000	$39.34	$52.90	$ 13.56	34.47%
5	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		5,000	$42.30	$56.87	$ 14.57	34.44%
6	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		6,000	$45.26	$60.84	$ 15.58	34.41%
7	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		7,000	$48.22	$64.80	$ 16.58	34.39%
8	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		8,000	$51.18	$68.77	$ 17.59	34.37%
9	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		9,000	$54.14	$72.74	$ 18.60	34.35%
10	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		10,000	$57.10	$76.71	$ 19.61	34.34%
11	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		11,000	$60.06	$80.67	$ 20.61	34.32%
12	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		12,000	$63.02	$84.64	$ 21.62	34.31%
13	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		13,000	$65.98	$88.61	$ 22.63	34.30%
14	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		14,000	$68.94	$92.58	$ 23.64	34.29%
15	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		15,000	$71.90	$96.55	$ 24.65	34.28%
16	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		16,000	$74.86	$100.51	$ 25.65	34.27%
17	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		17,000	$77.82	$104.48	$ 26.66	34.26%
18	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		18,000	$80.78	$108.45	$ 27.67	34.25%
19	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		19,000	$83.74	$112.42	$ 28.68	34.25%
20	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		20,000	$86.70	$116.39	$ 29.69	34.24%
21	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		21,000	$89.66	$120.35	$ 30.69	34.23%
22	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		22,000	$92.62	$124.32	$ 31.70	34.23%
23	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		23,000	$95.58	$128.29	$ 32.71	34.22%
24	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		24,000	$98.54	$132.26	$ 33.72	34.22%
25	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		25,000	$102.15	$137.10	$ 34.95	34.21%
26	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		26,000	$105.76	$141.94	$ 36.18	34.21%
27	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		27,000	$109.37	$146.79	$ 37.42	34.21%
28	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		28,000	$112.98	$151.63	$ 38.65	34.21%
29	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		29,000	$116.59	$156.47	$ 39.88	34.21%
30	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		30,000	$120.20	$161.32	$ 41.12	34.21%
31	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		31,000	$123.81	$166.16	$ 42.35	34.20%
32	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		32,000	$127.42	$171.00	$ 43.58	34.20%
33	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		33,000	$131.03	$175.84	$ 44.81	34.20%
34	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		34,000	$134.64	$180.69	$ 46.05	34.20%
35	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		35,000	$138.25	$185.53	$ 47.28	34.20%
36	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		36,000	$141.86	$190.37	$ 48.51	34.20%
37	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		37,000	$145.47	$195.22	$ 49.75	34.20%
38	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		38,000	$149.08	$200.06	$ 50.98	34.20%
39	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		39,000	$152.69	$204.90	$ 52.21	34.20%
40	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		40,000	$156.30	$209.75	$ 53.45	34.19%
41	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		41,000	$159.91	$214.59	$ 54.68	34.19%
42	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		42,000	$163.52	$219.43	$ 55.91	34.19%
43	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		43,000	$167.13	$224.28	$ 57.15	34.19%
44	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		44,000	$170.74	$229.12	$ 58.38	34.19%
45	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		45,000	$174.35	$233.96	$ 59.61	34.19%
46	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		46,000	$177.96	$238.80	$ 60.84	34.19%
47	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		47,000	$181.57	$243.65	$ 62.08	34.19%
48	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		48,000	$185.18	$248.49	$ 63.31	34.19%
49	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		49,000	$188.79	$253.33	$ 64.54	34.19%
50	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		50,000	$192.40	$258.18	$ 65.78	34.19%
51	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		51,000	$196.01	$263.02	$ 67.01	34.19%
52	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		52,000	$199.62	$267.86	$ 68.24	34.19%
53	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		53,000	$203.23	$272.71	$ 69.48	34.19%
54	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		54,000	$206.84	$277.55	$ 70.71	34.19%
55	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter		55,000	$210.45	$282.39	$ 71.94	34.18%
56								
57	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	Average:	10,780	$59.41	$79.80	$ 20.39	34.33%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1.5RC	Chaparral Residential 1-1/2" Meter		4,000	$66.84	$89.93	$ 23.09	34.54%
2	F1.5RC	Chaparral Residential 1-1/2" Meter		8,000	$78.68	$105.80	$ 27.12	34.47%
3	F1.5RC	Chaparral Residential 1-1/2" Meter		12,000	$90.52	$121.67	$ 31.15	34.41%
4	F1.5RC	Chaparral Residential 1-1/2" Meter		16,000	$102.36	$137.54	$ 35.18	34.37%
5	F1.5RC	Chaparral Residential 1-1/2" Meter		20,000	$114.20	$153.41	$ 39.21	34.34%
6	F1.5RC	Chaparral Residential 1-1/2" Meter		24,000	$126.04	$169.29	$ 43.25	34.31%
7	F1.5RC	Chaparral Residential 1-1/2" Meter		28,000	$137.88	$185.16	$ 47.28	34.29%
8	F1.5RC	Chaparral Residential 1-1/2" Meter		32,000	$149.72	$201.03	$ 51.31	34.27%
9	F1.5RC	Chaparral Residential 1-1/2" Meter		36,000	$161.56	$216.90	$ 55.34	34.25%
10	F1.5RC	Chaparral Residential 1-1/2" Meter		40,000	$173.40	$232.77	$ 59.37	34.24%
11	F1.5RC	Chaparral Residential 1-1/2" Meter		44,000	$185.24	$248.64	$ 63.40	34.23%
12	F1.5RC	Chaparral Residential 1-1/2" Meter		48,000	$197.08	$264.51	$ 67.43	34.22%
13	F1.5RC	Chaparral Residential 1-1/2" Meter		52,000	$208.92	$280.39	$ 71.47	34.21%
14	F1.5RC	Chaparral Residential 1-1/2" Meter		56,000	$220.76	$296.26	$ 75.50	34.20%
15	F1.5RC	Chaparral Residential 1-1/2" Meter		60,000	$232.60	$312.13	$ 79.53	34.19%
16	F1.5RC	Chaparral Residential 1-1/2" Meter		64,000	$232.60	$312.13	$ 79.53	34.19%
17	F1.5RC	Chaparral Residential 1-1/2" Meter		68,000	$232.60	$312.13	$ 79.53	34.19%
18	F1.5RC	Chaparral Residential 1-1/2" Meter		72,000	$232.60	$312.13	$ 79.53	34.19%
19	F1.5RC	Chaparral Residential 1-1/2" Meter		76,000	$232.60	$312.13	$ 79.53	34.19%
20	F1.5RC	Chaparral Residential 1-1/2" Meter		80,000	$232.60	$312.13	$ 79.53	34.19%
21	F1.5RC	Chaparral Residential 1-1/2" Meter		84,000	$232.60	$312.13	$ 79.53	34.19%
22	F1.5RC	Chaparral Residential 1-1/2" Meter		88,000	$232.60	$312.13	$ 79.53	34.19%
23	F1.5RC	Chaparral Residential 1-1/2" Meter		92,000	$232.60	$312.13	$ 79.53	34.19%
24	F1.5RC	Chaparral Residential 1-1/2" Meter		96,000	$232.60	$312.13	$ 79.53	34.19%
25	F1.5RC	Chaparral Residential 1-1/2" Meter		100,000	$232.60	$312.13	$ 79.53	34.19%
26	F1.5RC	Chaparral Residential 1-1/2" Meter		104,000	$247.04	$331.50	$ 84.46	34.19%
27	F1.5RC	Chaparral Residential 1-1/2" Meter		108,000	$261.48	$350.87	$ 89.39	34.19%
28	F1.5RC	Chaparral Residential 1-1/2" Meter		112,000	$275.92	$370.24	$ 94.32	34.19%
29	F1.5RC	Chaparral Residential 1-1/2" Meter		116,000	$290.36	$389.62	$ 99.26	34.18%
30	F1.5RC	Chaparral Residential 1-1/2" Meter		120,000	$304.80	$408.99	$ 104.19	34.18%
31	F1.5RC	Chaparral Residential 1-1/2" Meter		124,000	$319.24	$428.36	$ 109.12	34.18%
32	F1.5RC	Chaparral Residential 1-1/2" Meter		128,000	$333.68	$447.73	$ 114.05	34.18%
33	F1.5RC	Chaparral Residential 1-1/2" Meter		132,000	$348.12	$467.11	$ 118.99	34.18%
34	F1.5RC	Chaparral Residential 1-1/2" Meter		136,000	$362.56	$486.48	$ 123.92	34.18%
35	F1.5RC	Chaparral Residential 1-1/2" Meter		140,000	$377.00	$505.85	$ 128.85	34.18%
36	F1.5RC	Chaparral Residential 1-1/2" Meter		144,000	$391.44	$525.22	$ 133.78	34.18%
37	F1.5RC	Chaparral Residential 1-1/2" Meter		148,000	$405.88	$544.60	$ 138.72	34.18%
38	F1.5RC	Chaparral Residential 1-1/2" Meter		152,000	$420.32	$563.97	$ 143.65	34.18%
39	F1.5RC	Chaparral Residential 1-1/2" Meter		156,000	$434.76	$583.34	$ 148.58	34.18%
40	F1.5RC	Chaparral Residential 1-1/2" Meter		160,000	$449.20	$602.71	$ 153.51	34.17%
41	F1.5RC	Chaparral Residential 1-1/2" Meter		164,000	$463.64	$622.08	$ 158.44	34.17%
42	F1.5RC	Chaparral Residential 1-1/2" Meter		168,000	$478.08	$641.46	$ 163.38	34.17%
43	F1.5RC	Chaparral Residential 1-1/2" Meter		172,000	$492.52	$660.83	$ 168.31	34.17%
44	F1.5RC	Chaparral Residential 1-1/2" Meter		176,000	$506.96	$680.20	$ 173.24	34.17%
45	F1.5RC	Chaparral Residential 1-1/2" Meter		180,000	$521.40	$699.57	$ 178.17	34.17%
46	F1.5RC	Chaparral Residential 1-1/2" Meter		184,000	$535.84	$718.95	$ 183.11	34.17%
47	F1.5RC	Chaparral Residential 1-1/2" Meter		188,000	$550.28	$738.32	$ 188.04	34.17%
48	F1.5RC	Chaparral Residential 1-1/2" Meter		192,000	$564.72	$757.69	$ 192.97	34.17%
49	F1.5RC	Chaparral Residential 1-1/2" Meter		196,000	$579.16	$777.06	$ 197.90	34.17%
50	F1.5RC	Chaparral Residential 1-1/2" Meter		200,000	$593.60	$796.43	$ 202.83	34.17%
51	F1.5RC	Chaparral Residential 1-1/2" Meter		204,000	$608.04	$815.81	$ 207.77	34.17%
52	F1.5RC	Chaparral Residential 1-1/2" Meter		208,000	$622.48	$835.18	$ 212.70	34.17%
53	F1.5RC	Chaparral Residential 1-1/2" Meter		212,000	$636.92	$854.55	$ 217.63	34.17%
54	F1.5RC	Chaparral Residential 1-1/2" Meter		216,000	$651.36	$873.92	$ 222.56	34.17%
55	F1.5RC	Chaparral Residential 1-1/2" Meter		220,000	$665.80	$893.30	$ 227.50	34.17%
56								
57	F1.5RC	Chaparral Residential 1-1/2" Meter	Average:	33,407	$153.88	$206.61	$ 52.73	34.26%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F2RC	Chaparral Residential 2" Meter		5,000	$102.80	$138.33	$ 35.53	34.56%
2	F2RC	Chaparral Residential 2" Meter		10,000	$117.60	$158.17	$ 40.57	34.50%
3	F2RC	Chaparral Residential 2" Meter		15,000	$132.40	$178.01	$ 45.61	34.45%
4	F2RC	Chaparral Residential 2" Meter		20,000	$147.20	$197.85	$ 50.65	34.41%
5	F2RC	Chaparral Residential 2" Meter		25,000	$162.00	$217.69	$ 55.69	34.38%
6	F2RC	Chaparral Residential 2" Meter		30,000	$176.80	$237.53	$ 60.73	34.35%
7	F2RC	Chaparral Residential 2" Meter		35,000	$191.60	$257.37	$ 65.77	34.32%
8	F2RC	Chaparral Residential 2" Meter		40,000	$206.40	$277.21	$ 70.81	34.31%
9	F2RC	Chaparral Residential 2" Meter		45,000	$221.20	$297.04	$ 75.84	34.29%
10	F2RC	Chaparral Residential 2" Meter		50,000	$236.00	$316.88	$ 80.88	34.27%
11	F2RC	Chaparral Residential 2" Meter		55,000	$250.80	$336.72	$ 85.92	34.26%
12	F2RC	Chaparral Residential 2" Meter		60,000	$265.60	$356.56	$ 90.96	34.25%
13	F2RC	Chaparral Residential 2" Meter		65,000	$280.40	$376.40	$ 96.00	34.24%
14	F2RC	Chaparral Residential 2" Meter		70,000	$295.20	$396.24	$ 101.04	34.23%
15	F2RC	Chaparral Residential 2" Meter		75,000	$310.00	$416.08	$ 106.08	34.22%
16	F2RC	Chaparral Residential 2" Meter		80,000	$324.80	$435.92	$ 111.12	34.21%
17	F2RC	Chaparral Residential 2" Meter		85,000	$339.60	$455.76	$ 116.16	34.20%
18	F2RC	Chaparral Residential 2" Meter		90,000	$354.40	$475.60	$ 121.20	34.20%
19	F2RC	Chaparral Residential 2" Meter		95,000	$369.20	$495.44	$ 126.24	34.19%
20	F2RC	Chaparral Residential 2" Meter		100,000	$384.00	$515.28	$ 131.28	34.19%
21	F2RC	Chaparral Residential 2" Meter		105,000	$402.05	$539.49	$ 137.44	34.19%
22	F2RC	Chaparral Residential 2" Meter		110,000	$420.10	$563.71	$ 143.61	34.18%
23	F2RC	Chaparral Residential 2" Meter		115,000	$438.15	$587.92	$ 149.77	34.18%
24	F2RC	Chaparral Residential 2" Meter		120,000	$456.20	$612.14	$ 155.94	34.18%
25	F2RC	Chaparral Residential 2" Meter		125,000	$474.25	$636.35	$ 162.10	34.18%
26	F2RC	Chaparral Residential 2" Meter		130,000	$492.30	$660.57	$ 168.27	34.18%
27	F2RC	Chaparral Residential 2" Meter		135,000	$510.35	$684.78	$ 174.43	34.18%
28	F2RC	Chaparral Residential 2" Meter		140,000	$528.40	$709.00	$ 180.60	34.18%
29	F2RC	Chaparral Residential 2" Meter		145,000	$546.45	$733.21	$ 186.76	34.18%
30	F2RC	Chaparral Residential 2" Meter		150,000	$564.50	$757.43	$ 192.93	34.18%
31	F2RC	Chaparral Residential 2" Meter		155,000	$582.55	$781.64	$ 199.09	34.18%
32	F2RC	Chaparral Residential 2" Meter		160,000	$600.60	$805.86	$ 205.26	34.18%
33	F2RC	Chaparral Residential 2" Meter		165,000	$618.65	$830.08	$ 211.43	34.18%
34	F2RC	Chaparral Residential 2" Meter		170,000	$636.70	$854.29	$ 217.59	34.17%
35	F2RC	Chaparral Residential 2" Meter		175,000	$654.75	$878.51	$ 223.76	34.17%
36	F2RC	Chaparral Residential 2" Meter		180,000	$672.80	$902.72	$ 229.92	34.17%
37	F2RC	Chaparral Residential 2" Meter		185,000	$690.85	$926.94	$ 236.09	34.17%
38	F2RC	Chaparral Residential 2" Meter		190,000	$708.90	$951.15	$ 242.25	34.17%
39	F2RC	Chaparral Residential 2" Meter		195,000	$726.95	$975.37	$ 248.42	34.17%
40	F2RC	Chaparral Residential 2" Meter		200,000	$745.00	$999.58	$ 254.58	34.17%
41	F2RC	Chaparral Residential 2" Meter		205,000	$763.05	$1,023.80	$ 260.75	34.17%
42	F2RC	Chaparral Residential 2" Meter		210,000	$781.10	$1,048.01	$ 266.91	34.17%
43	F2RC	Chaparral Residential 2" Meter		215,000	$799.15	$1,072.23	$ 273.08	34.17%
44	F2RC	Chaparral Residential 2" Meter		220,000	$817.20	$1,096.44	$ 279.24	34.17%
45	F2RC	Chaparral Residential 2" Meter		225,000	$835.25	$1,120.66	$ 285.41	34.17%
46	F2RC	Chaparral Residential 2" Meter		230,000	$853.30	$1,144.87	$ 291.57	34.17%
47	F2RC	Chaparral Residential 2" Meter		235,000	$871.35	$1,169.09	$ 297.74	34.17%
48	F2RC	Chaparral Residential 2" Meter		240,000	$889.40	$1,193.31	$ 303.91	34.17%
49	F2RC	Chaparral Residential 2" Meter		245,000	$907.45	$1,217.52	$ 310.07	34.17%
50	F2RC	Chaparral Residential 2" Meter		250,000	$925.50	$1,241.74	$ 316.24	34.17%
51	F2RC	Chaparral Residential 2" Meter		255,000	$943.55	$1,265.95	$ 322.40	34.17%
52	F2RC	Chaparral Residential 2" Meter		260,000	$961.60	$1,290.17	$ 328.57	34.17%
53	F2RC	Chaparral Residential 2" Meter		265,000	$979.65	$1,314.38	$ 334.73	34.17%
54	F2RC	Chaparral Residential 2" Meter		270,000	$997.70	$1,338.60	$ 340.90	34.17%
55	F2RC	Chaparral Residential 2" Meter		275,000	$1,015.75	$1,362.81	$ 347.06	34.17%
56								
57	F2RC	Chaparral Residential 2" Meter	Average:	71,775	$300.45	$347.61	$ 47.16	15.70%
58								
59								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F3RC	Chaparral Residential 3" Meter		15,000	$220.40	$296.50	$ 76.10	34.53%
2	F3RC	Chaparral Residential 3" Meter		30,000	$264.80	$356.02	$ 91.22	34.45%
3	F3RC	Chaparral Residential 3" Meter		45,000	$309.20	$415.54	$ 106.34	34.39%
4	F3RC	Chaparral Residential 3" Meter		60,000	$353.60	$475.05	$ 121.45	34.35%
5	F3RC	Chaparral Residential 3" Meter		75,000	$398.00	$534.57	$ 136.57	34.31%
6	F3RC	Chaparral Residential 3" Meter		90,000	$442.40	$594.09	$ 151.69	34.29%
7	F3RC	Chaparral Residential 3" Meter		105,000	$486.80	$653.61	$ 166.81	34.27%
8	F3RC	Chaparral Residential 3" Meter		120,000	$531.20	$713.12	$ 181.92	34.25%
9	F3RC	Chaparral Residential 3" Meter		135,000	$575.60	$772.64	$ 197.04	34.23%
10	F3RC	Chaparral Residential 3" Meter		150,000	$620.00	$832.16	$ 212.16	34.22%
11	F3RC	Chaparral Residential 3" Meter		165,000	$664.40	$891.68	$ 227.28	34.21%
12	F3RC	Chaparral Residential 3" Meter		180,000	$708.80	$951.20	$ 242.40	34.20%
13	F3RC	Chaparral Residential 3" Meter		195,000	$753.20	$1,010.71	$ 257.51	34.19%
14	F3RC	Chaparral Residential 3" Meter		210,000	$797.60	$1,070.23	$ 272.63	34.18%
15	F3RC	Chaparral Residential 3" Meter		225,000	$842.00	$1,129.75	$ 287.75	34.17%
16	F3RC	Chaparral Residential 3" Meter		240,000	$896.15	$1,202.39	$ 306.24	34.17%
17	F3RC	Chaparral Residential 3" Meter		255,000	$950.30	$1,275.04	$ 324.74	34.17%
18	F3RC	Chaparral Residential 3" Meter		270,000	$1,004.45	$1,347.69	$ 343.24	34.17%
19	F3RC	Chaparral Residential 3" Meter		285,000	$1,058.60	$1,420.33	$ 361.73	34.17%
20	F3RC	Chaparral Residential 3" Meter		300,000	$1,112.75	$1,492.98	$ 380.23	34.17%
21	F3RC	Chaparral Residential 3" Meter		315,000	$1,166.90	$1,565.62	$ 398.72	34.17%
22	F3RC	Chaparral Residential 3" Meter		330,000	$1,221.05	$1,638.27	$ 417.22	34.17%
23	F3RC	Chaparral Residential 3" Meter		345,000	$1,275.20	$1,710.92	$ 435.72	34.17%
24	F3RC	Chaparral Residential 3" Meter		360,000	$1,329.35	$1,783.56	$ 454.21	34.17%
25	F3RC	Chaparral Residential 3" Meter		375,000	$1,383.50	$1,856.21	$ 472.71	34.17%
26	F3RC	Chaparral Residential 3" Meter		390,000	$1,437.65	$1,928.85	$ 491.20	34.17%
27	F3RC	Chaparral Residential 3" Meter		405,000	$1,491.80	$2,001.50	$ 509.70	34.17%
28	F3RC	Chaparral Residential 3" Meter		420,000	$1,545.95	$2,074.15	$ 528.20	34.17%
29	F3RC	Chaparral Residential 3" Meter		435,000	$1,600.10	$2,146.79	$ 546.69	34.17%
30	F3RC	Chaparral Residential 3" Meter		450,000	$1,654.25	$2,219.44	$ 565.19	34.17%
31	F3RC	Chaparral Residential 3" Meter		465,000	$1,708.40	$2,292.08	$ 583.68	34.17%
32	F3RC	Chaparral Residential 3" Meter		480,000	$1,762.55	$2,364.73	$ 602.18	34.17%
33	F3RC	Chaparral Residential 3" Meter		495,000	$1,816.70	$2,437.38	$ 620.68	34.16%
34	F3RC	Chaparral Residential 3" Meter		510,000	$1,870.85	$2,510.02	$ 639.17	34.16%
35	F3RC	Chaparral Residential 3" Meter		525,000	$1,925.00	$2,582.67	$ 657.67	34.16%
36	F3RC	Chaparral Residential 3" Meter		540,000	$1,979.15	$2,655.31	$ 676.16	34.16%
37	F3RC	Chaparral Residential 3" Meter		555,000	$2,033.30	$2,727.96	$ 694.66	34.16%
38	F3RC	Chaparral Residential 3" Meter		570,000	$2,087.45	$2,800.61	$ 713.16	34.16%
39	F3RC	Chaparral Residential 3" Meter		585,000	$2,141.60	$2,873.25	$ 731.65	34.16%
40	F3RC	Chaparral Residential 3" Meter		600,000	$2,195.75	$2,945.90	$ 750.15	34.16%
41	F3RC	Chaparral Residential 3" Meter		615,000	$2,249.90	$3,018.54	$ 768.64	34.16%
42	F3RC	Chaparral Residential 3" Meter		630,000	$2,304.05	$3,091.19	$ 787.14	34.16%
43	F3RC	Chaparral Residential 3" Meter		645,000	$2,358.20	$3,163.84	$ 805.64	34.16%
44	F3RC	Chaparral Residential 3" Meter		660,000	$2,412.35	$3,236.48	$ 824.13	34.16%
45	F3RC	Chaparral Residential 3" Meter		675,000	$2,466.50	$3,309.13	$ 842.63	34.16%
46	F3RC	Chaparral Residential 3" Meter		690,000	$2,520.65	$3,381.77	$ 861.12	34.16%
47	F3RC	Chaparral Residential 3" Meter		705,000	$2,574.80	$3,454.42	$ 879.62	34.16%
48	F3RC	Chaparral Residential 3" Meter		720,000	$2,628.95	$3,527.07	$ 898.12	34.16%
49	F3RC	Chaparral Residential 3" Meter		735,000	$2,683.10	$3,599.71	$ 916.61	34.16%
50	F3RC	Chaparral Residential 3" Meter		750,000	$2,737.25	$3,672.36	$ 935.11	34.16%
51	F3RC	Chaparral Residential 3" Meter		765,000	$2,791.40	$3,745.00	$ 953.60	34.16%
52	F3RC	Chaparral Residential 3" Meter		780,000	$2,845.55	$3,817.65	$ 972.10	34.16%
53	F3RC	Chaparral Residential 3" Meter		795,000	$2,899.70	$3,890.30	$ 990.60	34.16%
54	F3RC	Chaparral Residential 3" Meter		810,000	$2,953.85	$3,962.94	$ 1,009.09	34.16%
55	F3RC	Chaparral Residential 3" Meter		825,000	$3,008.00	$4,035.59	$ 1,027.59	34.16%
56								
57	F3RC	Chaparral Residential 3" Meter	Average:	82,636	$465.87	$625.82	$ 159.95	34.33%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F4RC - no active accounts.	Chaparral Residential 4" Meter		7,000	$295.72	$398.06	$ 102.34	34.61%
2	F4RC - no active accounts.	Chaparral Residential 4" Meter		14,000	$316.44	$425.84	$ 109.40	34.57%
3	F4RC - no active accounts.	Chaparral Residential 4" Meter		21,000	$337.16	$453.61	$ 116.45	34.54%
4	F4RC - no active accounts.	Chaparral Residential 4" Meter		28,000	$357.88	$481.39	$ 123.51	34.51%
5	F4RC - no active accounts.	Chaparral Residential 4" Meter		35,000	$378.60	$509.16	$ 130.56	34.49%
6	F4RC - no active accounts.	Chaparral Residential 4" Meter		42,000	$399.32	$536.94	$ 137.62	34.46%
7	F4RC - no active accounts.	Chaparral Residential 4" Meter		49,000	$420.04	$564.71	$ 144.67	34.44%
8	F4RC - no active accounts.	Chaparral Residential 4" Meter		56,000	$440.76	$592.49	$ 151.73	34.42%
9	F4RC - no active accounts.	Chaparral Residential 4" Meter		63,000	$461.48	$620.26	$ 158.78	34.41%
10	F4RC - no active accounts.	Chaparral Residential 4" Meter		70,000	$482.20	$648.04	$ 165.84	34.39%
11	F4RC - no active accounts.	Chaparral Residential 4" Meter		77,000	$502.92	$675.81	$ 172.89	34.38%
12	F4RC - no active accounts.	Chaparral Residential 4" Meter		84,000	$523.64	$703.59	$ 179.95	34.36%
13	F4RC - no active accounts.	Chaparral Residential 4" Meter		91,000	$544.36	$731.36	$ 187.00	34.35%
14	F4RC - no active accounts.	Chaparral Residential 4" Meter		98,000	$565.08	$759.14	$ 194.06	34.34%
15	F4RC - no active accounts.	Chaparral Residential 4" Meter		105,000	$585.80	$786.91	$ 201.11	34.33%
16	F4RC - no active accounts.	Chaparral Residential 4" Meter		112,000	$606.52	$814.69	$ 208.17	34.32%
17	F4RC - no active accounts.	Chaparral Residential 4" Meter		119,000	$627.24	$842.46	$ 215.22	34.31%
18	F4RC - no active accounts.	Chaparral Residential 4" Meter		126,000	$647.96	$870.24	$ 222.28	34.30%
19	F4RC - no active accounts.	Chaparral Residential 4" Meter		133,000	$668.68	$898.01	$ 229.33	34.30%
20	F4RC - no active accounts.	Chaparral Residential 4" Meter		140,000	$689.40	$925.79	$ 236.39	34.29%
21	F4RC - no active accounts.	Chaparral Residential 4" Meter		147,000	$710.12	$953.56	$ 243.44	34.28%
22	F4RC - no active accounts.	Chaparral Residential 4" Meter		154,000	$730.84	$981.33	$ 250.49	34.27%
23	F4RC - no active accounts.	Chaparral Residential 4" Meter		161,000	$751.56	$1,009.11	$ 257.55	34.27%
24	F4RC - no active accounts.	Chaparral Residential 4" Meter		168,000	$772.28	$1,036.88	$ 264.60	34.26%
25	F4RC - no active accounts.	Chaparral Residential 4" Meter		175,000	$793.00	$1,064.66	$ 271.66	34.26%
26	F4RC - no active accounts.	Chaparral Residential 4" Meter		182,000	$813.72	$1,092.43	$ 278.71	34.25%
27	F4RC - no active accounts.	Chaparral Residential 4" Meter		189,000	$834.44	$1,120.21	$ 285.77	34.25%
28	F4RC - no active accounts.	Chaparral Residential 4" Meter		196,000	$855.16	$1,147.98	$ 292.82	34.24%
29	F4RC - no active accounts.	Chaparral Residential 4" Meter		203,000	$875.88	$1,175.76	$ 299.88	34.24%
30	F4RC - no active accounts.	Chaparral Residential 4" Meter		210,000	$896.60	$1,203.53	$ 306.93	34.23%
31	F4RC - no active accounts.	Chaparral Residential 4" Meter		217,000	$917.32	$1,231.31	$ 313.99	34.23%
32	F4RC - no active accounts.	Chaparral Residential 4" Meter		224,000	$938.04	$1,259.08	$ 321.04	34.22%
33	F4RC - no active accounts.	Chaparral Residential 4" Meter		231,000	$958.76	$1,286.86	$ 328.10	34.22%
34	F4RC - no active accounts.	Chaparral Residential 4" Meter		238,000	$979.48	$1,314.63	$ 335.15	34.22%
35	F4RC - no active accounts.	Chaparral Residential 4" Meter		245,000	$1,000.20	$1,342.41	$ 342.21	34.21%
36	F4RC - no active accounts.	Chaparral Residential 4" Meter		252,000	$1,020.92	$1,370.18	$ 349.26	34.21%
37	F4RC - no active accounts.	Chaparral Residential 4" Meter		259,000	$1,041.64	$1,397.96	$ 356.32	34.21%
38	F4RC - no active accounts.	Chaparral Residential 4" Meter		266,000	$1,062.36	$1,425.73	$ 363.37	34.20%
39	F4RC - no active accounts.	Chaparral Residential 4" Meter		273,000	$1,083.08	$1,453.51	$ 370.43	34.20%
40	F4RC - no active accounts.	Chaparral Residential 4" Meter		280,000	$1,103.80	$1,481.28	$ 377.48	34.20%
41	F4RC - no active accounts.	Chaparral Residential 4" Meter		287,000	$1,124.52	$1,509.06	$ 384.54	34.20%
42	F4RC - no active accounts.	Chaparral Residential 4" Meter		294,000	$1,145.24	$1,536.83	$ 391.59	34.19%
43	F4RC - no active accounts.	Chaparral Residential 4" Meter		301,000	$1,165.96	$1,564.61	$ 398.65	34.19%
44	F4RC - no active accounts.	Chaparral Residential 4" Meter		308,000	$1,186.68	$1,592.38	$ 405.70	34.19%
45	F4RC - no active accounts.	Chaparral Residential 4" Meter		315,000	$1,207.40	$1,620.16	$ 412.76	34.19%
46	F4RC - no active accounts.	Chaparral Residential 4" Meter		322,000	$1,228.12	$1,647.93	$ 419.81	34.18%
47	F4RC - no active accounts.	Chaparral Residential 4" Meter		329,000	$1,248.84	$1,675.71	$ 426.87	34.18%
48	F4RC - no active accounts.	Chaparral Residential 4" Meter		336,000	$1,269.56	$1,703.48	$ 433.92	34.18%
49	F4RC - no active accounts.	Chaparral Residential 4" Meter		343,000	$1,290.28	$1,731.26	$ 440.98	34.18%
50	F4RC - no active accounts.	Chaparral Residential 4" Meter		350,000	$1,311.00	$1,759.03	$ 448.03	34.17%
51	F4RC - no active accounts.	Chaparral Residential 4" Meter		357,000	$1,336.27	$1,792.93	$ 456.66	34.17%
52	F4RC - no active accounts.	Chaparral Residential 4" Meter		364,000	$1,361.54	$1,826.83	$ 465.29	34.17%
53	F4RC - no active accounts.	Chaparral Residential 4" Meter		371,000	$1,386.81	$1,860.74	$ 473.93	34.17%
54	F4RC - no active accounts.	Chaparral Residential 4" Meter		378,000	$1,412.08	$1,894.64	$ 482.56	34.17%
55	F4RC - no active accounts.	Chaparral Residential 4" Meter		385,000	$1,437.35	$1,928.54	$ 491.19	34.17%
56								
57	F4RC - no active accounts.	Chaparral Residential 4" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F6RC - no active accounts	Chaparral Residential 6" Meter		25,000	$624.00	$839.77	$ 215.77	34.58%
2	F6RC - no active accounts	Chaparral Residential 6" Meter		50,000	$698.00	$938.97	$ 240.97	34.52%
3	F6RC - no active accounts	Chaparral Residential 6" Meter		75,000	$772.00	$1,038.16	$ 266.16	34.48%
4	F6RC - no active accounts	Chaparral Residential 6" Meter		100,000	$846.00	$1,137.36	$ 291.36	34.44%
5	F6RC - no active accounts	Chaparral Residential 6" Meter		125,000	$920.00	$1,236.56	$ 316.56	34.41%
6	F6RC - no active accounts	Chaparral Residential 6" Meter		150,000	$994.00	$1,335.75	$ 341.75	34.38%
7	F6RC - no active accounts	Chaparral Residential 6" Meter		175,000	$1,068.00	$1,434.95	$ 366.95	34.36%
8	F6RC - no active accounts	Chaparral Residential 6" Meter		200,000	$1,142.00	$1,534.14	$ 392.14	34.34%
9	F6RC - no active accounts	Chaparral Residential 6" Meter		225,000	$1,216.00	$1,633.34	$ 417.34	34.32%
10	F6RC - no active accounts	Chaparral Residential 6" Meter		250,000	$1,290.00	$1,732.54	$ 442.54	34.31%
11	F6RC - no active accounts	Chaparral Residential 6" Meter		275,000	$1,364.00	$1,831.73	$ 467.73	34.29%
12	F6RC - no active accounts	Chaparral Residential 6" Meter		300,000	$1,438.00	$1,930.93	$ 492.93	34.28%
13	F6RC - no active accounts	Chaparral Residential 6" Meter		325,000	$1,512.00	$2,030.12	$ 518.12	34.27%
14	F6RC - no active accounts	Chaparral Residential 6" Meter		350,000	$1,586.00	$2,129.32	$ 543.32	34.26%
15	F6RC - no active accounts	Chaparral Residential 6" Meter		375,000	$1,660.00	$2,228.52	$ 568.52	34.25%
16	F6RC - no active accounts	Chaparral Residential 6" Meter		400,000	$1,734.00	$2,327.71	$ 593.71	34.24%
17	F6RC - no active accounts	Chaparral Residential 6" Meter		425,000	$1,808.00	$2,426.91	$ 618.91	34.23%
18	F6RC - no active accounts	Chaparral Residential 6" Meter		450,000	$1,882.00	$2,526.10	$ 644.10	34.22%
19	F6RC - no active accounts	Chaparral Residential 6" Meter		475,000	$1,956.00	$2,625.30	$ 669.30	34.22%
20	F6RC - no active accounts	Chaparral Residential 6" Meter		500,000	$2,030.00	$2,724.50	$ 694.50	34.21%
21	F6RC - no active accounts	Chaparral Residential 6" Meter		525,000	$2,104.00	$2,823.69	$ 719.69	34.21%
22	F6RC - no active accounts	Chaparral Residential 6" Meter		550,000	$2,178.00	$2,922.89	$ 744.89	34.20%
23	F6RC - no active accounts	Chaparral Residential 6" Meter		575,000	$2,252.00	$3,022.08	$ 770.08	34.20%
24	F6RC - no active accounts	Chaparral Residential 6" Meter		600,000	$2,326.00	$3,121.28	$ 795.28	34.19%
25	F6RC - no active accounts	Chaparral Residential 6" Meter		625,000	$2,400.00	$3,220.48	$ 820.48	34.19%
26	F6RC - no active accounts	Chaparral Residential 6" Meter		650,000	$2,474.00	$3,319.67	$ 845.67	34.18%
27	F6RC - no active accounts	Chaparral Residential 6" Meter		675,000	$2,548.00	$3,418.87	$ 870.87	34.18%
28	F6RC - no active accounts	Chaparral Residential 6" Meter		700,000	$2,622.00	$3,518.06	$ 896.06	34.17%
29	F6RC - no active accounts	Chaparral Residential 6" Meter		725,000	$2,696.00	$3,617.26	$ 921.26	34.17%
30	F6RC - no active accounts	Chaparral Residential 6" Meter		725,000	$2,786.25	$3,738.34	$ 952.09	34.17%
31	F6RC - no active accounts	Chaparral Residential 6" Meter		750,000	$2,950.50	$3,958.61	$ 1,008.11	34.17%
32	F6RC - no active accounts	Chaparral Residential 6" Meter		775,000	$3,114.75	$4,178.88	$ 1,064.13	34.16%
33	F6RC - no active accounts	Chaparral Residential 6" Meter		800,000	$3,279.00	$4,399.15	$ 1,120.15	34.16%
34	F6RC - no active accounts	Chaparral Residential 6" Meter		825,000	$3,443.25	$4,619.43	$ 1,176.18	34.16%
35	F6RC - no active accounts	Chaparral Residential 6" Meter		850,000	$3,607.50	$4,839.70	$ 1,232.20	34.16%
36	F6RC - no active accounts	Chaparral Residential 6" Meter		875,000	$3,771.75	$5,059.97	$ 1,288.22	34.15%
37	F6RC - no active accounts	Chaparral Residential 6" Meter		900,000	$3,936.00	$5,280.24	$ 1,344.24	34.15%
38	F6RC - no active accounts	Chaparral Residential 6" Meter		925,000	$4,100.25	$5,500.52	$ 1,400.27	34.15%
39	F6RC - no active accounts	Chaparral Residential 6" Meter		950,000	$4,264.50	$5,720.79	$ 1,456.29	34.15%
40	F6RC - no active accounts	Chaparral Residential 6" Meter		975,000	$4,428.75	$5,941.06	$ 1,512.31	34.15%
41	F6RC - no active accounts	Chaparral Residential 6" Meter		1,000,000	$4,593.00	$6,161.33	$ 1,568.33	34.15%
42	F6RC - no active accounts	Chaparral Residential 6" Meter		1,025,000	$4,757.25	$6,381.61	$ 1,624.36	34.14%
43	F6RC - no active accounts	Chaparral Residential 6" Meter		1,050,000	$4,921.50	$6,601.88	$ 1,680.38	34.14%
44	F6RC - no active accounts	Chaparral Residential 6" Meter		1,075,000	$5,085.75	$6,822.15	$ 1,736.40	34.14%
45	F6RC - no active accounts	Chaparral Residential 6" Meter		1,100,000	$5,250.00	$7,042.43	$ 1,792.43	34.14%
46	F6RC - no active accounts	Chaparral Residential 6" Meter		1,125,000	$5,414.25	$7,262.70	$ 1,848.45	34.14%
47	F6RC - no active accounts	Chaparral Residential 6" Meter		1,150,000	$5,578.50	$7,482.97	$ 1,904.47	34.14%
48	F6RC - no active accounts	Chaparral Residential 6" Meter		1,175,000	$5,742.75	$7,703.24	$ 1,960.49	34.14%
49	F6RC - no active accounts	Chaparral Residential 6" Meter		1,200,000	$5,907.00	$7,923.52	$ 2,016.52	34.14%
50	F6RC - no active accounts	Chaparral Residential 6" Meter		1,225,000	$6,071.25	$8,143.79	$ 2,072.54	34.14%
51	F6RC - no active accounts	Chaparral Residential 6" Meter		1,250,000	$6,235.50	$8,364.06	$ 2,128.56	34.14%
52	F6RC - no active accounts	Chaparral Residential 6" Meter		1,275,000	$6,399.75	$8,584.33	$ 2,184.58	34.14%
53	F6RC - no active accounts	Chaparral Residential 6" Meter		1,300,000	$6,564.00	$8,804.61	$ 2,240.61	34.13%
54	F6RC - no active accounts	Chaparral Residential 6" Meter		1,325,000	$6,728.25	$9,024.88	$ 2,296.63	34.13%
55	F6RC - no active accounts	Chaparral Residential 6" Meter		1,350,000	$6,892.50	$9,245.15	$ 2,352.65	34.13%
56								
57	F6RC - no active accounts	Chaparral Residential 6" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4 Rebuttal
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F8RC - no active accounts	Chaparral Residential 8" Meter		25,000	$954.00	$1,284.12	$ 330.12	34.60%
2	F8RC - no active accounts	Chaparral Residential 8" Meter		50,000	$1,028.00	$1,383.31	$ 355.31	34.56%
3	F8RC - no active accounts	Chaparral Residential 8" Meter		75,000	$1,102.00	$1,482.51	$ 380.51	34.53%
4	F8RC - no active accounts	Chaparral Residential 8" Meter		100,000	$1,176.00	$1,581.70	$ 405.70	34.50%
5	F8RC - no active accounts	Chaparral Residential 8" Meter		125,000	$1,250.00	$1,680.90	$ 430.90	34.47%
6	F8RC - no active accounts	Chaparral Residential 8" Meter		150,000	$1,324.00	$1,780.10	$ 456.10	34.45%
7	F8RC - no active accounts	Chaparral Residential 8" Meter		175,000	$1,398.00	$1,879.29	$ 481.29	34.43%
8	F8RC - no active accounts	Chaparral Residential 8" Meter		200,000	$1,472.00	$1,978.49	$ 506.49	34.41%
9	F8RC - no active accounts	Chaparral Residential 8" Meter		225,000	$1,546.00	$2,077.68	$ 531.68	34.39%
10	F8RC - no active accounts	Chaparral Residential 8" Meter		250,000	$1,620.00	$2,176.88	$ 556.88	34.38%
11	F8RC - no active accounts	Chaparral Residential 8" Meter		275,000	$1,694.00	$2,276.08	$ 582.08	34.36%
12	F8RC - no active accounts	Chaparral Residential 8" Meter		300,000	$1,768.00	$2,375.27	$ 607.27	34.35%
13	F8RC - no active accounts	Chaparral Residential 8" Meter		325,000	$1,842.00	$2,474.47	$ 632.47	34.34%
14	F8RC - no active accounts	Chaparral Residential 8" Meter		350,000	$1,916.00	$2,573.66	$ 657.66	34.32%
15	F8RC - no active accounts	Chaparral Residential 8" Meter		375,000	$1,990.00	$2,672.86	$ 682.86	34.31%
16	F8RC - no active accounts	Chaparral Residential 8" Meter		400,000	$2,064.00	$2,772.06	$ 708.06	34.31%
17	F8RC - no active accounts	Chaparral Residential 8" Meter		425,000	$2,138.00	$2,871.25	$ 733.25	34.30%
18	F8RC - no active accounts	Chaparral Residential 8" Meter		450,000	$2,212.00	$2,970.45	$ 758.45	34.29%
19	F8RC - no active accounts	Chaparral Residential 8" Meter		475,000	$2,286.00	$3,069.64	$ 783.64	34.28%
20	F8RC - no active accounts	Chaparral Residential 8" Meter		500,000	$2,360.00	$3,168.84	$ 808.84	34.27%
21	F8RC - no active accounts	Chaparral Residential 8" Meter		525,000	$2,434.00	$3,268.04	$ 834.04	34.27%
22	F8RC - no active accounts	Chaparral Residential 8" Meter		550,000	$2,508.00	$3,367.23	$ 859.23	34.26%
23	F8RC - no active accounts	Chaparral Residential 8" Meter		575,000	$2,582.00	$3,466.43	$ 884.43	34.25%
24	F8RC - no active accounts	Chaparral Residential 8" Meter		600,000	$2,656.00	$3,565.62	$ 909.62	34.25%
25	F8RC - no active accounts	Chaparral Residential 8" Meter		625,000	$2,730.00	$3,664.82	$ 934.82	34.24%
26	F8RC - no active accounts	Chaparral Residential 8" Meter		650,000	$2,804.00	$3,764.02	$ 960.02	34.24%
27	F8RC - no active accounts	Chaparral Residential 8" Meter		675,000	$2,878.00	$3,863.21	$ 985.21	34.23%
28	F8RC - no active accounts	Chaparral Residential 8" Meter		700,000	$2,952.00	$3,962.41	$ 1,010.41	34.23%
29	F8RC - no active accounts	Chaparral Residential 8" Meter		725,000	$3,026.00	$4,061.60	$ 1,035.60	34.22%
30	F8RC - no active accounts	Chaparral Residential 8" Meter		750,000	$3,100.00	$4,160.80	$ 1,060.80	34.22%
31	F8RC - no active accounts	Chaparral Residential 8" Meter		775,000	$3,174.00	$4,260.00	$ 1,086.00	34.22%
32	F8RC - no active accounts	Chaparral Residential 8" Meter		800,000	$3,248.00	$4,359.19	$ 1,111.19	34.21%
33	F8RC - no active accounts	Chaparral Residential 8" Meter		825,000	$3,322.00	$4,458.39	$ 1,136.39	34.21%
34	F8RC - no active accounts	Chaparral Residential 8" Meter		850,000	$3,396.00	$4,557.58	$ 1,161.58	34.20%
35	F8RC - no active accounts	Chaparral Residential 8" Meter		875,000	$3,470.00	$4,656.78	$ 1,186.78	34.20%
36	F8RC - no active accounts	Chaparral Residential 8" Meter		900,000	$3,544.00	$4,755.98	$ 1,211.98	34.20%
37	F8RC - no active accounts	Chaparral Residential 8" Meter		925,000	$3,618.00	$4,855.17	$ 1,237.17	34.19%
38	F8RC - no active accounts	Chaparral Residential 8" Meter		950,000	$3,692.00	$4,954.37	$ 1,262.37	34.19%
39	F8RC - no active accounts	Chaparral Residential 8" Meter		975,000	$3,766.00	$5,053.56	$ 1,287.56	34.19%
40	F8RC - no active accounts	Chaparral Residential 8" Meter		1,000,000	$3,840.00	$5,152.76	$ 1,312.76	34.19%
41	F8RC - no active accounts	Chaparral Residential 8" Meter		1,025,000	$3,914.00	$5,251.96	$ 1,337.96	34.18%
42	F8RC - no active accounts	Chaparral Residential 8" Meter		1,050,000	$3,988.00	$5,351.15	$ 1,363.15	34.18%
43	F8RC - no active accounts	Chaparral Residential 8" Meter		1,075,000	$4,062.00	$5,450.35	$ 1,388.35	34.18%
44	F8RC - no active accounts	Chaparral Residential 8" Meter		1,100,000	$4,136.00	$5,549.54	$ 1,413.54	34.18%
45	F8RC - no active accounts	Chaparral Residential 8" Meter		1,150,000	$4,300.25	$5,769.82	$ 1,469.57	34.17%
46	F8RC - no active accounts	Chaparral Residential 8" Meter		1,175,000	$4,390.50	$5,890.89	$ 1,500.39	34.17%
47	F8RC - no active accounts	Chaparral Residential 8" Meter		1,200,000	$4,480.75	$6,011.97	$ 1,531.22	34.17%
48	F8RC - no active accounts	Chaparral Residential 8" Meter		1,225,000	$4,571.00	$6,133.05	$ 1,562.05	34.17%
49	F8RC - no active accounts	Chaparral Residential 8" Meter		1,250,000	$4,661.25	$6,254.12	$ 1,592.87	34.17%
50	F8RC - no active accounts	Chaparral Residential 8" Meter		1,275,000	$4,751.50	$6,375.20	$ 1,623.70	34.17%
51	F8RC - no active accounts	Chaparral Residential 8" Meter		1,300,000	$4,841.75	$6,496.28	$ 1,654.53	34.17%
52	F8RC - no active accounts	Chaparral Residential 8" Meter		1,325,000	$4,932.00	$6,617.35	$ 1,685.35	34.17%
53	F8RC - no active accounts	Chaparral Residential 8" Meter		1,350,000	$5,022.25	$6,738.43	$ 1,716.18	34.17%
54	F8RC - no active accounts	Chaparral Residential 8" Meter		1,375,000	$5,112.50	$6,859.51	$ 1,747.01	34.17%
55	F8RC - no active accounts	Chaparral Residential 8" Meter		1,400,000	$5,202.75	$6,980.58	$ 1,777.83	34.17%
56								
57	F8RC - no active accounts	Chaparral Residential 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F10RC - no active accounts	Chaparral Residential 10" Meter		50,000	$1,413.00	$1,901.71	$ 488.71	34.59%
2	F10RC - no active accounts	Chaparral Residential 10" Meter		100,000	$1,561.00	$2,100.11	$ 539.11	34.54%
3	F10RC - no active accounts	Chaparral Residential 10" Meter		150,000	$1,709.00	$2,298.50	$ 589.50	34.49%
4	F10RC - no active accounts	Chaparral Residential 10" Meter		200,000	$1,857.00	$2,496.89	$ 639.89	34.46%
5	F10RC - no active accounts	Chaparral Residential 10" Meter		250,000	$2,005.00	$2,695.28	$ 690.28	34.43%
6	F10RC - no active accounts	Chaparral Residential 10" Meter		300,000	$2,153.00	$2,893.67	$ 740.67	34.40%
7	F10RC - no active accounts	Chaparral Residential 10" Meter		350,000	$2,301.00	$3,092.07	$ 791.07	34.38%
8	F10RC - no active accounts	Chaparral Residential 10" Meter		400,000	$2,449.00	$3,290.46	$ 841.46	34.36%
9	F10RC - no active accounts	Chaparral Residential 10" Meter		450,000	$2,597.00	$3,488.85	$ 891.85	34.34%
10	F10RC - no active accounts	Chaparral Residential 10" Meter		500,000	$2,745.00	$3,687.24	$ 942.24	34.33%
11	F10RC - no active accounts	Chaparral Residential 10" Meter		550,000	$2,893.00	$3,885.63	$ 992.63	34.31%
12	F10RC - no active accounts	Chaparral Residential 10" Meter		600,000	$3,041.00	$4,084.03	$ 1,043.03	34.30%
13	F10RC - no active accounts	Chaparral Residential 10" Meter		650,000	$3,189.00	$4,282.42	$ 1,093.42	34.29%
14	F10RC - no active accounts	Chaparral Residential 10" Meter		700,000	$3,337.00	$4,480.81	$ 1,143.81	34.28%
15	F10RC - no active accounts	Chaparral Residential 10" Meter		750,000	$3,485.00	$4,679.20	$ 1,194.20	34.27%
16	F10RC - no active accounts	Chaparral Residential 10" Meter		800,000	$3,633.00	$4,877.59	$ 1,244.59	34.26%
17	F10RC - no active accounts	Chaparral Residential 10" Meter		850,000	$3,781.00	$5,075.99	$ 1,294.99	34.25%
18	F10RC - no active accounts	Chaparral Residential 10" Meter		900,000	$3,929.00	$5,274.38	$ 1,345.38	34.24%
19	F10RC - no active accounts	Chaparral Residential 10" Meter		950,000	$4,077.00	$5,472.77	$ 1,395.77	34.24%
20	F10RC - no active accounts	Chaparral Residential 10" Meter		1,000,000	$4,225.00	$5,671.16	$ 1,446.16	34.23%
21	F10RC - no active accounts	Chaparral Residential 10" Meter		1,050,000	$4,373.00	$5,869.55	$ 1,496.55	34.22%
22	F10RC - no active accounts	Chaparral Residential 10" Meter		1,100,000	$4,521.00	$6,067.95	$ 1,546.95	34.22%
23	F10RC - no active accounts	Chaparral Residential 10" Meter		1,150,000	$4,669.00	$6,266.34	$ 1,597.34	34.21%
24	F10RC - no active accounts	Chaparral Residential 10" Meter		1,200,000	$4,817.00	$6,464.73	$ 1,647.73	34.21%
25	F10RC - no active accounts	Chaparral Residential 10" Meter		1,250,000	$4,965.00	$6,663.12	$ 1,698.12	34.20%
26	F10RC - no active accounts	Chaparral Residential 10" Meter		1,300,000	$5,113.00	$6,861.51	$ 1,748.51	34.20%
27	F10RC - no active accounts	Chaparral Residential 10" Meter		1,350,000	$5,261.00	$7,059.91	$ 1,798.91	34.19%
28	F10RC - no active accounts	Chaparral Residential 10" Meter		1,400,000	$5,409.00	$7,258.30	$ 1,849.30	34.19%
29	F10RC - no active accounts	Chaparral Residential 10" Meter		1,450,000	$5,557.00	$7,456.69	$ 1,899.69	34.19%
30	F10RC - no active accounts	Chaparral Residential 10" Meter		1,500,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
31	F10RC - no active accounts	Chaparral Residential 10" Meter		1,550,000	$5,885.50	$7,897.24	$ 2,011.74	34.18%
32	F10RC - no active accounts	Chaparral Residential 10" Meter		1,600,000	$6,066.00	$8,139.39	$ 2,073.39	34.18%
33	F10RC - no active accounts	Chaparral Residential 10" Meter		1,650,000	$6,246.50	$8,381.54	$ 2,135.04	34.18%
34	F10RC - no active accounts	Chaparral Residential 10" Meter		1,700,000	$6,427.00	$8,623.70	$ 2,196.70	34.18%
35	F10RC - no active accounts	Chaparral Residential 10" Meter		1,750,000	$6,607.50	$8,865.85	$ 2,258.35	34.18%
36	F10RC - no active accounts	Chaparral Residential 10" Meter		1,800,000	$6,788.00	$9,108.00	$ 2,320.00	34.18%
37	F10RC - no active accounts	Chaparral Residential 10" Meter		1,850,000	$6,968.50	$9,350.16	$ 2,381.66	34.18%
38	F10RC - no active accounts	Chaparral Residential 10" Meter		1,900,000	$7,149.00	$9,592.31	$ 2,443.31	34.18%
39	F10RC - no active accounts	Chaparral Residential 10" Meter		1,950,000	$7,329.50	$9,834.46	$ 2,504.96	34.18%
40	F10RC - no active accounts	Chaparral Residential 10" Meter		2,000,000	$7,510.00	$10,076.62	$ 2,566.62	34.18%
41	F10RC - no active accounts	Chaparral Residential 10" Meter		2,050,000	$7,690.50	$10,318.77	$ 2,628.27	34.18%
42	F10RC - no active accounts	Chaparral Residential 10" Meter		2,100,000	$7,871.00	$10,560.92	$ 2,689.92	34.18%
43	F10RC - no active accounts	Chaparral Residential 10" Meter		2,150,000	$8,051.50	$10,803.07	$ 2,751.57	34.17%
44	F10RC - no active accounts	Chaparral Residential 10" Meter		2,200,000	$8,232.00	$11,045.23	$ 2,813.23	34.17%
45	F10RC - no active accounts	Chaparral Residential 10" Meter		2,250,000	$8,412.50	$11,287.38	$ 2,874.88	34.17%
46	F10RC - no active accounts	Chaparral Residential 10" Meter		2,300,000	$8,593.00	$11,529.53	$ 2,936.53	34.17%
47	F10RC - no active accounts	Chaparral Residential 10" Meter		2,350,000	$8,773.50	$11,771.69	$ 2,998.19	34.17%
48	F10RC - no active accounts	Chaparral Residential 10" Meter		2,400,000	$8,954.00	$12,013.84	$ 3,059.84	34.17%
49	F10RC - no active accounts	Chaparral Residential 10" Meter		2,450,000	$9,134.50	$12,255.99	$ 3,121.49	34.17%
50	F10RC - no active accounts	Chaparral Residential 10" Meter		2,500,000	$9,315.00	$12,498.15	$ 3,183.15	34.17%
51	F10RC - no active accounts	Chaparral Residential 10" Meter		2,550,000	$9,495.50	$12,740.30	$ 3,244.80	34.17%
52	F10RC - no active accounts	Chaparral Residential 10" Meter		2,600,000	$9,676.00	$12,982.45	$ 3,306.45	34.17%
53	F10RC - no active accounts	Chaparral Residential 10" Meter		2,650,000	$9,856.50	$13,224.61	$ 3,368.11	34.17%
54	F10RC - no active accounts	Chaparral Residential 10" Meter		2,700,000	$10,037.00	$13,466.76	$ 3,429.76	34.17%
55	F10RC - no active accounts	Chaparral Residential 10" Meter		2,750,000	$10,217.50	$13,708.91	$ 3,491.41	34.17%
56								
57	F10RC - no active accounts	Chaparral Residential 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F12RC - no active accounts	Chaparral Residential 12" Meter		75,000	$2,587.00	$3,482.06	$ 895.06	34.60%
2	F12RC - no active accounts	Chaparral Residential 12" Meter		150,000	$2,809.00	$3,779.65	$ 970.65	34.55%
3	F12RC - no active accounts	Chaparral Residential 12" Meter		225,000	$3,031.00	$4,077.24	$ 1,046.24	34.52%
4	F12RC - no active accounts	Chaparral Residential 12" Meter		300,000	$3,253.00	$4,374.82	$ 1,121.82	34.49%
5	F12RC - no active accounts	Chaparral Residential 12" Meter		375,000	$3,475.00	$4,672.41	$ 1,197.41	34.46%
6	F12RC - no active accounts	Chaparral Residential 12" Meter		450,000	$3,697.00	$4,970.00	$ 1,273.00	34.43%
7	F12RC - no active accounts	Chaparral Residential 12" Meter		525,000	$3,919.00	$5,267.59	$ 1,348.59	34.41%
8	F12RC - no active accounts	Chaparral Residential 12" Meter		600,000	$4,141.00	$5,565.18	$ 1,424.18	34.39%
9	F12RC - no active accounts	Chaparral Residential 12" Meter		675,000	$4,363.00	$5,862.76	$ 1,499.76	34.37%
10	F12RC - no active accounts	Chaparral Residential 12" Meter		750,000	$4,585.00	$6,160.35	$ 1,575.35	34.36%
11	F12RC - no active accounts	Chaparral Residential 12" Meter		825,000	$4,807.00	$6,457.94	$ 1,650.94	34.34%
12	F12RC - no active accounts	Chaparral Residential 12" Meter		900,000	$5,029.00	$6,755.53	$ 1,726.53	34.33%
13	F12RC - no active accounts	Chaparral Residential 12" Meter		975,000	$5,251.00	$7,053.12	$ 1,802.12	34.32%
14	F12RC - no active accounts	Chaparral Residential 12" Meter		1,050,000	$5,473.00	$7,350.70	$ 1,877.70	34.31%
15	F12RC - no active accounts	Chaparral Residential 12" Meter		1,125,000	$5,695.00	$7,648.29	$ 1,953.29	34.30%
16	F12RC - no active accounts	Chaparral Residential 12" Meter		1,200,000	$5,917.00	$7,945.88	$ 2,028.88	34.29%
17	F12RC - no active accounts	Chaparral Residential 12" Meter		1,275,000	$6,139.00	$8,243.47	$ 2,104.47	34.28%
18	F12RC - no active accounts	Chaparral Residential 12" Meter		1,350,000	$6,361.00	$8,541.06	$ 2,180.06	34.27%
19	F12RC - no active accounts	Chaparral Residential 12" Meter		1,425,000	$6,583.00	$8,838.64	$ 2,255.64	34.26%
20	F12RC - no active accounts	Chaparral Residential 12" Meter		1,500,000	$6,805.00	$9,136.23	$ 2,331.23	34.26%
21	F12RC - no active accounts	Chaparral Residential 12" Meter		1,575,000	$7,027.00	$9,433.82	$ 2,406.82	34.25%
22	F12RC - no active accounts	Chaparral Residential 12" Meter		1,650,000	$7,249.00	$9,731.41	$ 2,482.41	34.24%
23	F12RC - no active accounts	Chaparral Residential 12" Meter		1,725,000	$7,471.00	$10,029.00	$ 2,558.00	34.24%
24	F12RC - no active accounts	Chaparral Residential 12" Meter		1,800,000	$7,693.00	$10,326.58	$ 2,633.58	34.23%
25	F12RC - no active accounts	Chaparral Residential 12" Meter		1,875,000	$7,915.00	$10,624.17	$ 2,709.17	34.23%
26	F12RC - no active accounts	Chaparral Residential 12" Meter		1,950,000	$8,137.00	$10,921.76	$ 2,784.76	34.22%
27	F12RC - no active accounts	Chaparral Residential 12" Meter		2,025,000	$8,359.00	$11,219.35	$ 2,860.35	34.22%
28	F12RC - no active accounts	Chaparral Residential 12" Meter		2,100,000	$8,581.00	$11,516.94	$ 2,935.94	34.21%
29	F12RC - no active accounts	Chaparral Residential 12" Meter		2,175,000	$8,803.00	$11,814.52	$ 3,011.52	34.21%
30	F12RC - no active accounts	Chaparral Residential 12" Meter		2,250,000	$9,025.00	$12,112.11	$ 3,087.11	34.21%
31	F12RC - no active accounts	Chaparral Residential 12" Meter		2,325,000	$9,295.75	$12,475.34	$ 3,179.59	34.20%
32	F12RC - no active accounts	Chaparral Residential 12" Meter		2,400,000	$9,566.50	$12,838.57	$ 3,272.07	34.20%
33	F12RC - no active accounts	Chaparral Residential 12" Meter		2,475,000	$9,837.25	$13,201.80	$ 3,364.55	34.20%
34	F12RC - no active accounts	Chaparral Residential 12" Meter		2,550,000	$10,108.00	$13,565.03	$ 3,457.03	34.20%
35	F12RC - no active accounts	Chaparral Residential 12" Meter		2,625,000	$10,378.75	$13,928.26	$ 3,549.51	34.20%
36	F12RC - no active accounts	Chaparral Residential 12" Meter		2,700,000	$10,649.50	$14,291.49	$ 3,641.99	34.20%
37	F12RC - no active accounts	Chaparral Residential 12" Meter		2,775,000	$10,920.25	$14,654.72	$ 3,734.47	34.20%
38	F12RC - no active accounts	Chaparral Residential 12" Meter		2,850,000	$11,191.00	$15,017.95	$ 3,826.95	34.20%
39	F12RC - no active accounts	Chaparral Residential 12" Meter		2,925,000	$11,461.75	$15,381.18	$ 3,919.43	34.20%
40	F12RC - no active accounts	Chaparral Residential 12" Meter		3,000,000	$11,732.50	$15,744.41	$ 4,011.91	34.19%
41	F12RC - no active accounts	Chaparral Residential 12" Meter		3,075,000	$12,003.25	$16,107.64	$ 4,104.39	34.19%
42	F12RC - no active accounts	Chaparral Residential 12" Meter		3,150,000	$12,274.00	$16,470.87	$ 4,196.87	34.19%
43	F12RC - no active accounts	Chaparral Residential 12" Meter		3,225,000	$12,544.75	$16,834.10	$ 4,289.35	34.19%
44	F12RC - no active accounts	Chaparral Residential 12" Meter		3,300,000	$12,815.50	$17,197.33	$ 4,381.83	34.19%
45	F12RC - no active accounts	Chaparral Residential 12" Meter		3,375,000	$13,086.25	$17,560.56	$ 4,474.31	34.19%
46	F12RC - no active accounts	Chaparral Residential 12" Meter		3,450,000	$13,357.00	$17,923.79	$ 4,566.79	34.19%
47	F12RC - no active accounts	Chaparral Residential 12" Meter		3,525,000	$13,627.75	$18,287.02	$ 4,659.27	34.19%
48	F12RC - no active accounts	Chaparral Residential 12" Meter		3,600,000	$13,898.50	$18,650.25	$ 4,751.75	34.19%
49	F12RC - no active accounts	Chaparral Residential 12" Meter		3,675,000	$14,169.25	$19,013.48	$ 4,844.23	34.19%
50	F12RC - no active accounts	Chaparral Residential 12" Meter		3,750,000	$14,440.00	$19,376.71	$ 4,936.71	34.19%
51	F12RC - no active accounts	Chaparral Residential 12" Meter		3,825,000	$14,710.75	$19,739.94	$ 5,029.19	34.19%
52	F12RC - no active accounts	Chaparral Residential 12" Meter		3,900,000	$14,981.50	$20,103.17	$ 5,121.67	34.19%
53	F12RC - no active accounts	Chaparral Residential 12" Meter		3,975,000	$15,252.25	$20,466.40	$ 5,214.15	34.19%
54	F12RC - no active accounts	Chaparral Residential 12" Meter		4,050,000	$15,523.00	$20,829.63	$ 5,306.63	34.19%
55	F12RC - no active accounts	Chaparral Residential 12" Meter		4,125,000	$15,793.75	$21,192.86	$ 5,399.11	34.19%
56								
57	F12RC - no active accounts	Chaparral Residential 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		1,000	$19.46	$26.19	$ 6.73	34.56%
2	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		2,000	$22.42	$30.15	$ 7.73	34.49%
3	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		3,000	$25.38	$34.12	$ 8.74	34.44%
4	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		4,000	$28.34	$38.09	$ 9.75	34.40%
5	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		5,000	$31.30	$42.06	$ 10.76	34.37%
6	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		6,000	$34.26	$46.02	$ 11.76	34.34%
7	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		7,000	$37.22	$49.99	$ 12.77	34.32%
8	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		8,000	$40.18	$53.96	$ 13.78	34.30%
9	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		9,000	$43.14	$57.93	$ 14.79	34.28%
10	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		10,000	$46.75	$62.77	$ 16.02	34.27%
11	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		11,000	$50.36	$67.61	$ 17.25	34.26%
12	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		12,000	$53.97	$72.46	$ 18.49	34.25%
13	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		13,000	$57.58	$77.30	$ 19.72	34.25%
14	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		14,000	$61.19	$82.14	$ 20.95	34.24%
15	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		15,000	$64.80	$86.99	$ 22.19	34.24%
16	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		16,000	$68.41	$91.83	$ 23.42	34.23%
17	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		17,000	$72.02	$96.67	$ 24.65	34.23%
18	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		18,000	$75.63	$101.52	$ 25.89	34.23%
19	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		19,000	$79.24	$106.36	$ 27.12	34.22%
20	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		20,000	$82.85	$111.20	$ 28.35	34.22%
21	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		21,000	$86.46	$116.04	$ 29.58	34.22%
22	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		22,000	$90.07	$120.89	$ 30.82	34.22%
23	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		23,000	$93.68	$125.73	$ 32.05	34.21%
24	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		24,000	$97.29	$130.57	$ 33.28	34.21%
25	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		25,000	$100.90	$135.42	$ 34.52	34.21%
26	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		26,000	$104.51	$140.26	$ 35.75	34.21%
27	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		27,000	$108.12	$145.10	$ 36.98	34.21%
28	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		28,000	$111.73	$149.95	$ 38.22	34.20%
29	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		29,000	$115.34	$154.79	$ 39.45	34.20%
30	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		30,000	$118.95	$159.63	$ 40.68	34.20%
31	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		31,000	$122.56	$164.48	$ 41.92	34.20%
32	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		32,000	$126.17	$169.32	$ 43.15	34.20%
33	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		33,000	$129.78	$174.16	$ 44.38	34.20%
34	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		34,000	$133.39	$179.00	$ 45.61	34.20%
35	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		35,000	$137.00	$183.85	$ 46.85	34.20%
36	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		36,000	$140.61	$188.69	$ 48.08	34.19%
37	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		37,000	$144.22	$193.53	$ 49.31	34.19%
38	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		38,000	$147.83	$198.38	$ 50.55	34.19%
39	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		39,000	$151.44	$203.22	$ 51.78	34.19%
40	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		40,000	$155.05	$208.06	$ 53.01	34.19%
41	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		41,000	$158.66	$212.91	$ 54.25	34.19%
42	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		42,000	$162.27	$217.75	$ 55.48	34.19%
43	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		43,000	$165.88	$222.59	$ 56.71	34.19%
44	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		44,000	$169.49	$227.44	$ 57.95	34.19%
45	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		45,000	$173.10	$232.28	$ 59.18	34.19%
46	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		46,000	$176.71	$237.12	$ 60.41	34.19%
47	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		47,000	$180.32	$241.96	$ 61.64	34.19%
48	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		48,000	$183.93	$246.81	$ 62.88	34.19%
49	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		49,000	$187.54	$251.65	$ 64.11	34.18%
50	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		50,000	$191.15	$256.49	$ 65.34	34.18%
51	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		51,000	$194.76	$261.34	$ 66.58	34.18%
52	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		52,000	$198.37	$266.18	$ 67.81	34.18%
53	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		53,000	$201.98	$271.02	$ 69.04	34.18%
54	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		54,000	$205.59	$275.87	$ 70.28	34.18%
55	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter		55,000	$209.20	$280.71	$ 71.51	34.18%
56								
57	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	Average:	9,645	$45.47	$61.05	$ 15.58	34.27%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1CC and S1CC	Chaparral Commercial 1" Meter		5,000	$39.34	$52.90	$ 13.56	34.47%
2	F1CC and S1CC	Chaparral Commercial 1" Meter		10,000	$51.18	$68.77	$ 17.59	34.37%
3	F1CC and S1CC	Chaparral Commercial 1" Meter		15,000	$63.02	$84.64	$ 21.62	34.31%
4	F1CC and S1CC	Chaparral Commercial 1" Meter		20,000	$74.86	$100.51	$ 25.65	34.27%
5	F1CC and S1CC	Chaparral Commercial 1" Meter		25,000	$86.70	$116.39	$ 29.69	34.24%
6	F1CC and S1CC	Chaparral Commercial 1" Meter		30,000	$98.54	$132.26	$ 33.72	34.22%
7	F1CC and S1CC	Chaparral Commercial 1" Meter		35,000	$112.98	$151.63	$ 38.65	34.21%
8	F1CC and S1CC	Chaparral Commercial 1" Meter		40,000	$127.42	$171.00	$ 43.58	34.20%
9	F1CC and S1CC	Chaparral Commercial 1" Meter		45,000	$141.86	$190.37	$ 48.51	34.20%
10	F1CC and S1CC	Chaparral Commercial 1" Meter		50,000	$156.30	$209.75	$ 53.45	34.19%
11	F1CC and S1CC	Chaparral Commercial 1" Meter		55,000	$170.74	$229.12	$ 58.38	34.19%
12	F1CC and S1CC	Chaparral Commercial 1" Meter		60,000	$185.18	$248.49	$ 63.31	34.19%
13	F1CC and S1CC	Chaparral Commercial 1" Meter		65,000	$199.62	$267.86	$ 68.24	34.19%
14	F1CC and S1CC	Chaparral Commercial 1" Meter		70,000	$214.06	$287.23	$ 73.17	34.18%
15	F1CC and S1CC	Chaparral Commercial 1" Meter		75,000	$228.50	$306.61	$ 78.11	34.18%
16	F1CC and S1CC	Chaparral Commercial 1" Meter		80,000	$242.94	$325.98	$ 83.04	34.18%
17	F1CC and S1CC	Chaparral Commercial 1" Meter		85,000	$257.38	$345.35	$ 87.97	34.18%
18	F1CC and S1CC	Chaparral Commercial 1" Meter		90,000	$271.82	$364.72	$ 92.90	34.18%
19	F1CC and S1CC	Chaparral Commercial 1" Meter		95,000	$286.26	$384.10	$ 97.84	34.18%
20	F1CC and S1CC	Chaparral Commercial 1" Meter		100,000	$300.70	$403.47	$ 102.77	34.18%
21	F1CC and S1CC	Chaparral Commercial 1" Meter		105,000	$315.14	$422.84	$ 107.70	34.18%
22	F1CC and S1CC	Chaparral Commercial 1" Meter		110,000	$329.58	$442.21	$ 112.63	34.17%
23	F1CC and S1CC	Chaparral Commercial 1" Meter		115,000	$344.02	$461.59	$ 117.57	34.17%
24	F1CC and S1CC	Chaparral Commercial 1" Meter		120,000	$358.46	$480.96	$ 122.50	34.17%
25	F1CC and S1CC	Chaparral Commercial 1" Meter		125,000	$372.90	$500.33	$ 127.43	34.17%
26	F1CC and S1CC	Chaparral Commercial 1" Meter		130,000	$387.34	$519.70	$ 132.36	34.17%
27	F1CC and S1CC	Chaparral Commercial 1" Meter		135,000	$401.78	$539.07	$ 137.29	34.17%
28	F1CC and S1CC	Chaparral Commercial 1" Meter		140,000	$416.22	$558.45	$ 142.23	34.17%
29	F1CC and S1CC	Chaparral Commercial 1" Meter		145,000	$430.66	$577.82	$ 147.16	34.17%
30	F1CC and S1CC	Chaparral Commercial 1" Meter		150,000	$445.10	$597.19	$ 152.09	34.17%
31	F1CC and S1CC	Chaparral Commercial 1" Meter		155,000	$459.54	$616.56	$ 157.02	34.17%
32	F1CC and S1CC	Chaparral Commercial 1" Meter		160,000	$473.98	$635.94	$ 161.96	34.17%
33	F1CC and S1CC	Chaparral Commercial 1" Meter		165,000	$488.42	$655.31	$ 166.89	34.17%
34	F1CC and S1CC	Chaparral Commercial 1" Meter		170,000	$502.86	$674.68	$ 171.82	34.17%
35	F1CC and S1CC	Chaparral Commercial 1" Meter		175,000	$517.30	$694.05	$ 176.75	34.17%
36	F1CC and S1CC	Chaparral Commercial 1" Meter		180,000	$531.74	$713.42	$ 181.68	34.17%
37	F1CC and S1CC	Chaparral Commercial 1" Meter		185,000	$546.18	$732.80	$ 186.62	34.17%
38	F1CC and S1CC	Chaparral Commercial 1" Meter		190,000	$560.62	$752.17	$ 191.55	34.17%
39	F1CC and S1CC	Chaparral Commercial 1" Meter		195,000	$575.06	$771.54	$ 196.48	34.17%
40	F1CC and S1CC	Chaparral Commercial 1" Meter		200,000	$589.50	$790.91	$ 201.41	34.17%
41	F1CC and S1CC	Chaparral Commercial 1" Meter		205,000	$603.94	$810.29	$ 206.35	34.17%
42	F1CC and S1CC	Chaparral Commercial 1" Meter		210,000	$618.38	$829.66	$ 211.28	34.17%
43	F1CC and S1CC	Chaparral Commercial 1" Meter		215,000	$632.82	$849.03	$ 216.21	34.17%
44	F1CC and S1CC	Chaparral Commercial 1" Meter		220,000	$647.26	$868.40	$ 221.14	34.17%
45	F1CC and S1CC	Chaparral Commercial 1" Meter		225,000	$661.70	$887.78	$ 226.08	34.17%
46	F1CC and S1CC	Chaparral Commercial 1" Meter		230,000	$676.14	$907.15	$ 231.01	34.17%
47	F1CC and S1CC	Chaparral Commercial 1" Meter		235,000	$690.58	$926.52	$ 235.94	34.17%
48	F1CC and S1CC	Chaparral Commercial 1" Meter		240,000	$705.02	$945.89	$ 240.87	34.17%
49	F1CC and S1CC	Chaparral Commercial 1" Meter		245,000	$719.46	$965.26	$ 245.80	34.17%
50	F1CC and S1CC	Chaparral Commercial 1" Meter		250,000	$733.90	$984.64	$ 250.74	34.16%
51	F1CC and S1CC	Chaparral Commercial 1" Meter		255,000	$748.34	$1,004.01	$ 255.67	34.16%
52	F1CC and S1CC	Chaparral Commercial 1" Meter		260,000	$762.78	$1,023.38	$ 260.60	34.16%
53	F1CC and S1CC	Chaparral Commercial 1" Meter		265,000	$777.22	$1,042.75	$ 265.53	34.16%
54	F1CC and S1CC	Chaparral Commercial 1" Meter		270,000	$791.66	$1,062.13	$ 270.47	34.16%
55	F1CC and S1CC	Chaparral Commercial 1" Meter		275,000	$806.10	$1,081.50	$ 275.40	34.16%
56								
57	F1CC and S1CC	Chaparral Commercial 1" Meter	Average:	14,836	$71.41	$95.90	$ 24.48	34.28%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		6,000	$72.76	$97.86	$ 25.10	34.50%
2	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		12,000	$90.52	$121.67	$ 31.15	34.41%
3	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		18,000	$108.28	$145.48	$ 37.20	34.35%
4	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		24,000	$126.04	$169.29	$ 43.25	34.31%
5	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		30,000	$143.80	$193.09	$ 49.29	34.28%
6	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		36,000	$161.56	$216.90	$ 55.34	34.25%
7	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		42,000	$179.32	$240.71	$ 61.39	34.23%
8	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		48,000	$197.08	$264.51	$ 67.43	34.22%
9	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		54,000	$214.84	$288.32	$ 73.48	34.20%
10	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		60,000	$232.60	$312.13	$ 79.53	34.19%
11	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		66,000	$254.26	$341.19	$ 86.93	34.19%
12	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		72,000	$275.92	$370.24	$ 94.32	34.19%
13	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		78,000	$297.58	$399.30	$ 101.72	34.18%
14	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		84,000	$319.24	$428.36	$ 109.12	34.18%
15	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		90,000	$340.90	$457.42	$ 116.52	34.18%
16	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		96,000	$362.56	$486.48	$ 123.92	34.18%
17	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		102,000	$384.22	$515.54	$ 131.32	34.18%
18	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		108,000	$405.88	$544.60	$ 138.72	34.18%
19	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		114,000	$427.54	$573.65	$ 146.11	34.18%
20	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		120,000	$449.20	$602.71	$ 153.51	34.17%
21	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		126,000	$470.86	$631.77	$ 160.91	34.17%
22	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		132,000	$492.52	$660.83	$ 168.31	34.17%
23	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		138,000	$514.18	$689.89	$ 175.71	34.17%
24	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		144,000	$535.84	$718.95	$ 183.11	34.17%
25	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		150,000	$557.50	$748.00	$ 190.50	34.17%
26	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		156,000	$579.16	$777.06	$ 197.90	34.17%
27	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		162,000	$600.82	$806.12	$ 205.30	34.17%
28	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		168,000	$622.48	$835.18	$ 212.70	34.17%
29	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		174,000	$644.14	$864.24	$ 220.10	34.17%
30	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		180,000	$665.80	$893.30	$ 227.50	34.17%
31	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		186,000	$687.46	$922.35	$ 234.89	34.17%
32	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		192,000	$709.12	$951.41	$ 242.29	34.17%
33	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		198,000	$730.78	$980.47	$ 249.69	34.17%
34	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		204,000	$752.44	$1,009.53	$ 257.09	34.17%
35	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		210,000	$774.10	$1,038.59	$ 264.49	34.17%
36	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		216,000	$795.76	$1,067.65	$ 271.89	34.17%
37	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		222,000	$817.42	$1,096.70	$ 279.28	34.17%
38	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		228,000	$839.08	$1,125.76	$ 286.68	34.17%
39	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		234,000	$860.74	$1,154.82	$ 294.08	34.17%
40	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		240,000	$882.40	$1,183.88	$ 301.48	34.17%
41	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		246,000	$904.06	$1,212.94	$ 308.88	34.17%
42	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		252,000	$925.72	$1,242.00	$ 316.28	34.17%
43	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		258,000	$947.38	$1,271.05	$ 323.67	34.17%
44	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		264,000	$969.04	$1,300.11	$ 331.07	34.17%
45	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		270,000	$990.70	$1,329.17	$ 338.47	34.16%
46	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		276,000	$1,012.36	$1,358.23	$ 345.87	34.16%
47	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		282,000	$1,034.02	$1,387.29	$ 353.27	34.16%
48	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		288,000	$1,055.68	$1,416.35	$ 360.67	34.16%
49	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		294,000	$1,077.34	$1,445.41	$ 368.07	34.16%
50	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		300,000	$1,099.00	$1,474.46	$ 375.46	34.16%
51	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		306,000	$1,120.66	$1,503.52	$ 382.86	34.16%
52	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		312,000	$1,142.32	$1,532.58	$ 390.26	34.16%
53	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		318,000	$1,163.98	$1,561.64	$ 397.66	34.16%
54	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		324,000	$1,185.64	$1,590.70	$ 405.06	34.16%
55	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter		330,000	$1,207.30	$1,619.76	$ 412.46	34.16%
56								
57	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	Average:	36,607	$163.36	$219.31	$ 55.95	34.25%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F2CC AND S2CC	Chaparral Commercial 2" Meter		5,000	$102.80	$138.33	$ 35.53	34.56%
2	F2CC AND S2CC	Chaparral Commercial 2" Meter		10,000	$117.60	$158.17	$ 40.57	34.50%
3	F2CC AND S2CC	Chaparral Commercial 2" Meter		15,000	$132.40	$178.01	$ 45.61	34.45%
4	F2CC AND S2CC	Chaparral Commercial 2" Meter		20,000	$147.20	$197.85	$ 50.65	34.41%
5	F2CC AND S2CC	Chaparral Commercial 2" Meter		25,000	$162.00	$217.69	$ 55.69	34.38%
6	F2CC AND S2CC	Chaparral Commercial 2" Meter		30,000	$176.80	$237.53	$ 60.73	34.35%
7	F2CC AND S2CC	Chaparral Commercial 2" Meter		35,000	$191.60	$257.37	$ 65.77	34.32%
8	F2CC AND S2CC	Chaparral Commercial 2" Meter		40,000	$206.40	$277.21	$ 70.81	34.31%
9	F2CC AND S2CC	Chaparral Commercial 2" Meter		45,000	$221.20	$297.04	$ 75.84	34.29%
10	F2CC AND S2CC	Chaparral Commercial 2" Meter		50,000	$236.00	$316.88	$ 80.88	34.27%
11	F2CC AND S2CC	Chaparral Commercial 2" Meter		55,000	$250.80	$336.72	$ 85.92	34.26%
12	F2CC AND S2CC	Chaparral Commercial 2" Meter		60,000	$265.60	$356.56	$ 90.96	34.25%
13	F2CC AND S2CC	Chaparral Commercial 2" Meter		65,000	$280.40	$376.40	$ 96.00	34.24%
14	F2CC AND S2CC	Chaparral Commercial 2" Meter		70,000	$295.20	$396.24	$ 101.04	34.23%
15	F2CC AND S2CC	Chaparral Commercial 2" Meter		75,000	$310.00	$416.08	$ 106.08	34.22%
16	F2CC AND S2CC	Chaparral Commercial 2" Meter		80,000	$324.80	$435.92	$ 111.12	34.21%
17	F2CC AND S2CC	Chaparral Commercial 2" Meter		85,000	$339.60	$455.76	$ 116.16	34.20%
18	F2CC AND S2CC	Chaparral Commercial 2" Meter		90,000	$354.40	$475.60	$ 121.20	34.20%
19	F2CC AND S2CC	Chaparral Commercial 2" Meter		95,000	$369.20	$495.44	$ 126.24	34.19%
20	F2CC AND S2CC	Chaparral Commercial 2" Meter		100,000	$384.00	$515.28	$ 131.28	34.19%
21	F2CC AND S2CC	Chaparral Commercial 2" Meter		105,000	$402.05	$539.49	$ 137.44	34.19%
22	F2CC AND S2CC	Chaparral Commercial 2" Meter		110,000	$420.10	$563.71	$ 143.61	34.18%
23	F2CC AND S2CC	Chaparral Commercial 2" Meter		115,000	$438.15	$587.92	$ 149.77	34.18%
24	F2CC AND S2CC	Chaparral Commercial 2" Meter		120,000	$456.20	$612.14	$ 155.94	34.18%
25	F2CC AND S2CC	Chaparral Commercial 2" Meter		125,000	$474.25	$636.35	$ 162.10	34.18%
26	F2CC AND S2CC	Chaparral Commercial 2" Meter		130,000	$492.30	$660.57	$ 168.27	34.18%
27	F2CC AND S2CC	Chaparral Commercial 2" Meter		135,000	$510.35	$684.78	$ 174.43	34.18%
28	F2CC AND S2CC	Chaparral Commercial 2" Meter		140,000	$528.40	$709.00	$ 180.60	34.18%
29	F2CC AND S2CC	Chaparral Commercial 2" Meter		145,000	$546.45	$733.21	$ 186.76	34.18%
30	F2CC AND S2CC	Chaparral Commercial 2" Meter		150,000	$564.50	$757.43	$ 192.93	34.18%
31	F2CC AND S2CC	Chaparral Commercial 2" Meter		155,000	$582.55	$781.64	$ 199.09	34.18%
32	F2CC AND S2CC	Chaparral Commercial 2" Meter		160,000	$600.60	$805.86	$ 205.26	34.18%
33	F2CC AND S2CC	Chaparral Commercial 2" Meter		165,000	$618.65	$830.08	$ 211.43	34.18%
34	F2CC AND S2CC	Chaparral Commercial 2" Meter		170,000	$636.70	$854.29	$ 217.59	34.17%
35	F2CC AND S2CC	Chaparral Commercial 2" Meter		175,000	$654.75	$878.51	$ 223.76	34.17%
36	F2CC AND S2CC	Chaparral Commercial 2" Meter		180,000	$672.80	$902.72	$ 229.92	34.17%
37	F2CC AND S2CC	Chaparral Commercial 2" Meter		185,000	$690.85	$926.94	$ 236.09	34.17%
38	F2CC AND S2CC	Chaparral Commercial 2" Meter		190,000	$708.90	$951.15	$ 242.25	34.17%
39	F2CC AND S2CC	Chaparral Commercial 2" Meter		195,000	$726.95	$975.37	$ 248.42	34.17%
40	F2CC AND S2CC	Chaparral Commercial 2" Meter		200,000	$745.00	$999.58	$ 254.58	34.17%
41	F2CC AND S2CC	Chaparral Commercial 2" Meter		205,000	$763.05	$1,023.80	$ 260.75	34.17%
42	F2CC AND S2CC	Chaparral Commercial 2" Meter		210,000	$781.10	$1,048.01	$ 266.91	34.17%
43	F2CC AND S2CC	Chaparral Commercial 2" Meter		215,000	$799.15	$1,072.23	$ 273.08	34.17%
44	F2CC AND S2CC	Chaparral Commercial 2" Meter		220,000	$817.20	$1,096.44	$ 279.24	34.17%
45	F2CC AND S2CC	Chaparral Commercial 2" Meter		225,000	$835.25	$1,120.66	$ 285.41	34.17%
46	F2CC AND S2CC	Chaparral Commercial 2" Meter		230,000	$853.30	$1,144.87	$ 291.57	34.17%
47	F2CC AND S2CC	Chaparral Commercial 2" Meter		235,000	$871.35	$1,169.09	$ 297.74	34.17%
48	F2CC AND S2CC	Chaparral Commercial 2" Meter		240,000	$889.40	$1,193.31	$ 303.91	34.17%
49	F2CC AND S2CC	Chaparral Commercial 2" Meter		245,000	$907.45	$1,217.52	$ 310.07	34.17%
50	F2CC AND S2CC	Chaparral Commercial 2" Meter		250,000	$925.50	$1,241.74	$ 316.24	34.17%
51	F2CC AND S2CC	Chaparral Commercial 2" Meter		255,000	$943.55	$1,265.95	$ 322.40	34.17%
52	F2CC AND S2CC	Chaparral Commercial 2" Meter		260,000	$961.60	$1,290.17	$ 328.57	34.17%
53	F2CC AND S2CC	Chaparral Commercial 2" Meter		265,000	$979.65	$1,314.38	$ 334.73	34.17%
54	F2CC AND S2CC	Chaparral Commercial 2" Meter		270,000	$997.70	$1,338.60	$ 340.90	34.17%
55	F2CC AND S2CC	Chaparral Commercial 2" Meter		275,000	$1,015.75	$1,362.81	$ 347.06	34.17%
56								
57	F2CC AND S2CC	Chaparral Commercial 2" Meter	Average:	36,607	$196.36	$263.74	$ 67.39	34.32%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F3CC	Chaparral Commercial 3" Meter		15000	$220.40	$296.50	$ 76.10	34.53%
2	F3CC	Chaparral Commercial 3" Meter		30000	$264.80	$356.02	$ 91.22	34.45%
3	F3CC	Chaparral Commercial 3" Meter		45000	$309.20	$415.54	$ 106.34	34.39%
4	F3CC	Chaparral Commercial 3" Meter		60000	$353.60	$475.05	$ 121.45	34.35%
5	F3CC	Chaparral Commercial 3" Meter		75000	$398.00	$534.57	$ 136.57	34.31%
6	F3CC	Chaparral Commercial 3" Meter		90000	$442.40	$594.09	$ 151.69	34.29%
7	F3CC	Chaparral Commercial 3" Meter		105000	$486.80	$653.61	$ 166.81	34.27%
8	F3CC	Chaparral Commercial 3" Meter		120000	$531.20	$713.12	$ 181.92	34.25%
9	F3CC	Chaparral Commercial 3" Meter		135000	$575.60	$772.64	$ 197.04	34.23%
10	F3CC	Chaparral Commercial 3" Meter		150000	$620.00	$832.16	$ 212.16	34.22%
11	F3CC	Chaparral Commercial 3" Meter		165000	$664.40	$891.68	$ 227.28	34.21%
12	F3CC	Chaparral Commercial 3" Meter		180000	$708.80	$951.20	$ 242.40	34.20%
13	F3CC	Chaparral Commercial 3" Meter		195000	$753.20	$1,010.71	$ 257.51	34.19%
14	F3CC	Chaparral Commercial 3" Meter		210000	$797.60	$1,070.23	$ 272.63	34.18%
15	F3CC	Chaparral Commercial 3" Meter		225000	$842.00	$1,129.75	$ 287.75	34.17%
16	F3CC	Chaparral Commercial 3" Meter		240000	$896.15	$1,202.39	$ 306.24	34.17%
17	F3CC	Chaparral Commercial 3" Meter		255000	$950.30	$1,275.04	$ 324.74	34.17%
18	F3CC	Chaparral Commercial 3" Meter		270000	$1,004.45	$1,347.69	$ 343.24	34.17%
19	F3CC	Chaparral Commercial 3" Meter		285000	$1,058.60	$1,420.33	$ 361.73	34.17%
20	F3CC	Chaparral Commercial 3" Meter		300000	$1,112.75	$1,492.98	$ 380.23	34.17%
21	F3CC	Chaparral Commercial 3" Meter		315000	$1,166.90	$1,565.62	$ 398.72	34.17%
22	F3CC	Chaparral Commercial 3" Meter		330000	$1,221.05	$1,638.27	$ 417.22	34.17%
23	F3CC	Chaparral Commercial 3" Meter		345000	$1,275.20	$1,710.92	$ 435.72	34.17%
24	F3CC	Chaparral Commercial 3" Meter		360000	$1,329.35	$1,783.56	$ 454.21	34.17%
25	F3CC	Chaparral Commercial 3" Meter		375000	$1,383.50	$1,856.21	$ 472.71	34.17%
26	F3CC	Chaparral Commercial 3" Meter		390000	$1,437.65	$1,928.85	$ 491.20	34.17%
27	F3CC	Chaparral Commercial 3" Meter		405000	$1,491.80	$2,001.50	$ 509.70	34.17%
28	F3CC	Chaparral Commercial 3" Meter		420000	$1,545.95	$2,074.15	$ 528.20	34.17%
29	F3CC	Chaparral Commercial 3" Meter		435000	$1,600.10	$2,146.79	$ 546.69	34.17%
30	F3CC	Chaparral Commercial 3" Meter		450000	$1,654.25	$2,219.44	$ 565.19	34.17%
31	F3CC	Chaparral Commercial 3" Meter		465000	$1,708.40	$2,292.08	$ 583.68	34.17%
32	F3CC	Chaparral Commercial 3" Meter		480000	$1,762.55	$2,364.73	$ 602.18	34.17%
33	F3CC	Chaparral Commercial 3" Meter		495000	$1,816.70	$2,437.38	$ 620.68	34.16%
34	F3CC	Chaparral Commercial 3" Meter		510000	$1,870.85	$2,510.02	$ 639.17	34.16%
35	F3CC	Chaparral Commercial 3" Meter		525000	$1,925.00	$2,582.67	$ 657.67	34.16%
36	F3CC	Chaparral Commercial 3" Meter		540000	$1,979.15	$2,655.31	$ 676.16	34.16%
37	F3CC	Chaparral Commercial 3" Meter		555000	$2,033.30	$2,727.96	$ 694.66	34.16%
38	F3CC	Chaparral Commercial 3" Meter		570000	$2,087.45	$2,800.61	$ 713.16	34.16%
39	F3CC	Chaparral Commercial 3" Meter		585000	$2,141.60	$2,873.25	$ 731.65	34.16%
40	F3CC	Chaparral Commercial 3" Meter		600000	$2,195.75	$2,945.90	$ 750.15	34.16%
41	F3CC	Chaparral Commercial 3" Meter		615000	$2,249.90	$3,018.54	$ 768.64	34.16%
42	F3CC	Chaparral Commercial 3" Meter		630000	$2,304.05	$3,091.19	$ 787.14	34.16%
43	F3CC	Chaparral Commercial 3" Meter		645000	$2,358.20	$3,163.84	$ 805.64	34.16%
44	F3CC	Chaparral Commercial 3" Meter		660000	$2,412.35	$3,236.48	$ 824.13	34.16%
45	F3CC	Chaparral Commercial 3" Meter		675000	$2,466.50	$3,309.13	$ 842.63	34.16%
46	F3CC	Chaparral Commercial 3" Meter		690000	$2,520.65	$3,381.77	$ 861.12	34.16%
47	F3CC	Chaparral Commercial 3" Meter		705000	$2,574.80	$3,454.42	$ 879.62	34.16%
48	F3CC	Chaparral Commercial 3" Meter		720000	$2,628.95	$3,527.07	$ 898.12	34.16%
49	F3CC	Chaparral Commercial 3" Meter		735000	$2,683.10	$3,599.71	$ 916.61	34.16%
50	F3CC	Chaparral Commercial 3" Meter		750000	$2,737.25	$3,672.36	$ 935.11	34.16%
51	F3CC	Chaparral Commercial 3" Meter		765000	$2,791.40	$3,745.00	$ 953.60	34.16%
52	F3CC	Chaparral Commercial 3" Meter		780000	$2,845.55	$3,817.65	$ 972.10	34.16%
53	F3CC	Chaparral Commercial 3" Meter		795000	$2,899.70	$3,890.30	$ 990.60	34.16%
54	F3CC	Chaparral Commercial 3" Meter		810000	$2,953.85	$3,962.94	$ 1,009.09	34.16%
55	F3CC	Chaparral Commercial 3" Meter		825000	$3,008.00	$4,035.59	$ 1,027.59	34.16%
56								
57	F3CC	Chaparral Commercial 3" Meter	Average:	73,585	$393.81	$528.96	$ 135.15	34.32%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F4C, S4C	Chaparral Commercial 4" Meter		7,000	$295.72	$398.06	$ 102.34	34.61%
2	F4C, S4C	Chaparral Commercial 4" Meter		14,000	$316.44	$425.84	$ 109.40	34.57%
3	F4C, S4C	Chaparral Commercial 4" Meter		21,000	$337.16	$453.61	$ 116.45	34.54%
4	F4C, S4C	Chaparral Commercial 4" Meter		28,000	$357.88	$481.39	$ 123.51	34.51%
5	F4C, S4C	Chaparral Commercial 4" Meter		35,000	$378.60	$509.16	$ 130.56	34.49%
6	F4C, S4C	Chaparral Commercial 4" Meter		42,000	$399.32	$536.94	$ 137.62	34.46%
7	F4C, S4C	Chaparral Commercial 4" Meter		49,000	$420.04	$564.71	$ 144.67	34.44%
8	F4C, S4C	Chaparral Commercial 4" Meter		56,000	$440.76	$592.49	$ 151.73	34.42%
9	F4C, S4C	Chaparral Commercial 4" Meter		63,000	$461.48	$620.26	$ 158.78	34.41%
10	F4C, S4C	Chaparral Commercial 4" Meter		70,000	$482.20	$648.04	$ 165.84	34.39%
11	F4C, S4C	Chaparral Commercial 4" Meter		77,000	$502.92	$675.81	$ 172.89	34.38%
12	F4C, S4C	Chaparral Commercial 4" Meter		84,000	$523.64	$703.59	$ 179.95	34.36%
13	F4C, S4C	Chaparral Commercial 4" Meter		91,000	$544.36	$731.36	$ 187.00	34.35%
14	F4C, S4C	Chaparral Commercial 4" Meter		98,000	$565.08	$759.14	$ 194.06	34.34%
15	F4C, S4C	Chaparral Commercial 4" Meter		105,000	$585.80	$786.91	$ 201.11	34.33%
16	F4C, S4C	Chaparral Commercial 4" Meter		112,000	$606.52	$814.69	$ 208.17	34.32%
17	F4C, S4C	Chaparral Commercial 4" Meter		119,000	$627.24	$842.46	$ 215.22	34.31%
18	F4C, S4C	Chaparral Commercial 4" Meter		126,000	$647.96	$870.24	$ 222.28	34.30%
19	F4C, S4C	Chaparral Commercial 4" Meter		133,000	$668.68	$898.01	$ 229.33	34.30%
20	F4C, S4C	Chaparral Commercial 4" Meter		140,000	$689.40	$925.79	$ 236.39	34.29%
21	F4C, S4C	Chaparral Commercial 4" Meter		147,000	$710.12	$953.56	$ 243.44	34.28%
22	F4C, S4C	Chaparral Commercial 4" Meter		154,000	$730.84	$981.33	$ 250.49	34.27%
23	F4C, S4C	Chaparral Commercial 4" Meter		161,000	$751.56	$1,009.11	$ 257.55	34.27%
24	F4C, S4C	Chaparral Commercial 4" Meter		168,000	$772.28	$1,036.88	$ 264.60	34.26%
25	F4C, S4C	Chaparral Commercial 4" Meter		175,000	$793.00	$1,064.66	$ 271.66	34.26%
26	F4C, S4C	Chaparral Commercial 4" Meter		182,000	$813.72	$1,092.43	$ 278.71	34.25%
27	F4C, S4C	Chaparral Commercial 4" Meter		189,000	$834.44	$1,120.21	$ 285.77	34.25%
28	F4C, S4C	Chaparral Commercial 4" Meter		196,000	$855.16	$1,147.98	$ 292.82	34.24%
29	F4C, S4C	Chaparral Commercial 4" Meter		203,000	$875.88	$1,175.76	$ 299.88	34.24%
30	F4C, S4C	Chaparral Commercial 4" Meter		210,000	$896.60	$1,203.53	$ 306.93	34.23%
31	F4C, S4C	Chaparral Commercial 4" Meter		217,000	$917.32	$1,231.31	$ 313.99	34.23%
32	F4C, S4C	Chaparral Commercial 4" Meter		224,000	$938.04	$1,259.08	$ 321.04	34.22%
33	F4C, S4C	Chaparral Commercial 4" Meter		231,000	$958.76	$1,286.86	$ 328.10	34.22%
34	F4C, S4C	Chaparral Commercial 4" Meter		238,000	$979.48	$1,314.63	$ 335.15	34.22%
35	F4C, S4C	Chaparral Commercial 4" Meter		245,000	$1,000.20	$1,342.41	$ 342.21	34.21%
36	F4C, S4C	Chaparral Commercial 4" Meter		252,000	$1,020.92	$1,370.18	$ 349.26	34.21%
37	F4C, S4C	Chaparral Commercial 4" Meter		259,000	$1,041.64	$1,397.96	$ 356.32	34.21%
38	F4C, S4C	Chaparral Commercial 4" Meter		266,000	$1,062.36	$1,425.73	$ 363.37	34.20%
39	F4C, S4C	Chaparral Commercial 4" Meter		273,000	$1,083.08	$1,453.51	$ 370.43	34.20%
40	F4C, S4C	Chaparral Commercial 4" Meter		280,000	$1,103.80	$1,481.28	$ 377.48	34.20%
41	F4C, S4C	Chaparral Commercial 4" Meter		287,000	$1,124.52	$1,509.06	$ 384.54	34.20%
42	F4C, S4C	Chaparral Commercial 4" Meter		294,000	$1,145.24	$1,536.83	$ 391.59	34.19%
43	F4C, S4C	Chaparral Commercial 4" Meter		301,000	$1,165.96	$1,564.61	$ 398.65	34.19%
44	F4C, S4C	Chaparral Commercial 4" Meter		308,000	$1,186.68	$1,592.38	$ 405.70	34.19%
45	F4C, S4C	Chaparral Commercial 4" Meter		315,000	$1,207.40	$1,620.16	$ 412.76	34.19%
46	F4C, S4C	Chaparral Commercial 4" Meter		322,000	$1,228.12	$1,647.93	$ 419.81	34.18%
47	F4C, S4C	Chaparral Commercial 4" Meter		329,000	$1,248.84	$1,675.71	$ 426.87	34.18%
48	F4C, S4C	Chaparral Commercial 4" Meter		336,000	$1,269.56	$1,703.48	$ 433.92	34.18%
49	F4C, S4C	Chaparral Commercial 4" Meter		343,000	$1,290.28	$1,731.26	$ 440.98	34.18%
50	F4C, S4C	Chaparral Commercial 4" Meter		350,000	$1,311.00	$1,759.03	$ 448.03	34.17%
51	F4C, S4C	Chaparral Commercial 4" Meter		357,000	$1,336.27	$1,792.93	$ 456.66	34.17%
52	F4C, S4C	Chaparral Commercial 4" Meter		364,000	$1,361.54	$1,826.83	$ 465.29	34.17%
53	F4C, S4C	Chaparral Commercial 4" Meter		371,000	$1,386.81	$1,860.74	$ 473.93	34.17%
54	F4C, S4C	Chaparral Commercial 4" Meter		378,000	$1,412.08	$1,894.64	$ 482.56	34.17%
55	F4C, S4C	Chaparral Commercial 4" Meter		385,000	$1,437.35	$1,928.54	$ 491.19	34.17%
56								
57	F4C, S4C	Chaparral Commercial 4" Meter	Average:	188,750	$833.70	$1,119.22	$ 285.52	34.25%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F6C,S6C	Chaparral Commercial 6" Meter		25,000	$624.00	$839.77	$ 215.77	34.58%
2	F6C,S6C	Chaparral Commercial 6" Meter		50,000	$698.00	$938.97	$ 240.97	34.52%
3	F6C,S6C	Chaparral Commercial 6" Meter		75,000	$772.00	$1,038.16	$ 266.16	34.48%
4	F6C,S6C	Chaparral Commercial 6" Meter		100,000	$846.00	$1,137.36	$ 291.36	34.44%
5	F6C,S6C	Chaparral Commercial 6" Meter		125,000	$920.00	$1,236.56	$ 316.56	34.41%
6	F6C,S6C	Chaparral Commercial 6" Meter		150,000	$994.00	$1,335.75	$ 341.75	34.38%
7	F6C,S6C	Chaparral Commercial 6" Meter		175,000	$1,068.00	$1,434.95	$ 366.95	34.36%
8	F6C,S6C	Chaparral Commercial 6" Meter		200,000	$1,142.00	$1,534.14	$ 392.14	34.34%
9	F6C,S6C	Chaparral Commercial 6" Meter		225,000	$1,216.00	$1,633.34	$ 417.34	34.32%
10	F6C,S6C	Chaparral Commercial 6" Meter		250,000	$1,290.00	$1,732.54	$ 442.54	34.31%
11	F6C,S6C	Chaparral Commercial 6" Meter		275,000	$1,364.00	$1,831.73	$ 467.73	34.29%
12	F6C,S6C	Chaparral Commercial 6" Meter		300,000	$1,438.00	$1,930.93	$ 492.93	34.28%
13	F6C,S6C	Chaparral Commercial 6" Meter		325,000	$1,512.00	$2,030.12	$ 518.12	34.27%
14	F6C,S6C	Chaparral Commercial 6" Meter		350,000	$1,586.00	$2,129.32	$ 543.32	34.26%
15	F6C,S6C	Chaparral Commercial 6" Meter		375,000	$1,660.00	$2,228.52	$ 568.52	34.25%
16	F6C,S6C	Chaparral Commercial 6" Meter		400,000	$1,734.00	$2,327.71	$ 593.71	34.24%
17	F6C,S6C	Chaparral Commercial 6" Meter		425,000	$1,808.00	$2,426.91	$ 618.91	34.23%
18	F6C,S6C	Chaparral Commercial 6" Meter		450,000	$1,882.00	$2,526.10	$ 644.10	34.22%
19	F6C,S6C	Chaparral Commercial 6" Meter		475,000	$1,956.00	$2,625.30	$ 669.30	34.22%
20	F6C,S6C	Chaparral Commercial 6" Meter		500,000	$2,030.00	$2,724.50	$ 694.50	34.21%
21	F6C,S6C	Chaparral Commercial 6" Meter		525,000	$2,104.00	$2,823.69	$ 719.69	34.21%
22	F6C,S6C	Chaparral Commercial 6" Meter		550,000	$2,178.00	$2,922.89	$ 744.89	34.20%
23	F6C,S6C	Chaparral Commercial 6" Meter		575,000	$2,252.00	$3,022.08	$ 770.08	34.20%
24	F6C,S6C	Chaparral Commercial 6" Meter		600,000	$2,326.00	$3,121.28	$ 795.28	34.19%
25	F6C,S6C	Chaparral Commercial 6" Meter		625,000	$2,400.00	$3,220.48	$ 820.48	34.19%
26	F6C,S6C	Chaparral Commercial 6" Meter		650,000	$2,474.00	$3,319.67	$ 845.67	34.18%
27	F6C,S6C	Chaparral Commercial 6" Meter		675,000	$2,548.00	$3,418.87	$ 870.87	34.18%
28	F6C,S6C	Chaparral Commercial 6" Meter		700,000	$2,622.00	$3,518.06	$ 896.06	34.17%
29	F6C,S6C	Chaparral Commercial 6" Meter		725,000	$2,696.00	$3,617.26	$ 921.26	34.17%
30	F6C,S6C	Chaparral Commercial 6" Meter		725,000	$2,786.25	$3,738.34	$ 952.09	34.17%
31	F6C,S6C	Chaparral Commercial 6" Meter		750,000	$2,950.50	$3,958.61	$ 1,008.11	34.17%
32	F6C,S6C	Chaparral Commercial 6" Meter		775,000	$3,114.75	$4,178.88	$ 1,064.13	34.16%
33	F6C,S6C	Chaparral Commercial 6" Meter		800,000	$3,279.00	$4,399.15	$ 1,120.15	34.16%
34	F6C,S6C	Chaparral Commercial 6" Meter		825,000	$3,443.25	$4,619.43	$ 1,176.18	34.16%
35	F6C,S6C	Chaparral Commercial 6" Meter		850,000	$3,607.50	$4,839.70	$ 1,232.20	34.16%
36	F6C,S6C	Chaparral Commercial 6" Meter		875,000	$3,771.75	$5,059.97	$ 1,288.22	34.15%
37	F6C,S6C	Chaparral Commercial 6" Meter		900,000	$3,936.00	$5,280.24	$ 1,344.24	34.15%
38	F6C,S6C	Chaparral Commercial 6" Meter		925,000	$4,100.25	$5,500.52	$ 1,400.27	34.15%
39	F6C,S6C	Chaparral Commercial 6" Meter		950,000	$4,264.50	$5,720.79	$ 1,456.29	34.15%
40	F6C,S6C	Chaparral Commercial 6" Meter		975,000	$4,428.75	$5,941.06	$ 1,512.31	34.15%
41	F6C,S6C	Chaparral Commercial 6" Meter		1,000,000	$4,593.00	$6,161.33	$ 1,568.33	34.15%
42	F6C,S6C	Chaparral Commercial 6" Meter		1,025,000	$4,757.25	$6,381.61	$ 1,624.36	34.14%
43	F6C,S6C	Chaparral Commercial 6" Meter		1,050,000	$4,921.50	$6,601.88	$ 1,680.38	34.14%
44	F6C,S6C	Chaparral Commercial 6" Meter		1,075,000	$5,085.75	$6,822.15	$ 1,736.40	34.14%
45	F6C,S6C	Chaparral Commercial 6" Meter		1,100,000	$5,250.00	$7,042.43	$ 1,792.43	34.14%
46	F6C,S6C	Chaparral Commercial 6" Meter		1,125,000	$5,414.25	$7,262.70	$ 1,848.45	34.14%
47	F6C,S6C	Chaparral Commercial 6" Meter		1,150,000	$5,578.50	$7,482.97	$ 1,904.47	34.14%
48	F6C,S6C	Chaparral Commercial 6" Meter		1,175,000	$5,742.75	$7,703.24	$ 1,960.49	34.14%
49	F6C,S6C	Chaparral Commercial 6" Meter		1,200,000	$5,907.00	$7,923.52	$ 2,016.52	34.14%
50	F6C,S6C	Chaparral Commercial 6" Meter		1,225,000	$6,071.25	$8,143.79	$ 2,072.54	34.14%
51	F6C,S6C	Chaparral Commercial 6" Meter		1,250,000	$6,235.50	$8,364.06	$ 2,128.56	34.14%
52	F6C,S6C	Chaparral Commercial 6" Meter		1,275,000	$6,399.75	$8,584.33	$ 2,184.58	34.14%
53	F6C,S6C	Chaparral Commercial 6" Meter		1,300,000	$6,564.00	$8,804.61	$ 2,240.61	34.13%
54	F6C,S6C	Chaparral Commercial 6" Meter		1,325,000	$6,728.25	$9,024.88	$ 2,296.63	34.13%
55	F6C,S6C	Chaparral Commercial 6" Meter		1,350,000	$6,892.50	$9,245.15	$ 2,352.65	34.13%
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57	F6C,S6C	Chaparral Commercial 6" Meter	Average:	360,667	$1,617.57	$2,171.64	$ 554.07	34.25%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		25,000	$954.00	$1,284.12	$ 330.12	34.60%
2	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		50,000	$1,028.00	$1,383.31	$ 355.31	34.56%
3	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		75,000	$1,102.00	$1,482.51	$ 380.51	34.53%
4	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		100,000	$1,176.00	$1,581.70	$ 405.70	34.50%
5	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		125,000	$1,250.00	$1,680.90	$ 430.90	34.47%
6	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		150,000	$1,324.00	$1,780.10	$ 456.10	34.45%
7	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		175,000	$1,398.00	$1,879.29	$ 481.29	34.43%
8	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		200,000	$1,472.00	$1,978.49	$ 506.49	34.41%
9	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		225,000	$1,546.00	$2,077.68	$ 531.68	34.39%
10	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		250,000	$1,620.00	$2,176.88	$ 556.88	34.38%
11	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		275,000	$1,694.00	$2,276.08	$ 582.08	34.36%
12	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		300,000	$1,768.00	$2,375.27	$ 607.27	34.35%
13	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		325,000	$1,842.00	$2,474.47	$ 632.47	34.34%
14	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		350,000	$1,916.00	$2,573.66	$ 657.66	34.32%
15	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		375,000	$1,990.00	$2,672.86	$ 682.86	34.31%
16	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		400,000	$2,064.00	$2,772.06	$ 708.06	34.31%
17	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		425,000	$2,138.00	$2,871.25	$ 733.25	34.30%
18	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		450,000	$2,212.00	$2,970.45	$ 758.45	34.29%
19	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		475,000	$2,286.00	$3,069.64	$ 783.64	34.28%
20	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		500,000	$2,360.00	$3,168.84	$ 808.84	34.27%
21	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		525,000	$2,434.00	$3,268.04	$ 834.04	34.27%
22	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		550,000	$2,508.00	$3,367.23	$ 859.23	34.26%
23	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		575,000	$2,582.00	$3,466.43	$ 884.43	34.25%
24	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		600,000	$2,656.00	$3,565.62	$ 909.62	34.25%
25	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		625,000	$2,730.00	$3,664.82	$ 934.82	34.24%
26	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		650,000	$2,804.00	$3,764.02	$ 960.02	34.24%
27	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		675,000	$2,878.00	$3,863.21	$ 985.21	34.23%
28	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		700,000	$2,952.00	$3,962.41	$ 1,010.41	34.23%
29	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		725,000	$3,026.00	$4,061.60	$ 1,035.60	34.22%
30	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		750,000	$3,100.00	$4,160.80	$ 1,060.80	34.22%
31	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		775,000	$3,174.00	$4,260.00	$ 1,086.00	34.22%
32	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		800,000	$3,248.00	$4,359.19	$ 1,111.19	34.21%
33	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		825,000	$3,322.00	$4,458.39	$ 1,136.39	34.21%
34	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		850,000	$3,396.00	$4,557.58	$ 1,161.58	34.20%
35	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		875,000	$3,470.00	$4,656.78	$ 1,186.78	34.20%
36	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		900,000	$3,544.00	$4,755.98	$ 1,211.98	34.20%
37	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		925,000	$3,618.00	$4,855.17	$ 1,237.17	34.19%
38	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		950,000	$3,692.00	$4,954.37	$ 1,262.37	34.19%
39	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		975,000	$3,766.00	$5,053.56	$ 1,287.56	34.19%
40	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,000,000	$3,840.00	$5,152.76	$ 1,312.76	34.19%
41	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,025,000	$3,914.00	$5,251.96	$ 1,337.96	34.18%
42	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,050,000	$3,988.00	$5,351.15	$ 1,363.15	34.18%
43	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,075,000	$4,062.00	$5,450.35	$ 1,388.35	34.18%
44	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,100,000	$4,136.00	$5,549.54	$ 1,413.54	34.18%
45	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,150,000	$4,300.25	$5,769.82	$ 1,469.57	34.17%
46	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,175,000	$4,390.50	$5,890.89	$ 1,500.39	34.17%
47	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,200,000	$4,480.75	$6,011.97	$ 1,531.22	34.17%
48	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,225,000	$4,571.00	$6,133.05	$ 1,562.05	34.17%
49	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,250,000	$4,661.25	$6,254.12	$ 1,592.87	34.17%
50	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,275,000	$4,751.50	$6,375.20	$ 1,623.70	34.17%
51	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,300,000	$4,841.75	$6,496.28	$ 1,654.53	34.17%
52	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,325,000	$4,932.00	$6,617.35	$ 1,685.35	34.17%
53	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,350,000	$5,022.25	$6,738.43	$ 1,716.18	34.17%
54	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,375,000	$5,112.50	$6,859.51	$ 1,747.01	34.17%
55	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter		1,400,000	$5,202.75	$6,980.58	$ 1,777.83	34.17%
56								
57	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		50,000	$1,413.00	$1,901.71	$ 488.71	34.59%
2	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		100,000	$1,561.00	$2,100.11	$ 539.11	34.54%
3	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		150,000	$1,709.00	$2,298.50	$ 589.50	34.49%
4	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		200,000	$1,857.00	$2,496.89	$ 639.89	34.46%
5	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		250,000	$2,005.00	$2,695.28	$ 690.28	34.43%
6	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		300,000	$2,153.00	$2,893.67	$ 740.67	34.40%
7	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		350,000	$2,301.00	$3,092.07	$ 791.07	34.38%
8	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		400,000	$2,449.00	$3,290.46	$ 841.46	34.36%
9	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		450,000	$2,597.00	$3,488.85	$ 891.85	34.34%
10	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		500,000	$2,745.00	$3,687.24	$ 942.24	34.33%
11	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		550,000	$2,893.00	$3,885.63	$ 992.63	34.31%
12	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		600,000	$3,041.00	$4,084.03	$ 1,043.03	34.30%
13	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		650,000	$3,189.00	$4,282.42	$ 1,093.42	34.29%
14	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		700,000	$3,337.00	$4,480.81	$ 1,143.81	34.28%
15	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		750,000	$3,485.00	$4,679.20	$ 1,194.20	34.27%
16	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		800,000	$3,633.00	$4,877.59	$ 1,244.59	34.26%
17	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		850,000	$3,781.00	$5,075.99	$ 1,294.99	34.25%
18	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		900,000	$3,929.00	$5,274.38	$ 1,345.38	34.24%
19	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		950,000	$4,077.00	$5,472.77	$ 1,395.77	34.24%
20	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,000,000	$4,225.00	$5,671.16	$ 1,446.16	34.23%
21	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,050,000	$4,373.00	$5,869.55	$ 1,496.55	34.22%
22	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,100,000	$4,521.00	$6,067.95	$ 1,546.95	34.22%
23	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,150,000	$4,669.00	$6,266.34	$ 1,597.34	34.21%
24	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,200,000	$4,817.00	$6,464.73	$ 1,647.73	34.21%
25	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,250,000	$4,965.00	$6,663.12	$ 1,698.12	34.20%
26	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,300,000	$5,113.00	$6,861.51	$ 1,748.51	34.20%
27	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,350,000	$5,261.00	$7,059.91	$ 1,798.91	34.19%
28	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,400,000	$5,409.00	$7,258.30	$ 1,849.30	34.19%
29	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,450,000	$5,557.00	$7,456.69	$ 1,899.69	34.19%
30	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,500,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
31	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,550,000	$5,885.50	$7,897.24	$ 2,011.74	34.18%
32	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,600,000	$6,066.00	$8,139.39	$ 2,073.39	34.18%
33	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,650,000	$6,246.50	$8,381.54	$ 2,135.04	34.18%
34	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,700,000	$6,427.00	$8,623.70	$ 2,196.70	34.18%
35	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,750,000	$6,607.50	$8,865.85	$ 2,258.35	34.18%
36	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,800,000	$6,788.00	$9,108.00	$ 2,320.00	34.18%
37	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,850,000	$6,968.50	$9,350.16	$ 2,381.66	34.18%
38	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,900,000	$7,149.00	$9,592.31	$ 2,443.31	34.18%
39	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		1,950,000	$7,329.50	$9,834.46	$ 2,504.96	34.18%
40	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,000,000	$7,510.00	$10,076.62	$ 2,566.62	34.18%
41	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,050,000	$7,690.50	$10,318.77	$ 2,628.27	34.18%
42	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,100,000	$7,871.00	$10,560.92	$ 2,689.92	34.18%
43	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,150,000	$8,051.50	$10,803.07	$ 2,751.57	34.17%
44	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,200,000	$8,232.00	$11,045.23	$ 2,813.23	34.17%
45	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,250,000	$8,412.50	$11,287.38	$ 2,874.88	34.17%
46	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,300,000	$8,593.00	$11,529.53	$ 2,936.53	34.17%
47	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,350,000	$8,773.50	$11,771.69	$ 2,998.19	34.17%
48	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,400,000	$8,954.00	$12,013.84	$ 3,059.84	34.17%
49	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,450,000	$9,134.50	$12,255.99	$ 3,121.49	34.17%
50	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,500,000	$9,315.00	$12,498.15	$ 3,183.15	34.17%
51	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,550,000	$9,495.50	$12,740.30	$ 3,244.80	34.17%
52	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,600,000	$9,676.00	$12,982.45	$ 3,306.45	34.17%
53	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,650,000	$9,856.50	$13,224.61	$ 3,368.11	34.17%
54	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,700,000	$10,037.00	$13,466.76	$ 3,429.76	34.17%
55	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter		2,750,000	$10,217.50	$13,708.91	$ 3,491.41	34.17%
56								
57	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		75,000	$2,587.00	$3,482.06	$ 895.06	34.60%
2	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		150,000	$2,809.00	$3,779.65	$ 970.65	34.55%
3	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		225,000	$3,031.00	$4,077.24	$ 1,046.24	34.52%
4	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		300,000	$3,253.00	$4,374.82	$ 1,121.82	34.49%
5	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		375,000	$3,475.00	$4,672.41	$ 1,197.41	34.46%
6	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		450,000	$3,697.00	$4,970.00	$ 1,273.00	34.43%
7	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		525,000	$3,919.00	$5,267.59	$ 1,348.59	34.41%
8	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		600,000	$4,141.00	$5,565.18	$ 1,424.18	34.39%
9	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		675,000	$4,363.00	$5,862.76	$ 1,499.76	34.37%
10	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		750,000	$4,585.00	$6,160.35	$ 1,575.35	34.36%
11	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		825,000	$4,807.00	$6,457.94	$ 1,650.94	34.34%
12	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		900,000	$5,029.00	$6,755.53	$ 1,726.53	34.33%
13	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		975,000	$5,251.00	$7,053.12	$ 1,802.12	34.32%
14	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,050,000	$5,473.00	$7,350.70	$ 1,877.70	34.31%
15	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,125,000	$5,695.00	$7,648.29	$ 1,953.29	34.30%
16	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,200,000	$5,917.00	$7,945.88	$ 2,028.88	34.29%
17	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,275,000	$6,139.00	$8,243.47	$ 2,104.47	34.28%
18	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,350,000	$6,361.00	$8,541.06	$ 2,180.06	34.27%
19	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,425,000	$6,583.00	$8,838.64	$ 2,255.64	34.26%
20	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,500,000	$6,805.00	$9,136.23	$ 2,331.23	34.26%
21	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,575,000	$7,027.00	$9,433.82	$ 2,406.82	34.25%
22	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,650,000	$7,249.00	$9,731.41	$ 2,482.41	34.24%
23	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,725,000	$7,471.00	$10,029.00	$ 2,558.00	34.24%
24	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,800,000	$7,693.00	$10,326.58	$ 2,633.58	34.23%
25	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,875,000	$7,915.00	$10,624.17	$ 2,709.17	34.23%
26	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		1,950,000	$8,137.00	$10,921.76	$ 2,784.76	34.22%
27	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,025,000	$8,359.00	$11,219.35	$ 2,860.35	34.22%
28	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,100,000	$8,581.00	$11,516.94	$ 2,935.94	34.21%
29	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,175,000	$8,803.00	$11,814.52	$ 3,011.52	34.21%
30	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,250,000	$9,025.00	$12,112.11	$ 3,087.11	34.21%
31	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,325,000	$9,295.75	$12,475.34	$ 3,179.59	34.20%
32	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,400,000	$9,566.50	$12,838.57	$ 3,272.07	34.20%
33	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,475,000	$9,837.25	$13,201.80	$ 3,364.55	34.20%
34	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,550,000	$10,108.00	$13,565.03	$ 3,457.03	34.20%
35	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,625,000	$10,378.75	$13,928.26	$ 3,549.51	34.20%
36	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,700,000	$10,649.50	$14,291.49	$ 3,641.99	34.20%
37	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,775,000	$10,920.25	$14,654.72	$ 3,734.47	34.20%
38	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,850,000	$11,191.00	$15,017.95	$ 3,826.95	34.20%
39	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		2,925,000	$11,461.75	$15,381.18	$ 3,919.43	34.20%
40	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,000,000	$11,732.50	$15,744.41	$ 4,011.91	34.19%
41	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,075,000	$12,003.25	$16,107.64	$ 4,104.39	34.19%
42	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,150,000	$12,274.00	$16,470.87	$ 4,196.87	34.19%
43	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,225,000	$12,544.75	$16,834.10	$ 4,289.35	34.19%
44	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,300,000	$12,815.50	$17,197.33	$ 4,381.83	34.19%
45	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,375,000	$13,086.25	$17,560.56	$ 4,474.31	34.19%
46	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,450,000	$13,357.00	$17,923.79	$ 4,566.79	34.19%
47	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,525,000	$13,627.75	$18,287.02	$ 4,659.27	34.19%
48	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,600,000	$13,898.50	$18,650.25	$ 4,751.75	34.19%
49	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,675,000	$14,169.25	$19,013.48	$ 4,844.23	34.19%
50	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,750,000	$14,440.00	$19,376.71	$ 4,936.71	34.19%
51	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,825,000	$14,710.75	$19,739.94	$ 5,029.19	34.19%
52	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,900,000	$14,981.50	$20,103.17	$ 5,121.67	34.19%
53	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		3,975,000	$15,252.25	$20,466.40	$ 5,214.15	34.19%
54	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		4,050,000	$15,523.00	$20,829.63	$ 5,306.63	34.19%
55	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter		4,125,000	$15,793.75	$21,192.86	$ 5,399.11	34.19%
56								
57	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		1,000	$19.46	$26.19	$ 6.73	34.58%
2	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		2,000	$22.42	$30.15	$ 7.73	34.48%
3	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		3,000	$25.38	$34.12	$ 8.74	34.44%
4	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		4,000	$28.34	$38.09	$ 9.75	34.40%
5	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		5,000	$31.30	$42.06	$ 10.76	34.38%
6	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		6,000	$34.26	$46.02	$ 11.76	34.33%
7	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		7,000	$37.22	$49.99	$ 12.77	34.31%
8	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		8,000	$40.18	$53.96	$ 13.78	34.30%
9	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		9,000	$43.14	$57.93	$ 14.79	34.28%
10	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		10,000	$46.10	$61.90	$ 15.80	34.27%
11	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		11,000	$49.06	$65.86	$ 16.80	34.24%
12	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		12,000	$52.02	$69.83	$ 17.81	34.24%
13	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		13,000	$54.98	$73.80	$ 18.82	34.23%
14	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		14,000	$57.94	$77.77	$ 19.83	34.23%
15	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		15,000	$60.90	$81.73	$ 20.83	34.20%
16	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		16,000	$63.86	$85.70	$ 21.84	34.20%
17	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		17,000	$66.82	$89.67	$ 22.85	34.20%
18	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		18,000	$69.78	$93.64	$ 23.86	34.19%
19	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		19,000	$72.74	$97.61	$ 24.87	34.19%
20	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		20,000	$75.70	$101.57	$ 25.87	34.17%
21	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		21,000	$78.66	$105.54	$ 26.88	34.17%
22	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		22,000	$81.62	$109.51	$ 27.89	34.17%
23	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		23,000	$84.58	$113.48	$ 28.90	34.17%
24	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		24,000	$87.54	$117.45	$ 29.91	34.17%
25	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		25,000	$90.50	$121.41	$ 30.91	34.15%
26	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		26,000	$93.46	$125.38	$ 31.92	34.15%
27	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		27,000	$96.42	$129.35	$ 32.93	34.15%
28	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		28,000	$99.38	$133.32	$ 33.94	34.15%
29	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		29,000	$102.34	$137.28	$ 34.94	34.14%
30	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		30,000	$105.30	$141.25	$ 35.95	34.14%
31	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		31,000	$108.26	$145.22	$ 36.96	34.14%
32	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		32,000	$111.22	$149.19	$ 37.97	34.14%
33	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		33,000	$114.18	$153.16	$ 38.98	34.14%
34	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		34,000	$117.14	$157.12	$ 39.98	34.13%
35	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		35,000	$120.10	$161.09	$ 40.99	34.13%
36	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		36,000	$123.06	$165.06	$ 42.00	34.13%
37	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		37,000	$126.02	$169.03	$ 43.01	34.13%
38	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		38,000	$128.98	$173.00	$ 44.02	34.13%
39	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		39,000	$131.94	$176.96	$ 45.02	34.12%
40	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		40,000	$134.90	$180.93	$ 46.03	34.12%
41	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		41,000	$137.86	$184.90	$ 47.04	34.12%
42	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		42,000	$140.82	$188.87	$ 48.05	34.12%
43	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		43,000	$143.78	$192.83	$ 49.05	34.11%
44	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		44,000	$146.74	$196.80	$ 50.06	34.11%
45	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		45,000	$149.70	$200.77	$ 51.07	34.11%
46	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		46,000	$152.66	$204.74	$ 52.08	34.12%
47	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		47,000	$155.62	$208.71	$ 53.09	34.12%
48	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		48,000	$158.58	$212.67	$ 54.09	34.11%
49	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		49,000	$161.54	$216.64	$ 55.10	34.11%
50	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		50,000	$164.50	$220.61	$ 56.11	34.11%
51	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		51,000	$167.46	$224.58	$ 57.12	34.11%
52	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		52,000	$170.42	$228.54	$ 58.12	34.10%
53	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		53,000	$173.38	$232.51	$ 59.13	34.10%
54	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		54,000	$176.34	$236.48	$ 60.14	34.10%
55	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter		55,000	$179.30	$240.45	$ 61.15	34.10%
56								
57	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter	Average:	15,737	$63.08	$84.66	$ 21.58	34.21%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		1,000	$30.46	$41.00	$ 10.54	34.60%
2	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		2,000	$33.42	$44.96	$ 11.54	34.53%
3	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		3,000	$36.38	$48.93	$ 12.55	34.50%
4	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		4,000	$39.34	$52.90	$ 13.56	34.47%
5	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		5,000	$42.30	$56.87	$ 14.57	34.44%
6	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		6,000	$45.26	$60.84	$ 15.58	34.42%
7	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		7,000	$48.22	$64.80	$ 16.58	34.38%
8	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		8,000	$51.18	$68.77	$ 17.59	34.37%
9	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		9,000	$54.14	$72.74	$ 18.60	34.36%
10	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		10,000	$57.10	$76.71	$ 19.61	34.34%
11	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		11,000	$60.06	$80.67	$ 20.61	34.32%
12	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		12,000	$63.02	$84.64	$ 21.62	34.31%
13	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		13,000	$65.98	$88.61	$ 22.63	34.30%
14	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		14,000	$68.94	$92.58	$ 23.64	34.29%
15	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		15,000	$71.90	$96.55	$ 24.65	34.28%
16	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		16,000	$74.86	$100.51	$ 25.65	34.26%
17	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		17,000	$77.82	$104.48	$ 26.66	34.26%
18	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		18,000	$80.78	$108.45	$ 27.67	34.25%
19	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		19,000	$83.74	$112.42	$ 28.68	34.25%
20	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		20,000	$86.70	$116.39	$ 29.69	34.24%
21	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		21,000	$89.66	$120.35	$ 30.69	34.23%
22	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		22,000	$92.62	$124.32	$ 31.70	34.23%
23	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		23,000	$95.58	$128.29	$ 32.71	34.22%
24	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		24,000	$98.54	$132.26	$ 33.72	34.22%
25	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		25,000	$101.50	$136.22	$ 34.72	34.21%
26	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		26,000	$104.46	$140.19	$ 35.73	34.20%
27	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		27,000	$107.42	$144.16	$ 36.74	34.20%
28	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		28,000	$110.38	$148.13	$ 37.75	34.20%
29	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		29,000	$113.34	$152.10	$ 38.76	34.20%
30	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		30,000	$116.30	$156.06	$ 39.76	34.19%
31	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		31,000	$119.26	$160.03	$ 40.77	34.19%
32	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		32,000	$122.22	$164.00	$ 41.78	34.18%
33	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		33,000	$125.18	$167.97	$ 42.79	34.18%
34	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		34,000	$128.14	$171.94	$ 43.80	34.18%
35	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		35,000	$131.10	$175.90	$ 44.80	34.17%
36	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		36,000	$134.06	$179.87	$ 45.81	34.17%
37	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		37,000	$137.02	$183.84	$ 46.82	34.17%
38	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		38,000	$139.98	$187.81	$ 47.83	34.17%
39	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		39,000	$142.94	$191.77	$ 48.83	34.16%
40	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		40,000	$145.90	$195.74	$ 49.84	34.16%
41	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		41,000	$148.86	$199.71	$ 50.85	34.16%
42	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		42,000	$151.82	$203.68	$ 51.86	34.16%
43	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		43,000	$154.78	$207.65	$ 52.87	34.16%
44	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		44,000	$157.74	$211.61	$ 53.87	34.15%
45	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		45,000	$160.70	$215.58	$ 54.88	34.15%
46	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		46,000	$163.66	$219.55	$ 55.89	34.15%
47	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		47,000	$166.62	$223.52	$ 56.90	34.15%
48	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		48,000	$169.58	$227.49	$ 57.91	34.15%
49	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		49,000	$172.54	$231.45	$ 58.91	34.14%
50	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		50,000	$175.50	$235.42	$ 59.92	34.14%
51	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		51,000	$178.46	$239.39	$ 60.93	34.14%
52	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		52,000	$181.42	$243.36	$ 61.94	34.14%
53	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		53,000	$184.38	$247.32	$ 62.94	34.14%
54	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		54,000	$187.34	$251.29	$ 63.95	34.14%
55	F1I_C, S1I_C	Chaparral Irrigation 1" Meter		55,000	$190.30	$255.26	$ 64.96	34.14%
56								
57	F1I_C, S1I_C	Chaparral Irrigation 1" Meter	Average:	27,300	$108.31	$145.35	$ 37.04	34.20%

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		4,000	$66.84	$89.93	$ 23.09	34.55%
2	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		8,000	$78.68	$105.80	$ 27.12	34.47%
3	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		12,000	$90.52	$121.67	$ 31.15	34.41%
4	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		16,000	$102.36	$137.54	$ 35.18	34.37%
5	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		20,000	$114.20	$153.41	$ 39.21	34.33%
6	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		24,000	$126.04	$169.29	$ 43.25	34.31%
7	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		28,000	$137.88	$185.16	$ 47.28	34.29%
8	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		32,000	$149.72	$201.03	$ 51.31	34.27%
9	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		36,000	$161.56	$216.90	$ 55.34	34.25%
10	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		40,000	$173.40	$232.77	$ 59.37	34.24%
11	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		44,000	$185.24	$248.64	$ 63.40	34.23%
12	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		48,000	$197.08	$264.51	$ 67.43	34.21%
13	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		52,000	$208.92	$280.39	$ 71.47	34.21%
14	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		56,000	$220.76	$296.26	$ 75.50	34.20%
15	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		60,000	$232.60	$312.13	$ 79.53	34.19%
16	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		64,000	$244.44	$328.00	$ 83.56	34.18%
17	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		68,000	$256.28	$343.87	$ 87.59	34.18%
18	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		72,000	$268.12	$359.74	$ 91.62	34.17%
19	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		76,000	$279.96	$375.61	$ 95.65	34.17%
20	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		80,000	$291.80	$391.48	$ 99.68	34.16%
21	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		84,000	$303.64	$407.36	$ 103.72	34.16%
22	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		88,000	$315.48	$423.23	$ 107.75	34.15%
23	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		92,000	$327.32	$439.10	$ 111.78	34.15%
24	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		96,000	$339.16	$454.97	$ 115.81	34.15%
25	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		100,000	$351.00	$470.84	$ 119.84	34.14%
26	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		104,000	$362.84	$486.71	$ 123.87	34.14%
27	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		108,000	$374.68	$502.58	$ 127.90	34.14%
28	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		112,000	$386.52	$518.46	$ 131.94	34.14%
29	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		116,000	$398.36	$534.33	$ 135.97	34.13%
30	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		120,000	$410.20	$550.20	$ 140.00	34.13%
31	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		124,000	$422.04	$566.07	$ 144.03	34.13%
32	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		128,000	$433.88	$581.94	$ 148.06	34.12%
33	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		132,000	$445.72	$597.81	$ 152.09	34.12%
34	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		136,000	$457.56	$613.68	$ 156.12	34.12%
35	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		140,000	$469.40	$629.56	$ 160.16	34.12%
36	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		144,000	$481.24	$645.43	$ 164.19	34.12%
37	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		148,000	$493.08	$661.30	$ 168.22	34.12%
38	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		152,000	$504.92	$677.17	$ 172.25	34.11%
39	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		156,000	$516.76	$693.04	$ 176.28	34.11%
40	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		160,000	$528.60	$708.91	$ 180.31	34.11%
41	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		164,000	$540.44	$724.78	$ 184.34	34.11%
42	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		168,000	$552.28	$740.65	$ 188.37	34.11%
43	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		172,000	$564.12	$756.53	$ 192.41	34.11%
44	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		176,000	$575.96	$772.40	$ 196.44	34.11%
45	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		180,000	$587.80	$788.27	$ 200.47	34.11%
46	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		184,000	$599.64	$804.14	$ 204.50	34.10%
47	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		188,000	$611.48	$820.01	$ 208.53	34.10%
48	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		192,000	$623.32	$835.88	$ 212.56	34.10%
49	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		196,000	$635.16	$851.75	$ 216.59	34.10%
50	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		200,000	$647.00	$867.63	$ 220.63	34.10%
51	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		204,000	$658.84	$883.50	$ 224.66	34.10%
52	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		208,000	$670.68	$899.37	$ 228.69	34.10%
53	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		212,000	$682.52	$915.24	$ 232.72	34.10%
54	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		216,000	$694.36	$931.11	$ 236.75	34.10%
55	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter		220,000	$706.20	$946.98	$ 240.78	34.10%
56								
57	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter	Average:	55,484	$219.23	$294.21	$ 74.98	34.20%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		5,000	$102.80	$138.33	$ 35.53	34.56%
2	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		10,000	$117.60	$158.17	$ 40.57	34.50%
3	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		15,000	$132.40	$178.01	$ 45.61	34.45%
4	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		20,000	$147.20	$197.85	$ 50.65	34.41%
5	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		25,000	$162.00	$217.69	$ 55.69	34.38%
6	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		30,000	$176.80	$237.53	$ 60.73	34.35%
7	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		35,000	$191.60	$257.37	$ 65.77	34.32%
8	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		40,000	$206.40	$277.21	$ 70.81	34.31%
9	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		45,000	$221.20	$297.04	$ 75.84	34.29%
10	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		50,000	$236.00	$316.88	$ 80.88	34.27%
11	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		55,000	$250.80	$336.72	$ 85.92	34.26%
12	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		60,000	$265.60	$356.56	$ 90.96	34.25%
13	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		65,000	$280.40	$376.40	$ 96.00	34.24%
14	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		70,000	$295.20	$396.24	$ 101.04	34.23%
15	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		75,000	$310.00	$416.08	$ 106.08	34.22%
16	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		80,000	$324.80	$435.92	$ 111.12	34.21%
17	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		85,000	$339.60	$455.76	$ 116.16	34.20%
18	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		90,000	$354.40	$475.60	$ 121.20	34.20%
19	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		95,000	$369.20	$495.44	$ 126.24	34.19%
20	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		100,000	$384.00	$515.28	$ 131.28	34.19%
21	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		105,000	$398.80	$535.12	$ 136.32	34.18%
22	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		110,000	$413.60	$554.95	$ 141.35	34.18%
23	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		115,000	$428.40	$574.79	$ 146.39	34.17%
24	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		120,000	$443.20	$594.63	$ 151.43	34.17%
25	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		125,000	$458.00	$614.47	$ 156.47	34.16%
26	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		130,000	$472.80	$634.31	$ 161.51	34.16%
27	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		135,000	$487.60	$654.15	$ 166.55	34.16%
28	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		140,000	$502.40	$673.99	$ 171.59	34.15%
29	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		145,000	$517.20	$693.83	$ 176.63	34.15%
30	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		150,000	$532.00	$713.67	$ 181.67	34.15%
31	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		155,000	$546.80	$733.51	$ 186.71	34.15%
32	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		160,000	$561.60	$753.35	$ 191.75	34.14%
33	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		165,000	$576.40	$773.19	$ 196.79	34.14%
34	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		170,000	$591.20	$793.02	$ 201.82	34.14%
35	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		175,000	$606.00	$812.86	$ 206.86	34.14%
36	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		180,000	$620.80	$832.70	$ 211.90	34.13%
37	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		185,000	$635.60	$852.54	$ 216.94	34.13%
38	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		190,000	$650.40	$872.38	$ 221.98	34.13%
39	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		195,000	$665.20	$892.22	$ 227.02	34.13%
40	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		200,000	$680.00	$912.06	$ 232.06	34.13%
41	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		205,000	$694.80	$931.90	$ 237.10	34.12%
42	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		210,000	$709.60	$951.74	$ 242.14	34.12%
43	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		215,000	$724.40	$971.58	$ 247.18	34.12%
44	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		220,000	$739.20	$991.42	$ 252.22	34.12%
45	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		225,000	$754.00	$1,011.26	$ 257.26	34.12%
46	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		230,000	$768.80	$1,031.10	$ 262.30	34.12%
47	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		235,000	$783.60	$1,050.93	$ 267.33	34.12%
48	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		240,000	$798.40	$1,070.77	$ 272.37	34.11%
49	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		245,000	$813.20	$1,090.61	$ 277.41	34.11%
50	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		250,000	$828.00	$1,110.45	$ 282.45	34.11%
51	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		255,000	$842.80	$1,130.29	$ 287.49	34.11%
52	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		260,000	$857.60	$1,150.13	$ 292.53	34.11%
53	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		265,000	$872.40	$1,169.97	$ 297.57	34.11%
54	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		270,000	$887.20	$1,189.81	$ 302.61	34.11%
55	F2I_C, S2I_C	Chaparral Irrigation 2" Meter		275,000	$902.00	$1,209.65	$ 307.65	34.11%
56								
57	F2I_C, S2I_C	Chaparral Irrigation 2" Meter	Average:	106,496	$403.23	$541.05	$ 137.82	34.18%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4 Rebuttal
Page 25
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		15000	$187.84	$252.86	$ 65.02	34.61%
2	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		30000	$199.68	$268.73	$ 69.05	34.58%
3	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		45000	$211.52	$284.60	$ 73.08	34.55%
4	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		60000	$223.36	$300.47	$ 77.11	34.52%
5	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		75000	$235.20	$316.34	$ 81.14	34.50%
6	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		90000	$247.04	$332.21	$ 85.17	34.48%
7	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		105000	$258.88	$348.08	$ 89.20	34.46%
8	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		120000	$270.72	$363.95	$ 93.23	34.44%
9	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		135000	$282.56	$379.83	$ 97.27	34.42%
10	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		150000	$294.40	$395.70	$ 101.30	34.41%
11	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		165000	$306.24	$411.57	$ 105.33	34.39%
12	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		180000	$318.08	$427.44	$ 109.36	34.38%
13	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		195000	$329.92	$443.31	$ 113.39	34.37%
14	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		210000	$341.76	$459.18	$ 117.42	34.36%
15	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		225000	$353.60	$475.05	$ 121.45	34.35%
16	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		240000	$365.44	$490.93	$ 125.49	34.34%
17	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		255000	$377.28	$506.80	$ 129.52	34.33%
18	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		270000	$389.12	$522.67	$ 133.55	34.32%
19	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		285000	$400.96	$538.54	$ 137.58	34.31%
20	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		300000	$412.80	$554.41	$ 141.61	34.31%
21	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		315000	$424.64	$570.28	$ 145.64	34.30%
22	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		330000	$436.48	$586.15	$ 149.67	34.29%
23	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		345000	$448.32	$602.03	$ 153.71	34.28%
24	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		360000	$460.16	$617.90	$ 157.74	34.28%
25	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		375000	$472.00	$633.77	$ 161.77	34.27%
26	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		390000	$483.84	$649.64	$ 165.80	34.27%
27	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		405000	$495.68	$665.51	$ 169.83	34.26%
28	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		420000	$507.52	$681.38	$ 173.86	34.26%
29	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		435000	$519.36	$697.25	$ 177.89	34.25%
30	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		450000	$531.20	$713.12	$ 181.92	34.25%
31	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		465000	$543.04	$729.00	$ 185.96	34.24%
32	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		480000	$554.88	$744.87	$ 189.99	34.24%
33	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		495000	$566.72	$760.74	$ 194.02	34.24%
34	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		510000	$578.56	$776.61	$ 198.05	34.23%
35	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		525000	$590.40	$792.48	$ 202.08	34.23%
36	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		540000	$602.24	$808.35	$ 206.11	34.22%
37	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		555000	$614.08	$824.22	$ 210.14	34.22%
38	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		570000	$625.92	$840.10	$ 214.18	34.22%
39	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		585000	$637.76	$855.97	$ 218.21	34.21%
40	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		600000	$649.60	$871.84	$ 222.24	34.21%
41	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		615000	$661.44	$887.71	$ 226.27	34.21%
42	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		630000	$673.28	$903.58	$ 230.30	34.21%
43	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		645000	$685.12	$919.45	$ 234.33	34.20%
44	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		660000	$696.96	$935.32	$ 238.36	34.20%
45	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		675000	$708.80	$951.20	$ 242.40	34.20%
46	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		690000	$720.64	$967.07	$ 246.43	34.20%
47	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		705000	$732.48	$982.94	$ 250.46	34.19%
48	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		720000	$744.32	$998.81	$ 254.49	34.19%
49	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		735000	$756.16	$1,014.68	$ 258.52	34.19%
50	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		750000	$768.00	$1,030.55	$ 262.55	34.19%
51	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		765000	$779.84	$1,046.42	$ 266.58	34.18%
52	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		780000	$791.68	$1,062.29	$ 270.61	34.18%
53	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		795000	$803.52	$1,078.17	$ 274.65	34.18%
54	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		810000	$815.36	$1,094.04	$ 278.68	34.18%
55	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter		825000	$827.20	$1,109.91	$ 282.71	34.18%
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57	F3I_C, S3I_C - no active accounts	Chaparral Irrigation 3" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F4I_C	Chaparral Irrigation 4" Meter		7,000	$295.72	$398.06	$ 102.34	34.61%
2	F4I_C	Chaparral Irrigation 4" Meter		14,000	$316.44	$425.84	$ 109.40	34.57%
3	F4I_C	Chaparral Irrigation 4" Meter		21,000	$337.16	$453.61	$ 116.45	34.54%
4	F4I_C	Chaparral Irrigation 4" Meter		28,000	$357.88	$481.39	$ 123.51	34.51%
5	F4I_C	Chaparral Irrigation 4" Meter		35,000	$378.60	$509.16	$ 130.56	34.49%
6	F4I_C	Chaparral Irrigation 4" Meter		42,000	$399.32	$536.94	$ 137.62	34.46%
7	F4I_C	Chaparral Irrigation 4" Meter		49,000	$420.04	$564.71	$ 144.67	34.44%
8	F4I_C	Chaparral Irrigation 4" Meter		56,000	$440.76	$592.49	$ 151.73	34.42%
9	F4I_C	Chaparral Irrigation 4" Meter		63,000	$461.48	$620.26	$ 158.78	34.41%
10	F4I_C	Chaparral Irrigation 4" Meter		70,000	$482.20	$648.04	$ 165.84	34.39%
11	F4I_C	Chaparral Irrigation 4" Meter		77,000	$502.92	$675.81	$ 172.89	34.38%
12	F4I_C	Chaparral Irrigation 4" Meter		84,000	$523.64	$703.59	$ 179.95	34.36%
13	F4I_C	Chaparral Irrigation 4" Meter		91,000	$544.36	$731.36	$ 187.00	34.35%
14	F4I_C	Chaparral Irrigation 4" Meter		98,000	$565.08	$759.14	$ 194.06	34.34%
15	F4I_C	Chaparral Irrigation 4" Meter		105,000	$585.80	$786.91	$ 201.11	34.33%
16	F4I_C	Chaparral Irrigation 4" Meter		112,000	$606.52	$814.69	$ 208.17	34.32%
17	F4I_C	Chaparral Irrigation 4" Meter		119,000	$627.24	$842.46	$ 215.22	34.31%
18	F4I_C	Chaparral Irrigation 4" Meter		126,000	$647.96	$870.24	$ 222.28	34.30%
19	F4I_C	Chaparral Irrigation 4" Meter		133,000	$668.68	$898.01	$ 229.33	34.30%
20	F4I_C	Chaparral Irrigation 4" Meter		140,000	$689.40	$925.79	$ 236.39	34.29%
21	F4I_C	Chaparral Irrigation 4" Meter		147,000	$710.12	$953.56	$ 243.44	34.28%
22	F4I_C	Chaparral Irrigation 4" Meter		154,000	$730.84	$981.33	$ 250.49	34.27%
23	F4I_C	Chaparral Irrigation 4" Meter		161,000	$751.56	$1,009.11	$ 257.55	34.27%
24	F4I_C	Chaparral Irrigation 4" Meter		168,000	$772.28	$1,036.88	$ 264.60	34.26%
25	F4I_C	Chaparral Irrigation 4" Meter		175,000	$793.00	$1,064.66	$ 271.66	34.26%
26	F4I_C	Chaparral Irrigation 4" Meter		182,000	$813.72	$1,092.43	$ 278.71	34.25%
27	F4I_C	Chaparral Irrigation 4" Meter		189,000	$834.44	$1,120.21	$ 285.77	34.25%
28	F4I_C	Chaparral Irrigation 4" Meter		196,000	$855.16	$1,147.98	$ 292.82	34.24%
29	F4I_C	Chaparral Irrigation 4" Meter		203,000	$875.88	$1,175.76	$ 299.88	34.24%
30	F4I_C	Chaparral Irrigation 4" Meter		210,000	$896.60	$1,203.53	$ 306.93	34.23%
31	F4I_C	Chaparral Irrigation 4" Meter		217,000	$917.32	$1,231.31	$ 313.99	34.23%
32	F4I_C	Chaparral Irrigation 4" Meter		224,000	$938.04	$1,259.08	$ 321.04	34.22%
33	F4I_C	Chaparral Irrigation 4" Meter		231,000	$958.76	$1,286.86	$ 328.10	34.22%
34	F4I_C	Chaparral Irrigation 4" Meter		238,000	$979.48	$1,314.63	$ 335.15	34.22%
35	F4I_C	Chaparral Irrigation 4" Meter		245,000	$1,000.20	$1,342.41	$ 342.21	34.21%
36	F4I_C	Chaparral Irrigation 4" Meter		252,000	$1,020.92	$1,370.18	$ 349.26	34.21%
37	F4I_C	Chaparral Irrigation 4" Meter		259,000	$1,041.64	$1,397.96	$ 356.32	34.21%
38	F4I_C	Chaparral Irrigation 4" Meter		266,000	$1,062.36	$1,425.73	$ 363.37	34.20%
39	F4I_C	Chaparral Irrigation 4" Meter		273,000	$1,083.08	$1,453.51	$ 370.43	34.20%
40	F4I_C	Chaparral Irrigation 4" Meter		280,000	$1,103.80	$1,481.28	$ 377.48	34.20%
41	F4I_C	Chaparral Irrigation 4" Meter		287,000	$1,124.52	$1,509.06	$ 384.54	34.20%
42	F4I_C	Chaparral Irrigation 4" Meter		294,000	$1,145.24	$1,536.83	$ 391.59	34.19%
43	F4I_C	Chaparral Irrigation 4" Meter		301,000	$1,165.96	$1,564.61	$ 398.65	34.19%
44	F4I_C	Chaparral Irrigation 4" Meter		308,000	$1,186.68	$1,592.38	$ 405.70	34.19%
45	F4I_C	Chaparral Irrigation 4" Meter		315,000	$1,207.40	$1,620.16	$ 412.76	34.19%
46	F4I_C	Chaparral Irrigation 4" Meter		322,000	$1,228.12	$1,647.93	$ 419.81	34.18%
47	F4I_C	Chaparral Irrigation 4" Meter		329,000	$1,248.84	$1,675.71	$ 426.87	34.18%
48	F4I_C	Chaparral Irrigation 4" Meter		336,000	$1,269.56	$1,703.48	$ 433.92	34.18%
49	F4I_C	Chaparral Irrigation 4" Meter		343,000	$1,290.28	$1,731.26	$ 440.98	34.18%
50	F4I_C	Chaparral Irrigation 4" Meter		350,000	$1,311.00	$1,759.03	$ 448.03	34.17%
51	F4I_C	Chaparral Irrigation 4" Meter		357,000	$1,331.72	$1,786.81	$ 455.09	34.17%
52	F4I_C	Chaparral Irrigation 4" Meter		364,000	$1,352.44	$1,814.58	$ 462.14	34.17%
53	F4I_C	Chaparral Irrigation 4" Meter		371,000	$1,373.16	$1,842.36	$ 469.20	34.17%
54	F4I_C	Chaparral Irrigation 4" Meter		378,000	$1,393.88	$1,870.13	$ 476.25	34.17%
55	F4I_C	Chaparral Irrigation 4" Meter		385,000	$1,414.60	$1,897.91	$ 483.31	34.17%
56								
57	F4I_C	Chaparral Irrigation 4" Meter	Average:	293,721	$1,144.41	$1,535.73	$ 391.31	34.19%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F6I_C	Chaparral Irrigation 6" Meter		50,000	$698.00	$938.97	$ 240.97	34.52%
2	F6I_C	Chaparral Irrigation 6" Meter		100,000	$846.00	$1,137.36	$ 291.36	34.44%
3	F6I_C	Chaparral Irrigation 6" Meter		150,000	$994.00	$1,335.75	$ 341.75	34.38%
4	F6I_C	Chaparral Irrigation 6" Meter		200,000	$1,142.00	$1,534.14	$ 392.14	34.34%
5	F6I_C	Chaparral Irrigation 6" Meter		250,000	$1,290.00	$1,732.54	$ 442.54	34.31%
6	F6I_C	Chaparral Irrigation 6" Meter		300,000	$1,438.00	$1,930.93	$ 492.93	34.28%
7	F6I_C	Chaparral Irrigation 6" Meter		350,000	$1,586.00	$2,129.32	$ 543.32	34.26%
8	F6I_C	Chaparral Irrigation 6" Meter		400,000	$1,734.00	$2,327.71	$ 593.71	34.24%
9	F6I_C	Chaparral Irrigation 6" Meter		450,000	$1,882.00	$2,526.10	$ 644.10	34.22%
10	F6I_C	Chaparral Irrigation 6" Meter		500,000	$2,030.00	$2,724.50	$ 694.50	34.21%
11	F6I_C	Chaparral Irrigation 6" Meter		600,000	$2,326.00	$3,121.28	$ 795.28	34.19%
12	F6I_C	Chaparral Irrigation 6" Meter		700,000	$2,622.00	$3,518.06	$ 896.06	34.17%
13	F6I_C	Chaparral Irrigation 6" Meter		800,000	$2,918.00	$3,914.85	$ 996.85	34.16%
14	F6I_C	Chaparral Irrigation 6" Meter		900,000	$3,214.00	$4,311.63	$ 1,097.63	34.15%
15	F6I_C	Chaparral Irrigation 6" Meter		1,000,000	$3,510.00	$4,708.42	$ 1,198.42	34.14%
16	F6I_C	Chaparral Irrigation 6" Meter		1,100,000	$3,806.00	$5,105.20	$ 1,299.20	34.14%
17	F6I_C	Chaparral Irrigation 6" Meter		1,200,000	$4,102.00	$5,501.98	$ 1,399.98	34.13%
18	F6I_C	Chaparral Irrigation 6" Meter		1,300,000	$4,398.00	$5,898.77	$ 1,500.77	34.12%
19	F6I_C	Chaparral Irrigation 6" Meter		1,400,000	$4,694.00	$6,295.55	$ 1,601.55	34.12%
20	F6I_C	Chaparral Irrigation 6" Meter		1,500,000	$4,990.00	$6,692.34	$ 1,702.34	34.11%
21	F6I_C	Chaparral Irrigation 6" Meter		1,600,000	$5,286.00	$7,089.12	$ 1,803.12	34.11%
22	F6I_C	Chaparral Irrigation 6" Meter		1,700,000	$5,582.00	$7,485.90	$ 1,903.90	34.11%
23	F6I_C	Chaparral Irrigation 6" Meter		1,800,000	$5,878.00	$7,882.69	$ 2,004.69	34.10%
24	F6I_C	Chaparral Irrigation 6" Meter		1,900,000	$6,174.00	$8,279.47	$ 2,105.47	34.10%
25	F6I_C	Chaparral Irrigation 6" Meter		2,000,000	$6,470.00	$8,676.26	$ 2,206.26	34.10%
26	F6I_C	Chaparral Irrigation 6" Meter		2,100,000	$6,766.00	$9,073.04	$ 2,307.04	34.10%
27	F6I_C	Chaparral Irrigation 6" Meter		2,200,000	$7,062.00	$9,469.82	$ 2,407.82	34.10%
28	F6I_C	Chaparral Irrigation 6" Meter		2,300,000	$7,358.00	$9,866.61	$ 2,508.61	34.09%
29	F6I_C	Chaparral Irrigation 6" Meter		2,400,000	$7,654.00	$10,263.39	$ 2,609.39	34.09%
30	F6I_C	Chaparral Irrigation 6" Meter		2,500,000	$7,950.00	$10,660.18	$ 2,710.18	34.09%
31	F6I_C	Chaparral Irrigation 6" Meter		2,600,000	$8,246.00	$11,056.96	$ 2,810.96	34.09%
32	F6I_C	Chaparral Irrigation 6" Meter		2,700,000	$8,542.00	$11,453.74	$ 2,911.74	34.09%
33	F6I_C	Chaparral Irrigation 6" Meter		2,800,000	$8,838.00	$11,850.53	$ 3,012.53	34.09%
34	F6I_C	Chaparral Irrigation 6" Meter		2,900,000	$9,134.00	$12,247.31	$ 3,113.31	34.08%
35	F6I_C	Chaparral Irrigation 6" Meter		3,000,000	$9,430.00	$12,644.10	$ 3,214.10	34.08%
36	F6I_C	Chaparral Irrigation 6" Meter		3,100,000	$9,726.00	$13,040.88	$ 3,314.88	34.08%
37	F6I_C	Chaparral Irrigation 6" Meter		3,200,000	$10,022.00	$13,437.66	$ 3,415.66	34.08%
38	F6I_C	Chaparral Irrigation 6" Meter		3,300,000	$10,318.00	$13,834.45	$ 3,516.45	34.08%
39	F6I_C	Chaparral Irrigation 6" Meter		3,400,000	$10,614.00	$14,231.23	$ 3,617.23	34.08%
40	F6I_C	Chaparral Irrigation 6" Meter		3,500,000	$10,910.00	$14,628.02	$ 3,718.02	34.08%
41	F6I_C	Chaparral Irrigation 6" Meter		3,600,000	$11,206.00	$15,024.80	$ 3,818.80	34.08%
42	F6I_C	Chaparral Irrigation 6" Meter		3,700,000	$11,502.00	$15,421.58	$ 3,919.58	34.08%
43	F6I_C	Chaparral Irrigation 6" Meter		3,800,000	$11,798.00	$15,818.37	$ 4,020.37	34.08%
44	F6I_C	Chaparral Irrigation 6" Meter		3,900,000	$12,094.00	$16,215.15	$ 4,121.15	34.08%
45	F6I_C	Chaparral Irrigation 6" Meter		4,000,000	$12,390.00	$16,611.94	$ 4,221.94	34.08%
46	F6I_C	Chaparral Irrigation 6" Meter		4,100,000	$12,686.00	$17,008.72	$ 4,322.72	34.07%
47	F6I_C	Chaparral Irrigation 6" Meter		4,200,000	$12,982.00	$17,405.50	$ 4,423.50	34.07%
48	F6I_C	Chaparral Irrigation 6" Meter		4,300,000	$13,278.00	$17,802.29	$ 4,524.29	34.07%
49	F6I_C	Chaparral Irrigation 6" Meter		4,400,000	$13,574.00	$18,199.07	$ 4,625.07	34.07%
50	F6I_C	Chaparral Irrigation 6" Meter		4,500,000	$13,870.00	$18,595.86	$ 4,725.86	34.07%
51	F6I_C	Chaparral Irrigation 6" Meter		4,600,000	$14,166.00	$18,992.64	$ 4,826.64	34.07%
52	F6I_C	Chaparral Irrigation 6" Meter		4,700,000	$14,462.00	$19,389.42	$ 4,927.42	34.07%
53	F6I_C	Chaparral Irrigation 6" Meter		4,800,000	$14,758.00	$19,786.21	$ 5,028.21	34.07%
54	F6I_C	Chaparral Irrigation 6" Meter		4,900,000	$15,054.00	$20,182.99	$ 5,128.99	34.07%
55	F6I_C	Chaparral Irrigation 6" Meter		5,000,000	$15,350.00	$20,579.78	$ 5,229.78	34.07%
56								
57	F6I_C	Chaparral Irrigation 6" Meter	Average:	2,576,667	$8,176.93	$10,964.38	$ 2,787.44	34.09%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		25,000	$954.00	$1,284.12	$ 330.12	34.60%
2	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		50,000	$1,028.00	$1,383.31	$ 355.31	34.56%
3	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		75,000	$1,102.00	$1,482.51	$ 380.51	34.53%
4	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		100,000	$1,176.00	$1,581.70	$ 405.70	34.50%
5	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		125,000	$1,250.00	$1,680.90	$ 430.90	34.47%
6	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		150,000	$1,324.00	$1,780.10	$ 456.10	34.45%
7	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		175,000	$1,398.00	$1,879.29	$ 481.29	34.43%
8	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		200,000	$1,472.00	$1,978.49	$ 506.49	34.41%
9	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		225,000	$1,546.00	$2,077.68	$ 531.68	34.39%
10	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		250,000	$1,620.00	$2,176.88	$ 556.88	34.38%
11	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		275,000	$1,694.00	$2,276.08	$ 582.08	34.36%
12	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		300,000	$1,768.00	$2,375.27	$ 607.27	34.35%
13	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		325,000	$1,842.00	$2,474.47	$ 632.47	34.34%
14	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		350,000	$1,916.00	$2,573.66	$ 657.66	34.32%
15	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		375,000	$1,990.00	$2,672.86	$ 682.86	34.31%
16	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		400,000	$2,064.00	$2,772.06	$ 708.06	34.31%
17	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		425,000	$2,138.00	$2,871.25	$ 733.25	34.30%
18	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		450,000	$2,212.00	$2,970.45	$ 758.45	34.29%
19	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		475,000	$2,286.00	$3,069.64	$ 783.64	34.28%
20	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		500,000	$2,360.00	$3,168.84	$ 808.84	34.27%
21	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		525,000	$2,434.00	$3,268.04	$ 834.04	34.27%
22	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		550,000	$2,508.00	$3,367.23	$ 859.23	34.26%
23	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		575,000	$2,582.00	$3,466.43	$ 884.43	34.25%
24	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		600,000	$2,656.00	$3,565.62	$ 909.62	34.25%
25	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		625,000	$2,730.00	$3,664.82	$ 934.82	34.24%
26	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		650,000	$2,804.00	$3,764.02	$ 960.02	34.24%
27	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		675,000	$2,878.00	$3,863.21	$ 985.21	34.23%
28	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		700,000	$2,952.00	$3,962.41	$ 1,010.41	34.23%
29	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		725,000	$3,026.00	$4,061.60	$ 1,035.60	34.22%
30	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		750,000	$3,100.00	$4,160.80	$ 1,060.80	34.22%
31	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		775,000	$3,174.00	$4,260.00	$ 1,086.00	34.22%
32	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		800,000	$3,248.00	$4,359.19	$ 1,111.19	34.21%
33	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		825,000	$3,322.00	$4,458.39	$ 1,136.39	34.21%
34	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		850,000	$3,396.00	$4,557.58	$ 1,161.58	34.20%
35	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		875,000	$3,470.00	$4,656.78	$ 1,186.78	34.20%
36	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		900,000	$3,544.00	$4,755.98	$ 1,211.98	34.20%
37	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		925,000	$3,618.00	$4,855.17	$ 1,237.17	34.19%
38	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		950,000	$3,692.00	$4,954.37	$ 1,262.37	34.19%
39	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		975,000	$3,766.00	$5,053.56	$ 1,287.56	34.19%
40	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,000,000	$3,840.00	$5,152.76	$ 1,312.76	34.19%
41	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,025,000	$3,914.00	$5,251.96	$ 1,337.96	34.18%
42	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,050,000	$3,988.00	$5,351.15	$ 1,363.15	34.18%
43	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,075,000	$4,062.00	$5,450.35	$ 1,388.35	34.18%
44	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,100,000	$4,136.00	$5,549.54	$ 1,413.54	34.18%
45	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,150,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
46	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,175,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
47	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,200,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
48	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,225,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
49	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,250,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
50	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,275,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
51	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,300,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
52	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,325,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
53	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,350,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
54	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,375,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
55	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter		1,400,000	$4,210.00	$5,648.74	$ 1,438.74	34.17%
56								
57	F8I_C, S8I_C - no active accounts	Chaparral Irrigation 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		50,000	$1,413.00	$1,901.71	$ 488.71	34.59%
2	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		100,000	$1,561.00	$2,100.11	$ 539.11	34.54%
3	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		150,000	$1,709.00	$2,298.50	$ 589.50	34.49%
4	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		200,000	$1,857.00	$2,496.89	$ 639.89	34.46%
5	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		250,000	$2,005.00	$2,695.28	$ 690.28	34.43%
6	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		300,000	$2,153.00	$2,893.67	$ 740.67	34.40%
7	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		350,000	$2,301.00	$3,092.07	$ 791.07	34.38%
8	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		400,000	$2,449.00	$3,290.46	$ 841.46	34.36%
9	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		450,000	$2,597.00	$3,488.85	$ 891.85	34.34%
10	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		500,000	$2,745.00	$3,687.24	$ 942.24	34.33%
11	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		550,000	$2,893.00	$3,885.63	$ 992.63	34.31%
12	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		600,000	$3,041.00	$4,084.03	$ 1,043.03	34.30%
13	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		650,000	$3,189.00	$4,282.42	$ 1,093.42	34.29%
14	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		700,000	$3,337.00	$4,480.81	$ 1,143.81	34.28%
15	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		750,000	$3,485.00	$4,679.20	$ 1,194.20	34.27%
16	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		800,000	$3,633.00	$4,877.59	$ 1,244.59	34.26%
17	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		850,000	$3,781.00	$5,075.99	$ 1,294.99	34.25%
18	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		900,000	$3,929.00	$5,274.38	$ 1,345.38	34.24%
19	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		950,000	$4,077.00	$5,472.77	$ 1,395.77	34.24%
20	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,000,000	$4,225.00	$5,671.16	$ 1,446.16	34.23%
21	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,050,000	$4,373.00	$5,869.55	$ 1,496.55	34.22%
22	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,100,000	$4,521.00	$6,067.95	$ 1,546.95	34.22%
23	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,150,000	$4,669.00	$6,266.34	$ 1,597.34	34.21%
24	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,200,000	$4,817.00	$6,464.73	$ 1,647.73	34.21%
25	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,250,000	$4,965.00	$6,663.12	$ 1,698.12	34.20%
26	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,300,000	$5,113.00	$6,861.51	$ 1,748.51	34.20%
27	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,350,000	$5,261.00	$7,059.91	$ 1,798.91	34.19%
28	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,400,000	$5,409.00	$7,258.30	$ 1,849.30	34.19%
29	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,450,000	$5,557.00	$7,456.69	$ 1,899.69	34.19%
30	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,500,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
31	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,550,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
32	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,600,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
33	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,650,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
34	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,700,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
35	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,750,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
36	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,800,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
37	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,850,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
38	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,900,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
39	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		1,950,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
40	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,000,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
41	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,050,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
42	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,100,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
43	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,150,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
44	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,200,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
45	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,250,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
46	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,300,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
47	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,350,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
48	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,400,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
49	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,450,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
50	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,500,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
51	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,550,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
52	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,600,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
53	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,650,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
54	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,700,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
55	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter		2,750,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
56								
57	F10I_C , S10I_C - no active accounts	Chaparral Irrigation 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		75,000	$2,587.00	$3,482.06	$ 895.06	34.60%
2	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		150,000	$2,809.00	$3,779.65	$ 970.65	34.55%
3	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		225,000	$3,031.00	$4,077.24	$ 1,046.24	34.52%
4	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		300,000	$3,253.00	$4,374.82	$ 1,121.82	34.49%
5	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		375,000	$3,475.00	$4,672.41	$ 1,197.41	34.46%
6	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		450,000	$3,697.00	$4,970.00	$ 1,273.00	34.43%
7	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		525,000	$3,919.00	$5,267.59	$ 1,348.59	34.41%
8	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		600,000	$4,141.00	$5,565.18	$ 1,424.18	34.39%
9	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		675,000	$4,363.00	$5,862.76	$ 1,499.76	34.37%
10	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		750,000	$4,585.00	$6,160.35	$ 1,575.35	34.36%
11	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		825,000	$4,807.00	$6,457.94	$ 1,650.94	34.34%
12	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		900,000	$5,029.00	$6,755.53	$ 1,726.53	34.33%
13	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		975,000	$5,251.00	$7,053.12	$ 1,802.12	34.32%
14	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,050,000	$5,473.00	$7,350.70	$ 1,877.70	34.31%
15	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,125,000	$5,695.00	$7,648.29	$ 1,953.29	34.30%
16	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,200,000	$5,917.00	$7,945.88	$ 2,028.88	34.29%
17	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,275,000	$6,139.00	$8,243.47	$ 2,104.47	34.28%
18	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,350,000	$6,361.00	$8,541.06	$ 2,180.06	34.27%
19	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,425,000	$6,583.00	$8,838.64	$ 2,255.64	34.26%
20	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,500,000	$6,805.00	$9,136.23	$ 2,331.23	34.26%
21	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,575,000	$7,027.00	$9,433.82	$ 2,406.82	34.25%
22	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,650,000	$7,249.00	$9,731.41	$ 2,482.41	34.24%
23	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,725,000	$7,471.00	$10,029.00	$ 2,558.00	34.24%
24	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,800,000	$7,693.00	$10,326.58	$ 2,633.58	34.23%
25	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,875,000	$7,915.00	$10,624.17	$ 2,709.17	34.23%
26	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		1,950,000	$8,137.00	$10,921.76	$ 2,784.76	34.22%
27	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,025,000	$8,359.00	$11,219.35	$ 2,860.35	34.22%
28	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,100,000	$8,581.00	$11,516.94	$ 2,935.94	34.21%
29	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,175,000	$8,803.00	$11,814.52	$ 3,011.52	34.21%
30	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,250,000	$9,025.00	$12,112.11	$ 3,087.11	34.21%
31	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,325,000	$9,247.00	$12,409.70	$ 3,162.70	34.20%
32	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,400,000	$9,469.00	$12,707.29	$ 3,238.29	34.20%
33	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,475,000	$9,691.00	$13,004.88	$ 3,313.88	34.20%
34	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,550,000	$9,913.00	$13,302.46	$ 3,389.46	34.19%
35	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,625,000	$10,135.00	$13,600.05	$ 3,465.05	34.19%
36	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,700,000	$10,357.00	$13,897.64	$ 3,540.64	34.19%
37	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,775,000	$10,579.00	$14,195.23	$ 3,616.23	34.18%
38	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,850,000	$10,801.00	$14,492.82	$ 3,691.82	34.18%
39	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		2,925,000	$11,023.00	$14,790.40	$ 3,767.40	34.18%
40	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,000,000	$11,245.00	$15,087.99	$ 3,842.99	34.18%
41	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,075,000	$11,467.00	$15,385.58	$ 3,918.58	34.17%
42	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,150,000	$11,689.00	$15,683.17	$ 3,994.17	34.17%
43	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,225,000	$11,911.00	$15,980.76	$ 4,069.76	34.17%
44	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,300,000	$12,133.00	$16,278.34	$ 4,145.34	34.17%
45	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,375,000	$12,355.00	$16,575.93	$ 4,220.93	34.16%
46	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,450,000	$12,577.00	$16,873.52	$ 4,296.52	34.16%
47	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,525,000	$12,799.00	$17,171.11	$ 4,372.11	34.16%
48	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,600,000	$13,021.00	$17,468.70	$ 4,447.70	34.16%
49	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,675,000	$13,243.00	$17,766.28	$ 4,523.28	34.16%
50	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,750,000	$13,465.00	$18,063.87	$ 4,598.87	34.15%
51	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,825,000	$13,687.00	$18,361.46	$ 4,674.46	34.15%
52	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,900,000	$13,909.00	$18,659.05	$ 4,750.05	34.15%
53	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		3,975,000	$14,131.00	$18,956.64	$ 4,825.64	34.15%
54	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		4,050,000	$14,353.00	$19,254.22	$ 4,901.22	34.15%
55	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter		4,125,000	$14,575.00	$19,551.81	$ 4,976.81	34.15%
56								
57	F12I_C, S12I_C - no active accounts	Chaparral Irrigation 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		1,000	$19.46	$26.19	$ 6.73	34.56%
2	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		2,000	$22.42	$30.15	$ 7.73	34.49%
3	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		3,000	$25.38	$34.12	$ 8.74	34.44%
4	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		4,000	$28.34	$38.09	$ 9.75	34.40%
5	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		5,000	$31.30	$42.06	$ 10.76	34.37%
6	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		6,000	$34.26	$46.02	$ 11.76	34.34%
7	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		7,000	$37.22	$49.99	$ 12.77	34.32%
8	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		8,000	$40.18	$53.96	$ 13.78	34.30%
9	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		9,000	$43.14	$57.93	$ 14.79	34.28%
10	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		10,000	$46.10	$61.90	$ 15.80	34.26%
11	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		11,000	$49.06	$65.86	$ 16.80	34.25%
12	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		12,000	$52.02	$69.83	$ 17.81	34.24%
13	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		13,000	$54.98	$73.80	$ 18.82	34.23%
14	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		14,000	$57.94	$77.77	$ 19.83	34.22%
15	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		15,000	$60.90	$81.73	$ 20.83	34.21%
16	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		16,000	$63.86	$85.70	$ 21.84	34.20%
17	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		17,000	$66.82	$89.67	$ 22.85	34.20%
18	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		18,000	$69.78	$93.64	$ 23.86	34.19%
19	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		19,000	$72.74	$97.61	$ 24.87	34.19%
20	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		20,000	$75.70	$101.57	$ 25.87	34.18%
21	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		21,000	$78.66	$105.54	$ 26.88	34.17%
22	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		22,000	$81.62	$109.51	$ 27.89	34.17%
23	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		23,000	$84.58	$113.48	$ 28.90	34.17%
24	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		24,000	$87.54	$117.45	$ 29.91	34.16%
25	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		25,000	$90.50	$121.41	$ 30.91	34.16%
26	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		26,000	$93.46	$125.38	$ 31.92	34.15%
27	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		27,000	$96.42	$129.35	$ 32.93	34.15%
28	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		28,000	$99.38	$133.32	$ 33.94	34.15%
29	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		29,000	$102.34	$137.28	$ 34.94	34.15%
30	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		30,000	$105.30	$141.25	$ 35.95	34.14%
31	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		31,000	$108.26	$145.22	$ 36.96	34.14%
32	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		32,000	$111.22	$149.19	$ 37.97	34.14%
33	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		33,000	$114.18	$153.16	$ 38.98	34.14%
34	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		34,000	$117.14	$157.12	$ 39.98	34.13%
35	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		35,000	$120.10	$161.09	$ 40.99	34.13%
36	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		36,000	$123.06	$165.06	$ 42.00	34.13%
37	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		37,000	$126.02	$169.03	$ 43.01	34.13%
38	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		38,000	$128.98	$173.00	$ 44.02	34.13%
39	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		39,000	$131.94	$176.96	$ 45.02	34.12%
40	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		40,000	$134.90	$180.93	$ 46.03	34.12%
41	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		41,000	$137.86	$184.90	$ 47.04	34.12%
42	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		42,000	$140.82	$188.87	$ 48.05	34.12%
43	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		43,000	$143.78	$192.83	$ 49.05	34.12%
44	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		44,000	$146.74	$196.80	$ 50.06	34.12%
45	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		45,000	$149.70	$200.77	$ 51.07	34.11%
46	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		46,000	$152.66	$204.74	$ 52.08	34.11%
47	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		47,000	$155.62	$208.71	$ 53.09	34.11%
48	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		48,000	$158.58	$212.67	$ 54.09	34.11%
49	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		49,000	$161.54	$216.64	$ 55.10	34.11%
50	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		50,000	$164.50	$220.61	$ 56.11	34.11%
51	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		51,000	$167.46	$224.58	$ 57.12	34.11%
52	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		52,000	$170.42	$228.54	$ 58.12	34.11%
53	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		53,000	$173.38	$232.51	$ 59.13	34.11%
54	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		54,000	$176.34	$236.48	$ 60.14	34.10%
55	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter		55,000	$179.30	$240.45	$ 61.15	34.10%
56								
57	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter	Average:	15,632	$62.77	$84.24	$ 21.47	34.21%
58								
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		4,000	$39.34	$52.90	$ 13.56	34.47%
2	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		8,000	$51.18	$68.77	$ 17.59	34.37%
3	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		12,000	$63.02	$84.64	$ 21.62	34.31%
4	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		16,000	$74.86	$100.51	$ 25.65	34.27%
5	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		20,000	$86.70	$116.39	$ 29.69	34.24%
6	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		24,000	$98.54	$132.26	$ 33.72	34.22%
7	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		28,000	$110.38	$148.13	$ 37.75	34.20%
8	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		32,000	$122.22	$164.00	$ 41.78	34.18%
9	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		36,000	$134.06	$179.87	$ 45.81	34.17%
10	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		40,000	$145.90	$195.74	$ 49.84	34.16%
11	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		44,000	$157.74	$211.61	$ 53.87	34.15%
12	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		48,000	$169.58	$227.49	$ 57.91	34.15%
13	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		52,000	$181.42	$243.36	$ 61.94	34.14%
14	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		56,000	$193.26	$259.23	$ 65.97	34.13%
15	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		60,000	$205.10	$275.10	$ 70.00	34.13%
16	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		64,000	$216.94	$290.97	$ 74.03	34.12%
17	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		68,000	$228.78	$306.84	$ 78.06	34.12%
18	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		72,000	$240.62	$322.71	$ 82.09	34.12%
19	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		76,000	$252.46	$338.58	$ 86.12	34.11%
20	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		80,000	$264.30	$354.46	$ 90.16	34.11%
21	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		84,000	$276.14	$370.33	$ 94.19	34.11%
22	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		88,000	$287.98	$386.20	$ 98.22	34.11%
23	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		92,000	$299.82	$402.07	$ 102.25	34.10%
24	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		96,000	$311.66	$417.94	$ 106.28	34.10%
25	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		100,000	$323.50	$433.81	$ 110.31	34.10%
26	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		104,000	$335.34	$449.68	$ 114.34	34.10%
27	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		108,000	$347.18	$465.56	$ 118.38	34.10%
28	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		112,000	$359.02	$481.43	$ 122.41	34.09%
29	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		116,000	$370.86	$497.30	$ 126.44	34.09%
30	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		120,000	$382.70	$513.17	$ 130.47	34.09%
31	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		124,000	$394.54	$529.04	$ 134.50	34.09%
32	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		128,000	$406.38	$544.91	$ 138.53	34.09%
33	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		132,000	$418.22	$560.78	$ 142.56	34.09%
34	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		136,000	$430.06	$576.65	$ 146.59	34.09%
35	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		140,000	$441.90	$592.53	$ 150.63	34.09%
36	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		144,000	$453.74	$608.40	$ 154.66	34.09%
37	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		148,000	$465.58	$624.27	$ 158.69	34.08%
38	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		152,000	$477.42	$640.14	$ 162.72	34.08%
39	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		156,000	$489.26	$656.01	$ 166.75	34.08%
40	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		160,000	$501.10	$671.88	$ 170.78	34.08%
41	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		164,000	$512.94	$687.75	$ 174.81	34.08%
42	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		168,000	$524.78	$703.63	$ 178.85	34.08%
43	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		172,000	$536.62	$719.50	$ 182.88	34.08%
44	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		176,000	$548.46	$735.37	$ 186.91	34.08%
45	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		180,000	$560.30	$751.24	$ 190.94	34.08%
46	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		184,000	$572.14	$767.11	$ 194.97	34.08%
47	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		188,000	$583.98	$782.98	$ 199.00	34.08%
48	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		192,000	$595.82	$798.85	$ 203.03	34.08%
49	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		196,000	$607.66	$814.73	$ 207.07	34.08%
50	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		200,000	$619.50	$830.60	$ 211.10	34.08%
51	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		204,000	$631.34	$846.47	$ 215.13	34.07%
52	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		208,000	$643.18	$862.34	$ 219.16	34.07%
53	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		212,000	$655.02	$878.21	$ 223.19	34.07%
54	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		216,000	$666.86	$894.08	$ 227.22	34.07%
55	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter		220,000	$678.70	$909.95	$ 231.25	34.07%
56								
57	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter	Average:	5,333	$43.29	$58.19	$ 14.90	34.43%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		4,000	$66.84	$89.93	$ 23.09	34.54%
2	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		8,000	$78.68	$105.80	$ 27.12	34.47%
3	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		12,000	$90.52	$121.67	$ 31.15	34.41%
4	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		16,000	$102.36	$137.54	$ 35.18	34.37%
5	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		20,000	$114.20	$153.41	$ 39.21	34.34%
6	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		24,000	$126.04	$169.29	$ 43.25	34.31%
7	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		28,000	$137.88	$185.16	$ 47.28	34.29%
8	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		32,000	$149.72	$201.03	$ 51.31	34.27%
9	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		36,000	$161.56	$216.90	$ 55.34	34.25%
10	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		40,000	$173.40	$232.77	$ 59.37	34.24%
11	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		44,000	$185.24	$248.64	$ 63.40	34.23%
12	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		48,000	$197.08	$264.51	$ 67.43	34.22%
13	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		52,000	$208.92	$280.39	$ 71.47	34.21%
14	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		56,000	$220.76	$296.26	$ 75.50	34.20%
15	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		60,000	$232.60	$312.13	$ 79.53	34.19%
16	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		64,000	$244.44	$328.00	$ 83.56	34.18%
17	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		68,000	$256.28	$343.87	$ 87.59	34.18%
18	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		72,000	$268.12	$359.74	$ 91.62	34.17%
19	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		76,000	$279.96	$375.61	$ 95.65	34.17%
20	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		80,000	$291.80	$391.48	$ 99.68	34.16%
21	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		84,000	$303.64	$407.36	$ 103.72	34.16%
22	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		88,000	$315.48	$423.23	$ 107.75	34.15%
23	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		92,000	$327.32	$439.10	$ 111.78	34.15%
24	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		96,000	$339.16	$454.97	$ 115.81	34.15%
25	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		100,000	$351.00	$470.84	$ 119.84	34.14%
26	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		104,000	$362.84	$486.71	$ 123.87	34.14%
27	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		108,000	$374.68	$502.58	$ 127.90	34.14%
28	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		112,000	$386.52	$518.46	$ 131.94	34.13%
29	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		116,000	$398.36	$534.33	$ 135.97	34.13%
30	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		120,000	$410.20	$550.20	$ 140.00	34.13%
31	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		124,000	$422.04	$566.07	$ 144.03	34.13%
32	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		128,000	$433.88	$581.94	$ 148.06	34.12%
33	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		132,000	$445.72	$597.81	$ 152.09	34.12%
34	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		136,000	$457.56	$613.68	$ 156.12	34.12%
35	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		140,000	$469.40	$629.56	$ 160.16	34.12%
36	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		144,000	$481.24	$645.43	$ 164.19	34.12%
37	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		148,000	$493.08	$661.30	$ 168.22	34.12%
38	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		152,000	$504.92	$677.17	$ 172.25	34.11%
39	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		156,000	$516.76	$693.04	$ 176.28	34.11%
40	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		160,000	$528.60	$708.91	$ 180.31	34.11%
41	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		164,000	$540.44	$724.78	$ 184.34	34.11%
42	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		168,000	$552.28	$740.65	$ 188.37	34.11%
43	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		172,000	$564.12	$756.53	$ 192.41	34.11%
44	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		176,000	$575.96	$772.40	$ 196.44	34.11%
45	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		180,000	$587.80	$788.27	$ 200.47	34.10%
46	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		184,000	$599.64	$804.14	$ 204.50	34.10%
47	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		188,000	$611.48	$820.01	$ 208.53	34.10%
48	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		192,000	$623.32	$835.88	$ 212.56	34.10%
49	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		196,000	$635.16	$851.75	$ 216.59	34.10%
50	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		200,000	$647.00	$867.63	$ 220.63	34.10%
51	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		204,000	$658.84	$883.50	$ 224.66	34.10%
52	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		208,000	$670.68	$899.37	$ 228.69	34.10%
53	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		212,000	$682.52	$915.24	$ 232.72	34.10%
54	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		216,000	$694.36	$931.11	$ 236.75	34.10%
55	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter		220,000	$706.20	$946.98	$ 240.78	34.10%
56								
57	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter	Average:	4,444	$68.15	$91.69	$ 23.54	34.53%
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Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		4,000	$99.84	$134.36	$ 34.52	34.58%
2	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		8,000	$111.68	$150.23	$ 38.55	34.52%
3	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		12,000	$123.52	$166.11	$ 42.59	34.48%
4	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		16,000	$135.36	$181.98	$ 46.62	34.44%
5	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		20,000	$147.20	$197.85	$ 50.65	34.41%
6	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		24,000	$159.04	$213.72	$ 54.68	34.38%
7	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		28,000	$170.88	$229.59	$ 58.71	34.36%
8	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		32,000	$182.72	$245.46	$ 62.74	34.34%
9	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		36,000	$194.56	$261.33	$ 66.77	34.32%
10	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		40,000	$206.40	$277.21	$ 70.81	34.31%
11	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		44,000	$218.24	$293.08	$ 74.84	34.29%
12	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		48,000	$230.08	$308.95	$ 78.87	34.28%
13	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		52,000	$241.92	$324.82	$ 82.90	34.27%
14	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		56,000	$253.76	$340.69	$ 86.93	34.26%
15	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		60,000	$265.60	$356.56	$ 90.96	34.25%
16	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		64,000	$277.44	$372.43	$ 94.99	34.24%
17	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		68,000	$289.28	$388.31	$ 99.03	34.23%
18	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		72,000	$301.12	$404.18	$ 103.06	34.22%
19	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		76,000	$312.96	$420.05	$ 107.09	34.22%
20	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		80,000	$324.80	$435.92	$ 111.12	34.21%
21	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		84,000	$336.64	$451.79	$ 115.15	34.21%
22	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		88,000	$348.48	$467.66	$ 119.18	34.20%
23	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		92,000	$360.32	$483.53	$ 123.21	34.20%
24	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		96,000	$372.16	$499.40	$ 127.24	34.19%
25	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		100,000	$384.00	$515.28	$ 131.28	34.19%
26	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		104,000	$395.84	$531.15	$ 135.31	34.18%
27	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		108,000	$407.68	$547.02	$ 139.34	34.18%
28	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		112,000	$419.52	$562.89	$ 143.37	34.17%
29	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		116,000	$431.36	$578.76	$ 147.40	34.17%
30	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		120,000	$443.20	$594.63	$ 151.43	34.17%
31	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		124,000	$455.04	$610.50	$ 155.46	34.16%
32	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		128,000	$466.88	$626.38	$ 159.50	34.16%
33	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		132,000	$478.72	$642.25	$ 163.53	34.16%
34	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		136,000	$490.56	$658.12	$ 167.56	34.16%
35	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		140,000	$502.40	$673.99	$ 171.59	34.15%
36	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		144,000	$514.24	$689.86	$ 175.62	34.15%
37	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		148,000	$526.08	$705.73	$ 179.65	34.15%
38	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		152,000	$537.92	$721.60	$ 183.68	34.15%
39	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		156,000	$549.76	$737.48	$ 187.72	34.14%
40	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		160,000	$561.60	$753.35	$ 191.75	34.14%
41	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		164,000	$573.44	$769.22	$ 195.78	34.14%
42	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		168,000	$585.28	$785.09	$ 199.81	34.14%
43	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		172,000	$597.12	$800.96	$ 203.84	34.14%
44	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		176,000	$608.96	$816.83	$ 207.87	34.14%
45	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		180,000	$620.80	$832.70	$ 211.90	34.13%
46	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		184,000	$632.64	$848.57	$ 215.93	34.13%
47	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		188,000	$644.48	$864.45	$ 219.97	34.13%
48	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		192,000	$656.32	$880.32	$ 224.00	34.13%
49	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		196,000	$668.16	$896.19	$ 228.03	34.13%
50	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		200,000	$680.00	$912.06	$ 232.06	34.13%
51	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		204,000	$691.84	$927.93	$ 236.09	34.13%
52	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		208,000	$703.68	$943.80	$ 240.12	34.12%
53	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		212,000	$715.52	$959.67	$ 244.15	34.12%
54	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		216,000	$727.36	$975.55	$ 248.19	34.12%
55	F2H_C, S2H_C	Chaparral Hydrant 2" Meter		220,000	$739.20	$991.42	$ 252.22	34.12%
56								
57	F2H_C, S2H_C	Chaparral Hydrant 2" Meter	Average:	583	$ 89.73	$ 120.81	$ 31.08	34.64%
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4 Rebuttal
Page 35
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		4,000	$187.84	$252.86	$ 65.02	34.61%
2	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		8,000	$199.68	$268.73	$ 69.05	34.58%
3	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		12,000	$211.52	$284.60	$ 73.08	34.55%
4	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		16,000	$223.36	$300.47	$ 77.11	34.52%
5	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		20,000	$235.20	$316.34	$ 81.14	34.50%
6	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		24,000	$247.04	$332.21	$ 85.17	34.48%
7	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		28,000	$258.88	$348.08	$ 89.20	34.46%
8	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		32,000	$270.72	$363.95	$ 93.23	34.44%
9	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		36,000	$282.56	$379.83	$ 97.27	34.42%
10	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		40,000	$294.40	$395.70	$ 101.30	34.41%
11	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		44,000	$306.24	$411.57	$ 105.33	34.39%
12	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		48,000	$318.08	$427.44	$ 109.36	34.38%
13	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		52,000	$329.92	$443.31	$ 113.39	34.37%
14	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		56,000	$341.76	$459.18	$ 117.42	34.36%
15	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		60,000	$353.60	$475.05	$ 121.45	34.35%
16	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		64,000	$365.44	$490.93	$ 125.49	34.34%
17	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		68,000	$377.28	$506.80	$ 129.52	34.33%
18	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		72,000	$389.12	$522.67	$ 133.55	34.32%
19	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		76,000	$400.96	$538.54	$ 137.58	34.31%
20	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		80,000	$412.80	$554.41	$ 141.61	34.31%
21	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		84,000	$424.64	$570.28	$ 145.64	34.30%
22	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		88,000	$436.48	$586.15	$ 149.67	34.29%
23	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		92,000	$448.32	$602.03	$ 153.71	34.28%
24	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		96,000	$460.16	$617.90	$ 157.74	34.28%
25	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		100,000	$472.00	$633.77	$ 161.77	34.27%
26	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		104,000	$483.84	$649.64	$ 165.80	34.27%
27	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		108,000	$495.68	$665.51	$ 169.83	34.26%
28	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		112,000	$507.52	$681.38	$ 173.86	34.26%
29	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		116,000	$519.36	$697.25	$ 177.89	34.25%
30	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		120,000	$531.20	$713.12	$ 181.92	34.25%
31	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		124,000	$543.04	$729.00	$ 185.96	34.24%
32	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		128,000	$554.88	$744.87	$ 189.99	34.24%
33	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		132,000	$566.72	$760.74	$ 194.02	34.24%
34	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		136,000	$578.56	$776.61	$ 198.05	34.23%
35	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		140,000	$590.40	$792.48	$ 202.08	34.23%
36	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		144,000	$602.24	$808.35	$ 206.11	34.22%
37	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		148,000	$614.08	$824.22	$ 210.14	34.22%
38	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		152,000	$625.92	$840.10	$ 214.18	34.22%
39	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		156,000	$637.76	$855.97	$ 218.21	34.21%
40	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		160,000	$649.60	$871.84	$ 222.24	34.21%
41	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		164,000	$661.44	$887.71	$ 226.27	34.21%
42	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		168,000	$673.28	$903.58	$ 230.30	34.21%
43	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		172,000	$685.12	$919.45	$ 234.33	34.20%
44	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		176,000	$696.96	$935.32	$ 238.36	34.20%
45	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		180,000	$708.80	$951.20	$ 242.40	34.20%
46	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		184,000	$720.64	$967.07	$ 246.43	34.20%
47	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		188,000	$732.48	$982.94	$ 250.46	34.19%
48	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		192,000	$744.32	$998.81	$ 254.49	34.19%
49	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		196,000	$756.16	$1,014.68	$ 258.52	34.19%
50	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		200,000	$768.00	$1,030.55	$ 262.55	34.19%
51	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		204,000	$779.84	$1,046.42	$ 266.58	34.18%
52	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		208,000	$791.68	$1,062.29	$ 270.61	34.18%
53	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		212,000	$803.52	$1,078.17	$ 274.65	34.18%
54	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		216,000	$815.36	$1,094.04	$ 278.68	34.18%
55	F3H_C, S3H_C	Chaparral Hydrant 3" Meter		220,000	$827.20	$1,109.91	$ 282.71	34.18%
56								
57	F3H_C, S3H_C	Chaparral Hydrant 3" Meter	Average:	28,212	$ 259.51	$ 348.92	$ 89.42	34.46%
58								
59								
60								

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		7,000	$295.72	$398.06	$ 102.34	34.61%
2	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		14,000	$316.44	$425.84	$ 109.40	34.57%
3	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		21,000	$337.16	$453.61	$ 116.45	34.54%
4	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		28,000	$357.88	$481.39	$ 123.51	34.51%
5	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		35,000	$378.60	$509.16	$ 130.56	34.49%
6	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		42,000	$399.32	$536.94	$ 137.62	34.46%
7	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		49,000	$420.04	$564.71	$ 144.67	34.44%
8	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		56,000	$440.76	$592.49	$ 151.73	34.42%
9	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		63,000	$461.48	$620.26	$ 158.78	34.41%
10	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		70,000	$482.20	$648.04	$ 165.84	34.39%
11	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		77,000	$502.92	$675.81	$ 172.89	34.38%
12	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		84,000	$523.64	$703.59	$ 179.95	34.36%
13	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		91,000	$544.36	$731.36	$ 187.00	34.35%
14	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		98,000	$565.08	$759.14	$ 194.06	34.34%
15	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		105,000	$585.80	$786.91	$ 201.11	34.33%
16	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		112,000	$606.52	$814.69	$ 208.17	34.32%
17	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		119,000	$627.24	$842.46	$ 215.22	34.31%
18	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		126,000	$647.96	$870.24	$ 222.28	34.30%
19	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		133,000	$668.68	$898.01	$ 229.33	34.30%
20	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		140,000	$689.40	$925.79	$ 236.39	34.29%
21	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		147,000	$710.12	$953.56	$ 243.44	34.28%
22	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		154,000	$730.84	$981.33	$ 250.49	34.27%
23	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		161,000	$751.56	$1,009.11	$ 257.55	34.27%
24	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		168,000	$772.28	$1,036.88	$ 264.60	34.26%
25	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		175,000	$793.00	$1,064.66	$ 271.66	34.26%
26	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		182,000	$813.72	$1,092.43	$ 278.71	34.25%
27	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		189,000	$834.44	$1,120.21	$ 285.77	34.25%
28	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		196,000	$855.16	$1,147.98	$ 292.82	34.24%
29	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		203,000	$875.88	$1,175.76	$ 299.88	34.24%
30	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		210,000	$896.60	$1,203.53	$ 306.93	34.23%
31	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		217,000	$917.32	$1,231.31	$ 313.99	34.23%
32	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		224,000	$938.04	$1,259.08	$ 321.04	34.22%
33	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		231,000	$958.76	$1,286.86	$ 328.10	34.22%
34	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		238,000	$979.48	$1,314.63	$ 335.15	34.22%
35	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		245,000	$1,000.20	$1,342.41	$ 342.21	34.21%
36	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		252,000	$1,020.92	$1,370.18	$ 349.26	34.21%
37	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		259,000	$1,041.64	$1,397.96	$ 356.32	34.21%
38	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		266,000	$1,062.36	$1,425.73	$ 363.37	34.20%
39	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		273,000	$1,083.08	$1,453.51	$ 370.43	34.20%
40	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		280,000	$1,103.80	$1,481.28	$ 377.48	34.20%
41	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		287,000	$1,124.52	$1,509.06	$ 384.54	34.20%
42	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		294,000	$1,145.24	$1,536.83	$ 391.59	34.19%
43	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		301,000	$1,165.96	$1,564.61	$ 398.65	34.19%
44	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		308,000	$1,186.68	$1,592.38	$ 405.70	34.19%
45	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		315,000	$1,207.40	$1,620.16	$ 412.76	34.19%
46	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		322,000	$1,228.12	$1,647.93	$ 419.81	34.18%
47	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		329,000	$1,248.84	$1,675.71	$ 426.87	34.18%
48	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		336,000	$1,269.56	$1,703.48	$ 433.92	34.18%
49	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		343,000	$1,290.28	$1,731.26	$ 440.98	34.18%
50	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		350,000	$1,311.00	$1,759.03	$ 448.03	34.17%
51	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		357,000	$1,331.72	$1,786.81	$ 455.09	34.17%
52	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		364,000	$1,352.44	$1,814.58	$ 462.14	34.17%
53	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		371,000	$1,373.16	$1,842.36	$ 469.20	34.17%
54	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		378,000	$1,393.88	$1,870.13	$ 476.25	34.17%
55	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter		385,000	$1,414.60	$1,897.91	$ 483.31	34.17%
56								
57	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		50,000	$698.00	$938.97	$ 240.97	34.52%
2	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		100,000	$846.00	$1,137.36	$ 291.36	34.44%
3	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		150,000	$994.00	$1,335.75	$ 341.75	34.38%
4	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		200,000	$1,142.00	$1,534.14	$ 392.14	34.34%
5	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		250,000	$1,290.00	$1,732.54	$ 442.54	34.31%
6	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		300,000	$1,438.00	$1,930.93	$ 492.93	34.28%
7	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		350,000	$1,586.00	$2,129.32	$ 543.32	34.26%
8	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		400,000	$1,734.00	$2,327.71	$ 593.71	34.24%
9	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		450,000	$1,882.00	$2,526.10	$ 644.10	34.22%
10	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		500,000	$2,030.00	$2,724.50	$ 694.50	34.21%
11	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		600,000	$2,326.00	$3,121.28	$ 795.28	34.19%
12	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		700,000	$2,622.00	$3,518.06	$ 896.06	34.17%
13	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		800,000	$2,918.00	$3,914.85	$ 996.85	34.16%
14	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		900,000	$3,214.00	$4,311.63	$ 1,097.63	34.15%
15	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,000,000	$3,510.00	$4,708.42	$ 1,198.42	34.14%
16	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,100,000	$3,806.00	$5,105.20	$ 1,299.20	34.14%
17	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,200,000	$4,102.00	$5,501.98	$ 1,399.98	34.13%
18	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,300,000	$4,398.00	$5,898.77	$ 1,500.77	34.12%
19	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,400,000	$4,694.00	$6,295.55	$ 1,601.55	34.12%
20	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,500,000	$4,990.00	$6,692.34	$ 1,702.34	34.11%
21	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,600,000	$5,286.00	$7,089.12	$ 1,803.12	34.11%
22	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,700,000	$5,582.00	$7,485.90	$ 1,903.90	34.11%
23	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,800,000	$5,878.00	$7,882.69	$ 2,004.69	34.10%
24	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		1,900,000	$6,174.00	$8,279.47	$ 2,105.47	34.10%
25	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,000,000	$6,470.00	$8,676.26	$ 2,206.26	34.10%
26	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,100,000	$6,766.00	$9,073.04	$ 2,307.04	34.10%
27	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,200,000	$7,062.00	$9,469.82	$ 2,407.82	34.10%
28	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,300,000	$7,358.00	$9,866.61	$ 2,508.61	34.09%
29	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,400,000	$7,654.00	$10,263.39	$ 2,609.39	34.09%
30	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,500,000	$7,950.00	$10,660.18	$ 2,710.18	34.09%
31	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,600,000	$8,246.00	$11,056.96	$ 2,810.96	34.09%
32	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,700,000	$8,542.00	$11,453.74	$ 2,911.74	34.09%
33	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,800,000	$8,838.00	$11,850.53	$ 3,012.53	34.09%
34	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		2,900,000	$9,134.00	$12,247.31	$ 3,113.31	34.08%
35	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,000,000	$9,430.00	$12,644.10	$ 3,214.10	34.08%
36	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,100,000	$9,726.00	$13,040.88	$ 3,314.88	34.08%
37	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,200,000	$10,022.00	$13,437.66	$ 3,415.66	34.08%
38	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,300,000	$10,318.00	$13,834.45	$ 3,516.45	34.08%
39	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,400,000	$10,614.00	$14,231.23	$ 3,617.23	34.08%
40	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,500,000	$10,910.00	$14,628.02	$ 3,718.02	34.08%
41	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,600,000	$11,206.00	$15,024.80	$ 3,818.80	34.08%
42	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,700,000	$11,502.00	$15,421.58	$ 3,919.58	34.08%
43	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,800,000	$11,798.00	$15,818.37	$ 4,020.37	34.08%
44	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		3,900,000	$12,094.00	$16,215.15	$ 4,121.15	34.08%
45	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,000,000	$12,390.00	$16,611.94	$ 4,221.94	34.08%
46	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,100,000	$12,686.00	$17,008.72	$ 4,322.72	34.07%
47	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,200,000	$12,982.00	$17,405.50	$ 4,423.50	34.07%
48	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,300,000	$13,278.00	$17,802.29	$ 4,524.29	34.07%
49	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,400,000	$13,574.00	$18,199.07	$ 4,625.07	34.07%
50	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,500,000	$13,870.00	$18,595.86	$ 4,725.86	34.07%
51	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,600,000	$14,166.00	$18,992.64	$ 4,826.64	34.07%
52	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,700,000	$14,462.00	$19,389.42	$ 4,927.42	34.07%
53	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,800,000	$14,758.00	$19,786.21	$ 5,028.21	34.07%
54	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		4,900,000	$15,054.00	$20,182.99	$ 5,128.99	34.07%
55	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter		5,000,000	$15,350.00	$20,579.78	$ 5,229.78	34.07%
56								
57	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		50,000	$1,028.00	$1,383.31	$ 355.31	34.56%
2	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		100,000	$1,176.00	$1,581.70	$ 405.70	34.50%
3	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		150,000	$1,324.00	$1,780.10	$ 456.10	34.45%
4	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		200,000	$1,472.00	$1,978.49	$ 506.49	34.41%
5	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		250,000	$1,620.00	$2,176.88	$ 556.88	34.38%
6	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		300,000	$1,768.00	$2,375.27	$ 607.27	34.35%
7	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		350,000	$1,916.00	$2,573.66	$ 657.66	34.32%
8	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		400,000	$2,064.00	$2,772.06	$ 708.06	34.31%
9	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		450,000	$2,212.00	$2,970.45	$ 758.45	34.29%
10	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		500,000	$2,360.00	$3,168.84	$ 808.84	34.27%
11	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		600,000	$2,656.00	$3,565.62	$ 909.62	34.25%
12	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		700,000	$2,952.00	$3,962.41	$ 1,010.41	34.23%
13	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		800,000	$3,248.00	$4,359.19	$ 1,111.19	34.21%
14	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		900,000	$3,544.00	$4,755.98	$ 1,211.98	34.20%
15	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,000,000	$3,840.00	$5,152.76	$ 1,312.76	34.19%
16	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,100,000	$4,136.00	$5,549.54	$ 1,413.54	34.18%
17	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,200,000	$4,432.00	$5,946.33	$ 1,514.33	34.17%
18	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,300,000	$4,728.00	$6,343.11	$ 1,615.11	34.16%
19	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,400,000	$5,024.00	$6,739.90	$ 1,715.90	34.15%
20	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,500,000	$5,320.00	$7,136.68	$ 1,816.68	34.15%
21	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,600,000	$5,616.00	$7,533.46	$ 1,917.46	34.14%
22	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,700,000	$5,912.00	$7,930.25	$ 2,018.25	34.14%
23	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,800,000	$6,208.00	$8,327.03	$ 2,119.03	34.13%
24	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		1,900,000	$6,504.00	$8,723.82	$ 2,219.82	34.13%
25	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,000,000	$6,800.00	$9,120.60	$ 2,320.60	34.13%
26	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,100,000	$7,096.00	$9,517.38	$ 2,421.38	34.12%
27	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,200,000	$7,392.00	$9,914.17	$ 2,522.17	34.12%
28	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,300,000	$7,688.00	$10,310.95	$ 2,622.95	34.12%
29	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,400,000	$7,984.00	$10,707.74	$ 2,723.74	34.11%
30	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,500,000	$8,280.00	$11,104.52	$ 2,824.52	34.11%
31	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,600,000	$8,576.00	$11,501.30	$ 2,925.30	34.11%
32	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,700,000	$8,872.00	$11,898.09	$ 3,026.09	34.11%
33	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,800,000	$9,168.00	$12,294.87	$ 3,126.87	34.11%
34	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		2,900,000	$9,464.00	$12,691.66	$ 3,227.66	34.10%
35	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,000,000	$9,760.00	$13,088.44	$ 3,328.44	34.10%
36	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,100,000	$10,056.00	$13,485.22	$ 3,429.22	34.10%
37	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,200,000	$10,352.00	$13,882.01	$ 3,530.01	34.10%
38	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,300,000	$10,648.00	$14,278.79	$ 3,630.79	34.10%
39	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,400,000	$10,944.00	$14,675.58	$ 3,731.58	34.10%
40	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,500,000	$11,240.00	$15,072.36	$ 3,832.36	34.10%
41	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,600,000	$11,536.00	$15,469.14	$ 3,933.14	34.09%
42	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,700,000	$11,832.00	$15,865.93	$ 4,033.93	34.09%
43	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,800,000	$12,128.00	$16,262.71	$ 4,134.71	34.09%
44	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		3,900,000	$12,424.00	$16,659.50	$ 4,235.50	34.09%
45	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,000,000	$12,720.00	$17,056.28	$ 4,336.28	34.09%
46	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,100,000	$13,016.00	$17,453.06	$ 4,437.06	34.09%
47	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,200,000	$13,312.00	$17,849.85	$ 4,537.85	34.09%
48	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,300,000	$13,608.00	$18,246.63	$ 4,638.63	34.09%
49	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,400,000	$13,904.00	$18,643.42	$ 4,739.42	34.09%
50	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,500,000	$14,200.00	$19,040.20	$ 4,840.20	34.09%
51	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,600,000	$14,496.00	$19,436.98	$ 4,940.98	34.09%
52	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,700,000	$14,792.00	$19,833.77	$ 5,041.77	34.08%
53	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,800,000	$15,088.00	$20,230.55	$ 5,142.55	34.08%
54	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		4,900,000	$15,384.00	$20,627.34	$ 5,243.34	34.08%
55	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter		5,000,000	$15,680.00	$21,024.12	$ 5,344.12	34.08%
56								
57	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		50,000	$1,413.00	$1,901.71	$ 488.71	34.59%
2	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		100,000	$1,561.00	$2,100.11	$ 539.11	34.54%
3	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		150,000	$1,709.00	$2,298.50	$ 589.50	34.49%
4	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		200,000	$1,857.00	$2,496.89	$ 639.89	34.46%
5	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		250,000	$2,005.00	$2,695.28	$ 690.28	34.43%
6	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		300,000	$2,153.00	$2,893.67	$ 740.67	34.40%
7	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		350,000	$2,301.00	$3,092.07	$ 791.07	34.38%
8	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		400,000	$2,449.00	$3,290.46	$ 841.46	34.36%
9	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		450,000	$2,597.00	$3,488.85	$ 891.85	34.34%
10	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		500,000	$2,745.00	$3,687.24	$ 942.24	34.33%
11	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		550,000	$2,893.00	$3,885.63	$ 992.63	34.31%
12	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		600,000	$3,041.00	$4,084.03	$ 1,043.03	34.30%
13	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		650,000	$3,189.00	$4,282.42	$ 1,093.42	34.29%
14	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		700,000	$3,337.00	$4,480.81	$ 1,143.81	34.28%
15	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		750,000	$3,485.00	$4,679.20	$ 1,194.20	34.27%
16	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		800,000	$3,633.00	$4,877.59	$ 1,244.59	34.26%
17	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		850,000	$3,781.00	$5,075.99	$ 1,294.99	34.25%
18	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		900,000	$3,929.00	$5,274.38	$ 1,345.38	34.24%
19	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		950,000	$4,077.00	$5,472.77	$ 1,395.77	34.24%
20	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,000,000	$4,225.00	$5,671.16	$ 1,446.16	34.23%
21	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,050,000	$4,373.00	$5,869.55	$ 1,496.55	34.22%
22	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,100,000	$4,521.00	$6,067.95	$ 1,546.95	34.22%
23	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,150,000	$4,669.00	$6,266.34	$ 1,597.34	34.21%
24	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,200,000	$4,817.00	$6,464.73	$ 1,647.73	34.21%
25	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,250,000	$4,965.00	$6,663.12	$ 1,698.12	34.20%
26	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,300,000	$5,113.00	$6,861.51	$ 1,748.51	34.20%
27	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,350,000	$5,261.00	$7,059.91	$ 1,798.91	34.19%
28	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,400,000	$5,409.00	$7,258.30	$ 1,849.30	34.19%
29	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,450,000	$5,557.00	$7,456.69	$ 1,899.69	34.19%
30	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,500,000	$5,705.00	$7,655.08	$ 1,950.08	34.18%
31	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,550,000	$5,853.00	$7,853.47	$ 2,000.47	34.18%
32	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,600,000	$6,001.00	$8,051.87	$ 2,050.87	34.18%
33	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,650,000	$6,149.00	$8,250.26	$ 2,101.26	34.17%
34	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,700,000	$6,297.00	$8,448.65	$ 2,151.65	34.17%
35	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,750,000	$6,445.00	$8,647.04	$ 2,202.04	34.17%
36	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,800,000	$6,593.00	$8,845.43	$ 2,252.43	34.16%
37	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,850,000	$6,741.00	$9,043.83	$ 2,302.83	34.16%
38	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,900,000	$6,889.00	$9,242.22	$ 2,353.22	34.16%
39	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		1,950,000	$7,037.00	$9,440.61	$ 2,403.61	34.16%
40	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,000,000	$7,185.00	$9,639.00	$ 2,454.00	34.15%
41	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,050,000	$7,333.00	$9,837.39	$ 2,504.39	34.15%
42	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,100,000	$7,481.00	$10,035.79	$ 2,554.79	34.15%
43	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,150,000	$7,629.00	$10,234.18	$ 2,605.18	34.15%
44	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,200,000	$7,777.00	$10,432.57	$ 2,655.57	34.15%
45	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,250,000	$7,925.00	$10,630.96	$ 2,705.96	34.14%
46	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,300,000	$8,073.00	$10,829.35	$ 2,756.35	34.14%
47	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,350,000	$8,221.00	$11,027.75	$ 2,806.75	34.14%
48	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,400,000	$8,369.00	$11,226.14	$ 2,857.14	34.14%
49	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,450,000	$8,517.00	$11,424.53	$ 2,907.53	34.14%
50	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,500,000	$8,665.00	$11,622.92	$ 2,957.92	34.14%
51	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,550,000	$8,813.00	$11,821.31	$ 3,008.31	34.13%
52	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,600,000	$8,961.00	$12,019.71	$ 3,058.71	34.13%
53	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,650,000	$9,109.00	$12,218.10	$ 3,109.10	34.13%
54	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,700,000	$9,257.00	$12,416.49	$ 3,159.49	34.13%
55	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter		2,750,000	$9,405.00	$12,614.88	$ 3,209.88	34.13%
56								
57	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		75,000	$2,587.00	$3,482.06	$ 895.06	34.60%
2	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		150,000	$2,809.00	$3,779.65	$ 970.65	34.55%
3	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		225,000	$3,031.00	$4,077.24	$ 1,046.24	34.52%
4	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		300,000	$3,253.00	$4,374.82	$ 1,121.82	34.49%
5	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		375,000	$3,475.00	$4,672.41	$ 1,197.41	34.46%
6	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		450,000	$3,697.00	$4,970.00	$ 1,273.00	34.43%
7	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		525,000	$3,919.00	$5,267.59	$ 1,348.59	34.41%
8	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		600,000	$4,141.00	$5,565.18	$ 1,424.18	34.39%
9	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		675,000	$4,363.00	$5,862.76	$ 1,499.76	34.37%
10	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		750,000	$4,585.00	$6,160.35	$ 1,575.35	34.36%
11	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		825,000	$4,807.00	$6,457.94	$ 1,650.94	34.34%
12	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		900,000	$5,029.00	$6,755.53	$ 1,726.53	34.33%
13	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		975,000	$5,251.00	$7,053.12	$ 1,802.12	34.32%
14	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,050,000	$5,473.00	$7,350.70	$ 1,877.70	34.31%
15	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,125,000	$5,695.00	$7,648.29	$ 1,953.29	34.30%
16	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,200,000	$5,917.00	$7,945.88	$ 2,028.88	34.29%
17	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,275,000	$6,139.00	$8,243.47	$ 2,104.47	34.28%
18	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,350,000	$6,361.00	$8,541.06	$ 2,180.06	34.27%
19	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,425,000	$6,583.00	$8,838.64	$ 2,255.64	34.26%
20	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,500,000	$6,805.00	$9,136.23	$ 2,331.23	34.26%
21	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,575,000	$7,027.00	$9,433.82	$ 2,406.82	34.25%
22	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,650,000	$7,249.00	$9,731.41	$ 2,482.41	34.24%
23	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,725,000	$7,471.00	$10,029.00	$ 2,558.00	34.24%
24	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,800,000	$7,693.00	$10,326.58	$ 2,633.58	34.23%
25	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,875,000	$7,915.00	$10,624.17	$ 2,709.17	34.23%
26	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		1,950,000	$8,137.00	$10,921.76	$ 2,784.76	34.22%
27	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,025,000	$8,359.00	$11,219.35	$ 2,860.35	34.22%
28	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,100,000	$8,581.00	$11,516.94	$ 2,935.94	34.21%
29	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,175,000	$8,803.00	$11,814.52	$ 3,011.52	34.21%
30	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,250,000	$9,025.00	$12,112.11	$ 3,087.11	34.21%
31	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,325,000	$9,247.00	$12,409.70	$ 3,162.70	34.20%
32	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,400,000	$9,469.00	$12,707.29	$ 3,238.29	34.20%
33	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,475,000	$9,691.00	$13,004.88	$ 3,313.88	34.20%
34	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,550,000	$9,913.00	$13,302.46	$ 3,389.46	34.19%
35	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,625,000	$10,135.00	$13,600.05	$ 3,465.05	34.19%
36	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,700,000	$10,357.00	$13,897.64	$ 3,540.64	34.19%
37	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,775,000	$10,579.00	$14,195.23	$ 3,616.23	34.18%
38	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,850,000	$10,801.00	$14,492.82	$ 3,691.82	34.18%
39	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		2,925,000	$11,023.00	$14,790.40	$ 3,767.40	34.18%
40	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,000,000	$11,245.00	$15,087.99	$ 3,842.99	34.18%
41	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,075,000	$11,467.00	$15,385.58	$ 3,918.58	34.17%
42	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,150,000	$11,689.00	$15,683.17	$ 3,994.17	34.17%
43	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,225,000	$11,911.00	$15,980.76	$ 4,069.76	34.17%
44	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,300,000	$12,133.00	$16,278.34	$ 4,145.34	34.17%
45	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,375,000	$12,355.00	$16,575.93	$ 4,220.93	34.16%
46	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,450,000	$12,577.00	$16,873.52	$ 4,296.52	34.16%
47	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,525,000	$12,799.00	$17,171.11	$ 4,372.11	34.16%
48	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,600,000	$13,021.00	$17,468.70	$ 4,447.70	34.16%
49	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,675,000	$13,243.00	$17,766.28	$ 4,523.28	34.16%
50	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,750,000	$13,465.00	$18,063.87	$ 4,598.87	34.15%
51	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,825,000	$13,687.00	$18,361.46	$ 4,674.46	34.15%
52	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,900,000	$13,909.00	$18,659.05	$ 4,750.05	34.15%
53	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		3,975,000	$14,131.00	$18,956.64	$ 4,825.64	34.15%
54	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		4,050,000	$14,353.00	$19,254.22	$ 4,901.22	34.15%
55	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter		4,125,000	$14,575.00	$19,551.81	$ 4,976.81	34.15%
56								
57	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter	Average:	0	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	FS - All Meter Sizes	Chaparral Fire Sprinklers		4,000	$21.84	$29.34	$ 7.50	34.32%
2	FS - All Meter Sizes	Chaparral Fire Sprinklers		8,000	$33.68	$45.21	$ 11.53	34.23%
3	FS - All Meter Sizes	Chaparral Fire Sprinklers		12,000	$45.52	$61.08	$ 15.56	34.18%
4	FS - All Meter Sizes	Chaparral Fire Sprinklers		16,000	$57.36	$76.95	$ 19.59	34.15%
5	FS - All Meter Sizes	Chaparral Fire Sprinklers		20,000	$69.20	$92.82	$ 23.62	34.14%
6	FS - All Meter Sizes	Chaparral Fire Sprinklers		24,000	$81.04	$108.69	$ 27.65	34.12%
7	FS - All Meter Sizes	Chaparral Fire Sprinklers		28,000	$92.88	$124.56	$ 31.68	34.11%
8	FS - All Meter Sizes	Chaparral Fire Sprinklers		32,000	$104.72	$140.44	$ 35.72	34.11%
9	FS - All Meter Sizes	Chaparral Fire Sprinklers		36,000	$116.56	$156.31	$ 39.75	34.10%
10	FS - All Meter Sizes	Chaparral Fire Sprinklers		40,000	$128.40	$172.18	$ 43.78	34.10%
11	FS - All Meter Sizes	Chaparral Fire Sprinklers		44,000	$140.24	$188.05	$ 47.81	34.09%
12	FS - All Meter Sizes	Chaparral Fire Sprinklers		48,000	$152.08	$203.92	$ 51.84	34.09%
13	FS - All Meter Sizes	Chaparral Fire Sprinklers		52,000	$163.92	$219.79	$ 55.87	34.09%
14	FS - All Meter Sizes	Chaparral Fire Sprinklers		56,000	$175.76	$235.66	$ 59.90	34.08%
15	FS - All Meter Sizes	Chaparral Fire Sprinklers		60,000	$187.60	$251.54	$ 63.94	34.08%
16	FS - All Meter Sizes	Chaparral Fire Sprinklers		64,000	$199.44	$267.41	$ 67.97	34.08%
17	FS - All Meter Sizes	Chaparral Fire Sprinklers		68,000	$211.28	$283.28	$ 72.00	34.08%
18	FS - All Meter Sizes	Chaparral Fire Sprinklers		72,000	$223.12	$299.15	$ 76.03	34.08%
19	FS - All Meter Sizes	Chaparral Fire Sprinklers		76,000	$234.96	$315.02	$ 80.06	34.07%
20	FS - All Meter Sizes	Chaparral Fire Sprinklers		80,000	$246.80	$330.89	$ 84.09	34.07%
21	FS - All Meter Sizes	Chaparral Fire Sprinklers		84,000	$258.64	$346.76	$ 88.12	34.07%
22	FS - All Meter Sizes	Chaparral Fire Sprinklers		88,000	$270.48	$362.63	$ 92.15	34.07%
23	FS - All Meter Sizes	Chaparral Fire Sprinklers		92,000	$282.32	$378.51	$ 96.19	34.07%
24	FS - All Meter Sizes	Chaparral Fire Sprinklers		96,000	$294.16	$394.38	$ 100.22	34.07%
25	FS - All Meter Sizes	Chaparral Fire Sprinklers		100,000	$306.00	$410.25	$ 104.25	34.07%
26	FS - All Meter Sizes	Chaparral Fire Sprinklers		104,000	$317.84	$426.12	$ 108.28	34.07%
27	FS - All Meter Sizes	Chaparral Fire Sprinklers		108,000	$329.68	$441.99	$ 112.31	34.07%
28	FS - All Meter Sizes	Chaparral Fire Sprinklers		112,000	$341.52	$457.86	$ 116.34	34.07%
29	FS - All Meter Sizes	Chaparral Fire Sprinklers		116,000	$353.36	$473.73	$ 120.37	34.07%
30	FS - All Meter Sizes	Chaparral Fire Sprinklers		120,000	$365.20	$489.61	$ 124.41	34.07%
31	FS - All Meter Sizes	Chaparral Fire Sprinklers		124,000	$377.04	$505.48	$ 128.44	34.06%
32	FS - All Meter Sizes	Chaparral Fire Sprinklers		128,000	$388.88	$521.35	$ 132.47	34.06%
33	FS - All Meter Sizes	Chaparral Fire Sprinklers		132,000	$400.72	$537.22	$ 136.50	34.06%
34	FS - All Meter Sizes	Chaparral Fire Sprinklers		136,000	$412.56	$553.09	$ 140.53	34.06%
35	FS - All Meter Sizes	Chaparral Fire Sprinklers		140,000	$424.40	$568.96	$ 144.56	34.06%
36	FS - All Meter Sizes	Chaparral Fire Sprinklers		144,000	$436.24	$584.83	$ 148.59	34.06%
37	FS - All Meter Sizes	Chaparral Fire Sprinklers		148,000	$448.08	$600.71	$ 152.63	34.06%
38	FS - All Meter Sizes	Chaparral Fire Sprinklers		152,000	$459.92	$616.58	$ 156.66	34.06%
39	FS - All Meter Sizes	Chaparral Fire Sprinklers		156,000	$471.76	$632.45	$ 160.69	34.06%
40	FS - All Meter Sizes	Chaparral Fire Sprinklers		160,000	$483.60	$648.32	$ 164.72	34.06%
41	FS - All Meter Sizes	Chaparral Fire Sprinklers		164,000	$495.44	$664.19	$ 168.75	34.06%
42	FS - All Meter Sizes	Chaparral Fire Sprinklers		168,000	$507.28	$680.06	$ 172.78	34.06%
43	FS - All Meter Sizes	Chaparral Fire Sprinklers		172,000	$519.12	$695.93	$ 176.81	34.06%
44	FS - All Meter Sizes	Chaparral Fire Sprinklers		176,000	$530.96	$711.80	$ 180.84	34.06%
45	FS - All Meter Sizes	Chaparral Fire Sprinklers		180,000	$542.80	$727.68	$ 184.88	34.06%
46	FS - All Meter Sizes	Chaparral Fire Sprinklers		184,000	$554.64	$743.55	$ 188.91	34.06%
47	FS - All Meter Sizes	Chaparral Fire Sprinklers		188,000	$566.48	$759.42	$ 192.94	34.06%
48	FS - All Meter Sizes	Chaparral Fire Sprinklers		192,000	$578.32	$775.29	$ 196.97	34.06%
49	FS - All Meter Sizes	Chaparral Fire Sprinklers		196,000	$590.16	$791.16	$ 201.00	34.06%
50	FS - All Meter Sizes	Chaparral Fire Sprinklers		200,000	$602.00	$807.03	$ 205.03	34.06%
51	FS - All Meter Sizes	Chaparral Fire Sprinklers		204,000	$613.84	$822.90	$ 209.06	34.06%
52	FS - All Meter Sizes	Chaparral Fire Sprinklers		208,000	$625.68	$838.78	$ 213.10	34.06%
53	FS - All Meter Sizes	Chaparral Fire Sprinklers		212,000	$637.52	$854.65	$ 217.13	34.06%
54	FS - All Meter Sizes	Chaparral Fire Sprinklers		216,000	$649.36	$870.52	$ 221.16	34.06%
55	FS - All Meter Sizes	Chaparral Fire Sprinklers		220,000	$661.20	$886.39	$ 225.19	34.06%
56								
57	FS - All Meter Sizes	Chaparral Fire Sprinklers	Average:	-	$0.00	$0.00	$ -	#DIV/0!
58								
59								
60								

Chaparral City Water Company
Test Year Ended December 31, 2012
Typical Bill Analysis

Exhibit
Schedule H-4 Rebuttal
Page 42
Witness: Hubbard

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	SP2	Standpipe Water Service - 2" Meter		4,000	$11.84	$15.87	$ 4.03	34.05%
2	SP2	Standpipe Water Service - 2" Meter		8,000	$23.68	$31.74	$ 8.06	34.05%
3	SP2	Standpipe Water Service - 2" Meter		12,000	$35.52	$47.61	$ 12.09	34.05%
4	SP2	Standpipe Water Service - 2" Meter		16,000	$47.36	$63.49	$ 16.13	34.05%
5	SP2	Standpipe Water Service - 2" Meter		20,000	$59.20	$79.36	$ 20.16	34.05%
6	SP2	Standpipe Water Service - 2" Meter		24,000	$71.04	$95.23	$ 24.19	34.05%
7	SP2	Standpipe Water Service - 2" Meter		28,000	$82.88	$111.10	$ 28.22	34.05%
8	SP2	Standpipe Water Service - 2" Meter		32,000	$94.72	$126.97	$ 32.25	34.05%
9	SP2	Standpipe Water Service - 2" Meter		36,000	$106.56	$142.84	$ 36.28	34.05%
10	SP2	Standpipe Water Service - 2" Meter		40,000	$118.40	$158.71	$ 40.31	34.05%
11	SP2	Standpipe Water Service - 2" Meter		44,000	$130.24	$174.58	$ 44.34	34.05%
12	SP2	Standpipe Water Service - 2" Meter		48,000	$142.08	$190.46	$ 48.38	34.05%
13	SP2	Standpipe Water Service - 2" Meter		52,000	$153.92	$206.33	$ 52.41	34.05%
14	SP2	Standpipe Water Service - 2" Meter		56,000	$165.76	$222.20	$ 56.44	34.05%
15	SP2	Standpipe Water Service - 2" Meter		60,000	$177.60	$238.07	$ 60.47	34.05%
16	SP2	Standpipe Water Service - 2" Meter		64,000	$189.44	$253.94	$ 64.50	34.05%
17	SP2	Standpipe Water Service - 2" Meter		68,000	$201.28	$269.81	$ 68.53	34.05%
18	SP2	Standpipe Water Service - 2" Meter		72,000	$213.12	$285.68	$ 72.56	34.05%
19	SP2	Standpipe Water Service - 2" Meter		76,000	$224.96	$301.56	$ 76.60	34.05%
20	SP2	Standpipe Water Service - 2" Meter		80,000	$236.80	$317.43	$ 80.63	34.05%
21	SP2	Standpipe Water Service - 2" Meter		84,000	$248.64	$333.30	$ 84.66	34.05%
22	SP2	Standpipe Water Service - 2" Meter		88,000	$260.48	$349.17	$ 88.69	34.05%
23	SP2	Standpipe Water Service - 2" Meter		92,000	$272.32	$365.04	$ 92.72	34.05%
24	SP2	Standpipe Water Service - 2" Meter		96,000	$284.16	$380.91	$ 96.75	34.05%
25	SP2	Standpipe Water Service - 2" Meter		100,000	$296.00	$396.78	$ 100.78	34.05%
26	SP2	Standpipe Water Service - 2" Meter		104,000	$307.84	$412.66	$ 104.82	34.05%
27	SP2	Standpipe Water Service - 2" Meter		108,000	$319.68	$428.53	$ 108.85	34.05%
28	SP2	Standpipe Water Service - 2" Meter		112,000	$331.52	$444.40	$ 112.88	34.05%
29	SP2	Standpipe Water Service - 2" Meter		116,000	$343.36	$460.27	$ 116.91	34.05%
30	SP2	Standpipe Water Service - 2" Meter		120,000	$355.20	$476.14	$ 120.94	34.05%
31	SP2	Standpipe Water Service - 2" Meter		124,000	$367.04	$492.01	$ 124.97	34.05%
32	SP2	Standpipe Water Service - 2" Meter		128,000	$378.88	$507.88	$ 129.00	34.05%
33	SP2	Standpipe Water Service - 2" Meter		132,000	$390.72	$523.75	$ 133.03	34.05%
34	SP2	Standpipe Water Service - 2" Meter		136,000	$402.56	$539.63	$ 137.07	34.05%
35	SP2	Standpipe Water Service - 2" Meter		140,000	$414.40	$555.50	$ 141.10	34.05%
36	SP2	Standpipe Water Service - 2" Meter		144,000	$426.24	$571.37	$ 145.13	34.05%
37	SP2	Standpipe Water Service - 2" Meter		148,000	$438.08	$587.24	$ 149.16	34.05%
38	SP2	Standpipe Water Service - 2" Meter		152,000	$449.92	$603.11	$ 153.19	34.05%
39	SP2	Standpipe Water Service - 2" Meter		156,000	$461.76	$618.98	$ 157.22	34.05%
40	SP2	Standpipe Water Service - 2" Meter		160,000	$473.60	$634.85	$ 161.25	34.05%
41	SP2	Standpipe Water Service - 2" Meter		164,000	$485.44	$650.73	$ 165.29	34.05%
42	SP2	Standpipe Water Service - 2" Meter		168,000	$497.28	$666.60	$ 169.32	34.05%
43	SP2	Standpipe Water Service - 2" Meter		172,000	$509.12	$682.47	$ 173.35	34.05%
44	SP2	Standpipe Water Service - 2" Meter		176,000	$520.96	$698.34	$ 177.38	34.05%
45	SP2	Standpipe Water Service - 2" Meter		180,000	$532.80	$714.21	$ 181.41	34.05%
46	SP2	Standpipe Water Service - 2" Meter		184,000	$544.64	$730.08	$ 185.44	34.05%
47	SP2	Standpipe Water Service - 2" Meter		188,000	$556.48	$745.95	$ 189.47	34.05%
48	SP2	Standpipe Water Service - 2" Meter		192,000	$568.32	$761.83	$ 193.51	34.05%
49	SP2	Standpipe Water Service - 2" Meter		196,000	$580.16	$777.70	$ 197.54	34.05%
50	SP2	Standpipe Water Service - 2" Meter		200,000	$592.00	$793.57	$ 201.57	34.05%
51	SP2	Standpipe Water Service - 2" Meter		204,000	$603.84	$809.44	$ 205.60	34.05%
52	SP2	Standpipe Water Service - 2" Meter		208,000	$615.68	$825.31	$ 209.63	34.05%
53	SP2	Standpipe Water Service - 2" Meter		212,000	$627.52	$841.18	$ 213.66	34.05%
54	SP2	Standpipe Water Service - 2" Meter		216,000	$639.36	$857.05	$ 217.69	34.05%
55	SP2	Standpipe Water Service - 2" Meter		220,000	$651.20	$872.92	$ 221.72	34.05%
56								
57	SP2	Standpipe Water Service - 2" Meter	Average:	-	$0.00	$0.00	$ -	#DIV/0!
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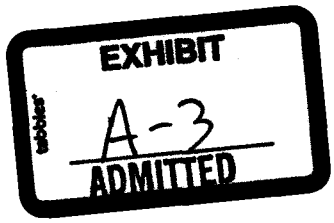

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

BOB STUMP, Chairman
GARY PIERCE
BRENDA BURNS
SUSAN BITTER SMITH
BOB BURNS

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASE IN ITS RATES AND CHARGES BASED THEREON	DOCKET NO. W-02113A-13-____

DIRECT TESTIMONY
OF
THOMAS M. BRODERICK
ON BEHALF OF
CHAPARRAL CITY WATER COMPANY
APRIL 26, 2013

DIRECT TESTIMONY
OF
THOMAS M. BRODERICK
ON BEHALF OF
CHAPARRAL CITY WATER COMPANY
APRIL 26, 2013

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EXECUTIVE SUMMARY

Thomas M. Broderick testifies that:

Chaparral City Water Company ("CCWC") requests a rate increase of $3,141,028 or 34.8% as displayed in Schedule A-1.

CCWC requests that its fair value rate base equal its original cost rate base.

CCWC proposes to change its low income program and low income tariff to match the features of its successful program in Sun City, Agua Fria, Mohave and Havasu.

CCWC is eligible for and requests a DSIC like mechanism also known in Arizona as the System Improvement Benefits Mechanism in order to more quickly undertake distribution system replacements and to consequentially reduce regulatory lag and the frequency of rate cases and introduce rate gradualism.

CCWC'S cost of capital is not less than 10.21%.

Schedule D-1 displays an end of projected test year long term debt balance of $4,545,000 and an average cost of long-term debt of 5.97%. If a pending refinancing application is timely approved, then a slightly lower cost of debt can be reflected in the D Schedules. Additionally, an approximate $46,000 cost of an annual external audit can likewise be eliminated from the requested O&M expense as it will no longer be necessary to perform an external audit after the refinancing. Also eliminated would be a costly bank balance.

CCWC's capital structure is 16.60% long-term debt and 83.40% equity based on the Company's end of projected test year long-term debt and equity balances.

CCWC requests recovery of $91,668 in annual rate case expense which is an amount lower than was approved in CCWC's previous rate case.

CCWC requests approval of a 24-month deferral of capital expense related financing costs and depreciation as recommended be considered by Commission Staff in its March 2012 report.

I QUALIFICATIONS

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND TELEPHONE NUMBER.

A. My name is Thomas M. Broderick. My business address is 2355 W. Pinnacle Peak Road, Suite 300, Phoenix, AZ 85027. My business phone is 623-445-2420.

Q. IN WHAT CAPACITY AND BY WHOM ARE YOU EMPLOYED?

A. I am employed by EPCOR Water (USA) Inc. ("EWUS"), the owner of Chaparral City Water Company ("CCWC"), as Director, Rates.

Q. PLEASE DESCRIBE YOUR PRIMARY RESPONSIBILITIES FOR THE COMPANY.

A. I am responsible for water and wastewater rate cases, other regulatory applications and public utility regulation related activities, relationships and tasks.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE AND EDUCATION.

A. Prior to starting my present position in 2005, for more than 20 years I held various management positions in the electric-utility industry with responsibilities for regulatory and government affairs, corporate economics, planning, load forecasting, finance and budgeting with Arizona Public Service Company, PG&E National Energy Group and PG&E Energy Services, and the United States Agency for International Development ("USAID"). I was employed at APS for nearly 14 years as Supervisor, Regulatory Affairs, then Supervisor, Forecasting, and then Manager, Planning. For PG&E National Energy Group, I was Director, Western Region-External Relations. For USAID, I was Senior Energy Advisor to Ukraine.

I have a Masters Degree in Economics from the University of Wisconsin – Madison and a Bachelors Degree in Economics from Arizona State University.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?

A. Yes, on many occasions.

II PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?

A. Please see the executive summary of my direct testimony.

III CASE BACKGROUND

Q. WHY IS – AMONG OTHER INCLUDED REQUESTS - CCWC SEEKING APPROVAL TO INCREASE ITS WATER RATES AT THIS TIME?

A. CCWC has, unfortunately, needed another rate increase since the time the prior rate increase was approved in late 2009. For the test year, calendar year 2012, CCWC's adjusted earned rate of return was only 3.21% (Schedule A-1, Line 5) as compared to a required rate of return of 10.21% (Schedule A-1, Line 9). EWUS, the owner of CCWC since May 11, 2011, decided not to file a rate case earlier for reasons which include a desire for EWUS to have at least one year of ownership and operational experience of CCWC before filing a rate case even though its returns were below those authorized throughout that time. This was not a requirement imposed by our regulator, the Arizona Corporation Commission ("ACC" or "Commission"), but rather, EWUS' preference.

Q. HAS CCWC BEEN INTEGRATED TO A LARGE EXTENT WITH ITS NEW SISTER COMPANY EPCOR WATER ARIZONA INC.?

A. Yes. Subsequent to the acquisition of CCWC by EWUS, EWUS acquired the former Arizona-American Water Company and on February 1, 2012, its name became EPCOR

Water Arizona Inc. ("EWAZ"). EWAZ is a much larger company than CCWC and operations and many other functions are now integrated for the two companies. Although it will take more time, EWUS is trying to make CCWC like any other of EWAZ's other thirteen districts in terms of how we operate and manage CCWC. However, the two entities continue to be separate companies owned by EWUS.

The topic of integration was discussed on August 23, 2011, in the EWAZ acquisition hearing, in Docket W-1303A-11-0101 by now former employee Mr. Paul Townsley during cross by Staff's Mr. Hains (hearing transcript Page 58):

> Q. To the extent that you know the answer to this, you are familiar that EPCOR has already acquired Chaparral; is that right?
> A. Yes.
> Q. To the extent that it already has Chaparral, do you know if the Chaparral City system will be maintained as a separate entity -- I don't know what you're going to call Arizona-American after the acquisition, assuming it's approved. But do you anticipate that they would be operated together as one entity, or would they be operated separately with separate management systems and what-not?
> A. That has not been finalized. I'm sure that there will be some sharing of resources and management, but that's all part of the transition planning, and any details related to that, I think, are still in the process of being finalized.

Company witness Mr. Jeffrey W. Stuck addresses the details of recent operations integration more fully in his testimony.

Q. PLEASE CHARACTERIZE CCWC AS IT IS PRESENTLY CONFIGURED AS COMPARED TO CCWC AT THE TIME OF ITS LAST RATE CASE (DOCKET NO. W-02113A-07-0551)?

A. Since then, CCWC has a new owner, EWUS, a new shared management team, a number of new local employees and a number of new or different information technology

systems to support employees and customers. CCWC is now part of a large Arizona-based private water and wastewater utility.

Q. AS CONCLUDED BY THIS COMMISSION IN DECISION NO. 72259 (PAGE 9, LINES 18-20) TO APPROVE THE ACQUISITION BY EWUS, IS IT THE CASE THAT CCWC CONTINUES TO HAVE ACCESS TO FINANCIAL CAPITAL AT FAIR AND REASONABLE TERMS?

A. Yes. In pending Docket W-02113A-13-0047, CCWC recently requested authority to refinance its outstanding long-term debt for a much longer maturity and at a lower or equivalent cost. If the application, filed March 1, 2013, is approved and the refinancing timely closed, CCWC's requested cost of service in this new rate case can subsequently be updated and reduced to reflect the transaction's favorable impact. Other favorable impacts of the refinancing include eliminating approximately $46,000 annual expense in the cost of service for an external audit not required by the replacement financing and elimination of the required bank balance of $780,673 associated with the debt to be refinances and included in the working capital allowance in this rate application.

Q. COMMISSION DECISION NO. 72259 IMPOSED FIVE ON-GOING CONDITIONS (PAGE 9 LINE 23 THROUGH PAGE 10, LINE 10), SOME OF WHICH RELATE TO FUTURE RATE CASE FILINGS. IS THIS RATE CASE FILING IN COMPLIANCE WITH EACH OF THESE CONDITIONS?

A. Yes. CCWC is not seeking rate recovery for any acquisition costs or acquisition premiums from CCWC customers. All acquisition costs completed prior to the start of the 2012 test year and Schedule B-2, ADJ SLH-5, removes the unamortized balance of the acquisition premium from the requested rate base. As regards service quality, EWUS believes it has caused CCWC to improve its quality of service to customers in many ways; however, customers are ultimately the judge of that.

Q. DID CCWC IMPLEMENT A NEW, MORE MODERN BILLING SYSTEM AS HIGHLIGHTED IN DECISION NO. 72259 (PAGE 9, LINES 4-7)?

A. Yes. EWUS implemented the Diamond Billing System at CCWC, a separate billing system not integrated with EWAZ. This system was installed locally and provides better access to customer account and payment information by the Fountain Hills based customer service representatives ("CSRs"). Before EWUS owned CCWC, the out-of-state billing system only allowed the local CSR access to limited amounts of data and more complex inquiries had to be sent to California to investigate. The Diamond billing application allows the CSRs to do most of the investigative work on customer inquiries locally. The system provides notices, letters and forms more customized to local requirements. Diamond billing also allows users to create their own ad-hoc reports by searching the database with user-defined parameters. Diamond is a Windows-based application and has a more user-friendly navigation than the old billing system (mainframe application). The customer bill is now formatted to be easier to read (font-size, language clarity and layout). In mid-2014, CCWC's billing system will convert to the same billing system as EWAZ, the latter of which is in the process of being upgraded.

Q. PLEASE PROVIDE SOME CONTEXT TO CCWC'S REQUEST TO INCREASE CUSTOMER RATES 35.5%. HOW DOES THE REQUESTED INCREASE COMPARE TO INFLATION THAT CCWC CUSTOMERS ARE REPORTED TO HAVE EXPERIENCED?

A. The test year for the previous most recent CCWC rate case was 2006. Since the end of the previous 2006 test year through the end of the 2012 test year, the "US CPI-U" has increased only 13.8%.[1] However, the sub-component of the US CPI-U for Water, Sewer and Trash Collection increased 38.7% over the same period. Although CCWC's request

[1] The US CPI-U equaled 201.8 in December 2006 and 229.6 in December 2012. The US CPI-U Water, Sewer and Trash Collection equaled 139.3 in December 2006 and 193.2 in December 2012.

exceeds general inflation over this period, it is slightly less than the inflation experienced in the CPI's sub-component which includes water rates. Nevertheless it is important to explain to CCWC's customers the major reasons for the magnitude of the requested increase bearing in mind inflation.

Q. IN EVERY RATE CASE, THERE ARE MANY REASONS FOR THE COMPONENTS OF THE COST OF WATER SERVICE TO INCREASE OR DECREASE. PLEASE DISCUSS THE MAJOR REASONS FOR THE NET INCREASE – THE FIRST ONE BEING THAT CCWC HAS NOT BEEN ABLE TO ACTUALLY COLLECT IN REVENUES THE PREVIOUSLY COMMISSION AUTHORIZED ANNUAL REVENUE OF $9,388,030?

A. After a rate case concludes, CCWC is at risk for collecting in revenue from customers the approved cost of water service in the years that follow by applying the Commission approved tariffs to the actual water volumes for each active account. If total water sales volumes fall short of total test year sales volumes, as they have for CCWC since 2006, then it under collects its cost of water service. In the previous rate case's final decision, Decision No. 72258, the Commission authorized, based on the approved cost of service, a total revenue requirement of $9,388,020 (Page 13, Line 26). However, because water sales have declined, CCWC only collected $9,119,024 in total revenues on an actual basis in 2012. The revenue shortfall of $268,996 can only be slightly offset by associated savings in variable costs such as electricity for pumping and treating less water. Thus, the revenue shortfall results in under collecting CCWC's non-variable or fixed costs of service. And since CCWC anticipates further declines in water sales during the conduct of this case and in order to more fairly address usage declines, CCWC proposes the Commission recognize $9,025,893 as the adjusted 2012 test year total revenue. Put differently, had CCWC's actual test year adjusted revenues been at or higher than the

level previously authorized, the rate increase requested herein would be lower by roughly the difference. (CCWC Schedule C-2 ADJ SLH-5 addresses the impact of continuing declining usage.) According to CCWC's annual reports filed with the ACC, CCWC's total kgals sold declined from 2,080,213 in 2006 to 1,784,344 in 2012, a decline of 14.2%.

Q. PLEASE DISCUSS ANOTHER REASON FOR THE NET RATE INCREASE – OVER $15 MILLION IN NEW INVESTMENT IN CCWC'S WATER INFRASTRUCTURE.

A. In the more than six years since the test year in the previous CCWC rate case, substantial investments in many areas of CCWC's water infrastructure have been made on behalf of CCWC's customers to maintain and improve water service quality. And now that a significant amount of CCWC's water infrastructure assets are at or near the end of their useful life, which is often 30 to 40 years or more in duration, replacement investments will continue. CCWC witness Mr. Ian C. Crooks discusses capital investments, both past and future. This discussion supports Schedule B-2 ADJ SLH-1 and SLH-2 and Schedule C-2 SLH-20. These identified pro formas include rate base and expense pro formas related to post-test year plant through 2013 and a 24 month deferral of post in-service costs from 2012-2013. Mr. Crooks also discusses CCWC's eligibility for a "SIB" which is a DSIC-like mechanism which supports replacement investments and helps reduce regulatory lag by allowing for the inclusion in rates sooner of costs for replacement project investments for the 2014 and forward period.

By way of background, new utility plant in service is included in CCWC customer rates as per a long-standing rate-making formula. First, the category of each utility investment is determined and an asset life for that category is then associated. That asset life can be relatively short, in the case of computers or vehicles, or relatively long, in the case of

underground mains. Customer rates are established for the "recovery of" the cost of assets over the associated lives, which overall for CCWC averages about 26 years. During that period, customer rates also provide a "return on" the remaining or un-depreciated value of assets to recover the interest cost of long-term debt used to finance the underlying assets, provide an opportunity to earn a reasonable return on shareholder equity and to recover the associated income and property taxes due on investment related income and revenues. CCWC witness Ms. Pauline Ahern discusses her determination of a fair and reasonable authorized return on shareholder equity. However, as noted before with revenues, CCWC is at risk of not being able to earn its authorized return going forward.

Q. EARLIER YOU MENTIONED INFLATION RANGED FROM 13.8% TO 38.7% OVER THE PERIOD 2006 TO 2012, SO PRESUMABLY INCREASING OPERATING & MAINTENANCE EXPENSES WHICH ARE IMPACTED BY INFLATION ARE ANOTHER MAJOR REASON DRIVING THE NEED FOR CCWC'S RATE INCREASE REQUEST, CORRECT?

A. Yes, CCWC is subject to the same inflation nationally as any other business or person to the extent that it purchases goods and services rising in price, although it does undertake considerable effort to make purchases as affordably as available. However, an unavoidable increase, for example, was SRP's 3.9% rate increase in November 2012, the impact of which has been reflected in this rate request herein. CCWC obtains most of its electricity from SRP. Employee medical and dental benefit expenses have risen significantly even as insurance premiums paid by employees increased along with other changes to benefits to help contain medical and dental expenses, but these cost increases simply cannot be offset by these changes. Also, CCWC must compensate employees competitively or else it will not retain a quality work force. And, although recent years'

wage and salary increases are lower than was often typical in the past, nevertheless employees have received competitively based pay increases over the intervening six years. There are myriad other areas of cost increases over this timeframe. Company witnesses Ms. Sheryl L. Hubbard, Ms. Sandra L. Murrey, Mr. Jeffrey W. Stuck, Mr. Ian C. Crooks and Mr. Jake Lenderking touch upon other areas of cost increases.

Q. SINCE NOT ALL OF CCWC'S CENTRAL ARIZONA PROJECT ("CAP") COSTS WERE INCLUDED IN RATES IN THE PREVIOUS RATE CASE, IS THAT ANOTHER KEY REASON FOR THE MAGNITUDE OF THE RATE INCREASE?

A. Yes. Not all CAP related costs are presently in customer rates, and yes, CCWC's request to include them in this case is another key driver of the requested rate increase. Company witness Mr. Jake Lenderking addresses this topic. In addition to test year actual amounts, CAP-related purchased water costs are included via Schedule C-2 ADJ SM-10 and ADJ SLH-19.

Q. WHY IS THE FUTURE COST TO MAINTAIN AND REPAINT CCWC'S WATER STORAGE TANKS ANOTHER KEY REASON FOR THE RATE INCREASE?

A. CCWC's aging water storage tanks are in need of repainting and other maintenance. As CCWC witness Mr. Jeffrey W. Stuck explains, this is an expensive, yet necessary, undertaking and that only the cost to restore one water storage tank every two years has been included in this rate increase request even though it will take nearly 20 years to complete the restoration. Schedule C-2 ADJ SM-17 includes this expense.

Q. DID CCWC'S PRIOR OWNER NOT MAINTAIN THE WATER SYSTEM TO INDUSTRY STANDARDS AND IS THAT ANOTHER REASON FOR THE RATE INCREASE?

A. Unfortunately, it appears to be the case. As described by CCWC witness Mr. Ian Crooks, when EWUS took over, it found that the tank liner of Reservoir 2 had fallen off the roof and rust was accumulating, therefore, at an accelerated rate. Only one of four CAP water pumps was operating and the failed pumps needed rebuilding. It appears that replacement of fire hydrants had fallen behind as had replacement of 3" and 4" water meters. CCWC is now regularly replacing fire hydrants and all 3" and 4" water meters have been replaced. CCWC witness Mr. Jeffrey W. Stuck also describes improvements in order to provide customers adequate, reliable and safe water service.

IV <u>IDENTIFICATION OF THE REQUESTS FOR THIS CASE</u>

Q. SCHEDULE A-1, LINE 16 DISPLAYS A REQUESTED INCREASE OF $3,141,028 OR 34.8%, CORRECT?

A. Yes, this amount is indicated in Schedule A-1, which I sponsor. CCWC also requests that its fair value rate base equal its original cost rate base. CCWC also requests a DSIC-like mechanism, authorization for and recovery of a 24 month capital expense related deferral, a CAP surcharge, recovery of a CAP deferral, a regulatory assessment pass-through and a revised low income program for CCWC residential customers.

Q. PLEASE IDENTIFY CCWC'S OTHER WITNESSES IN SUPPORT OF ITS APPLICATION?

A. CCWC's other witnesses are: Jeffrey W. Stuck, Jake Lenderking, Ian C. Crooks, Sheryl L. Hubbard, Sandy L. Murrey, Tom Bourassa, and Pauline M. Ahern. Please see the Table of Contents and Executive Summary for each witness for more information.

V LOW INCOME PROGRAM

Q. WHY IS CCWC PROPOSING CHANGES TO ITS LOW INCOME PROGRAM AND TARIFF APPROVED IN THE PREVIOUS CCWC RATE CASE?

A. CCWC would like its low income program to be essentially the same as that approved for EWAZ's Sun City, Agua Fria, Havasu and Mohave districts. Program standardization makes it easier and more efficient for all involved, particularly for the existing vendors of our low income programs, one of which has agreed to administer the program for CCWC customers. Also, the prior low income program was not fully implemented by CCWC's previous owner, and EWUS only recently discovered that.

The Sun City Community Action Network ("SCCAN") has agreed to administer the program for CCWC, just as they recently agreed to do for the Agua Fria district. The low income program is administered almost entirely by phone and through mailings, both paper and electronic; hence, the distance from Fountain Hills to Sun City is a non-concern. We are very grateful SCCAN is willing to continue support of expanding this important program.

Q. WHAT ARE THE PRIMARY STANDARD FEATURES OF EWAZ'S EXISTING LOW INCOME PROGRAMS FOR SUN CITY, AGUA FRIA, HAVASU AND MOHAVE WATER DISTRICTS THAT WOULD BE REPLICATED FOR CCWC?

A. Applicants fill out a low income program application form indicating the name of their district and submit it to the vendor. Applications are available from a variety of sources including, www.epcor.com. The current application for Agua Fria - which would likely be identical for CCWC - is attached as Exhibit TMB-1. SCCAN reviews each application, requests further information as necessary, determines eligibility and communicates the result to CCWC and the customer. Therefore, CCWC employees

neither see nor have access to customer income information submitted to the vendor as proof of low income. When SCCAN informs CCWC an applicant is eligible, CCWC also confirms the applicant is a current CCWC water customer and CCWC places the account in the program and the monthly low income credits commence on the water bill. Credits continue for as long as the customer remains eligible. In situations in which a customer resides in a multi-housing environment and, therefore, is not CCWC's water customer of record, SCCAN prepares and mails a check twice a year to those accepted into the program. Earlier and as part of the Commission's approval process, a customer enrollment ceiling and amount of monthly low income credit is identified and approved by the Commission and set forth in a tariff.

Q. WHAT CUSTOMER ENROLLMENT CEILING AND MONTHLY CREDIT DOES CCWC PROPOSE?

A. CCWC proposes a ceiling of 250 residential customers on 3/4" or 1" meters and a monthly credit of $7.50. Therefore, the maximum available annually as credits to customers would be $22,500 (250 customers times $7.50 per month times 12 months).

Q. IN THE CONTEXT OF THE OVERALL FOUNTAIN HILLS COMMUNITY, DESCRIBE THE EXTENT OF LOW INCOME?

A. According to the 2010 U.S. Census[2], Fountain Hills is, overall, an affluent community with mean and median income well above the average for the state. The 2010 Census counted 22,489 persons in Fountain Hills with an average household size of 2.16 persons or about 10,400 households. These figures are a bit less than CCWC's residential customer count of approximately 12,700, thus the geographic area overlap is not exact. The 2010 census reported 5.3% of people in Fountain Hills living at or below the poverty level or about 673 households extrapolating to CCWC's higher residential customer

[2] Data available from U.S. Census on web - search "American census fact finder."

count. There would be more CCWC households at 150% of the federal poverty level. The 2010 Census indicated that of the 10,400 households, 163 households received food stamps in the previous 12 months, 54 households received cash public assistance and 102 households received "SSI." Exhibit TMB-2 geographically displays median annual household income for each of the five 2010 census tracts that fully or partially comprise the CCWC service territory. By way of comparison, Arizona's median household income in the 2010 census was $50,752.

EWAZ has learned in other communities that not all eligible households will enroll in a low income program and that it takes a few years for enrollment to approach the program enrollment ceiling. CCWC spoke to several local officials and confirmed that, although the existence of low income households is relatively low in comparison to most other Arizona communities, there is a noticeable group of low income persons in Fountain Hills that still has unmet needs.

Q. WHAT ARE THE CURRENT LOW INCOME THRESHOLDS PROVIDED BY THE U.S. GOVERNMENT PERIODICALLY?

A. All of EWUS' other districts establish eligibility based on household income being less than 150% of the US federal poverty level. That level fluctuates based on the number of persons per household. Presently, the figures are $17,235 for a single-person household or $23,265 for a two-person household.

Q. HOW IS THE PROGRAM PROPOSED TO BE FUNDED?

A. CCWC continues to evaluate the proposed funding mechanism. If CCWC's program were to be funded in the same manner as EWAZ's districts, there would be an additional small increase in the last block(s) commodity rate for CCWC's residential, commercial and industrial customers. Alternatively, customers could voluntarily increase their payment to exceed their water bill by some amount, say, $1.00. CCWC is evaluating

whether or not this alternative voluntary funding mechanism is likely to lead to adequate funding or not. CCWC will provide an opinion not later than in its rebuttal testimony in this case and if it recommends increasing last block(s) rates, it will provide an amount at that time. In all our other districts with a low income program, there is a true-up feature, such that amounts collected from customers equal credits to enrollees plus vendor reimbursements.

Q. SHOULD RESIDENTIAL 1" METER CUSTOMERS ALSO BE ELIGIBLE FOR CCWC'S LOW INCOME PROGRAM?

A. Yes. Although 1" meter and larger residential customers are not currently eligible in EWAZ's districts, we have learned through experience that there are a few customers that meet the low income criteria although they have 1" meters. In future rate cases involving EWUS' other districts, EWUS intends to likewise propose including residential 1" meter customers.

VI <u>DISTRIBUTION SYSTEM IMPROVEMENT BENEFITS MECHANISM ("SIB")</u>

Q. PLEASE INTRODUCE CCWC'S REQUEST FOR A "SIB" ALSO KNOWN AS A DISTRIBUTION SYSTEM IMPROVEMENT CHARGE ("DSIC") LIKE MECHANISM.

A. The reasons CCWC requests a SIB include the need for greater support to CCWC's efforts to replace distribution system infrastructure to service existing customers and to reduce the harmful impact of regulatory lag between rate cases, to reduce the frequency of future rate cases, to reduce the magnitude of increase in customer bills following rate cases (where a DSIC was earlier approved and implemented) and to, of course, maintain and improve the performance of CCWC's water system for its customers.

Q. WHAT IS A DSIC?

A. A DSIC mechanism is a ratemaking tool that provides for the recovery sooner of capital related costs associated with replacement of distribution infrastructure between rate cases. The word "like" is sometimes used with DSIC to reflect that states with DSIC each have slightly different features to accomplish essentially the same goal.

Q. ARIZONA'S DSIC-LIKE MECHANISM HAS RECENTLY BEEN GIVEN THE NAME SYSTEM IMPROVEMENT BENEFITS ("SIB") MECHANISM, CORRECT?

A. Yes. That is the name and acronym emerging in continuing Phase 2 of Docket No. W-01145A-11-0310. Although the applicant in that case is Arizona Water Company, a number of water companies including EWAZ intervened and participated in Phase 2 and a Settlement Agreement was filed on April 1, 2013. That case is scheduled to conclude June 2013 and, if the Settlement Agreement is approved, CCWC intends to use it as a template for DSIC going forward.

Q. CAN CCWC ACCEPT THE SIB MECHANISM?

A. Although reaching the SIB Settlement Agreement required the water industry to make significant concessions, yes, CCWC accepts the SIB mechanism as it is detailed in the Settlement Agreement.

Q. WHAT DOES THE SIB SETTLEMENT AGREEMENT REQUIRE CCWC TO PROVIDE THE COMMISSION IN THIS RATE CASE?

A. In addition to herein making the request for a SIB, CCWC is to provide a list of SIB eligible projects and an estimation of the capital costs for each project set forth in SIB Plant Table I. Mr. Ian Crooks, EWUS Director of Engineering, provides in his Direct Testimony SIB Plant Table I. Since this rate case is expected to conclude around May 2014 and the Settlement Agreement indicates the first SIB increase cannot be filed for

until at least 12 months later, Mr. Crooks is providing projects for that future period. I would expect that he would update SIB Plant Table I during the conduct of this case as he learns more about plans for that window of time. According to the process in the SIB mechanism Agreement, the decision in this rate case would approve the SIB Plant Table I and would establish an approved list of SIB eligible projects.

CCWC satisfies multiple eligibility criteria for the SIB mechanism as described in Mr. Crooks' testimony.

There are many other SIB related compliance requirements, but those occur in the period after the general rate case concludes.

Q. WHEN YOU SAY THE FEATURES OF SIB IN THE SETTLEMENT AGREEMENT, WHAT EXACTLY DO YOU MEAN?

A. The SIB features include the required schedules, exhibits and work papers, the periodic filing timelines and deadlines, the efficiency credit, true-ups, annual and cumulative limits and rate design, the processing parameters and associated Commission approvals and other administrative details.

For example, SIB Schedule A calculates the SIB revenue requirement and partially offsetting efficiency credit. SIB Schedule C displays a typical bill analysis. If any party to this case would like to see SIB Schedules A or C on an estimated basis, the Company is willing, if asked, to provide that information in discovery responses or later in its rebuttal testimony using the SIB eligible amounts estimated and supported by CCWC witness Mr. Ian C. Crooks.

Q. ABOVE YOU INDICATED SOME BENEFITS OF DSIC WHICH IS A NARUC ACCEPTED BEST PRACTICE. PLEASE EXPLAIN THE HARMFUL IMPACTS OF REGULATORY LAG.

A. Broadly, regulatory lag refers to the net impact of all changes in revenues and expenses that occur after a rate case concludes relative to the amount recognized in rates based on the accepted adjusted test year amounts. Often, regulatory lag is measured as the gap between what a utility actually earns and what it was authorized to earn during the period between rate cases. The gap that emerges following a rate case is indicative of under earning and thus the extent of regulatory lag and later relates to the magnitude of the rate increase needed in the next case to again temporarily narrow or close the gap. In Arizona, many water utilities, including EWAZ and CCWC, have been stating publicly that regulatory lag has become persistent and a chronic situation resulting in more or less the permanent inability to have an opportunity to actually earn Commission authorized returns.

A variety of regulatory approaches exist elsewhere and in Arizona that reduce the earnings gap between rate cases and can have the consequence of postponing the next rate case as well as reducing the impact on customer bills from the rate increase when that next rate case occurs. Among the regulatory approaches to reduce regulatory lag are full or partially projected test years, revenue decoupling mechanisms, expense rate adjustors, "CWIP" in rate base, hook-up fees, and, for the water industry DSIC-like mechanisms. Arizona has tried each of these in the past from rarely or to one extent or another at different times, with the exception of a DSIC-like mechanism. Arizona has also often used capital and expense deferral mechanisms which reduce regulatory lag for GAAP accounting as deferrals are non-cash and do not impact customers while costs are being deferred.

In the case of CCWC, for example, its gap is large as of the test year 2012 and a large rate increase is now necessary to close the gap. CCWC's actual revenues are lower than authorized and its actual expenses are higher than recognized in present rates. As of the

adjusted 2012 test year, CCWC's earnings gap was a minus 6.76% (3.34% actual ROE minus 10.21% requested authorized ROE). Among the harmful impacts on CCWC of this gap include CCWC not having an opportunity to earn its fair authorized return in 2012 and it similarly did not have that opportunity in years since the previous rate decision.

The Commission is pursuing water conservation policies which all but guarantee a water utility cannot recover its authorized revenue, and earlier I documented how CCWC is subject to the nationwide experience of expense inflation.

Like all businesses, capital flows to investments where it can earn its appropriate rate of return. If CCWC cannot earn its authorized rate of return, it will have difficulty sourcing required capital in the future as was the case with CCWC's prior owner, American States, which departed Arizona.

Q. HOW CAN SIB REDUCE THE MAGNITUDE OF FUTURE RATE CASE RELATED RATE INCREASES?

A. SIB would enable periodic (up to five) smaller rate increases which are then rolled into existing revenues in the next rate case, thus reducing the additional revenue needed in the next rate case. Put differently, had a DSIC been approved for CCWC in its prior rate case and had there been subsequent DSIC related periodic rate increases in the six years between test years, the present requested increase in customer bills in this case would be less.

Q. IF A SIB IS APPROVED, WHEN WOULD THE COMPANY ESTIMATE MAKING ITS FIRST SIB SURCHARGE FILING?

A. Assuming a decision in this rate case is issued not later than June 2014, then CCWC's first SIB filing would occur on or about June 2015 as the SIB Settlement Agreement requires a filing not sooner than twelve months after the rate decision approving a SIB.

Q. WHAT, AGAIN, IS IN A SIB THAT BENEFITS CUSTOMERS?

A. The SIB Settlement Agreement provides for a five percent efficiency credit which equals 5% of the revenue requirement of SIB eligible projects. One of the reasons for including an efficiency credit is to recognize that a SIB will help offset some of the rising cost of maintenance expense in the long-term. And at the time of the next CCWC rate case, maintenance costs included in customers' future rates will be less than without a SIB. And as described earlier, CCWC operates in a rising-cost industry and, thus, the earlier a necessary replacement of infrastructure can occur, the lower the cost at that time. A SIB will enable more prompt improvements in reducing water loss, water pressure, and reduced frequency of service interruptions as compared to a system without a SIB. Service interruptions can affect many customers at one time and leaking water mains and services result in millions of gallons of potable water failing to reach customers every year. The customer benefits of rate gradualism and reduced rate case frequency have already been described.

VII COST OF CAPITAL

Q. WHAT IS THE REQUESTED COST OF CAPITAL?

A. CCWC'S cost of capital is not less than 10.21%. This amount is calculated in the D Schedules, which I sponsor. I also sponsor Schedules E-4, E-9, and F-4.

Q. WHAT IS CCWC'S AMOUNT AND COST OF DEBT?

A. Schedule D-1 displays an end of projected test year long term debt balance of $4,545,000 and an average cost of long-term debt of 5.97%. Additional principal payments are due on the existing long-term noted in November 2013 and those future payments have been reflected in the projected test year capital structure used in revenue requirement calculations.

Q. IF CCWC'S REFINANCING APPLICATION PENDING IN DOCKET NO. W-02113A-13-0047 IS LATER APPROVED, WILL CCWC UPDATE THE REQUESTED COST OF DEBT?

A. Yes, if that pending refinancing application is timely approved (i.e., before the hearing in this rate case), then the cost of debt can be reflected in the D Schedules and that cost of debt will be less than or equal to the current cost of debt or the transaction will not be undertaken. Additionally, an approximate $46,000 cost of an annual external audit can likewise be eliminated from the requested O&M expense as it will no longer be necessary to perform an external audit after the refinancing. Another cost reduction will result from the elimination of the required bank balance associated with the debt to be refinanced and included as a component of the working capital allowance in this rate application. For more information, please refer to the pending refinancing docket.

Q. WHAT IS THE REQUESTED CAPITAL STRUCTURE?

A. The Company capital structure is 16.60% long-term debt and 83.40% equity based on the Company's end of projected test year long-term debt and equity balances. The equity ratio has increased since the last rate case due to the paying down of long-term debt.

Q. WHAT IS THE ESTIMATED COST OF EQUITY?

A. The estimated cost of equity of 11.05%. The Direct Testimony of Ms. Pauline Ahearn on behalf of CCWC presents and supports this cost of equity as fair and reasonable.

VIII RATE CASE EXPENSE

Q. IS CCWC'S RATE CASE EXPENSE REQUEST IN THIS CASE LESS THAN THE AMOUNT APPROVED IN RATES IN THE PRIOR CASE?

A. Yes. CCWC is requesting $91,668 in annual rate case expense based on a three-year amortization of total rate case expense. Presently in CCWC's customer rates is about

$15,000 more on an annual basis. The pro forma reduction is displayed in Schedule C-2 ADJ SM-13. Rate case expense is primarily for the cost of external legal representation, in this case by Lewis and Roca, but also for the expense of expert witness testimony from Ms. Ahern and Mr. Bourassa, both testifying on behalf of CCWC. The remaining rate case expense is for preparing and mailing required customer notices and customer letters and for community meetings and outreach.

IX DEFERRAL OF POST TEST YEAR COSTS FOR 24 MONTHS

Q. PLEASE DESCRIBE THE BASIS FOR THIS REQUEST.

A. Schedule B-2 ADJ SLH-2 and Schedule C-2 ADJ SLH-19 include in the rate request recovery of an estimated 24 month deferral of CCWC's capital related costs for the 24 month period beginning January 1, 2012, which is the first day of the test year. The amounts in SLH-2 and SLH-19 will be updated as the case progresses in order to update the deferral for additional months actual capital related costs from additions to utility plant in service which will become available with the passage of the 24 month period.

Q. IS THIS THE SAME REQUEST NOW PENDING IN DOCKET NO. W-02113A-12-0427?

A. Yes and no. Docket No. W-02113A-12-0427 requests authorization of the deferral. Since at this time, it is unclear if this request will be processed in that docket or this docket, CCWC also requests authorization for the same deferral here, but only for CCWC. In Docket No. W-02113A-12-0427, RUCO and Commission Staff expressed an interest in this request being processed in a rate case.

Q. IS THIS REQUEST DUPLICATIVE OF CCWC'S REQUEST FOR POST TEST YEAR PLANT ADDITIONS TO RATE BASE (SCHEDULE B-2, ADJ SLH-1 OR THE SIB?

A. No. The impact of regulatory lag associated with an addition to utility plant in service begins the month it is placed in service and associated AFUDC[3] ceases. That associated impact continues until new rates are established, up to, approximately 24 months later for additions in the first month of a test year. Post test year plant additions and the SIB address regulatory lag from the time of the establishment of new rates when a rate case concludes but does not address the impact of the cessation of AFUDC from the period of in-service until new rates are established in the absence of a SIB. As explained in Docket No. W-02113A-12-0427, the origin of CCWC's request traces to the March 19, 2012 Commission Staff report which recommends the Commission consider this 24 month deferral and traces to the recent Commission Decision in the Goodman Water rate case (Docket No. W-02500A-10-0382), which concluded that deferral of depreciation (a component of the deferral) on utility plant that has never been recognized in rate base or rates, is not retroactive ratemaking.

X CORPORATE ALLOCATIONS

Q. AS A WHOLLY-OWNED SUBSIDIARY OF EWUS, DOES CHAPARRAL CITY WATER COMPANY RECEIVE ANY SERVICES FROM EWUS OR ANY OF THE OTHER SUBSIDIARIES?

A. Yes. CCWC receives management services, debt financing, cash management services, and other support from EWUS, and its parent, EPCOR Utilities, Inc. ("EUI") located in Edmonton, Alberta in Canada. By participating in these programs, CCWC is able to achieve more favorable pricing than it could otherwise obtain on a stand-alone basis.

Q. PLEASE PROVIDE AN OVERVIEW OF HOW THE ASSOCIATED CHARGES FLOW TO CHAPARRAL CITY WATER COMPANY.

[3] Allowance for Funds Used During Construction.

A. Charges for professional services such as Human Resources, Information Services, Corporate Finance Services, Treasury, Corporate Service Costs and an allocated share of general plant assets through an Asset Usage Fee comprise the Corporate Allocation from EUI to EWUS. In addition to the Corporate Allocation there are Directly Assigned Corporate Costs. Employees direct charge their time when working on distinct Chaparral City Water Company activities. For example, time related to delivering training presentations for a new software upgrade to CCWC employees by a Human Resources representative should be charged directly to CCWC. Allocations are used when the time cannot be reasonably linked to a specific entity. In the training example above, if the presentation is to be delivered across multiple subsidiaries, the time spent creating and preparing the presentation should be allocated. A cost comparison which describes this and other aspects of the Corporate Allocation is included as Exhibit TMB-3.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY IN THIS CASE?

A. Yes.

EXHIBIT TMB-1

APPLICATION: Residential Low-Income Assistance Program Offered by EPCOR Water Arizona Inc.

EPCOR WATER

(Only for residential customers on a 5/8" x 3/4" meter or persons residing in housing in a homeowner association, apartment complex or mobile home park)

SECTION 1: Customer Fill-in Information

Check box for the district you live in:

☐ **Agua Fria Water District** — $7.50 Monthly Credit

☐ **Havasu Water District** — $10.00 Monthly Credit

☐ **Mohave Water District** — $5.00 Monthly Credit

Customer Account Number _____
Located at the top of your water bill or provide the name of the HOA, apartment complex or mobile home park

Your Name _____ **Number of Persons in Your Household** _____
As it appears on your water bill or as appearing on valid identification

Your Home Address _____ **City** _____ **State** ____ **Zip Code** _____
Where you receive water service

Mailing Address _____ **City** _____ **State** ____ **Zip Code** _____
Where you receive your water bill if different from Home Address. Persons residing in an HOA, apartment complex or mobile home park cannot have an address different from the Home Address.

Daytime Telephone Number
Please include Area Code ☐☐☐-☐☐☐-☐☐☐☐

If you are already receiving low-income assistance from another utility for your electric or gas bill, please indicate the name of the utility: _____

Applicants must provide a copy of their current Picture ID, most recent water bill and copies of the most recent proof of 30-day income (Pay Stubs, SSA, SSI, Unemployment insurance, etc.), along with the application for verification of program eligibility. **Please note if approved, approval is for one year and customer must re-apply through this same process to renew.**

Applicant swears (s)he is not claimed as a dependent on another person's tax return. I agree to inform EPCOR Water if I no longer qualify (i.e., monthly income becomes greater than 150% of the Federal Poverty guideline) to receive the low-income monthly credit. I understand that if I receive the discount without qualifying for it, I may be required to pay back EPCOR Water the discount I received while not qualifying.

_____ _____
Customer Signature Date

CUSTOMERS PLEASE DO NOT WRITE IN THE ADMINISTRATIVE SECTION BELOW

SECTION 2: Determine the Customers Eligibility for the Program

Each applicant for the Low-Income Assistance Program must meet all criteria below to be eligible for the program. Each item must be verified and checked to be eligible.

I have verified that the: Applicant resides in the Agua Fria, Havasu or Mohave Water District service territory as accurately indicated above and verified by service territory maps; has a valid ID with the name matching the home address; and most recent household 30-day income from all sources before deductions does not exceed 150% of the current Federal Poverty Guideline.

_____ _____
Signature of Intake Staff Date

TASKS	Responsible	Indicate Credit	By (Person)	DATE
Application received	Agency	-		
Customer identification, income eligibility and water district location verified	Agency	-		
Completed application sent to EPCOR Water	Agency	-		
Rate adjustor setup for customer account	EPCOR	-		
Verify low-income credit appears on customer first eligible bill	EPCOR	-		
Follow up verification of continuing eligibility	Agency	-		

EXHIBIT TMB-2

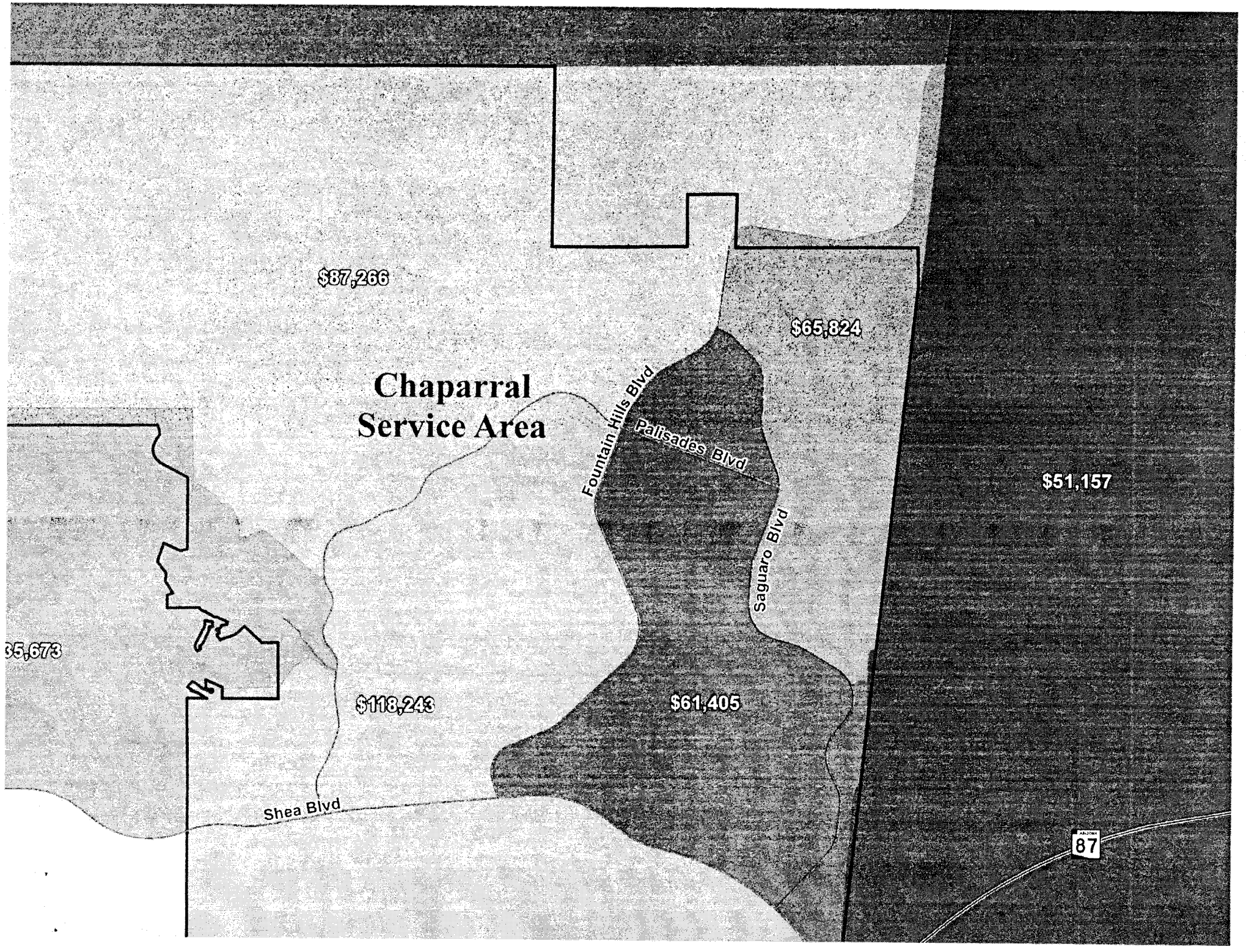
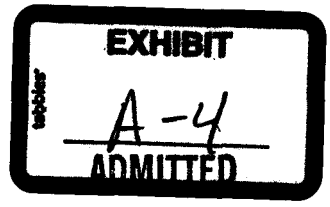

Chaparral
Service Area
$87,266
$65,824
$51,157
$118,243
$61,405
35,673
Fountain Hills Blvd
Palisades Blvd
Saguaro Blvd
Shea Blvd
87

EXHIBIT TMB-3

CHAPARRAL CITY WATER COMPANY
DOCKET NO. W-02113A-13-0030
CORPORATE ALLOCATIONS
FOR THE TEST YEAR ENDED DECEMBER 31, 2012

	A	B	C	Chaparral				With Labor Increase			
		US Water	Notes	Salary	Contractor	Other	*Subtotal*	Salary	Contractor	Other	*Subtotal*
	DIRECTLY ASSIGNED COSTS										
1	**Directly Assigned Costs (Various Accts)**	**0.21**	Supporting IS applications and infrastructure.	-	5,499	58,289	63,788	-	5,499	58,289	63,788
	ALLOCATED COSTS										
2	**Supply Chain Management**										
3	Purchasing	-	Self-provided locally in the US.								
4	Mailroom	-	Self-provided locally in the US.								
5	Fleet Management	-	Self-provided locally in the US.								
6	Disaster Recovery Planning Facilities	-	Self-provided locally in the US.								
7	Inventory Management & Warehousing	-	Self-provided locally in the US.								
8	SCM Administration	-	Self-provided locally in the US.								
9	Strategic Sourcing	-	Self-provided locally in the US.								
10	Real Estate	-	Self-provided locally in the US.								
11	Security	-	Self-provided locally in the US.								
12	SCM Corporate	0.62	Corporate facility and security costs.								
13	**Total Supply Chain Management**	**0.62**		-	5,499	58,289	63,788	-	5,499	58,289	63,788
14	**Human Resources**			2,104	-	304	2,408	2,178	-	304	2,482
15	Total Rewards	-	Self-provided locally in the US.								
16	Human Resources Consulting	0.03	Small advisory role by HR Senior VP.								
17	Talent Management	-	Self-provided locally in the US.								
18	**Total Human Resources**	**0.03**		2,104	-	304	2,408	2,178	-	304	2,482
19	**Information Services**			75,626	40,630	(56,829)	59,427	78,274	40,630	(56,829)	62,075
20	Major Capital Projects	0.02	Supporting non-billing related systems.								
21	Application Services	0.41	Supporting non-billing related systems.								
22	Infrastructure Operations	0.01	Supporting non-billing related systems.								
23	**Total Information Services**	**0.44**		75,626	40,630	(56,829)	59,427	78,274	40,630	(56,829)	62,075
24	**Corporate Finance**			13,636	984	7,693	22,314	14,114	984	7,693	22,791
25	Payroll Processing	-	Self-provided locally in the US.								
26	Accounts Payable	-	Self-provided locally in the US.								
27	Taxation Services	-	Self-provided locally in the US.								
28	Corporate Accounting	0.07	In support of centralized financing function.								
29	Accounting Standards	-	Service discontinued in 2011.								
30	Consolidated Reporting & Analysis	0.1	In support of centralized financing function.								
31	Financial Management Training Program	-	Applies only in Canada.								
32	Audit Fees	0.07	In support of centralized financing function.								
33	**Total Corporate Finance**	**0.25**		13,636	984	7,693	22,314	14,114	984	7,693	22,791
34	**Executive and Executive Assistants**	**0.21**		16,494	77	3,314	19,885	17,070	77	3,314	20,461
35	**Treasury**			29,271	34	29,762	59,067	30,295	34	29,762	60,091
36	Insurance & Physical Risk Management	0.06	Providing insurance and physical risk management.								
37	Treasurer - Corporate Finance	0.18	In support of centralized financing function.								
38	Treasury Operations	0.08	In support of centralized financing function.								
39	**Total Treasury**	**0.33**		29,271	34	29,762	59,067	30,295	34	29,762	60,091
40	**Board Costs**	-	Self-provided locally in the US.	-	-	-	-	-	-	-	-
41	**Project Mgmt & Workforce Planning**	-	Service discontinued in 2011.	-	-	-	-	-	-	-	-
42	**Incentive Compensation**	**0.3**		86,489	-	-	86,489	89,517	-	-	89,517
43	**Public and Government Affairs**			25,367	7,356	19,941	52,664	26,255	7,356	19,941	53,552
44	*Corporate Communications*	0.06	Providing reputation management oversight.								
45	Government Relations	-	Self-provided locally in the US.								
46	Operational Communications	0.03	Supporting on-line internal communications.								
47	Community Relations	0.07	Providing brand support.								
48	Public Consultation	-	Self-provided locally in the US.								
49	EPCOR Community Essentials Council	0.06	Providing donation guidance and oversight.								
50	**Total Public & Government Affairs**	**0.22**		25,367	7,356	19,941	52,664	26,255	7,356	19,941	53,552
51	**Legal Services**	-	Self-provided locally in the US.	-	-	-	-	-	-	-	-
52	**Risk, Assurance & Advisory**	**0.18**	Providing assurance oversight.	9,385	5,299	1,007	15,691	9,713	5,299	1,007	16,019
53	**Business Transformation**	**0.06**	Providing process guidance and advice.	5,432	105	1,321	6,858	5,622	105	1,321	7,048
54	**Strategic Planning and Development**	**0.13**	Centralized strategy development.	8,991	373	1,476	10,841	9,306	373	1,476	11,155
55	**Regulatory Affairs**	**0.22**	Providing regulatory oversight and advice.	15,443	1,020	1,109	17,572	15,983	1,020	1,109	18,112
56	**Health, Safety & Environment Services**	**0.15**	Providing HS&E oversight and advice.	6,769	584	948	8,301	7,005	584	948	8,538
57	**Total Allocated Costs (A/C 6204)**	**3.13**		295,008	61,962	68,335	425,304	305,332	61,962	68,333	435,629
	ASSET USAGE FEE										
58	**Asset Usage Fee (A/C 6203)**	**0.17**	Centralized infrastructure asset usage fee.	-	-	64,701	64,701	-	-	64,701	64,701
	TOTAL CORPORATE COSTS										
59	**Total Corporate Costs**	**3.51**		295,008	61,962	133,036	490,006	305,332	61,962	133,034	500,330



BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

BOB STUMP, Chairman
GARY PIERCE
BRENDA BURNS
SUSAN BITTER SMITH
BOB BURNS

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASE IN ITS RATES AND CHARGES BASED THEREON	DOCKET NO. W-02113A-13-____

DIRECT TESTIMONY
OF
SHERYL L. HUBBARD
ON BEHALF OF
CHAPARRAL CITY WATER COMPANY
APRIL 26, 2013

DIRECT TESTIMONY
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APRIL 26, 2013

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EXECUTIVE SUMMARY

Sheryl L. Hubbard testifies in support of Chaparral City Water's ("CCWC" or "Company") proposed Rate Base and sponsors several adjustments to CCWC's Operating Income.

SPONSORED ADJUSTMENTS

Ms. Hubbard sponsors the following adjustments in the case:

Adjustments to Plant In Service:

- Adjustment SLH-1 – Post Test Year Plant Additions
- Adjustment SLH-2 – 24-Month Deferral Balance
- Adjustment SLH-3 – Deferred CAP M&I Charges
- Adjustment SLH-4 – Removal of CIAC Not in Plant in Service
- Adjustment SLH-5 – Remove Acquisition Adjustment

Adjustments to Operating Income

Ms. Hubbard sponsors the following adjustments to operating income:

- Adjustment SLH-1 – Unbilled Revenue
- Adjustment SLH-2 – Normalized Over-collection of Temporary Surcharge
- Adjustment SLH-3 – Annualize Year End Customers
- Adjustment SLH-4 – Conservation Expense
- Adjustment SLH-5 – Declining Usage
- Adjustment SLH-19 – Annualize Depreciation & Amortization of CIAC
- Adjustment SLH-20 – Depreciation on Post Test Year Plant Additions
- Adjustment SLH-24 – Remove Gain / Loss on Sale of Fixed Assets
- Adjustment SLH-25 – Reclassify Reconnection Revenue
- Adjustment SLH-26 – Correct Classification of Customer Adjustments.

Additional Subject Matter

Ms. Hubbard also supports the following for CCWC:

- Rate Design
- Revisions to service charges
- Compliance with requirement to file lead/lag study

I INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND TELEPHONE NUMBER.

A. My name is Sheryl L. Hubbard. My business address is 2355 W. Pinnacle Peak Road, Suite 300, Phoenix, Arizona 85027, and my business phone is (623) 445-2419.

Q. IN WHAT CAPACITY AND BY WHOM ARE YOU EMPLOYED?

A. I am employed by EPCOR Water (USA) Inc. ("EWUS"), the owner of Chaparral City Water Company ("CCWC"), as the Manager, Rates and Regulation.

Q. PLEASE DESCRIBE YOUR PRIMARY RESPONSIBILITIES FOR THE COMPANY.

A. My primary responsibilities for EWUS are to prepare, coordinate and manage rate applications and other regulatory filings consistent with the applicable regulatory agency's filing requirements in Arizona and New Mexico. I also administer tariffs and support rate case-related public outreach.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE AND EDUCATION.

A. I have been employed by EWUS since the purchase of Arizona American Water Company in February 2012. I was employed by Arizona American Water Company commencing in March of 2007.

I have more than 30 years of experience in public utility accounting and regulation; 20 years of service with utility regulatory agencies in Michigan and Arizona with the remainder of time with water and gas utilities in Arizona. During my employment with the regulatory agencies in Michigan and Arizona, my responsibilities included managing and preparing revenue requirement calculations for water, steam and electric utilities.

My subsequent employment has been with Citizens Communications Company, Arizona Water Company, Arizona-American Water Company, and now EWUS. My responsibilities have primarily been in the rates and regulatory areas of all of the utilities, but I have also been involved in the financial planning and analysis and reporting side of the business.

I have a Masters of Business Administration from the University of Phoenix and a Bachelor of Arts degree with a major in Accounting from Michigan State University. I am a licensed, certified public accountant in the states of Arizona and Michigan. I am a member of the Arizona Society of Certified Public Accountants and the American Institute of Public Accountants.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?

A. Yes, on many occasions.

II PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?

A. Please see the executive summary of my direct testimony.

Q. DOES YOUR TESTIMONY INCORPORATE RECOMMENDATIONS OF OTHER COMPANY WITNESSES?

A. Yes, it does. I have incorporated recommendations sponsored by Mr. Ian Crooks, Mr. Jake Lenderking, and Mr. Thomas M. Broderick as pro forma adjustments to test year rate base and expenses when applicable.

III SPONSORED SCHEDULES

Q. PLEASE IDENTIFY THE SCHEDULES YOU ARE SPONSORING.

A. I am sponsoring the following schedules for the Company:

Summary Information:

- Schedule A-2 – Summary of Results of Operations
- Schedule A-3 – Summary of Capital Structure
- Schedule A-4 – Construction Expenditures and Gross Utility Plant in Service
- Schedule A-5 – Summary Statements of Cash Flows

Rate Base Information:

- Schedule B-1 – Summary of Fair Value Rate Base
- Schedule B-2 – Original Cost Rate Base Pro Forma Adjustments
- Schedule B-3 – RCND Rate Base Pro Forma Adjustments
- Schedule B-4 – RCND Detail of Plant Accounts
- Schedule B-5 – Computation of Working Capital Allowance
- Schedule B-6 – Lead/Lag Study – Cash Working Capital Requirement

Effect of Proposed Rate Schedules:

- Schedule H-1 – Summary of Revenues by Customer Classification – Present & Proposed Rates
- Schedule H-2 – Analysis of Revenues by Detailed Class
- Schedule H-3 – Changes in Representative Rate Schedules
- Schedule H-4 – Typical Bill Analysis
- Schedule H-5 – Bill Count
- Schedule H-6 – Proposed Tariffs

Q. WERE THESE SCHEDULES PREPARED BY YOU OR UNDER YOUR SUPERVISION?

A. Yes, they were.

IV SUMMARY SCHEDULES (A SCHEDULES)

Q. PLEASE EXPLAIN THE SUMMARY INFORMATION, ALSO REFERRED TO AS THE A SCHEDULES, THAT YOU ARE SPONSORING IN THIS PROCEEDING.

A. Schedule A-2 titled "Summary Results of Operations" is provided for CCWC. Schedule A-2 summarizes operating history for the years 2010, 2011, and the test year 2012, as well as projected year 2013. The figures summarized for the test year are shown both unadjusted, as reflected in the Company's accounting records, and adjusted for known and measureable *pro forma* changes detailed in Schedule C-2. The projected 2013 figures are computed at present rate levels and at proposed rate levels.

Schedule A-3 titled "Summary of Capital Structure" summarizes the debt and equity of CCWC for the years 2010, 2011 and 2012 as well as projected year 2013. The test year 2012 figures are presented unadjusted as well as adjusted for pro forma changes recommended in the Company's application.

Schedule A-4 titled "Construction Expenditures and Gross Utility Plant in Service" presents the historical construction expenditures for the years 2010, 2011, and test year 2012, as well as three years of projected construction expenditures (2013, 2014, and 2015). This schedule also summarizes the annual net plant placed in service and the balances, both actual and projected, of gross utility plant in service for the same periods shown for construction expenditures. Mr. Ian C. Crooks provides direct testimony on certain post test year and projected construction activities for this proceeding.

Schedule A-5 titled "Summary Statements of Cash Flows" is a statement of cash flows detailing the changes in the cash accounts for years 2010, 2011, and test year 2012 as well as projected year 2013 at present and proposed rate levels.

V RATE BASE INFORMATION (B SCHEDULES)

Q. PLEASE SUMMARIZE THE RATE BASE INFORMATION, ALSO REFERRED TO AS THE B SCHEDULES THAT YOU ARE SPONSORING.

A. I am sponsoring all of the B Schedules for the Company in this proceeding.

Q. PLEASE EXPLAIN SCHEDULE B-1.

A. Schedule B-1 titled "Summary of Fair Value Rate Base" sets forth the Summary of Fair Value Rate Base at the end of the test year for CCWC. Rate Base represents the investor-supplied plant facilities and other investments required to provide utility service to customers. The components typically recognized in the calculation of rate base are plant in service, accumulated depreciation and amortization, customer advances in aid of construction ("AIAC"), contributions in aid of construction ("CIAC"), customer deposits, deferred income tax liabilities / investment tax credits (if applicable), and working capital. Other items that may be considered in the calculation of rate base on a case-by-case basis include regulatory assets, regulatory liabilities, acquisition adjustments and construction work in progress.

Net Plant, plant in service less the associated accumulated depreciation and amortization, is generally the largest component of rate base. The Net Plant for CCWC is shown on Line 8 of Schedule B-1. Rate base is computed by offsetting Net Plant by AIAC, Net CIAC, and Deferred Income Taxes. The accumulated balance of AIAC is shown on Line 12 of Schedule B-1. Line 15 of Schedule B-1 shows the CIAC, net of applicable amortizations, for CCWC. Line 17 shows the amount of Customer Deposits at the end of the test year and Line 18 of the schedule shows the Accumulated Deferred Income Taxes as of the end of the test year. Chaparral City Water did not have any Investment Tax Credits during or at the end of the test year which is shown on Line 19.

In the Company's last rate case decision, Decision No. 72258, issued April 7, 2011, a regulatory liability was authorized by the ACC pertaining to a settlement with the Fountain Hills Sanitary District ("FHSD"). The unamortized balance related to that regulatory liability at the end of the test year is shown on Line 20 of Schedule B-1.

In Decision No. 71308, issued October 21, 2009, the ACC authorized the deferral of certain Central Arizona Project ("CAP") costs. The unamortized balance related to that regulatory asset at the end of the test year is shown on Line 23 of Schedule B-1. In addition to the CAP deferral, Chaparral City Water is requesting a 24-Month Deferral of Post-In-Service AFUDC and Depreciation on investment between rate cases. The requested unamortized balance for the 24-month deferral is also included on Line 23 of Schedule B-1. Company witness Thomas M. Broderick is testifying regarding the 24-month deferral request in this proceeding.

The Working Capital Allowance that is shown on Line 24 of Schedule B-1 is supported by calculations on Schedule B-5 and will be discussed later in this testimony. For ratemaking purposes, a working capital allowance is developed to adjust rate base to reflect the additional investment required for on-going utility operations over and above that amount reflected in net plant.

The Utility Plant Acquisition Adjustment paid by EWUS when Chaparral City Water Company was purchased from Golden States Water Company has not been included in the calculation of Rate Base for the purposes of this proceeding and is demonstrated by the $0 shown on Line 25 of Schedule B-1.

The Company accepts the use of its Original Cost Rate Base as the Fair Value Rate Base for purposes of this proceeding and did not conduct a study to determine rate base based

Reconstructed Cost New Depreciated ("RCND"). Accordingly, there is no RCND summary calculation reflected on Schedule B-1.

Q. PLEASE EXPLAIN SCHEDULE B-2.

A. Schedule B-2 titled "Original Cost Rate Base Pro Forma Adjustments" is a six-page exhibit that details the pro forma adjustments that CCWC has identified and proposed as necessary to adjust the historical year-end plant to include all investments required to provide satisfactory service to historical test year customers when the rates resulting from this application become effective.

Q. PLEASE EXPLAIN WHY THE SCHEDULES B-3 AND B-4 IN THIS FILING DO NOT INCLUDE ANY DATA.

A. For purposes of this rate filing only, CCWC will agree to the use of its original cost rate base as a proxy for the "fair value" rate base in setting new rates. Accordingly, the Company has not developed a RCND rate base and therefore has not included any data on Schedules B-3 and B-4 that are intended for RCND rate base.

Q. PLEASE EXPLAIN SCHEDULE B-5.

A. Schedule B-5 provides the Computation of Working Capital Allowance. Working capital is a measure of funding requirements of daily operating expenditures and other non-plant investments that are necessary to sustain ongoing operations of the utility. This measurement is designed to identify the average ongoing funding requirements of investors for the test year. Working Capital consists of Cash Working Capital derived from a Lead/Lag study, as well as 13-month averages applicable to Required Bank Balances, Inventories, and Prepayments on the Balance Sheet. 13-month averages of the required bank balances, inventories, both plant materials and chemicals, if applicable, and

the prepayment balances from the balance sheet have been calculated and are reflected on Schedule B-5.

Q. PLEASE DISCUSS THE MATERIALS AND SUPPLIES INVENTORY COMPONENT OF THE WORKING CAPITAL REQUIREMENT.

A. Theoretically, materials and supplies are included as a component of working capital to provide a return on the investor's capital required to maintain a supply of materials necessary to carry on day-to-day operation and maintenance activities. The measurement of the materials and supplies inventory for working capital purposes is computed using an average of thirteen monthly balances. Use of a 13-month average reduces distortion caused if the inventory balances are volatile or experience cyclical highs and lows.

Q. PLEASE DISCUSS THE PREPAYMENTS COMPONENT OF THE WORKING CAPITAL REQUIREMENT.

A. Prepayments are included as a component of working capital to recognize an investment of funds made by a company. Prepayments represent payments of expenses made in advance of the period to which they apply. As with the Materials and Supplies inventory discussed above, a 13-month average balance is used to quantify the working capital allowance due to investments in prepayments to be added to the Company's rate base.

Q. PLEASE DISCUSS THE REQUIRED BANK BALANCES COMPONENT OF THE CASH WORKING CAPITAL REQUIREMENT.

A. Required bank balances on line 3 of Schedule B-5 represent the 13-month average balance for the test year that CCWC is required to maintain on deposit in a trust account in accordance with its long-term debt agreements. These required balances will be maintained by CCWC until the terms of the financing agreement are fully satisfied.

Q. PLEASE DISCUSS THE CASH WORKING CAPITAL COMPONENT OF THE WORKING CAPITAL REQUIREMENT.

A. Cash working capital should represent the average amount of capital provided by investors, over and above the investment in plant and other rate base items, to finance cost of service during the time lag before revenues are collected. In conjunction with the other components of rate base, the overall purpose of the cash working capital component is to measure the amount of investor supplied capital required to provide service. There are several acceptable methods for computing the cash working capital component, but the ACC Staff has adopted the use of the lead / lag methodology for determining cash working capital for large water utilities in this jurisdiction. The Company's lead / lag cash working capital calculation will be discussed in conjunction with the discussion of Schedule B-6 below.

Q. PLEASE EXPLAIN SCHEDULE B-6.

A. Schedule B-6 titled "Lead / Lag Study – Cash Working Capital Requirement" details the calculation of the investor provided working cash component of the working capital allowance. To compute the working cash component, it is necessary to measure the time lag between services rendered and the receipt of revenues for those services. This measurement, referred to as Revenue Lag / (Lead) Days, reflects a provision of working capital by investors and is shown in Column (C) of Schedule B-6. It is also necessary to measure the time lag between the incurrence of expenses and the payment of those expenses (Column (D) of Schedule B-6), which offsets the revenue lag. This is referred to as the Net Lag / (Lead) Days and is summarized by expense category in Column (E) of Schedule B-6. When the Revenue Lag / (Lead) Days exceeds the Expense Lag (Lead) Days, you have a net provision of working capital by investors. If the converse is true, you have a net provision of working capital by customers. The cash working capital

calculation in this case is based on the 2012 adjusted test year results multiplied by the lead/lag factors derived from the exercise discussed above. This is true except for customer accounting, property tax, and income tax expenses, in which case, the level of expense at the proposed rate levels has been used.

VI ADJUSTED RATE BASE

Q. PLEASE PROVIDE AN OVERVIEW OF YOUR ADJUSTMENTS TO RATE BASE.

A. Schedule B-2 summarizes the Company's original cost rate base pro forma adjustments. The Company is proposing the following adjustments to Rate Base:

- Adjustment SLH-1 – Post Test Year Plant Additions
- Adjustment SLH-2 – 24-Month Deferral Balance
- Adjustment SLH-3 – Deferred CAP M&I Charges
- Adjustment SLH-4 – Removal of CIAC Not in Plant in Service
- Adjustment SLH-5 – Remove Acquisition Adjustment

Q. PLEASE EXPLAIN YOUR ADJUSTMENT SLH-1 – POST TEST YEAR PLANT ADDITIONS.

A. Adjustment SLH-1 – Post Test Year Plant Additions adjusts Plant in Service for investments completed as of the end of the test year but not removed from the Construction Work in Progress ("CWIP") account and recorded to Plant in Service as well as some projects slated to be completed during 2013.

All of the CWIP projects included in CCWC's proposed Rate Base consist entirely of revenue-neutral replacements of current facilities necessary to provide continued quality

service to existing customers. Investments in new meters and services that will provide service related to growth have not been included in the rate base adjustments.

Q. WERE THE CWIP PROJECTS THAT THE COMPANY SEEKS TO INCLUDE IN RATE BASE IN THIS PROCEEDING APPROVED DURING THE COMPANY'S CAPITAL BUDGETING PROCESS?

A. Yes, they were. CCWC prepares a five-year capital investment plan that serves as an integral component of its overall strategic business plan. Each year the capital investment plan is reviewed to identify and prioritize necessary capital improvement projects to ensure quality water service, resolve operational challenges, comply with regulatory requirements, and to formalize and approve the annual budget. An assessment of capital improvements completed during the prior year is performed, and adjustments, if applicable, are made in accordance with the remaining years of the current five-year investment plan.

Q. PLEASE EXPLAIN THE BASIS OF CCWC'S CAPITAL INVESTMENT PLAN?

A. The Company's capital investment plan is developed from capital improvements identified in a Comprehensive Planning Study ("CPS"). A new CPS is underway and expected to be completed in id-2013 for Chaparral City Water Company. From these studies, capital improvement projects are identified that will address any areas of concern. To protect the security of our system and supply sources and because the studies include proprietary information, the Company does not publicly disclose the studies and treats them as confidential and proprietary documents. Subject to an appropriate protective order restricting public access to and use of the Study, however, CCWC will make the new CPS available to the Arizona Corporation Commission ("ACC" or "Commission") Staff and other parties to this case as soon as available.

Q. PLEASE DISCUSS ADJUSTMENT SLH-2 – 24-MONTH DEFERRAL.

A. Adjustment SLH-2 – 24-Month Deferral reflects the effects of the request sponsored by Company witness Thomas M. Broderick for deferral accounting for a portion of Post in Service AFUDC and depreciation expense on investment between rate cases. The addition to Rate Base reflects the unamortized balance of deferred Post in Service AFUDC and depreciation expense that Mr. Broderick has provided to me. I am sponsoring the calculation of the amortization of the balance using the composite depreciation rate calculated on Schedule C-2, Adjustment SLH-19 of 3.88% which is carried to the income statement pro forma adjustments.

Q. PLEASE EXPLAIN HOW THE COMPOSITE DEPRECIATION RATE OF 3.88% USED TO AMORTIZE THE DEFERRED POST IN SERVICE AFUDC AND DEPRECIATION WAS CALCULATED?

A. The basis of the 3.88% composite depreciation rate is the annualized depreciation expense based on test year end plant in service divided by the test year end depreciable plant in service. Annualized depreciation expense for the test year is $2,484,451 and the test year end depreciable plant in service is $64,062,711 for a composite rate of 3.88% ($2,484,451 ÷ $64,062,711 = 3.88%).

Q. PLEASE DISCUSS ADJUSTMENT SLH-3 – DEFERRED CAP M&I CHARGES.

A. Adjustment SLH-3 – Deferred CAP M&I Charges is an adjustment necessary to reflect the inclusion of the unamortized balance associated with purchasing a Central Arizona Project ("CAP") allocation that commenced in January 2008 in Rate Base.

Q. **HAS THE ACC PREVIOUSLY AUTHORIZED THE ACCOUNTING TREATMENT THAT HAS RESULTED IN THE DEFERRAL OF THESE CAP M&I CHARGES?**

A. Yes. In Decision No. 71308, issued October 21, 2009, the ACC found that CCWC should defer a portion of its CAP M&I charges for evaluation of recoverability at a later time.

Q. DID THE ACC SET A TIME LIMIT FOR THE DEFERRAL OF THE PORTION OF CAP M&I CHARGES THAT ARE THE SUBJECT OF ADJUSTMENT SLH-3?

A. Yes. In Decision No. 71308, the ACC set a limit of 48 months, however, the Staff's proposed accounting order language anticipated that CCWC would request an extension of the deferral in its next rate case at the time expected to be filed with a 2011 test year. Due to the sale of CCWC, the next rate case could not be filed until now with a 2012 test year and the deferral has been continued through the present.

Q. WHAT PRECLUDED CCWC FROM FILING A RATE CASE WITH A 2011 TEST YEAR?

A. The current owners of CCWC, EWUS, could not file a meaningful rate case until they had operated the Company for a period of twelve months. The purchase of CCWC occurred in May 2011 and a calendar year test year was determined to be superior to a split year test period due to the transitional costs incurred in 2011 to convert CCWC to operating and reporting systems consistent with EWUS' operating systems.

Q. FOR WHAT PERIOD OF DEFERRAL IS THE COMPANY SEEKING INCLUSION IN RATE BASE IN THIS PROCEEDING?

A. The Company is requesting inclusion in Rate Base of the balance of CAP M&I Charges incurred through December 31, 2012. In addition, CCWC is seeking to begin recovering the ongoing CAP M&I Charges that it was deferring in the past. The adjustment to

include the additional CAP M&I Charges is reflected on Schedule C-2 Adjustment SM-10 – Annualize Purchased Water Expense.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-4 – REMOVAL OF CIAC NOT IN PLANT IN SERVICE.

A. Adjustment SLH-4 – Removal of CIAC Not in Plant in Service is an adjustment that removes contributions corresponding to investment by developers in Construction Work in Progress ("CWIP") at the end of the test year. This adjustment is necessary to avoid penalizing CCWC for funds provided by developers, which are not yet reflected in the Company's Rate Base.

To calculate the adjustment, projects under construction that have been funded by developers were identified and totaled. At the end of the 2012 test year, $175,810 of developer-provided funds had been invested in CWIP. If CWIP was included in Rate Base in this jurisdiction, this adjustment would not be necessary. The ACC does not typically include CWIP in Rate Base, so this adjustment should be recognized as fair and reasonable.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-5 – REMOVE PLANT ACQUISITION ADJUSTMENT.

A. Adjustment SLH-5 – Remove Plant Acquisition Adjustment eliminates the plant acquisition adjustment from the calculation of Rate Base. When the Company was acquired by EWUS, an acquisition adjustment was recorded in the accounting records. This adjustment merely removes the acquisition adjustment from inclusion in Rate Base.

VII ADJUSTED OPERATING INCOME

Q. PLEASE IDENTIFY THE PRO FORMA ADJUSTMENTS TO ADJUSTED OPERATING INCOME THAT YOU ARE SPONSORING IN THIS PROCEEDING?

A. The Company has identified known and measureable changes to the historical test year revenues and expenses for each of the categories listed below.

- Adjustment SLH-1 – Unbilled Revenue
- Adjustment SLH-2 – Normalized Over-collection of Temporary Surcharge
- Adjustment SLH-3 – Annualize Year End Customers
- Adjustment SLH-4 – Conservation Expense
- Adjustment SLH-5 – Declining Usage
- Adjustment SLH-19 – Annualize Depreciation & Amortization of CIAC
- Adjustment SLH-20 – Depreciation on Post Test Year Plant Additions
- Adjustment SLH-24 – Remove Gain / Loss on Sale of Fixed Assets

Q. PLEASE DISCUSS ADJUSTMENT SLH-1 – UNBILLED REVENUE.

A. Adjustment SLH-1 – Unbilled Revenue is a pro forma adjustment to remove from revenues the effect of the monthly accounting process that accrues for revenues earned but not yet billed and the subsequent monthly reversals of those accounting entries. This adjustment is necessary because of the January and December entries. In January of each year, the prior year's accrual for unbilled revenue recorded in December is reversed. In December of each year, the revenues earned but not yet billed are estimated and recorded as a year-end accounting adjustment. This pro forma adjustment removes the effects of these accounting adjustments. For CCWC, the adjustment to remove the effects of unbilled revenue accounting is a decrease in revenues of $62,128.

Q. PLEASE DISCUSS ADJUSTMENT SLH-2 – NORMALIZE OVER-COLLECTION OF TEMPORARY SURCHARGE.

A. In Decision No. 72258 issued April 7, 2011, CCWC was authorized by the ACC to collect additional revenue via a temporary surcharge over a six-month period. A $3,025 over-collection occurred and CCWC is proposing to share that with customers over a three-year period. The result is the removal of two-thirds of the $3,025 over-recovered from the 2012 revenue. The adjustment is a reduction in revenue of $2,017.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-3 – ANNUALIZE YEAR END CUSTOMERS.

A. Adjustment SLH-3 – Annualize Year End Customers is a pro forma adjustment that adjusts revenues and expenses to recognize the additional residential and commercial customers served by CCWC at the end of the test year; 13,155 customers. During the test year, CCWC served an average of 13,103 residential and commercial customers, a difference of 52 customers. If the additional 52 residential and commercial customers being served at the end of the test year had taken service for the full year, revenues would have been $36,974 higher and expenses would have been $8,753 higher for the Company. The net effect of the increased revenues and increased expenses is an increase in operating income of $28,221.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-4 – CONSERVATION EXPENSE.

A. The supporting calculation to the amount reflected as Adjustment SLH-4 – Conservation Expense is being sponsored by Company witness Jake Lenderking.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-5 – DECLINING USAGE ADJUSTMENT?

A. Adjustment SLH-5 – Declining Usage is a pro forma adjustment to compensate for the effect that declining residential usage per customer has on the revenue requirement of CCWC. Declining usage per customer causes CCWC to under earn its authorized revenue requirement due to the typical use of historical billing determinants in the design of rates later applied to future sales. In order for the Company to have an opportunity to achieve its authorized revenue a declining residential usage adjustment is necessary. The declining usage adjustment was quantified by first calculating a 12-month moving average of the residential usage per customer for the last 3 years. Next, annualized present rate residential revenues were computed to break out the proportion of revenue due to basic service (fixed) charges and commodity charges to quantify the proportion of residential revenue attributable to consumption charges. The declining residential usage percentage was multiplied by the length of time before the rates will become effective. The product was applied to the consumption revenue to come up with the residential revenue adjustment. Because there will be roughly eighteen months (*i.e.* 1.5 years) between the end of the test year and the time rates are likely to become effective in this case, the declining residential usage percentage is multiplied by 1.5 prior to being applied to the consumption revenue to compute the additional decline in residential usage experienced while litigating the rate case application. This is a modest adjustment in light of the likelihood that residential usage will continue declining for the foreseeable future.

Additionally, the declining usage adjustment is used in the proposed revenue calculations. This adjustment to proposed revenue has the effect of adjusting the billing determinants used in designing new rates to compensate for the known declining residential usage.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-19 – ANNUALIZE DEPRECIATION AND AMORTIZATION OF CIAC.

A. Adjustment SLH-19 – Annualize Depreciation and Amortization of CIAC annualizes the depreciation and amortization expense to reflect year end plant balances and the CIAC year-end balance. The amortization of CIAC is accomplished by using the composite depreciation rate of 3.88 percent for CCWC calculated in this adjustment. Adjustment SLH-19 also incorporates the effects of requests in this rate application for amortizations of the 24-month deferral request, the deferred CAP charges, as well as the continued amortization of the Fountain Hills Sanitary District ("FHSD") settlement consistent with the final determination in Decision No. 72258 (April 7, 2011).

Q. PLEASE DISCUSS ADJUSTMENT SLH-20 – DEPRECIATION EXPENSE ON POST TEST YEAR PLANT ADDITIONS.

A. Adjustment SLH-20 – Depreciation on Post Test Year Plant Additions sets forth the calculation of the annual depreciation expense associated with the Company's request to include some post-test year plant additions that will be completed during 2013 in the calculation of its Rate Base (post-test year plant additions are included on Rate Base Adjustment SLH-1).

Q. PLEASE EXPLAIN ADJUSTMENT SLH-24 – REMOVE GAIN / LOSS ON SALE OF FIXED ASSETS.

A. Adjustment SLH-24 – Remove Gain / Loss on Sale of Fixed Assets removes the gain realized in 2012 for the sale of two of CCWC's trucks in its vehicle fleet. The removal of the gain is necessary to avoid inclusion of a revenue stream that is one-time and not recurring. CCWC does not sell vehicles every year and it is inappropriate to include this transaction as an on-going cost of service item.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-25 – RECLASSIFY RECONNECTION REVENUE.

A. Adjustment SLH-25 – Reclassify Reconnection Revenue is an adjustment that is necessary to accurately reflect Water Revenue and Other Revenue. Some reconnection revenues were inadvertently recorded as water sales revenue. This adjustment reclassifies the revenue to Other Revenue which corrects that error.

Q. PLEASE EXPLAIN ADJUSTMENT SLH-26 – CORRECT CLASSIFICATION OF CUSTOMER ADJUSTMENTS.

A. Adjustment SLH-26 – Correct Classification of Customer Adjustments is an adjustment that is necessary to correct an account coding error in the billing system. When the account coding was set up for credit adjustments to customer accounts, the general ledger mapping in the billing system was set to record the adjustment to account 5903 – Adjustments / Write-offs which is an account in Customer Accounting expense whereas the adjustment should have been mapped to the applicable customer class revenue account (Residential, Commercial, etc.). This adjustment reclassifies the $10,908 of customer adjustments from Account 5903 to Water Sales Revenue.

VIII EFFECT OF PROPOSED RATE SCHEDULES (H SCHEDULES)

Q. WOULD YOU NOW DIRECT YOUR ATTENTION TO SCHEDULE H-1 AND EXPLAIN THAT SCHEDULE.

A. Schedule H-1 – Summary of Revenues by Customer Classification – Present and Proposed shows the revenue billed under present rates and the amount that would be generated by the proposed increase in metered water rates.

Q. WOULD YOU NOW DIRECT YOUR ATTENTION TO SCHEDULE H-2 - ANALYSIS OF REVENUES BY DETAILED CLASS AND SUMMARIZE THAT SCHEDULE?

A. Schedule H-2 – Analysis of Revenues by Detailed Class is an analysis of revenue at present and proposed rates by rate schedule. It also presents the proposed revenue increase in dollar amount and percentage. The average number of customers determined from the bill count is also shown by rate schedule and in total. The rate schedules are summarized by customer class on this schedule as well.

Q. PLEASE TURN TO SCHEDULE H-3 – CHANGES IN REPRESENTATIVE RATE SCHEDULES AND DESCRIBE THAT SCHEDULE.

A. Schedule H-3 – Changes in Representative Rate Schedules is a 2-page schedule that presents a comparison of present and proposed rates highlighting the proposed changes to the usage charge and the commodity charge on page 1. It shows the existing usage charges by rate schedule, and the present and proposed volume charge.

Page 2 of the schedule delineates the existing Service Charges and summarizes the proposed changes to those service charges. The proposed changes to these Service Charges are discussed below in the section labeled Service Charges.

Q. PLEASE EXPLAIN SCHEDULE H-4 – TYPICAL BILL ANALYSIS.

A. Schedule H-4 – Typical Bill Analysis presents the typical bill analysis for each of the rate schedules that Chaparral City Water is authorized to charge its customers. The calculations contained on these schedules compare present rates, proposed rates and the mathematical calculation of the percentage increase at various consumption levels for varying quantities depending on the rate schedule and the usage patterns of customers on that schedule.

Using the 3/4 –inch residential meter as an example, the average consumption in gallons per bill is shown on line 57. In Chaparral City Water's service territory, a 3/4-inch residential meter had an average consumption of 7,870 gallons. This is down from 8,450 gallons (6.86%) in the last CCWC rate case. Under the present rates, the customer using that amount of water would be billed $37.85 and under the Company's proposed rates the customer using the same amount of water would be billed $51.43, an increase of 35.9 percent. The same illustration would be applicable to the other rate schedules. It is a mathematical computation of present and proposed rates for each rate schedule at various levels of consumption.

Q. PLEASE DISCUSS SCHEDULE H-5 – BILL COUNT?

A. Schedule H-5 – Bill Count is a set of billing determinants for each rate schedule. The bill count summarizes by consumption block the number of bills issued during the year that contained usage at that level of consumption.

Q. WOULD YOU NOW TURN TO SCHEDULE H-6 AND EXPLAIN THAT SCHEDULE?

A. This schedule is representative of our existing tariffs and has been revised to reflect the change in the usage charges and commodity charges that CCWC is proposing in this case and is discussed in greater detail in the section on Rate Design below. The changes to the Service Charges and Service Line and Meter Installation Charges that CCWC is requesting are reflected in Schedule H-6 and are also discussed in the section on Service Charges in the Rate Design section below. Also included with this schedule are CCWC's proposed Rules and Regulations.

IX RATE DESIGN

Q. IS THE COMPANY PROPOSING ANY CHANGES IN RATE DESIGN FROM THE RATE DESIGN AUTHORIZED BY THE COMMISSION IN THE LAST RATE CASE?

A. Not as it relates to monthly usage charges and commodity charges. In the Company's current rate design, the residential 3/4-inch rates consist of a monthly usage charge and include a 3-block inclining rate structure for the commodity charges recognizing a low-use block for water consumption in the zero to 3,000 gallon range. CCWC is not proposing to modify this structure and has increased the monthly usage and the commodity rates by the overall percentage of the rate increase requested.

Q. WHAT RATE DESIGN CHANGES IS CCWC PROPOSING TO IMPLEMENT AS A RESULT OF THIS RATE APPLICATION?

A. There are several rate design changes that CCWC has requested in this rate application. The changes are 1) Implement a Distribution System Improvement Benefits ("SIB") Mechanism, 2) Implement a Sustainable Water Surcharge ("SWS"), and 3) Commence billing customers for the ACC / RUCO (Residential Utility Consumer Office) assessments as a separate line on bills.

Q. ARE YOU SPONSORING ALL OF THE PROPOSED RATE DESIGN CHANGES DISCUSSED ABOVE?

A. No. The request to implement a SIB is the subject of the Direct Testimony of Mr. Thomas M. Broderick, the request to implement a SWS is the subject of the Direct Testimony of Mr. Jake Lenderking, and the request to treat the ACC/RUCO assessments as a separate line item on customer bills is the subject of the Direct Testimony of Ms. Sandra L. Murrey.

A. SERVICE CHARGES

Q. IS CCWC PROPOSING ANY CHANGES TO SERVICE CHARGES IN THIS CASE?

A. Yes. The current Service Charges have been in effect since at least September 2005. A review of all of the service charges was conducted to ascertain if the current charges are set at the appropriate level. Service Charges are not intended to be a revenue enhancer, but rather a charge for the cost causer so other customers are not subsidizing behaviors of some customers.

Q. WHICH OF THE SERVICE CHARGES IS CCWC PROPOSING TO UPDATE IN THIS PROCEEDING?

A. A summary of the present fees and the proposed fees are shown below in Table 1.

Table 1. Service Charges - Present and Proposed

Service Charges	Present	Proposed
Establishment of Service		
Regular Hours	$ 25.00	$ 60.00
After Hours	$ 35.00	$ 90.00
Re-establishment of Service per A.A.C. R14-2-403.D (same customer, same location within 12 months)	*	*
Reconnection of Service (delinquent)	$ 35.00	$ 60.00
Reconnection of Service (delinquent / after-hours)	$ 50.00	$ 90.00
Water Meter Test (If Correct)	$ 35.00	$ 30.00
Water Meter Relocation at Customer Request (per A.A.C. R14-2-405.B)	Cost ***	Cost ***
Meter Re-Read (If Correct)	$ 25.00	$ 10.00
NSF Check Charge	$ 25.00	$ 25.00
Late Fee Charge (per month)	1.50%	1.50%
Deferred Payment Finance Charge (per month)	1.50%	1.50%
Service Call - After Hours(per A.A.C. R14-2-403D)	refer to charges above	refer to charges above
Deposit Requirements Residential	**	**
Deposit Requirements Non-Residential	**	**
Deposit Interest (per A.A.C. Rule 14-2-403.B)	6% per annum	6% per annum

* Monthly minimum charge multiplied by the number of months disconnected from the water system.
** Residential - two times the average bill. Non-residential - two and one-half times the estimated maximum bill.
*** Per Company Tariff Sheet No. 8.

The Company is proposing to increase the Establishment Charges both during regular hours and after hours to be consistent with the costs incurred by CCWC to perform these

services. An increase in the Reconnection Fee when the customer is disconnected for nonpayment of the bill is also proposed, again both for services performed during normal business hours and after hours. CCWC is proposing to decrease the charge for a water meter test if it is correct from $35.00 to $30.00 and decrease the charge for a meter re-read if it is correct from $25.00 to $10.00.

Q. IS THE COMPANY REQUESTING ANY CHANGES TO THE EXISTING SERVICE LINE AND METER INSTALLATION CHARGES?

A. Yes. The current tariffs for meter and service line installation charges provides a fixed fee for service line and meter installations 2-inches and larger in size. CCWC requests to revise this portion of the tariff to enable the Company to charge the actual cost for service line and meter installations 2-inches and larger as summarized in the table below. All other service line and meter installation fees would remain the same as they are in the current tariffs.

Table 2. Service Line and Meter Installation Charges – Present and Proposed

	Present Rates			Proposed Rates		
Service Line and Meter Installation Charges	Service Line Charge	Meter Installation Charge	Total Charge	Service Line Charge	Meter Installation Charge	Total Charge
Refundable per A.A. C. Rule 14-2-405.B:						
5/8 x 3/4-inch Meter	$ 385.00	$ 135.00	$ 520.00	$ 385.00	$ 135.00	$ 520.00
3/4-inch Meter	$ 385.00	$ 215.00	$ 600.00	$ 385.00	$ 215.00	$ 600.00
1-inch Meter	$ 435.00	$ 255.00	$ 690.00	$ 435.00	$ 255.00	$ 690.00
1 1/2-inch Meter	$ 470.00	$ 465.00	$ 935.00	$ 470.00	$ 465.00	$ 935.00
2-inch Turbine Meter	$ 630.00	$ 965.00	$ 1,595.00	At Cost	At Cost	At Cost
2-inch Compound Meter	$ 630.00	$ 1,690.00	$ 2,320.00	At Cost	At Cost	At Cost
3-inch Turbine Meter	$ 805.00	$ 1,470.00	$ 2,275.00	At Cost	At Cost	At Cost
3-inch Compound Meter	$ 845.00	$ 2,265.00	$ 3,110.00	At Cost	At Cost	At Cost
4-inch Turbine Meter	$ 1,170.00	$ 2,350.00	$ 3,520.00	At Cost	At Cost	At Cost
4-inch Compound Meter	$ 1,230.00	$ 3,245.00	$ 4,475.00	At Cost	At Cost	At Cost
6-inch Turbine Meter	$ 1,730.00	$ 4,545.00	$ 6,275.00	At Cost	At Cost	At Cost
6-inch Compound Meter	$ 1,770.00	$ 6,280.00	$ 8,050.00	At Cost	At Cost	At Cost
8-inch or Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
Fire Sprinkler:						
2" Meter and Valve			Cost			Cost
4" Meter and Valve			Cost			Cost
6" Meter and Valve			Cost			Cost
8" Meter and Valve			Cost			Cost
Main Extensions (per R14-2-406)						

XI COMPLIANCE MATTERS

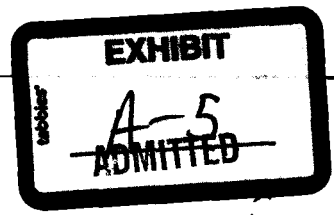
A. LEAD / LAG STUDY

Q. IN THE LAST CHAPARRAL CITY WATER COMPANY RATE CASE, THE COMMISSION ORDERED THE COMPANY TO PREPARE A LEAD / LAG STUDY TO JUSTIFY ANY REQUEST FOR A WORKING CAPITAL ALLOWANCE. HAS THE COMPANY INCLUDED A LEAD / LAG STUDY IN ITS FILING?

A. Yes. The Company has conducted a lead / lag study. The results of the lead / lag study is included as Schedule B-6 as required in the ACC's standard filing requirements and is discussed in greater detail above in this direct testimony.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY IN THIS CASE?

A. Yes.



services. An increase in the Reconnection Fee when the customer is disconnected for nonpayment of the bill is also proposed, again both for services performed during normal business hours and after hours. CCWC is proposing to decrease the charge for a water meter test if it is correct from $35.00 to $30.00 and decrease the charge for a meter re-read if it is correct from $25.00 to $10.00.

Q. IS THE COMPANY REQUESTING ANY CHANGES TO THE EXISTING SERVICE LINE AND METER INSTALLATION CHARGES?

A. Yes. The current tariffs for meter and service line installation charges provides a fixed fee for service line and meter installations 2-inches and larger in size. CCWC requests to revise this portion of the tariff to enable the Company to charge the actual cost for service line and meter installations 2-inches and larger as summarized in the table below. Replacing meters that are 2-inches and larger is dependent on many different variables. Sometimes a blow torch is required to remove the bolts on the existing meter, or the meter is located two to three boxes deep. Many times the service line must be raised, modifications must be made to the customer's property, and / or a special connection must be made requiring the service of a certified plumber. Depending on the complexity of the replacement, it could take anywhere from one hour to one day for two employees to complete the replacement of a meter that is 2-inches or larger.

Under CCWC's proposal, the service line and meter installation fees for the 5/8 X ¾-inch meter would remain the same as in the current tariff. However, for the ¾-inch, 1-inch, and 1 ½-inch meter sizes, CCWC is proposing to reduce the meter installation charges because the cost estimated to install these meters is lower than the current tariff reflects. Please refer to Table 2 for the proposed service line and meter installation charges proposed for all meter sizes.

Table 2. Service Line and Meter Installation Charges – Present and Proposed

	Present Rates			Proposed Rates		
Service Line and Meter Installation Chg	Service Line Charge	Meter Installation Charge	Total Charge	Service Line Charge	Meter Installation Charge	Total Charge
Refundable per A.A. C. Rule 14-2-405.B:						
5/8 x 3/4-inch Meter	$ 385.00	$ 135.00	$ 520.00	$ 385.00	$ 135.00	$ 520.00
3/4-inch Meter	$ 385.00	$ 215.00	$ 600.00	$ 385.00	$ 195.00	$ 580.00
1-inch Meter	$ 435.00	$ 255.00	$ 690.00	$ 435.00	$ 234.00	$ 669.00
1 1/2-inch Meter	$ 470.00	$ 465.00	$ 935.00	$ 470.00	$ 367.00	$ 837.00
2-inch Turbine Meter	$ 630.00	$ 965.00	$ 1,595.00	At Cost	At Cost	At Cost
2-inch Compound Meter	$ 630.00	$ 1,690.00	$ 2,320.00	At Cost	At Cost	At Cost
3-inch Turbine Meter	$ 805.00	$ 1,470.00	$ 2,275.00	At Cost	At Cost	At Cost
3-inch Compound Meter	$ 845.00	$ 2,265.00	$ 3,110.00	At Cost	At Cost	At Cost
4-inch Turbine Meter	$ 1,170.00	$ 2,350.00	$ 3,520.00	At Cost	At Cost	At Cost
4-inch Compound Meter	$ 1,230.00	$ 3,245.00	$ 4,475.00	At Cost	At Cost	At Cost
6-inch Turbine Meter	$ 1,730.00	$ 4,545.00	$ 6,275.00	At Cost	At Cost	At Cost
6-inch Compound Meter	$ 1,770.00	$ 6,280.00	$ 8,050.00	At Cost	At Cost	At Cost
8-inch or Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
Fire Sprinkler:						
2" Meter and Valve			Cost			Cost
4" Meter and Valve			Cost			Cost
6" Meter and Valve			Cost			Cost
8" Meter and Valve			Cost			Cost
Main Extensions (per R14-2-406)						

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A. Yes. The Company has conducted a lead / lag study. The results of the lead / lag study is included as Schedule B-6 as required in the ACC's standard filing requirements and is discussed in greater detail above in this direct testimony.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY IN THIS CASE?

A. Yes.

Chaparral City Water Company
Test Year Ended December 31, 2012
Changes in Representative Rate Schedules

Schedule H-3 Revised
Page 1
Witness: Hubbard

Line No.	Rate Schedule	Description	Block	Monthly Usage Charge Present Rate	Monthly Usage Charge Proposed Rate	Commodity Charge Present Rate	Commodity Charge Proposed Rate	Change
1	F and S .75RC	Chaparral Residential 3/4" Meter	First 3,000 gals.	$ 16.50	$ 22.30	$ 2.31	$ 3.1061	$ 0.7961
2			3,001 to 9,000 gals.			$ 2.96	$ 3.9850	$ 1.0250
3			Over 9,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
4	F1RC, S1RC, F1C, and S1C	Chaparral Residential 1" Meter	First24,000 gals.	$ 27.50	$ 37.19	$ 2.96	$ 3.9850	$ 1.0250
5			Over 24,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
6	F1.5RC	Chaparral Residential 1-1/2" Meter	First 60,000 gals.	$ 55.00	$ 74.38	$ 2.96	$ 3.9850	$ 1.0250
7			Over 60,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
8	F2RC	Chaparral Residential 2" Meter	First 100,000 gals.	$ 88.00	$ 119.00	$ 2.96	$ 3.9850	$ 1.0250
9			Over 100,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
10	F3RC	Chaparral Residential 3" Meter	First 225,000 gals.	$ 176.00	$ 238.00	$ 2.96	$ 3.9850	$ 1.0250
11			Over 225,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
12	F4RC - no active accounts.	Chaparral Residential 4" Meter	First 350,000 gals.	$ 275.00	$ 371.88	$ 2.96	$ 3.9850	$ 1.0250
13			Over 350,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
14	F6RC - no active accounts	Chaparral Residential 6" Meter	First 725,000 gals.	$ 550.00	$ 743.77	$ 2.96	$ 3.9850	$ 1.0250
15			Over 725,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
16	F8RC - no active accounts	Chaparral Residential 8" Meter	First 1,125,000 gals.	$ 880.00	$ 1,190.02	$ 2.96	$ 3.9850	$ 1.0250
17			Over 1,125,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
18	F10RC - no active accounts	Chaparral Residential 10" Meter	First 1,500,000 gals.	$ 1,265.00	$ 1,710.66	$ 2.96	$ 3.9850	$ 1.0250
19			Over 1,500,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
20	F12RC - no active accounts	Chaparral Residential 12" Meter	First 2,250,000 gals.	$ 2,365.00	$ 3,198.19	$ 2.96	$ 3.9850	$ 1.0250
21			Over 2,250,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
22	F.75CC and S.75CC	Chaparral Commercial 3/4" Meter	First 9,000 gals.	$ 16.50	$ 22.31	$ 2.96	$ 3.9850	$ 1.0250
23			Over 9,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
24	F1CC and S1CC	Chaparral Commercial 1" Meter	First24,000 gals.	$ 27.50	$ 37.19	$ 2.96	$ 3.9850	$ 1.0250
25			Over 24,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
26	F1.5CC and S1.5CC	Chaparral Commercial 1-1/2" Meter	First 60,000 gals.	$ 55.00	$ 74.38	$ 2.96	$ 3.9850	$ 1.0250
27			Over 60,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
28	F2CC AND S2CC	Chaparral Commercial 2" Meter	First 100,000 gals.	$ 88.00	$ 119.00	$ 2.96	$ 3.9850	$ 1.0250
29			Over 100,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
30	F3CC	Chaparral Commercial 3" Meter	First 225,000 gals.	$ 176.00	$ 238.00	$ 2.96	$ 3.9850	$ 1.0250
31			Over 225,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
32	F4C, S4C	Chaparral Commercial 4" Meter	First 350,000 gals.	$ 275.00	$ 371.88	$ 2.96	$ 3.9850	$ 1.0250
33			Over 350,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
34	F6C,S6C	Chaparral Commercial 6" Meter	First 725,000 gals.	$ 550.00	$ 743.77	$ 2.96	$ 3.9850	$ 1.0250
35			Over 725,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
36	F8C,S8C - no active accounts	Chaparral Commercial 8" Meter	First 1,125,000 gals.	$ 880.00	$ 1,190.02	$ 2.96	$ 3.9850	$ 1.0250
37			Over 1,125,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
38	F10C,S10C - no active accounts	Chaparral Commercial 10" Meter	First 1,500,000 gals.	$ 1,265.00	$ 1,710.66	$ 2.96	$ 3.9850	$ 1.0250
39			Over 1,500,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
40	F12C,S12C - no active accounts	Chaparral Commercial 12" Meter	First 2,250,000 gals.	$ 2,365.00	$ 3,198.19	$ 2.96	$ 3.9850	$ 1.0250
41			Over 2,250,000 gals.			$ 3.61	$ 4.8640	$ 1.2540
42	F.75I_C and S.75I_C	Chaparral Irrigation 3/4" Meter	All Usage	$ 16.50	$ 22.31	$ 2.96	$ 3.9850	$ 1.0250
43								
44	F1I_C , S1I_C	Chaparral Irrigation 1" Meter	All Usage	$ 27.50	$ 37.19	$ 2.96	$ 3.9850	$ 1.0250
45								
46	F1.5I_C, S1.5I_C	Chaparral Irrigation 1-1/2" Meter	All Usage	$ 55.00	$ 74.38	$ 2.96	$ 3.9850	$ 1.0250
47								
48	F2I_C , S2I_C	Chaparral Irrigation 2" Meter	All Usage	$ 88.00	$ 119.00	$ 2.96	$ 3.9850	$ 1.0250
49								
50	F3I_C , S3I_C - no active accounts	Chaparral Irrigation 3" Meter	All Usage	$ 176.00	$ 238.00	$ 2.96	$ 3.9850	$ 1.0250

Line No.	Rate Schedule	Description	Block	Monthly Usage Charge Present Rate	Monthly Usage Charge Proposed Rate	Commodity Charge Present Rate	Commodity Charge Proposed Rate	Change
51								
52	F4L_C	Chaparral Irrigation 4" Meter	All Usage	$ 275.00	$ 371.88	$ 2.96	$ 3.9850	$ 1.0250
53								
54	F6L_C	Chaparral Irrigation 6" Meter	All Usage	$ 550.00	$ 743.77	$ 2.96	$ 3.9850	$ 1.0250
55								
56	F8L_C, S8L_C - no active accounts	Chaparral Irrigation 8" Meter	All Usage	$ 880.00	$ 1,190.02	$ 2.96	$ 3.9850	$ 1.0250
57								
58	F10L_C, S10L_C - no active accounts	Chaparral Irrigation 10" Meter	All Usage	$ 1,265.00	$ 1,710.66	$ 2.96	$ 3.9850	$ 1.0250
59								
60	F12L_C, S12L_C - no active accounts	Chaparral Irrigation 12" Meter	All Usage	$ 2,365.00	$ 3,198.19	$ 2.96	$ 3.9850	$ 1.0250
61								
62	F.75H_C and S.75H_C	Chaparral Hydrant 3/4" Meter	All Usage	$ 16.50	$ 22.31	$ 2.96	$ 3.9850	$ 1.0250
63								
64	F1H_C AND S1H_C	Chaparral Hydrant 1" Meter	All Usage	$ 27.50	$ 37.19	$ 2.96	$ 3.9850	$ 1.0250
65								
66	F1.5H_C, S1.5H_C	Chaparral Hydrant 1-1/2" Meter	All Usage	$ 55.00	$ 74.38	$ 2.96	$ 3.9850	$ 1.0250
67								
68	F2H_C, S2H_C	Chaparral Hydrant 2" Meter	All Usage	$ 88.00	$ 119.00	$ 2.96	$ 3.9850	$ 1.0250
69								
70	F3H_C, S3H_C	Chaparral Hydrant 3" Meter	All Usage	$ 176.00	$ 238.00	$ 2.96	$ 3.9850	$ 1.0250
71								
72	F4H_C, S4H_C - no active accounts	Chaparral Hydrant 4" Meter	All Usage	$ 275.00	$ 371.88	$ 2.96	$ 3.9850	$ 1.0250
73								
74	F6H_C, S6H_C - no active accounts	Chaparral Hydrant 6" Meter	All Usage	$ 550.00	$ 743.77	$ 2.96	$ 3.9850	$ 1.0250
75								
76	F8H_C, S8H_C - no active accounts	Chaparral Hydrant 8" Meter	All Usage	$ 880.00	$ 1,190.02	$ 2.96	$ 3.9850	$ 1.0250
77								
78	F10H_C, S10H_C - no active accounts	Chaparral Hydrant 10" Meter	All Usage	$ 1,265.00	$ 1,710.66	$ 2.96	$ 3.9850	$ 1.0250
79								
80	F12H_C, S12H_C - no active accounts	Chaparral Hydrant 12" Meter	All Usage	$ 2,365.00	$ 3,198.19	$ 2.96	$ 3.9850	$ 1.0250
81								
82	FS - All Meter Sizes	Chaparral Fire Sprinklers	All Usage	$ 10.00	$ 13.52	$ 2.96	$ 3.9850	$ 1.0250
83								
84	SP2	Standpipe Water Service - 2" Meter	All Usage	$ -	$ -	$ 2.96	$ 3.9850	$ 1.0250
85								
86	UDFH.75 and UDSH.75	Low Income Discount (FH and SD)	All Usage	$ -	$ 14.80	$ -	$ 3.1061	$ 3.1061
87							$ 3.9850	$ 3.9850
88							$ 4.8640	$ 4.8640
89	UDFH1 and UDSH1	Low Income Discount (FH and SD)	All Usage	$ -	$ 29.69	$ -	$ 3.9850	$ 3.9850
90							$ 4.8640	$ 4.8640

Chaparral City Water Company
Test Year Ended December 31, 2012
Changes in Representative Rate Schedules

		Present	Proposed
91	Service Charges		
92	Establishment of Service	$ 25.00	$ 90.00
93	Regular Hours	$ 35.00	$ 90.00
94	After Hours		
95	Re-establishment of Service per A.A.C. R14-2-403.D (same customer, same location within 12 months)	$ 35.00	$ 60.00
96	Reconnection of Service (delinquent)	$ 30.00	$ 90.00
97	Reconnection of Service (delinquent / after-hours)	$ 35.00	$ 30.00
98	Water Meter Test (If Correct)	Cost ***	Cost ***
99	Water Meter Relocation at Customer Request (per A.A.C. R14-2-405.B)	$ 25.00	$ 10.00
100	Meter Re-Read (If Correct)	$ 25.00	$ 25.00
101	NSF Check Charge	1.50%	1.50%
102	Late Fee Charge (per month)	1.50%	1.50%
103	Deferred Payment Finance Charge (per month)	refer to charges above	refer to charges above
104	Service Call - After Hours(per A.A.C. R14-2-405D)	**	**
105	Deposit Requirements Residential	**	**
106	Deposit Requirements Non-Residential	6% per annum	6% per annum
107	Deposit Interest (per A.A.C. Rule 14-2-403.B)		

108
109 * Monthly minimum charge multiplied by the number of months disconnected from the water system.
110 ** Residential - two times the average bill. Non-residential - two and one-half times the estimated maximum bill.
111 *** Per Company Tariff Sheet No. 8.
112
113
114
115

		Present Rates			Proposed Rates		
		Service Line Charge	Meter Installation Charge	Total Charge	Service Line Charge	Meter Installation Charge	Total Charge
116	Service Line and Meter Installation Charges						
117	Refundable per A.A. C. Rule 14-2-405.B:						
118	5/8 x 3/4-inch Meter	$ 385.00	$ 135.00	$ 520.00	$ 385.00	$ 135.00	$ 520.00
119	3/4-inch Meter	$ 385.00	$ 215.00	$ 600.00	$ 385.00	$ 195.00	$ 580.00
120	1-inch Meter	$ 435.00	$ 255.00	$ 690.00	$ 435.00	$ 294.00	$ 729.00
121	1 1/2-inch Meter	$ 470.00	$ 485.00	$ 955.00	$ 470.00	$ 367.00	$ 837.00
122	2-inch Turbine Meter	$ 690.00	$ 965.00	$ 1,985.00	At Cost	At Cost	At Cost
123	2-inch Compound Meter	$ 630.00	$ 1,890.00	$ 2,520.00	At Cost	At Cost	At Cost
124	3-inch Turbine Meter	$ 805.00	$ 1,470.00	$ 2,275.00	At Cost	At Cost	At Cost
125	3-inch Compound Meter	$ 845.00	$ 2,285.00	$ 3,130.00	At Cost	At Cost	At Cost
126	4-inch Turbine Meter	$ 1,170.00	$ 2,350.00	$ 3,520.00	At Cost	At Cost	At Cost
127	4-inch Compound Meter	$ 1,230.00	$ 3,245.00	$ 4,475.00	At Cost	At Cost	At Cost
128	6-inch Turbine Meter	$ 1,730.00	$ 4,545.00	$ 6,275.00	At Cost	At Cost	At Cost
129	6-inch Compound Meter	$ 1,770.00	$ 6,280.00	$ 8,050.00	At Cost	At Cost	At Cost
130	8-inch or Larger	At Cost	At Cost	At Cost			
131				Cost			Cost
132	Fire Sprinkler:			Cost			Cost
133	2" Meter and Valve			Cost			Cost
134	4" Meter and Valve			Cost			Cost
135	6" Meter and Valve						
136	8" Meter and Valve						
137							
138	Main Extensions (per R14-2-406)						
139							
140							

141 AN APPLICANT FOR WATER SERVICE SHALL PAY TO THE COMPANY, AS A REFUNDABLE ADVANCE IN AID OF CONSTRUCTION THE FULL COST TO PROVIDE THE NEW SERVICE LINE AND METER.
142
143 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM IT CUSTOMERS A PROPORTIONATE SHARE
144 OF ANY PRIVILEGE, SALES,USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-409D(5).
145
146 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS, AND ALL APPLICABLE TAXES, INCLUDING
147 ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

BOB STUMP, Chairman
GARY PIERCE
BRENDA BURNS
SUSAN BITTER SMITH
BOB BURNS

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASE IN ITS RATES AND CHARGES BASED THEREON	DOCKET NO. W-02113A-13-0118

REBUTTAL TESTIMONY
OF
SHERYL L. HUBBARD
ON BEHALF OF
CHAPARRAL CITY WATER COMPANY
JANUARY 21, 2014

REBUTTAL TESTIMONY
OF
SHERYL L. HUBBARD
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JANUARY 21, 2014

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EXECUTIVE SUMMARY

Ms. Hubbard testifies that:

- The Company's total revised requested annual revenue increase is $3,089,039 or a 34.3% increase.
- She is sponsoring the following exhibits:
  - Exhibit SLH-R1 – Summary of the Parties Positions
  - Exhibit SLH-R2 – Recalculation of the ACC Staff's UPIS and Accumulated Depreciation
  - Exhibit SLH-R3 – Response to Data Request RUCO 8.04
- The Company has reviewed Staff's accumulated depreciation adjustments and provides additional adjustments to Staff's recommendation.
- The Company has updated its post test year plant additions, which now total $4,579,953.
- CCWC does not agree with RUCO's adjustment to customer deposits.
- CCWC continues to support its 24-month deferral request, an approach recommended by Commission Staff in prior proceedings and an approach that is not duplicative of its SIB Mechanism request.
- CCWC does not accept RUCO's position regarding the deferral of CAP capital charges.
- The Company has accepted certain adjustments to cash working capital recommended by Staff and RUCO and continues to disagree with other adjustments.
- The Company continues to support its declining usage adjustment, which Staff has accepted. If a compliance filing requirement is ordered as recommended by RUCO, the timing should be adjusted.
- The Company agrees with some adjustments proposed by Staff and RUCO to the corporate allocation and disagrees with other adjustments. Particularly, the Company continues to support inclusion of incentive compensation, the At Risk Cost Pool.
- The Company disagrees with Staff's adjustment to accumulated depreciation in which Staff has removed certain assets its finds to be fully depreciated.
- The Company continues to support its modifications to fees for certain miscellaneous services. CCWC's proposed fees more closely align with actual costs of those services.
- The Company does not accept Staff's rate design, which includes a very large discount on the first tier of usage.

I **INTRODUCTION AND QUALIFICATIONS**

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND TELEPHONE NUMBER.

A. My name is Sheryl L. Hubbard. My business address is 2355 W. Pinnacle Peak Road, Suite 300, Phoenix, Arizona 85027, and my business phone is (623) 445-2419.

Q. ARE YOU THE SAME SHERYL L. HUBBARD WHO PROVIDED DIRECT TESTIMONY IN THIS CASE?

A. Yes.

II **PURPOSE OF TESTIMONY**

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS CASE?

A. The purpose of my testimony in this phase of the Chaparral City Water Company ("CCWC" or "Company") rate application is to provide an overview of the Company's rebuttal case presentation as well as respond to several of the Arizona Corporation Commission Staff ("ACC Staff") and the Residential Consumer Utility Office ("RUCO") recommendations as they pertain to specific adjustments to the Company's direct case filing as discussed below.

Since the filing of Chaparral City Water Company's Application, witnesses Thomas M. Broderick and Ian C. Crooks have taken other positions and are no longer with the Company. As a result, my rebuttal testimony will respond to subject matter originally sponsored by Mr. Broderick and the rebuttal testimony of Ms. Candace Coleman and Mr. Jeffrey W. Stuck will respond to subject matter originally sponsored by Mr. Crooks.

In addition, my rebuttal testimony will respond to recommendations for adjustments by the ACC Staff and RUCO witnesses to Rate Base components and revenue and expense

categories sponsored in my direct testimony. My rebuttal testimony is organized by subject matter primarily focusing on adjustments to CCWC's Adjusted Test Year Rate Base including cash working capital calculations, the 24-month deferral request, and the Central Arizona Project ("CAP") deferral followed by Adjusted Test Year Operating Income adjustments proposed by witnesses for the ACC Staff and RUCO. In addition, I will discuss cost recovery implications associated with recommendations by the ACC Staff to remove some assets from the calculation of depreciation expense.

My rebuttal testimony will incorporate the effects of the Company's witness, Ms. Pauline Ahern's revision to the cost of capital as well as an update to CCWC's capital structure to include a post-filing audit adjustment by the Company's external auditors and common equity activity to date.

Finally, I will respond to the ACC Staff's proposed rate design and low-income program.

III SUMMARY OF REVISED REVENUE REQUIREMENT

Q. WHAT IS CCWC'S REVISED REQUESTED REVENUE INCREASE IN THIS CASE?

A. CCWC's revised requested revenue increase is summarized in Table 1 below.

Table 1. Rebuttal Revenue Requirement

	CCWC Direct	CCWC Rebuttal
Original Cost Rate Base	$ 27,269,321	$ 27,769,023
Adjusted Operating Income	$ 889,596	$ 865,297
Current Rate of Return	3.26%	3.12%
Required Operating Income	$ 2,783,254	$ 2,738,026
Required Rate of Return	10.21%	9.86%
Operating Income Deficiency	$ 1,893,658	$ 1,872,729
Gross Revenue Conversion Factor	1.6587	1.6495
Increase in Gross Revenue Requirement	$ 3,141,028	$ 3,089,039

Q. HAVE YOU PREPARED AN EXHIBIT SUMMARIZING THE CHANGES TO THE COMPANY'S REQUEST?

A. Yes. CCWC's revised requested revenue increase, rate base and operating expense are summarized on Exhibit SLH-1R, Summary of Parties' Positions Including CCWC's Revised Requested Revenue Increase. The Company's requested revenue requirement has been revised as a result of accepting a number of the positions recommended by the ACC Staff and RUCO, as well as due to correcting some minor errors identified during the discovery process. The total **revised** requested annual revenue increase is $3,089,039 or a 34.3% increase. The **original** requested annual revenue increase was $3,141,028. The primary reasons for the change in the requested revenue increase is that the Company has updated its cost of capital request from 11.05% to 10.5% as well as corrected its capital structure for a post-filing audit adjustment which reduced the requested increase by approximately $130,000 and updated its post test year plant additions request for projects completed through December 31, 2013, which increased the original annual

revenue requirement by approximately $111,000. The balance of the change in the requested revenue requirement, approximately $33,000, is the result of CCWC accepting some of the ACC Staff's or RUCO's recommended adjustments which is discussed by Ms. Murrey or me in our respective rebuttal testimonies.

Q. HOW DOES CCWC'S REVISED REVENUE REQUIREMENT, WHICH RESULTS FROM ACCEPTING SOME OF THE ACC STAFF'S AND RUCO'S POSITIONS, COMPARE TO THE ACC STAFF'S AND RUCO'S POSITIONS SUBMITTED ON DECEMBER 19, 2013?

A. Staff recommends the Company be authorized approximately 33% of the Company's originally requested overall revenue requirement, and RUCO recommends the Company be authorized approximately 52% of the Company's originally requested overall revenue requirement. Although RUCO and the ACC Staff have recommended increases that are significantly less than CCWC's original requested increase, the Company has reviewed each of their recommendations and has endeavored to accept as many of the ACC Staff's and RUCO's recommendations as possible to reduce the remaining open issues.

Q. WHAT OTHER REBUTTAL TESTIMONY WITNESSES ARE SUPPORTING CCWC'S REVISED REVENUE REQUIREMENT?

A. The following persons are also providing rebuttal testimony to support CCWC's revised revenue requirement. Their primary rebuttal topics are indicated in parentheses:

Mr. Jeffrey W. Stuck (Rebuttal of the ACC Staff's water loss recommendation, RUCO's tank maintenance recommendation, and updates to post test year plant additions)

Ms. Candace Coleman (Rebuttal of RUCO's recommendations opposing a System Improvement Benefit mechanism)

Mr. Jake Lenderking (Rebuttal of RUCO's objection to a Sustainable Water Surcharge mechanism)

Ms. Sandra L. Murrey (Schedule C-2 test year adjusted operating income results accepts the ACC Staff's purchase water pro forma adjustment and rebuttal of various expense pro forma adjustments including incentive compensation)

Mr. Thomas J. Bourassa (Rebuttal of Cost of Service Study recommendations by the ACC Staff)

Ms. Pauline Ahern (Rebuttal of the ACC Staff and RUCO's recommended return on equity)

IV SPONSORED SCHEDULES AND EXHIBITS

Q. PLEASE IDENTIFY THE SCHEDULES YOU ARE SPONSORING.

- I am sponsoring the following schedules:
- Schedule A-1 Rebuttal – Computation of Increase in Gross Revenue Requirement
- Schedule B-1 Rebuttal – Summary of Fair Value Rate Base
- Schedule B-2 Rebuttal – Original Cost Rate Base Pro Forma Adjustments
- Schedule B-5 Rebuttal – Computation of Working Capital Allowance
- Schedule B-6 Rebuttal – Lead/Lag Study – Cash Working Capital Requirement
- Schedule D-1 Rebuttal – Summary of Cost of Capital
- Schedule D-2 Rebuttal – Cost of Long Term Debt
- Schedule H-1 Rebuttal – Summary of Revenues by Customer Classification – Present & Proposed Rates
- Schedule H-2 Rebuttal – Analysis of Revenues by Detailed Class
- Schedule H-3 Rebuttal – Changes in Representative Rate Schedules

- Schedule H-4 Rebuttal – Typical Bill Analysis

Q. PLEASE IDENTIFY THE EXHIBITS YOU ARE SPONSORING.

A. I am sponsoring the following exhibits, which are attached to this rebuttal testimony.

- Exhibit SLH-R1 – Summary of the Parties Positions
- Exhibit SLH-R2 – Recalculation of the ACC Staff's UPIS and Accumulated Depreciation
- Exhibit SLH-R3 – Response to Data Request RUCO 3.01 a.
- Exhibit SLH-R4 – Response to Data Request RUCO 8.04

V ADJUSTMENTS TO RATE BASE

A UTILITY PLANT IN SERVICE

Q. HAVE YOU REVIEWED THE ADJUSTMENTS PROPOSED BY THE ACC STAFF AND RUCO TO CCWC'S UTILITY PLANT IN SERVICE?

A. Yes, I have. The ACC Staff is proposing adjustments based on recalculating the annual plant roll-forward of additions, retirements and adjustments from the test year ended December 31, 2006 authorized in CCWC's last rate case processed under the ownership of Golden State Water Company ("GSWC"). The ACC Staff and RUCO are also proposing adjustments to CCWC's requested post test year plant additions which will be discussed below in the section on Post Test Year Plant Additions.

Q. DO YOU AGREE WITH THE ADJUSTMENTS TO UTILITY PLANT IN SERVICE PROPOSED BY EITHER THE ACC STAFF OR RUCO?

A. Yes and no. The ACC Staff has proposed some adjustments to CCWC's test year utility plant in service resulting from differences in reporting by NARUC account by the prior owner, GSWC, and the current owner EPCOR Water (USA). On one hand, CCWC has accepted the ACC Staff's recommended adjustment to increase plant by $9,731 (see

rebuttal adjustment SLH-3R on Schedule B-2), but on the other hand, based on the workpapers provided by the ACC Staff in response to an informal information request, CCWC is uncertain what type of adjustment to the accounting records will be required upon completion of this case. The calculation of the $9,731 adjustment to increase Utility Plant in Service is detailed in rebuttal Exhibit SLH-2R on page 16 of 16. Table 2 below shows the comparative Utility Plant in Service figures (excluding Post Test Year Plant) for ACC Staff and CCWC.

Table 2. Utility Plant in Service (excludes Post Test Year Plant)

Description	Excludes Post Test Year Plant
ACC Staff's Recalculated Plant in Service at 12/31/12	$ 65,627,031
CCWC's Requested Plant in Service at 12/31/12	$ 65,617,300
Adjustment - Increase (Decrease) to Plant in Service	$ 9,731

RUCO's proposed adjustment to Utility Plant in Service is related to Post Test Year Plant Additions and the Company's response to RUCO's adjustment is discussed in that section.

B ACCUMULATED DEPRECIATION

Q. HAVE YOU REVIEWED THE ADJUSTMENT PROPOSED BY THE ACC STAFF AND RUCO TO CCWC'S ACCUMULATED DEPRECIATION?

A. Yes. The ACC Staff is recommending an adjustment to CCWC's accumulated depreciation of $413,339. The basis of this adjustment, similar to the adjustment to plant in service, is a roll-forward of the accumulated depreciation balance incorporating the depreciation expense, plant retirements and adjustments from the test year ended

December 31, 2006 authorized in CCWC's last rate case which was processed while CCWC was under the ownership of GSWC. Rebuttal Exhibit SLH-3R, is a copy of the response to Data Request No. RUCO 3.01 (a). Page 3 of 3 details by NARUC plant account the Accumulated Depreciation balances for CCWC plant and the General Office Allocation. Based on my review of the ACC Staff's workpapers, it appears that the ACC Staff failed to remove $487,750 associated with GSWC's General Office plant accumulated depreciation allocated to CCWC which overstates the roll-forward balance that the ACC Staff relies upon for its $413,339 reduction to CCWC's proposed Accumulated Depreciation balance. Removing the General Office allocation from the ACC Staff's Accumulated Depreciation roll-forward calculation results in a revised adjustment of ($41,582), or a decrease in the test year Accumulated Depreciation balance reflected on rebuttal adjustment SLH-3R of Schedule B-2 Rebuttal. The calculations in support of the ($41,582) adjustment to reduce Accumulated Depreciation is detailed in rebuttal Exhibit SLH-2R on page 16 of 16. Table 3 below shows the comparative Accumulated Depreciation figures (excluding Accumulated Depreciation on Post Test Year Plant) for ACC Staff and CCWC.

Table 3. Accumulated Depreciation (excludes Post Test Year Plant depreciation)

Description		Excludes Post Test Year Plant Depreciation Expense
ACC Staff's Recalculated Accumulated Depreciation at 12/31/12	$	25,692,540
CCWC's Requested Accumulated Depreciation at 12/31/12	$	25,734,123
Adjustment - Increase (Decrease) to Accumulated Depreciation	$	(41,583)

RUCO's adjustment of $38,609 to increase the Accumulated Depreciation balance relates to depreciation expense on Post Test Year Plant Additions. RUCO proposes and CCWC accepts the use of the half-year convention which recognizes half of a year's depreciation expense on plant placed in service in the calendar year; however, as noted below, CCWC is proposing a revised Post Test Year Plant Addition based on more recent data for completed post test year plant. As a result, if the revised Post Test Year Plant Additions are adopted as proposed by CCWC, the adjustment to the Accumulated Depreciation should be $80,647 to recognize depreciation expense using the half-year convention as proposed by RUCO. Please see the Company's adjustment to Accumulated Depreciation on rebuttal adjustments SLH-2R on Schedule B-2 Rebuttal.

The Company agrees with RUCO's proposed adjustment of ($77,348) to reflect the retirement of Transportation Vehicles as an appropriate adjustment that was not recorded by CCWC until after the end of the test year. The vehicles were retired during the test year and accordingly should have been reflected as a reduction to the Accumulated Depreciation as proposed by RUCO. The ACC Staff proposed the same adjustment which is included in the ACC Staff's adjustment #3 (GWB-7) which CCWC accepted and reflected in rebuttal adjustment SLH-3R. The ACC Staff's adjustment #3 (GWB-7) recomputed Plant In Service and Accumulated Depreciation balances, therefore, a separate adjustment for RUCO's recommendation is not needed.

C <u>POST TEST YEAR PLANT ADDITIONS</u>

Q. THE ACC STAFF AND RUCO HAVE PROPOSED ADJUSTMENTS TO THE COMPANY'S PROPOSED POST TEST YEAR PLANT ADDITIONS. DOES CCWC AGREE WITH EITHER OF THE RECOMMENDATIONS?

A. No. The ACC Staff 's adjustment is based on a July 31, 2013 Construction Work in Progress expenditures to date while the major accounting effort to close all completed

construction projects takes place in the December month-end close for CCWC. RUCO has recommended post test year plant additions based on the same time period as the ACC Staff, but limited inclusion investment projects closed to plant in service as of July 31, 2013 while requesting an update to its data request (RUCO 4.01) for a more recent accounting of completed projects.

Based on the proposals of the two parties, CCWC has updated its response to data request number RUCO 4.01, has revised the post test year plant additions values to reflect all completed projects closed to plant as of December 31, 2013 and has offset those plant additions by the related plant retirements as of the same date. The resulting post test year plant additions total $4,579,953 versus the Company's original request of $3,884,763. CCWC has also recognized a half-year of accumulated depreciation on these assets of $80,647 consistent with the concept recommended by RUCO for a net addition to Rate Base of $4,499,306. (RUCO's half-year depreciation adjustment is different than CCWC's due to the difference in RUCO's recommended post test year plant additions).Please see the Company's adjustment to gross utility plant in service reflected on rebuttal adjustments SLH-2R on Schedule B-2 Rebuttal.

D CUSTOMER DEPOSITS

Q. RUCO HAS PROPOSED AN ADJUSTMENT TO CUSTOMER DEPOSITS TO REFLECT A 13-MONTH AVERAGE OF THE ASSOCIATED ACCOUNT BALANCE FOR INCLUSION IN RATE BASE. DOES CCWC AGREE WITH RUCO'S ADJUSTMENT?

A. RUCO's adjustment would be appropriate if the Commission used an average Rate Base, but this Commission has historically computed Rate Base using test year end data. CCWC would not be opposed to the adjustment, in general, if it reflected a reasonable estimate of the magnitude of customer deposits that CCWC tries to maintain. However,

that is not the case. The monthly balances used to derive RUCO's adjustment range from $16,640 at the beginning of the test year and steadily declined month after month until they reached the amount at year-end of $1,950 that was included in CCWC's Rate Base and is summarized in the Table 1 below.

Table 4. Customer Deposits

	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Customer Deposits	16,640	15,006	9,777	7,720	5,729	3,252	3,140	3,140	2,187	2,069	2,069	1,950	1,950

As you can see, CCWC has pursued a policy of reducing customer deposits and should not now be penalized for deposits that were held by the previous owners.

E 24-MONTH DEFERRAL REQUEST

Q, BOTH THE ACC STAFF AND RUCO ARE RECOMMENDING THE REJECTION OF THE COMPANY'S REQUEST FOR A 24-MONTH DEFERRAL OF POST IN SERVICE AFUDC AND DEPRECIATION. CAN YOU ELABORATE ON THE COMPANY'S REQUEST FOR THIS DEFERRAL?

A. This deferral request is intended to recognize that a return on plant cannot be earned until such time as a company files a request to include that plant in rate base. To request a return on plant, the plant must be in service and at that time, depreciation accounting begins. Depreciation, absent recovery in rates, immediately begins to drain the company's earnings resulting in reduced returns on equity for the company's owners. The inability to recover the return and the associated depreciation when new plant is providing service until a rate decision can be issued has long been referred to regulatory

lag, and the ACC Staff proposed this requested deferral method to address this lag in a March 19, 2012 Staff Report.

The deferral mechanism, if approved, would allow the deferral of financing costs (AFUDC) and depreciation throughout the test year beginning on day 1 of the test year, which in the case of CCWC is January 1, 2012. The deferrals would continue on any plant placed in service throughout the test year and for the following 12 months to allow for the processing of a rate application.

Although both the ACC Staff and RUCO have rejected CCWC's request for this deferral mechanism, they do so on a faulty premise and attempt to make the Company's request sound illogical.

The deferral of the return component (AFUDC) and depreciation would be unnecessary if rates could be adjusted to provide a return on investment in a shorter period of time than is now the case such as occurred with the Arsenic Cost Recovery Mechanisms or in some states through the use of allowing implementation of interim rates within a short time frame after an application for rate change is filed. Typically, these interim rates can be implemented in 3- to 6-months after the filing of a rate application and are always subject to refund to protect customers from utilities that might request higher rates than are ultimately approved.

Q. ARE THE 24-MONTH DEFERRAL MECHANISM AND THE SIB MECHANISM INTENDED TO RECOVER A DEFERRED RETURN AND DEFERRED DEPRECIATION ON THE SAME ASSETS?

A. I think not. A SIB Mechanism is designed to recover a return on and of assets placed in service after the completion of a rate case while the 24-month deferral mechanism is intended to recover a return on and of assets placed in service on day 1 of a test year

through the 24-month period that ends with the issuance of a decision. If there were some SIB-eligible investments that went into service during that 24-month period, they would be excluded by CCWC in its determination of the 24-month amounts. As noted below, in this case, this cannot be an issue as the Company's calculation does not include the time period in which the SIB mechanism would be in place.

Q. HAS CCWC UPDATED THE CALCULATION OF ITS 24-MONTH DEFERRAL REQUEST IN THIS CASE?

A. Yes, and the $607,898 has been revised to $473,463 to reflect actual additions to plant during the 24-month period. An associated revision in the requested amortization of $18,276 has been reflected on Schedule C-2 as part of adjustment SLH-4R. The revised amount does not include any SIB-eligible projects because the 24-month deferral includes plant additions from January 1, 2012 through December 31, 2013, a time period when the SIB Mechanism was not in place countering RUCO's implication that the mechanisms will recover the same investment.

Q. DID CCWC APPLY THE ACTUAL DEPRECIATION RATES TO THE PLANT ADDITIONS THAT HAVE BEEN INCLUDED IN THE REVISED 24-MONTH DEFERRAL MECHANISM IN COMPUTING THE ASSOCIATED DEPRECIATION EXPENSE?

A. Yes. For purposes of determining an appropriate amortization rate, CCWC used the composite rate determined when calculating its depreciation expense on all depreciable plant in service.

Q. HAVE YOU REVIEWED RUCO'S RECOMMENDATION AS IT RELATES TO CCWC'S REQUEST TO AMORTIZE DEFERRED CAP CHARGES IN THIS CASE?

A. Yes, I have.

Q. DO YOU AGREE WITH THEIR RECOMMENDATION?

A. No. RUCO resurrects all of its original arguments pertaining to the additional 1,931 acre feet ("AF") of CAP water purchased in 2007 by GSWC from the proceeding that culminated in the issuance by the Commission of Decision 71308 (issued October 21, 2009). RUCO's arguments relate to the purchase price of the additional allocation as well as the approval by the ACC to allow deferral of 50 percent of the Municipal and Industrial ("M&I") capital costs. RUCO's recommendation is to exclude the deferred balance authorized by the ACC from rate base and to eliminate any recovery of the previously deferred amount.

Q. EVEN THOUGH RUCO'S WITNESS TESTIFIES THAT CCWC IS PROPERLY DEFERRING THE COSTS, THEY ARE NOT RECOMMENDING ANY CURRENT RECOVERY. HOW DOES THE COMPANY RESPOND?

A, In the case leading up to Decision 71308, it seems reasonable to assume that GSWC was seeking clarification of the regulatory treatment of the additional CAP allocation upon which to base its purchasing decision for the acquisition of additional water supplies for its customers. The Commission supported GSWC's decision by including the purchase price in rate base and deferring 50 percent of the additional AF. The ACC Staff supports CCWC's request in this case to begin recovering the deferred and ongoing CAP M&I Capital expense. By so doing, customers receive the appropriate price signals for the costs incurred to provide CCWC's customers with adequate resources.

F CASH WORKING CAPITAL

Q. HAVE YOU REVIEWED THE CASH WORKING CAPITAL RECOMMENDATIONS OF THE ACC STAFF AND RUCO IN THIS PROCEEDING?

A. Yes, I have.

Q. DOES THE COMPANY AGREE WITH ANY OF THE ACC STAFF'S OR RUCO'S RECOMMENDED ADJUSTMENTS TO THE CALCULATION OF CASH WORKING CAPITAL?

A. Yes. Both the ACC Staff and RUCO propose to include interest expense in the calculation of cash working capital, and the Company agrees that interest expense should be a component of the cash working capital calculation. Failure to include interest expense was an oversight on the Company's part in this rate case filing.

Q. DOES THE COMPANY AGREE WITH THE LEVEL OF INTEREST EXPENSE RECOMMENDED BY THE ACC STAFF?

A. No. The ACC Staff uses interest expense based on its recommended hypothetical debt outstanding in a hypothetical capital structure which is problematic when the goal is to compute the time lag to recover the cash outlays required to pay interest costs. Use of hypothetical interest is most likely an error in the ACC Staff's calculation since they do not typically recommend the use of a hypothetical capital structure. I would reiterate that only the actual interest expense that CCWC will pay should be included in the calculation of its cash working capital.

Q. BY USING A PROPOSED HYPOTHETICAL CAPITAL STRUCTURE, DOESN'T THE ACC STAFF OVERSTATE THE INTEREST EXPENSE?

A. Yes, it does. If a hypothetical capital structure that decreases equity by increasing debt is used to determine the cost of capital, the cash working capital requirement is severely understated because the interest component of the capital structure is greater than it is in reality contributing to a reduction in the need for working capital. Even if the revenue requirement is based on the hypothetical capital structure, interest payments will only be paid on the actual debt outstanding which is far less than proposed by the ACC Staff. Not only does the hypothetical capital structure reduce the overall rate of return, it understates the cash working capital requirement of CCWC and it also understates the income tax expense of the Company.

Q. DOES THE COMPANY AGREE WITH THE LAG DAYS ASSOCIATED WITH THE INTEREST EXPENSE COMPONENT OF CASH WORKING CAPITAL USED BY THE ACC STAFF?

A. No. The average expense lag should be 91.25 days (365÷2÷2) because in the case of CCWC, interest payments are made semi-annually on the first day of June and December. Through the Direct Testimony of Jeffrey Michlik, RUCO reflects the same average expense lag in its calculation of the cash working capital, however, the ACC Staff used an average expense lag of 106.25 days which appears to be based on an incorrect assumption that the interest has a mid-month due date which is not the case for CCWC.

Q. DOES CCWC AGREE WITH RUCO'S RECOMMENDED INTEREST EXPENSE IN ITS CALCULATION OF THE CASH WORKING CAPITAL?

A. Mostly. RUCO uses interest expense based on the actual cost of debt and the actual percentage of debt in the capital structure which is the correct way to quantify the interest expense. While RUCO's amount of interest is different than CCWC's proposed expense, that is a function of the authorized rate base and weighted cost of debt using the

actual capital structure and should be recalculated when a final determination of those elements is completed.

Q. PLEASE DISCUSS THE REMAINING ADJUSTMENTS TO THE COMPANY'S CASH WORKING CAPITAL CALCULATION PROPOSED BY THE ACC STAFF AND RUCO.

A. The ACC Staff and RUCO have proposed two other adjustments to the Company's proposed cash working capital: 1) Removal of Regulatory Expense, and 2) Exclusion of Bad Debt Expense from Customer Accounting Expense.

Q. PLEASE EXPLAIN WHY THE COMPANY DISAGREES WITH THE ACC STAFF'S AND RUCO'S RECOMMENDATIONS TO REMOVE REGULATORY EXPENSE FROM THE CASH WORKING CAPITAL CALCULATION.

A. The ACC Staff states that regulatory expense is non-recurring and is typically excluded from the calculations of cash working capital. Regulatory Expense is the recovery of costs incurred by the Company to prepare and litigate rate proceedings before the Commission and consists of cash expenditures. The charges are typically amortized over some period of years that are deemed reflective of the time between rate filings. It has been my experience in rate proceedings in Arizona for Arizona-American Water Company that this expense has been included in the calculation of the cash working capital, and the ACC Staff's departure from that practice in this case is a new development without sufficient justification.

RUCO's witness testifies that rate case expense in a non-cash item which is totally without merit. Although it is an amortization of a previously incurred expense, that simply results due to the regulatory treatment of the cash outlays for customer notices, office supplies for filings, consulting services, and legal expenses are deferred for future recovery in rate proceedings. Failure to include regulatory expense results in an understatement of cash working capital and is unfair to CCWC.

Q. DID RUCO'S WITNESS PROVIDE A LEAD-LAG STUDY CONDUCTED BY UNS AS AN ATTACHMENT TO HIS TESTIMONY TO SUBSTANTIATE RUCO'S RECOMMENDATIONS IN THIS CASE?

A. Yes, even though CCWC was not a party to that case and the UNS Lead-Lag study has an $11 million catch-all category labeled Other Operations and Maintenance. That expense item could include regulatory expenses or bad debt expense for that matter. Providing a schedule such as the UNS Lead-Lag study provides little, if any, support for RUCO's recommendations in this case.

Q. PLEASE EXPLAIN YOUR DISAGREEMENT WITH THE ACC STAFF'S CUSTOMER ACCOUNTING EXPENSE IN THE CASH WORKING CAPITAL CALCULATION.

A. Generally, for purposes of computing the customer accounting expense, the bad debt expense that arises due to the authorized increase in revenue is added to the adjusted test year level of customer accounting expense in the cash working capital calculation. The ACC Staff has failed to include this additional customer accounting-related expense which in the ACC Staff's recommendation amounts to $9,196 of additional expense.

Q. DOES CCWC HAVE THE SAME DISAGREEMENT WITH RUCO'S RECOMMENDED CUSTOMER ACCOUNTING EXPENSE IN THE CASH WORKING CAPITAL CALCULATION?

A. No. I believe that Staff referred to the wrong cell reference when computing their customer accounting expense level and RUCO intentionally excluded bad debt expense because there is no actual payment of bad debt expense in the current year. The test year includes $26,746 of bad debt expense which RUCO excluded. It has been the practice of the Commission to include the level of bad debt expense both reflected in the test year and the additional bad debt expense that will arise due to the increase in revenue in the final decision. Bad debt expense is a loss in revenue and therefore an expense of the Company and should be included in the calculation of cash working capital.

Q. WHAT IS CHAPARRAL CITY WATER COMPANY'S REVISED REQUEST FOR CASH WORKING CAPITAL?

A. Chaparral City Water Company's revised request for the cash-working-capital component of working capital is ($51,534) which incorporates all of the adjustments to the direct case filing. Please see the Company's rebuttal adjustment SLH-5R on Schedule C-2 Rebuttal.

VI <u>ADJUSTED OPERATING INCOME ADJUSTMENTS</u>

Q. PLEASE SUMMARIZE WHICH ADJUSTED OPERATING INCOME ADJUSTMENTS YOU ARE SPONSORING IN THIS PROCEEDING.

A. My testimony will provide rebuttal to adjustments proposed by the ACC Staff and RUCO as they relate to Declining Usage Adjustments, Corporate Allocations, and Depreciation & Amortization expenses.

A **DECLINING USAGE ADJUSTMENT**

Q. A DECLINING USAGE ADJUSTMENT HAS BEEN RECOMMENDED BY THE ACC STAFF. DOES CCWC ACCEPT THE ACC STAFF'S ADJUSTMENT?

A. The ACC Staff agrees with CCWC's requested adjustment for declining usage, but for different reasons. As such, CCWC maintains its original request for a declining usage adjustment to decrease revenue by $65,960.

Q. HAS RUCO PROPOSED A DECLINING USAGE ADJUSTMENT IN THIS CASE?

A. No, however, RUCO did recommend that, should the Commission approve an adjustment, the Commission should order an additional requirement to report by January 31st of each year the actual increase or decrease in water usage by customer class.

Q. DOES CCWC AGREE WITH RUCO'S RECOMMENDATIONS PERTAINING TO A DECLINING USAGE ADJUSTMENT?

A. No, because RUCO's recommendation encompasses all customer classes and CCWC's adjustment is limited to the residential customers only. In addition, a compliance filing requirement of January 31st of each year is unrealistic as year-end revenue data is rarely available for release to the public that early after the year end. A March 30th deadline would be more realistic for a compliance-type filing such as RUCO recommends. In addition, the information required in the filing should mirror the customer class upon which the adjustment is premised which would be the residential class only.

B CORPORATE ALLOCATIONS

Q. BOTH STAFF AND RUCO PROPOSE ADJUSTMENTS TO THE COMPANY'S CORPORATE ALLOCATION EXPENSE. PLEASE DESCRIBE THE ACC STAFF'S ADJUSTMENTS AND WHETHER THE COMPANY ACCEPTS STAFF'S PROPOSED ADJUSTMENT.

A. Staff proposes a decrease to Corporate Allocation expense of $89,517 for incentive compensation stating that they had not yet received a response to their request seeking clarification and reasons why this cost was necessary in order to provide safe and reliable service to CCWC's ratepayers. The Company provided detailed cost information in support of the Corporate Allocation expenses in response to data request numbers Staff GWB 3.33. In response to data request number RUCO 8.04 attached as rebuttal Exhibit SLH-4R, the incentive compensation detail was provided. CCWC was under the impression that Staff had the necessary information needed as there was no additional follow-up data request seeking additional information regarding the Corporate Allocation.

Incentive compensation as a component of salary and wages is intended to insure that employees are given sufficient incentives to work safely which is a very important element of EPCOR's corporate culture and to ensure that employees perform their respective job functions efficiently and cost effectively by providing oversight through performance goals and measures. Only 10 percent of the incentive compensation is based on financial performance which balances incentives of the utility to be more

efficient, which benefits consumers in the long run, while at the same time recognizing that the utility benefits from increased net earnings in the short term.

The remaining 90% of the incentive compensation is based on specific activities of the individual business units (department). There are three broad categories of activities in the areas of Health and Safety, Operational Efficiency and Customer Service. Each category is weighted equally at 30%. The purpose of this measure is to drive performance to engage and focus all employees on improving the business unit's performance as a utility service provider.

Because the at-risk compensation is an integral part of the employees' salary, CCWC is opposed to the ACC Staff's adjustment to the Corporate Allocation. The Company opposes the ACC Staff's disallowance of any of the employees' incentive program but has quantified the financial component included in the Corporate Allocation at $8,951.

Q. PLEASE DISCUSS RUCO'S ADJUSTMENT TO CORPORATE ALLOCATION EXPENSE.

A. RUCO is proposing a decrease of $139,155 to the Company's Corporate Allocation expense. RUCO's adjustment is comprised of two main categories of expenses, At-Risk Cost Pool and Public and Government Affairs Costs Pool. RUCO asserts that both of the categories have nothing to do with the day to day operations of a water company and ratepayers should not have to bear this expense. CCWC disagrees with RUCO's assertion as it pertains to the At-Risk Cost Pool. The At-Risk Cost Pool includes incentive compensation programs which should be included for the same reasons stated

above in opposition to the ACC Staff's similar proposed disallowance. The Company agrees with RUCO that the Public and Government Affairs Cost Pool of $52,666 should be excluded and has included an adjustment in the rebuttal schedule. Please see the Company's rebuttal adjustment SLH-3R on Schedule C-2 Rebuttal.

C DEPRECIATION EXPENSE

Q. HAVE YOU REVIEWED THE DEPRECIATION EXPENSE ADJUSTMENTS PROPOSED BY THE ACC STAFF AND RUCO?

A. Yes, I have.

Q. DOES CCWC AGREE WITH THE ADJUSTMENTS PROPOSED BY THE ACC STAFF AND RUCO?

A. No. The ACC Staff's depreciation adjustment of ($511,261) is comprised of the depreciation on the combined test year plant in service and the post test year plant in service. CCWC has accepted the ACC Staff's plant reclassifications but has proposed updated post test year plant additions which impact the depreciation calculation. In reviewing the ACC Staff's depreciation work paper, CCWC notes several elements that are inaccurate and should be corrected. The results of these corrections reduce the ACC Staff's depreciation adjustment by $13,397 to $497,864. A copy of a corrected ACC Staff depreciation calculation is attached as rebuttal Exhibit SLH-5R.

Q. DOES CCWC AGREE WITH THE ACC STAFF'S DEPRECIATION ADJUSTMENT IF THE CORRECTIONS ARE MADE TO THE CALCULATIONS?

A. No. A majority of the remaining proposed depreciation adjustment is the result of the ACC Staff removing assets that they deem are fully depreciated. The reasons why

removal of fully depreciated assets from the depreciable plant is inappropriate is discussed in depth in the next section of this testimony.

1 DEPRECIATION ON FULLY-DEPRECIATED ASSETS

Q. THE ACC STAFF HAS PROPOSED AN ADJUSTMENT TO REMOVE PLANT ASSETS TOTALING $4,029,679 FROM THE CALCULATION OF DEPRECIATION EXPENSE ON THE BASIS THAT ACC STAFF DEEMS THESE ASSETS TO BE FULLY DEPRECIATED. DOES CCWC AGREE WITH THIS ADJUSTMENT?

A. No. It has been my experience that utility assets, such as CCWC's, that are depreciated using the group method of depreciation remain in service until they are retired from service and the entire group of assets continues to be depreciated during that time. The rationale for this is that other assets in the same depreciable group may not realize the useful life that has been used in determining their depreciation rate. As a result, the corresponding depreciation rate and the accumulated depreciation of all the group's assets offset each other over time.

Q. HAS THE COMMISSION STAFF EVER TAKEN ISSUE WITH THIS APPROACH IN PRIOR CASES FOR THE COMPANY?

A. Not to my knowledge. The group method approach to calculating depreciation expense has been used by water utilities and accepted by the Commission in all prior cases in which I have been involved. This approach is also approved and accepted by the literature. In "Accounting for Public Utilities", the group method of depreciation is described as follows:

> The group concept has been an integral part of utility depreciation accounting practice for many years. . . . Under the group concept, no attempt is made to keep track of the depreciation reserve applicable to individual items of property. This does not imply any

loss of control, but rather is a practical approach for utilities because they possess millions of items of property.

Q. IF THE COMMISSION ADOPTS THE ACC STAFF'S RECOMMENDATION TO ELIMINATE DEPRECIATION ON ASSETS THAT HAVE BEEN IDENTIFIED AS FULLY DEPRECIATED, DOES THE COMPANY AGREE WITH THE ACC STAFF'S IDENTIFICATION OF FULLY DEPRECIATED ASSETS?

A. No. When the Accumulated Depreciation roll-forward calculations were performed by the ACC Staff, some General Office assets that belong to Golden State Water Company were included in error as discussed above in the section on Accumulated Depreciation. When you exclude the accumulated depreciation of those General Office assets, as must be done because they do not belong to CCWC and accordingly are not recorded on CCWC's accounting records, it eliminates some of the assets deemed fully depreciated by the ACC Staff. In fact, it reduces the ACC Staff's depreciable plant adjustment by $264,394 and the related depreciation expense reduction by $17,635.

2 AMORTIZATION OF 24-MONTH DEFERRAL

Q. BOTH THE ACC STAFF AND RUCO ARE OPPOSED TO INCLUSION OF THE 24-MONTH DEFERRAL OF AFUDC AND DEPRECIATION AND THE ASSOCIATED AMORTIZATION OF THE BALANCE OF THAT DEFERRAL. DO YOU AGREE?

A. As discussed above in conjunction with CCWC's position on the inclusion in Rate Base of the 24-month deferral of AFUDC and depreciation, including the regulatory asset and providing an amortization to expense alleviates some of the regulatory lag inherent in the current process seeking rate relief for water utilities. If the Commission accepts CCWC's request in this case, it will demonstrate to water companies that the efforts put forth by them in water company working groups has been acknowledged and there is support to reduce the negative drain on earnings faced by water companies in Arizona.

D MISCELLANEOUS FEES

Q. THE ACC STAFF HAS RECOMMENDED CHANGES IN THE MISCELLANEOUS SERVICE FEES THAT ARE SOMEWHAT DIFFERENT THAN THE FEES PROPOSED BY CCWC. DOES CCWC ACCEPT STAFF'S PROPOSED CHANGES?

A. The Company, in its direct case presentation, proposed increases to charges both during regular hours and after hours based upon the actual costs incurred by CCWC to perform these services. As a result, it is difficult to accept the new fees proposed by the ACC Staff that are less than the actual costs to perform these services. Although the ACC Staff has made movement in the right direction, some of Staff's recommendations do not go far enough to recover the costs incurred from the cost causer. See Table 2 below for summary of CCWC's request for and the ACC Staff's recommendations for Miscellaneous Fees. The Company strongly believes that its proposed fees are appropriate as they relate directly to the actual costs incurred by the Company for these services.

Table 5. Miscellaneous Fees

Service Charges	Present	Proposed	ACC Staff
Establishment of Service			
Regular Hours	$ 25.00	$ 60.00	30.00
After Hours	$ 35.00	$ 90.00	N/T
Re-establishment of Service per A.A.C. R14-2-403.D (same customer, same location within 12 months)	*	*	*
Reconnection of Service (delinquent)	$ 35.00	$ 60.00	$ 35.00
Reconnection of Service (delinquent / after-hours)	$ 50.00	$ 90.00	N/T
Water Meter Test (If Correct)	$ 35.00	$ 30.00	35.00
Water Meter Relocation at Customer Request (per A.A.C. R14-2-405.B)	Cost ***	Cost ***	Cost
Meter Re-Read (If Correct)	$ 25.00	$ 10.00	10.00
NSF Check Charge	$ 25.00	$ 25.00	25.00
Late Fee Charge (per month)	1.50%	1.50%	1.50%
Deferred Payment Finance Charge (per month)	1.50%	1.50%	1.50%
Service Call - After Hours (per A.A.C. R14-2-403D)	refer to charges above	refer to charges above	N/T
After Hours Service Charge (a)			$ 35.00
Deposit Requirements Residential	**	**	**
Deposit Requirements Non-Residential	**	**	**
Deposit Interest (per A.A.C. Rule 14-2-403.B)	6% per annum	6% per annum	

*	Per Commission Rule A.A.C. R14-2-403(D) - Months off the system times the monthly minimum
**	Per Commission Rule A.A.C. R14-2-403(B)
***	Per Company Tariff Sheet No. 8.

In addition to the collection of regular rates, the utility will collect from its customers a proportionate share of any privilege, sales, use, and franchise tax. Per Commission Rule 14-2-409D(5).

(a) In addition to the charge for any utility service provided after hours

VII CAPITAL STRUCTURE

Q. HAVE THERE BEEN ANY CHANGES IN CCWC'S TEST YEAR CAPITAL STRUCTURE THAT SHOULD BE REFLECTED IN THIS REQUEST?

A. Yes. As a result of the year end audit by CCWC's external auditors, the 2012 common equity balance was restated to add $4,047,492 to the Contributed Capital (Paid in Capital) account.

Q. WAS THIS ADJUSTMENT KNOWN AT THE TIME OF THE COMPANY'S FILING IN THIS CASE?

A. No. The audited financial statements were issued April 29, 2013 after this rate application was filed.

Q. IS CCWC PROPOSING ANY OTHER CHANGES TO ITS FILED CAPITAL STRUCTURE?

A. Yes. In addition to the audit adjustment, the common equity has been updated to reflect the December 31, 2013 balance which is consistent with the long-term debt outstanding component already reflected in CCWC's capital structure and the cost of equity recommendation has been updated to reflect the current financial outlook. Ms. Ahern provides the testimony regarding the cost of equity revision.

VIII RATE DESIGN

Q. HAVE YOU REVIEWED THE ACC STAFF'S AND RUCO'S PROPOSED RATE DESIGN IN THIS PROCEEDING?

A. Yes, I have.

Q. DOES CCWC HAVE ANY CONCERNS WITH THE RATE DESIGNS PROPOSED BY THE ACC STAFF OR RUCO?

A. The ACC Staff has included a very large discount on the first tier of their rate design. By lowering the first tier rate below that of the current existing first tier rate sends the wrong pricing signal to customers; it signals that water is cheaper, which is not true. And, by lowering the revenue recovered from the first tier, it requires the second and third tier commodity rates to be higher to make up for the discounted revenues, in essence a subsidy. RUCO's proposed rate design does not provide this large discount on their first tier and is preferable to CCWC as it does not distort the pricing signal that the water company should send to its customers.

Q. HAVE YOU REVIEWED RUCO'S RECOMMENDATION AS IT RELATES TO THE ESTABLISHMENT OF A LOW-INCOME PROGRAM?

A. Yes.

Q HAS CCWC PREPARED A PLAN OF ADMINISTRATION PERTAINING TO THE OPERATION AND FUNDING OF A LOW INCOME PROGRAM?

A. CCWC has not prepared a formal plan of administration but would be willing to work with the ACC Staff and RUCO to develop such a document. However, for purposes of this case, the Company has estimated a participation rate of 250 customers and computed a high block surcharge of $0.0573 per thousand gallons based on the proposed low income discount of $7.50 per month (392,580 kgals ÷ 250 X $7.50 X 12). The Company would also request authority to reduce/discontinue the high block surcharge if the participation rate is less than the estimate of 250 customers or if usage in the highest block exceeds the test year level.

Q. DOES YOUR SILENCE ON ANY ISSUE RAISED BY ANY PARTY IN TESTIMONY INDICATE YOUR ACCEPTANCE OF THEIR POSITION?

A. No.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY IN THIS CASE?

A. Yes.

REBUTTAL EXHIBIT SLH-1R

Summary of Parties' Positions

Including

CCWC's Revised Requested Revenue Increase

CHAPARRAL CITY WATER COMPANY
Test Year Ended December 31, 2012
Summary of Cost of Capital (Schedule D-1)

Summary of Schedule A-1s

Line No.		Chaparral City Water Company Direct As Filed	Rebuttal Adjustments to CCWC Direct	CCWC Rebuttal	ACC Adjustments to CCWC Direct	ACC Staff As Filed	RUCO Adjustments to CCWC Direct	RUCO As Filed
1	Original Cost Rate Base	$ 27,269,321	$ 499,702	$ 27,769,023	$ (2,102,962)	$ 25,166,359	$ (2,506,826)	$ 24,762,495
2								
3	Adjusted Operating Income	$ 889,596	$ (24,299)	$ 865,297	$ 497,204	$ 1,386,800	$ 272,484	$ 1,162,080
4								
5	Current Rate of Return	3.26%		3.12%	2.25%	5.51%	1.43%	4.69%
6								
7	Required Operating Income	$ 2,783,254	$ (45,228)	$ 2,738,026	$ (769,945)	$ 2,013,309	$ (628,917)	$ 2,154,337
8								
9	Required Rate of Return	10.21%		9.86%	-2.21%	8.00%	-1.51%	8.70%
10								
11	Operating Income Deficiency	$ 1,893,658	$ (20,929)	$ 1,872,729	$ (1,267,149)	$ 626,509	$ (901,401)	$ 992,257
12								
13	Gross Revenue Conversion Factor	1.6587	$ (0)	1.6495		1.6492		1.6496
14								
15	**Increase in Gross Revenue**							
16	**Requirement**	**$ 3,141,028**	**$ (51,989)**	**$ 3,089,039**	**$ (2,107,793)**	**$ 1,033,235**	**$ (1,504,219)**	**$ 1,636,808**
17								
18	Test Year Adjusted Present Rate Revenue	$ 9,014,985	$ 0	$ 9,014,985	$ -	$ 9,014,985	$ 65,960	$ 9,080,945
19								
20	Percent Rate Increase	34.84%	-0.58%	34.27%	-23.38%	11.46%	-16.82%	18.02%
21								
22	Return on Common Equity	11.05%	-0.55%	10.50%	-1.75%	9.30%	-1.70%	9.35%

CHAPARRAL CITY WATER COMPANY
Test Year Ended December 31, 2012
Summary of Cost of Capital (Schedule D-1)

Line No.	Summary of Schedule B-1s	Chaparral City Water Company Direct As Filed	Adjustments by CCWC	CCWC Rebuttal	ACC Adjustments to CCWC Direct	ACC Staff	RUCO Adjustments to CCWC Direct	RUCO As Filed
1	Gross Utility Plant in Service	$ 69,502,064	$ 704,921	$ 70,206,985	$ (938,986)	$ 68,563,078	$ (1,770,756)	$ 67,731,308
2	Less: Accumulated Depreciation	25,734,123	39,065	25,773,188	413,339	26,147,462	(38,739)	25,695,384
3								
4	Net Utility Plant in Service	$ 43,767,941	$ 665,856	$ 44,433,797	$ (1,352,325)	$ 42,415,616	$ (1,732,017)	$ 42,035,924
5								
6	Less:							
7	Advances in Aid of Construction	$ 4,008,916	$ 0	$ 4,008,916	$ -	$ 4,008,916	$ -	$ 4,008,916
8								
9	Contributions in Aid of Construction - Net	12,461,921	$ (0)	12,461,921	0	12,461,921	0	12,461,921
10								
11	Customer Meter Deposits	1,950	$ 0	1,950	0	1,950	3,791	5,741
12								
13	Deferred Income Taxes & Credits	1,271,696	$ 0	1,271,696	0	1,271,696	0	1,271,696
14								
15	FHSD Settlement	449,580	$ 0	449,580	0	449,580	0	449,580
16								
17	Plus:							
18	Deferred Debits	686,104	$ (134,436)	551,668	(607,898)	78,206	(686,104)	0
19	Cash Working Capital	(19,817)	$ (31,719)	(51,536)	(142,738)	(162,555)	(84,916)	(104,733)
20	Bank Balances, Prepayments, Inventory	1,029,157	$ -	1,029,157	0	1,029,157	0	1,029,157
21	Utility Plant Acquisition Adjustment	0	$ -	0	0	0	0	0
22								
23	**Total Rate Base**	$ 27,269,322	$ 499,701	$ 27,769,023	$ (2,102,961)	$ 25,166,359	$ (2,506,828)	$ 24,762,495

CHAPARRAL CITY WATER COMPANY
Test Year Ended December 31, 2012
Summary of Cost of Capital (Schedule D-1)

Summary of Schedule C-1s

Line No.		Chaparral City Water Company Direct As Filed	Rebuttal Adjustments by CCWC	CCWC Rebuttal	ACC Adjustments to CCWC	ACC Staff As Filed	RUCO Adjustments to CCWC	RUCO As Filed
1	**Revenues**	$ 8,915,656	$ (0)	$ 8,915,656	$ -	$ 8,915,656	$ 65,960	$ 8,981,616
2	Water or Sewer Revenues	99,329	0	99,329	-	99,329	-	99,329
3	Other Revenues							
4		$ 9,014,985	$ 0	$ 9,014,985	$ -	$ 9,014,985	$ 65,960	$ 9,080,945
5	**Total Revenue**							
6	**Operating Expenses**	$ 1,024,112	$ 0	$ 1,024,112	$ -	$ 1,024,112	$ (14,090)	$ 1,010,022
7	Labor	1,065,953	90,524	1,156,477	50,926	1,116,879	100,874	1,166,827
8	Purchased Water	605,885	0	605,885	(20,746)	585,139	7,501	613,386
9	Fuel & Power	119,266	0	119,266	(4,084)	115,182	1,476	120,742
10	Chemicals	7,113	-	7,113	-	7,113	-	7,113
11	Waste Disposal & Other Utilities	94,150	-	94,150	-	94,150		94,150
12	Intercompany Support Services	500,330	(57,921)	442,409	(89,517)	410,813	(139,155)	361,175
13	Corporate Allocation	508,106	(0)	508,106	-	508,106	-	508,106
14	Outside Services	178,067	-	178,067	-	178,067	-	178,067
15	Group Insurance	85,086	0	85,086	-	85,086	-	85,086
16	Pensions	91,668	-	91,668	-	91,668	-	91,668
17	Regulatory Expense	73,025	-	73,025	-	73,025	-	73,025
18	Insurance Other Than Group	318,959	(0)	318,959	-	318,959	-	318,959
19	Customer Accounting	1,504	-	1,504	-	1,504	-	1,504
20	Rents	164,179	-	164,179	-	164,179	-	164,179
21	General Office Expense	158,553	0	158,553	-	158,553	(7,079)	151,474
22	Miscellaneous	388,614	(0)	388,614	-	388,614	(202,184)	186,430
23	Maintenance Expense	2,014,048	1,492	2,015,540	(511,261)	1,502,787	(121,036)	1,893,012
24	Depreciation & Amortization	251,038	(12,552)	238,486	(18,828)	232,210	(10,822)	240,216
25	General Taxes-Property	86,320	(0)	86,320	-	86,320	-	86,320
26	General Taxes-Other	389,412	2,756	392,168	96,306	485,718	177,992	567,404
27	Income Taxes							
28								
29		$ 8,125,388	$ 24,300	$ 8,149,688	$ (497,204)	$ 7,628,184	$ (206,523)	$ 7,918,865
30	**Total Operating Expenses**	$ 889,596	$ (24,300)	$ 865,297	$ 497,204	$ 1,386,800	$ 272,483	$ 1,162,080
31	**Utility Operating Income**							
32	**Other Income & Deductions**							
33	Other Income & Deductions	270,179	(36,919)	233,260	333,814	603,993	13,381	283,560
34	Interest Expense							
35	Other Expense							
36	Gain/Loss Sale of Fixed Assets							
37	**Total Other Income & Deductions**	$ (270,179)	$ 36,919	$ (233,260)	$ (333,814)	$ (603,993)	$ (13,381)	$ (283,560)
38	**Net Profit (Loss)**	$ 619,417	$ 12,619	$ 632,037	$ 163,390	$ 782,807	$ 259,102	$ 878,520

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Cost of Capital (Schedule D-1)

Line No.	Item of Capital	CCWC Direct Dollar Amount	CCWC Direct Percent of Total	CCWC Direct Cost Rate	CCWC Direct Weighted Cost	CCWC Rebuttal Dollar Amount	CCWC Rebuttal Percent of Total	CCWC Rebuttal (a) Cost Rate	CCWC Rebuttal Weighted Cost
1	Long-Term Debt	$ 4,545,000	16.60%	5.97%	0.99%	$ 4,545,000	14.11%	5.97%	0.84%
2									
3	Short-Term Debt	$ -	0.00%	0.72%	0.00%	$ -	0.00%	0.72%	0.00%
4									
5	Stockholder's Equity	$ 22,837,590	83.40%	11.05%	9.22%	$ 27,665,533	85.89%	10.50%	9.02%
6									
7	Totals	$ 27,382,590	100.00%		10.21%	$ 32,210,533	100.00%		9.86%

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Cost of Capital

Line No.	Item of Capital	ACC STAFF Dollar Amount	ACC STAFF Percent of Total	ACC STAFF Cost Rate	ACC STAFF Weighted Cost	RUCO Dollar Amount	RUCO Percent of Total	RUCO Cost Rate	RUCO Weighted Cost
1	Long-Term Debt	$ 4,545,000	40.00%	5.97%	2.40%	$ 4,935,000	17.68%	5.92%	1.05%
2									
3	Short-Term Debt	$ -	0.00%	0.41%	0.00%	$ 135,057	0.48%	0.72%	0.00%
4									
5	Stockholder's Equity	$ 22,837,590	60.00%	9.30%	5.60%	$ 22,837,590	81.83%	9.35%	7.65%
6									
7	Totals	$ 27,382,590	100.00%		8.00%	$ 27,907,647	100.00%		8.70%

Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Working Capital (Schedule B-5)

Line No.		Chaparral City Water Company Direct As Filed	Rebuttal Adjustments by CCWC	CCWC Rebuttal	ACC Adjustments to CCWC	ACC Staff Direct As Filed	RUCO Adjustments to CCWC	RUCO Direct As Filed
1								
2	Cash Working Capital Requirement	$ (19,817)	$ (31,719)	$ (51,536)	$ (142,739)	$ (162,555)	$ (84,917)	$ (104,733)
3	Required Bank Balances1	780,673	-	780,673	-	780,673	-	780,673
4	Material and Supplies Inventories1	-	-	-	-		-	-
5	Prepayments[1]	248,484	-	248,484	-	248,484	-	248,484
6								
7	Total Working Capital Allowance	$ 1,009,341	$ (31,719)	$ 977,621	$ (142,739)	$ 866,602	$ (84,917)	$ 924,424
8								
9								
10								
11								
12								
13	[1]Calculated using thirteen-month averages							
14								
15	Supporting Schedules:						Recap Schedules:	
16	E-1						B-1	
17	Workpapers & Supporting Documents:							
18	Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx							
19								
20								
21								
22	\2013 Chaparral Water Sch. A-F.xls							
23								
24								

Chaparral City Water Company
Test Year Ended December 31, 2012
Lead/Lag Study - Cash Working Capital Requirement

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

COMPANY DIRECT

Line No.	Description	Proforma Test Year Amount	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Labor	$ 1,024,112	34.93	13.09	21.84	0.059832705	$ 61,275
9	Purchased Water	1,065,953	34.93	43.67	(8.74)	-0.023948117	(25,528)
10	Fuel & Power	605,885	34.93	27.86	7.07	0.019366952	11,734
11	Chemicals	119,266	34.93	(79.22)	114.15	0.312736815	37,299
12	Waste Disposal & Other Utilities	7,113	34.93	41.90	(6.97)	-0.019098802	(136)
13	Intercompany Support Services	94,150	34.93	29.99	4.94	0.013531335	1,274
14	Corporate Allocation	500,330	34.93	30.00	4.93	0.013503938	6,756
15	Outside Services	508,106	34.93	88.00	(53.07)	-0.145400171	(73,879)
16	Group Insurance	178,067	34.93	12.00	22.93	0.062819007	11,186
17	Pensions	85,086	34.93	67.98	(33.05)	-0.090550856	(7,705)
18	Regulatory Expense	91,668	34.93	(136.54)	171.47	0.469782477	43,064
19	Insurance Other Than Group	73,025	34.93	(26.14)	61.07	0.167312157	12,218
20	Customer Accounting[1]	347,013	34.93	26.53	8.40	0.023010788	7,985
21	Rents	1,504	34.93	-	34.93	0.095695719	144
22	General Office Expense	164,179	34.93	39.69	(4.76)	-0.013044007	(2,142)
23	Miscellaneous	158,553	34.93	(3.22)	38.15	0.104517637	16,572
24	Maintenance Expense	388,614	34.93	17.28	17.65	0.048353253	18,791
25							
26							
27	TAXES						
28	General Taxes-Property[1]	$ 279,936	34.93	213.96	(179.0294)	(0.4905)	$ (137,306)
29	General Taxes-Other	86,320	34.93	3.03	31.8989	0.0874	7,544
30	Income Tax[1]	1,579,831	34.93	37.00	(2.0711)	(0.0057)	(8,964)
31							
32	Interest Expense[1]	-	34.93	91.25	(56.32)	(0.1543)	-
33							
34							
35	TOTAL	$ 7,358,712		CASH WORKING CAPITAL REQUIREMENT			$ (19,817)
36							
37							
38	[1]At proposed rates.						
39							
40	\2013 Chaparral Water Sch. A-F.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Lead/Lag Study - Cash Working Capital Requirement

Exhibit
Schedule B-6 Rebuttal
Page 1
Witness: Hubbard

COMPANY REBUTTAL

Line No.	Description	Proforma Test Year Amount	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Labor	$ 1,024,112	34.93	13.09	21.84	0.059832705	$ 61,275
9	Purchased Water	1,156,477	34.93	43.67	(8.74)	-0.023948117	(27,695)
10	Fuel & Power	605,885	34.93	27.86	7.07	0.019366952	11,734
11	Chemicals	119,266	34.93	(79.22)	114.15	0.312736815	37,299
12	Waste Disposal & Other Utilities	7,113	34.93	41.90	(6.97)	-0.019098802	(136)
13	Intercompany Support Services	94,150	34.93	29.99	4.94	0.013531335	1,274
14	Corporate Allocation	442,409	34.93	30.00	4.93	0.013503938	5,974
15	Outside Services	508,106	34.93	88.00	(53.07)	-0.145400171	(73,879)
16	Group Insurance	178,067	34.93	12.00	22.93	0.062819007	11,186
17	Pensions	85,086	34.93	67.98	(33.05)	-0.090550856	(7,705)
18	Regulatory Expense	91,668	34.93	(136.54)	171.47	0.469782477	43,064
19	Insurance Other Than Group	73,025	34.93	(26.14)	61.07	0.167312157	12,218
20	Customer Accounting[1]	346,549	34.93	26.53	8.40	0.023010788	7,974
21	Rents	1,504	34.93	-	34.93	0.095695719	144
22	General Office Expense	164,179	34.93	39.69	(4.76)	-0.013044007	(2,142)
23	Miscellaneous	158,553	34.93	(3.22)	38.15	0.104517637	16,572
24	Maintenance Expense	388,614	34.93	17.28	17.65	0.048353253	18,791
27	TAXES						
28	General Taxes-Property[1]	265,484	34.93	213.96	(179.0294)	(0.4905)	$ (130,218)
29	General Taxes-Other	86,320	34.93	3.03	31.8989	0.0874	7,544
30	Income Tax[1]	1,554,059	34.93	37.00	(2.0711)	(0.0057)	(8,818)
32	Interest Expense[1]	233,260	34.93	91.25	(56.32)	(0.1543)	(35,993)
35	TOTAL	$ 7,583,888		CASH WORKING CAPITAL REQUIREMENT			$ (51,536)

[1]At proposed rates.

\2013 Chaparral Water Sch. A-F.xls

Chaparral City Water Company
Test Year Ended December 31, 2012
Lead/Lag Study - Cash Working Capital Requirement

Exhibit
Schedule B-6
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Witness: Becker

ACC STAFF

Line No.	Description	Proforma Test Year Amount	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Labor	$ 1,024,112	34.93	13.09	21.84	0.05983271	$ 61,275
9	Purchased Water	1,116,879	34.93	43.67	(8.74)	-0.0239481	(26,747)
10	Fuel & Power	585,139	34.93	27.86	7.07	0.01936695	11,332
11	Chemicals	115,182	34.93	(79.22)	114.15	0.31273681	36,022
12	Waste Disposal & Other Utilities	7,113	34.93	41.90	(6.97)	-0.01909880	(136)
13	Intercompany Support Services	94,150	34.93	29.99	4.94	0.01353134	1,274
14		410,813	34.93	30.00	4.93	0.01350394	5,548
15	Outside Services	508,106	34.93	88.00	(53.07)	-0.14540017	(73,879)
16	Group Insurance	178,067	34.93	12.00	22.93	0.06281901	11,186
17	Pensions	85,086	34.93	67.98	(33.05)	-0.09055086	(7,705)
18	Regulatory Expense	0	34.93	(136.54)	171.47	0.46978248	-
19	Insurance Other Than Group	73,025	34.93	(26.14)	61.07	0.16731216	12,218
20	Customer Accounting[1]	318,959	34.93	26.53	8.40	0.02301079	7,339
21	Rents	1,504	34.93	-	34.93	0.09569572	144
22	General Office Expense	164,179	34.93	39.69	(4.76)	-0.01304401	(2,142)
23	Miscellaneous	158,553	34.93	(3.22)	38.15	0.10451764	16,572
24	Maintenance Expense	388,614	34.93	17.28	17.65	0.04835325	18,791
25							
26							
27	TAXES						
28	General Taxes-Property[1]	$ 241,003	34.93	213.96	(179.0294)	(0.4905)	$ (118,210)
29	General Taxes-Other	86,320	34.93	3.03	31.8989	0.0874	7,544
30	Income Tax[1]	874,456	34.93	37.00	(2.0711)	(0.0057)	(4,962)
31							
32	Interest Expense[1]	603,993	34.93	106.25	(71.32)	(0.1954)	(118,020)
33							
34							
35	TOTAL	$ 7,035,253		CASH WORKING CAPITAL REQUIREMENT			$ (162,555)
36							
37							
38	[1]At proposed rates.						
39							
40	\2013 Chaparral Water Sch. A-F.xls						

Chaparral City Water Company
Test Year Ended December 31, 2012
Lead/Lag Study - Cash Working Capital Requirement

Exhibit
Schedule B-6
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Witness: Michlik

RUCO

Line No.	Description	Proforma Test Year Amount	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Labor	$ 1,010,022	34.93	13.09	21.84	0.06	$ 60,432
9	Purchased Water	1,166,827	34.93	43.67	(8.74)	-0.02	(27,943)
10	Fuel & Power	613,386	34.93	27.86	7.07	0.02	11,879
11	Chemicals	120,742	34.93	(79.22)	114.15	0.31	37,760
12	Waste Disposal & Other Utilities	7,113	34.93	41.90	(6.97)	-0.02	(136)
13	Intercompany Support Services	94,150	34.93	29.99	4.94	0.01	1,274
14	Corporate Allocation	361,175	34.93	30.00	4.93	0.01	4,877
15	Outside Services	508,106	34.93	88.00	(53.07)	-0.15	(73,879)
16	Group Insurance	178,067	34.93	12.00	22.93	0.06	11,186
17	Pensions	85,086	34.93	67.98	(33.05)	-0.09	(7,705)
18	Regulatory Expense	0	34.93	(136.54)	171.47	0.47	-
19	Insurance Other Than Group	73,025	34.93	(26.14)	61.07	0.17	12,218
20	Customer Accounting[1]	292,213	34.93	26.53	8.40	0.02	6,724
21	Rents	1,504	34.93	-	34.93	0.10	144
22	General Office Expense	164,179	34.93	39.69	(4.76)	-0.01	(2,142)
23	Miscellaneous	151,474	34.93	(3.22)	38.15	0.10	15,832
24	Maintenance Expense	186,430	34.93	17.28	17.65	0.05	9,014
25							
26							
27	TAXES						
28	General Taxes-Property[1]	$ 254,522	34.93	213.96	(179.0294)	-0.49	$ (124,841)
29	General Taxes-Other	86,320	34.93	3.03	31.8989	0.09	7,544
30	Income Tax[1]	567,404	34.93	37.00	(2.0711)	-0.01	(3,220)
31							
32	Interest Expense[1]	283,560	34.93	91.25	(56.32)	(0.15)	(43,755)
33							
34							
35	TOTAL	$ 6,205,305		CASH WORKING CAPITAL REQUIREMENT			$ (104,733)
36							
37							
38	[1]At proposed rates.						
39							
40	\2013 Chaparral Water Sch. A-F.xls						

REBUTTAL EXHIBIT SLH-2R

Recalculation of the ACC Staff's UPIS and Accumulated Depreciation

Chaparral City Water Company
Docket No. W-02113A-13-0118
Test Year ending December 31, 2012

PLANT IN SERVICE

Line No.	NARUC ACCT #		Dep Rates Decision No. 71308 Depr.	Dec. No. 71308 12/31/2006	Dec. No. 71308 Accum Dep INCLUDES GO ALLOCATION		CCWC's Adjustment to Remove General Office Accumulated Depreciation REMOVE GO ALLOCATION	Corrected 1/1/2007 Accum Deprec Beginning Balance	Adjusted 1/1/2007 Plant Beginning Balance	Adjusted 1/1/2007 Accum Deprec Beginning Balance	2007 Additions
2	301	Organization	0.00%	-	-				-	-	-
3	302	Franchises	0.00%	-	2,308	e	(2,308)	-	-	-	-
5	303	Land and Land Rights	0.00%	1,551,858	-				1,551,858	-	2,734
6	304	Structures & Improvements	3.33%	1,529,642	451,735	a	(94,177)	357,558	1,513,128	352,681	-
7		2007	3.33%						-	-	26,359
8		2008	3.33%								-
9		2009	3.33%								-
10		2010	3.33%								-
11		2011	3.33%								-
12		2012	0								-
13	304	Subtotal Structures & Improvements		1,529,642	451,735		(94,177)	357,558	1,513,128	352,681	26,359
14	305	Collecting and Impounding Rese	2.50%	-	573	b		573	1,000,441	307,214	-
15		2007	2.50%						-	-	-
16		2008	2.50%								-
17		2009	2.50%								-
18		2010	2.50%								-
19		2011	2.50%								-
20		2012	2.50%								-
21	305	Subtotal Collecting and Impounds		-	573			573	1,000,441	307,214	-
22	306	Lakes, Rivers, Other Intakes	2.50%	-					-		-
23	307	Wells	3.33%	159,627	76,438			76,436	159,627	76,436	-
24		2007	3.33%								-
25		2008	3.33%								-
26		2009	3.33%								-
27		2010	3.33%								-
28		2011	3.33%								-
29		2012	3.33%								-
30	307	Subtotal Wells		159,627	76,436			76,436	159,627	76,436	-
31	308	Infiltration Galleries & Tunnels	6.67%	-					-	-	-
32	309	Supply Mains	2.00%	-		b			2,201,526	674,781	-
33		2007	2.00%								-
34		2008	2.00%								-
35		2009	2.00%								-
36		2010	2.00%								-
37		2011	2.00%								-
38		2012	2.00%								-
39	309	Subtotal Supply Mains		-	-			-	2,201,526	674,781	-
40	310	Power Generation Equipment	5.00%	-					-		-
41	311	Pumping Equipment	12.50%	1,588,246	881,086	c		881,086	3,413,631	1,893,726	-
42		2007	12.50%						-	-	1,211,840
43		2008	12.50%						-	-	-
44		2009	12.50%								-
45											
46											

PLANT IN SERVICE

Line No.	NARUC ACCT #		Dep Rates Decision No. 71308 Depr.	Dec. No. 71308 12/31/2006	Dec. No. 71308 Accum Dep INCLUDES GO ALLOCATION		CCWC's Adjustment to Remove General Office Accumulated Depreciation REMOVE GO ALLOCATION	Corrected 1/1/2007 Accum Deprec Beginning Balance	Adjusted 1/1/2007 Plant Beginning Balance	Adjusted 1/1/2007 Accum Deprec Beginning Balance	2007 Additions
47		2010	12.50%								-
48		2011	12.50%								-
49		2012	12.50%								-
50	311	Subtotal Pumbing Equipment		1,588,246	881,086		-	881,086	3,413,631	1,893,726	1,211,840
51	320	Water Treatment Plant	3.33%	5,786,640	293,542	a		293,542	5,803,154	294,380	-
52		2007	3.33%		-				-	-	389,983
53		2008	3.33%								-
54		2009	3.33%								-
55		2010	3.33%								-
56		2011	3.33%								-
57		2012	3.33%								-
58	320	Subtotal Water Treatment Plant		5,786,640	293,542			293,542	5,803,154	294,380	389,983
59	330.1	Storage Tanks	2.22%	6,512,148	1,996,014	b		1,996,014	3,304,928	1,012,981	-
60		2007	2.22%	-	-				-	-	1,688,599
61		2008	2.22%								-
62		2009	2.22%								-
63		2010	2.22%								-
64		2011	2.22%								-
65		2012	2.22%								-
66	330.1	Subtotal Storage Tanks		6,512,148	1,996,014		-	1,996,014	3,304,928	1,012,981	1,688,599
67	331	Transmission & Distribution Mai	2.00%	18,953,054	7,154,728	d		7,154,728	18,978,869	7,164,473	-
68		2007	2.00%						-	-	2,040,825
69		2008	2.00%								-
70		2009	2.00%								-
71		2010	2.00%								-
72		2011	2.00%								-
73		2012	2.00%								-
74	331	Transmission & Distribution Mains		18,953,054	7,154,728			7,154,728	18,978,869	7,164,473	2,040,825
75	333	Services	3.33%	7,496,339	1,060,764	d		1,060,764	7,484,822	1,059,134	-
76		2007	3.33%						-	-	888,035
77		2008	3.33%								-
78		2009	3.33%								-
79		2010	3.33%								-
80		2011	3.33%								-
81		2012	3.33%								-
82	333	Services		7,496,339	1,060,764			1,060,764	7,484,822	1,059,134	888,035
83	334	Meters & Meter Installation	8.33%	2,736,866	990,763			990,763	2,736,866	990,763	-
84		2007	8.33%								-
85		2008	8.33%								-
86		2009	8.33%								-
87		2010	8.33%								-
88		2011	8.33%								-
89		2012	8.33%								-
90	334	Meters & Meter Installation		2,736,866	990,763		-	990,763	2,736,866	990,763	-
91	335	Hydrants	2.00%	1,224,985	235,514			235,514	1,215,940	233,775	-

PLANT IN SERVICE

Line No.	NARUC ACCT #		Dep Rates Decision No. 71308 Depr.	Dec. No. 71308 12/31/2006	Dec. No. 71308 Accum Dep INCLUDES GO ALLOCATION		CCWC's Adjustment to Remove General Office Accumulated Depreciation REMOVE GO ALLOCATION	Corrected 1/1/2007 Accum Deprec Beginning Balance	Adjusted 1/1/2007 Plant Beginning Balance	Adjusted 1/1/2007 Accum Deprec Beginning Balance	2007 Additions
92		2007	2.00%								298,184
93		2008	2.00%								-
94		2009	2.00%								-
95		2010	2.00%								-
96		2011	2.00%								-
97		2012	2.00%								-
98	335	**Subtotal Hydrants**		1,224,985	235,514			235,514	1,215,940	233,775	298,184
99	336	Backflow Prevention Devices	0.00%	-							-
100	339	Other Plant & Misc. Equipment	6.67%	1,717,229	135,824	c	138	135,962	(108,156)	(8,417)	-
101		2007	6.67%						-	-	222,843
102		2008	6.67%						-		-
103		2009	6.67%								-
104		2010	6.67%								-
105		2011	6.67%								-
106		2012	6.67%								-
107	339	**Subtotal Other Plant & Misc. Equipment**		1,717,229	135,824		138	135,962	(108,156)	(8,417)	222,843
108	340	Office Furniture & Equipment	6.67%	272,173	392,544		(346,586)	45,958	272,173	45,958	-
109		2007	6.67%								12,058
110		2008	6.67%								-
111		2009	6.67%								-
112		2010	6.67%								-
113		2011	6.67%								-
114		2012	6.67%								-
115	340	**Subtotal Office Furniture & Equipment**		272,173	392,544		(346,586)	45,958	272,173	45,958	12,058
116	341	Transportation Equipment	20.00%	535,315	80,998		(20,362)	60,636	535,315	60,636	-
117		2007	20.00%								65,258
118		2008	20.00%								-
119		2009	20.00%								-
120		2010	20.00%								-
121		2011	20.00%								-
122		2012	20.00%								-
123	341	**Subtotal Transportation Equipment**		535,315	80,998		(20,362)	60,636	535,315	60,636	65,258
124	342	Stores Equipment	1	-	34,980	e		34,980	-	-	-
125	343	Tools, Ship & Garage Equipment	5.00%	149,365	7,700		(7,700)	-	149,365	-	-
126		2007	5.00%								7,739
127		2008	5.00%								-
128		2009	5.00%								-
129		2010	5.00%								-
130		2011	5.00%								-
131		2012	5.00%								-
132	343	**Subtotal Tools, Ship & Garage E**	0	149,365	7,700		(7,700)	-	149,365	-	7,739
133	344	Laboratory Equipment	10.00%	-	187	e	(162)	25	-	25	-
134	345	Power Operated Equipment	5.00%	-	9,970	e	(9,970)	-	-	-	-
135		2007	5.00%							-	-
136		2008	5.00%								-

3

PLANT IN SERVICE

Line No.	NARUC ACCT #		Dep Rates Decision No. 71308 Depr.	Dec. No. 71308 12/31/2006	Dec. No. 71308 Accum Dep INCLUDES GO ALLOCATION		CCWC's Adjustment to Remove General Office Accumulated Depreciation REMOVE GO ALLOCATION	Corrected 1/1/2007 Accum Deprec Beginning Balance	Adjusted 1/1/2007 Plant Beginning Balance	Adjusted 1/1/2007 Accum Deprec Beginning Balance	2007 Additions
137		2009	5.00%								-
138		2010	5.00%								-
139		2011	5.00%								-
140		2012	5.00%								-
141	345	**Subtotal Power Operated Equipment**		-	9,970		(9,970)	-	-	-	-
142	346	Communication Equipment	10.00%	39,105	7,505		(6,622)	883	39,105	883	-
143		2007	10.00%								4,222
144		2008	10.00%								-
145		2009	10.00%								-
146		2010	10.00%								-
147		2011	10.00%								-
148		2012	10.00%								-
149	346	**Subtotal Communication Equipment**		39,105	7,505		(6,622)	883	39,105	883	4,222
150	347	Miscellaneous Equipment	10.00%	-	31,899	e		31,899	-	-	-
151		2007	10.00%	-	-					-	-
152		2008	10.00%								-
153		2009	10.00%								-
154		2010	10.00%								-
155		2011	10.00%								-
156		2012	10.00%								-
157	347	Subtotal Miscellaneious Eq		-	31,899			31,899	-	-	-
158	348	**Other Tangible Plant**	10.00%	-	-						-
159		SUBTOTAL PLANT IN SERVICE		50,252,591	13,845,069		(487,750)	13,357,320	50,252,591	14,159,429	6,858,678
160											
2		Total Authorized Plant in Service		50,252,591	13,845,069	-			50,252,591	14,159,429	6,858,678
3										-	
4		Company		51,020,715	-						8,138,679
5											
6		Staff More/(Less)		(768,124)	13,845,069	-			50,252,591	14,159,429	(1,280,001)

ater Company
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PLANT IN SERVICE

NARUC ACCT #		2007 Retirements	2007 Adjustments	2007 Dep	Plant Balance 2007	Accum Dep 2007	2008 Additions	2008 Retirements	2008 Adjustments	2008 Dep Exp	Plant Balance 2008	Accum Dep 2008	2009 Additions	2009 Retirements
301	Organization	-	-	-	-	-				-	-	-		
302	Franchises	-	-	-	-	-				-	-	-		
303	Land and Land Rights	-	-	-	1,554,592	-				-	1,554,592	-		
304	Structures & Improvements	-	-	50,387	1,513,128	403,068	-	-	(22)	50,387	1,513,150	453,465	-	-
	2007	-	-	439	26,359	439	-	-	-	878	26,359	1,317	-	-
	2008	-	-	-	-	-	159,983	-	-	2,664	159,983	2,664	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	6,010	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	0	0	0	-	-	-	0	0
304	Subtotal Structures & Improvem	-	-	50,826	1,539,487	403,507	159,983	-	(22)	53,929	1,699,492	457,436	6,010	-
305	Collecting and Impounding Rese	-	-	25,011	1,000,441	332,225	-	-	-	25,011	1,000,441	357,236	-	-
	2007	-	-	-	-	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Subtotal Collecting and Impoun	-	-	25,011	1,000,441	332,225	-	-	-	25,011	1,000,441	357,236	-	-
306	Lakes, Rivers, Other Intakes	-	-	-	-	-				-	-	-		
307	Wells	-	-	5,316	159,627	81,752	-	-	-	5,316	159,627	87,067	-	-
	2007	-	-	-	-	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Subtotal Wells	-	-	5,316	159,627	81,752	-	-	-	5,316	159,627	87,067	-	-
308	Infiltration Galleries & Tunnels	-	-	-	-	-				-	-	-		
309	Supply Mains	-	-	44,031	2,201,526	718,812	-	-	-	44,031	2,201,526	762,842	-	-
	2007	-	-	-	-	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
309	Subtotal Supply Mains	-	-	44,031	2,201,526	718,812	-	-	-	44,031	2,201,526	762,842	-	-
310	Power Generation Equipment	-	-	-	-	-				-	-	-		
311	Pumping Equipment	-	-	426,704	3,413,631	2,320,430	-	27,624		424,977	3,386,007	2,717,783	-	20,955
	2007	-	-	75,740	1,211,840	75,740	-	-	-	151,480	1,211,840	227,220	-	-
	2008	-	-	-	-	-	804,971	-	-	50,311	804,971	50,311	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	468,725	-

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PLANT IN SERVICE

NARUC ACCT #		2007 Retirements	2007 Adjustments	2007 Dep	Plant Balance 2007	Accum Dep 2007	2008 Additions	2008 Retirements	2008 Adjustments	2008 Dep Exp	Plant Balance 2008	Accum Dep 2008	2009 Additions	2009 Retirements
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
311	Subtotal Pumbing Equipment	-	-	502,444	4,625,471	2,396,170	804,971	27,624	-	626,768	5,402,818	2,995,314	468,725	20,955
320	Water Treatment Plant	-	-	193,245	5,803,154	487,625	-	37,668		192,618	5,765,486	642,575	-	-
	2007	1,072	-	6,475	388,911	5,403				12,951	388,911	18,354		
	2008	-	-	-	-	-	76,342			1,271	76,342	1,271		
	2009	-	-	-	-	-				-	-	-	226,944	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
320	Subtotal Water Treatment Plant	1,072	-	199,720	6,192,065	493,028	76,342	37,668	-	206,840	6,230,739	662,200	226,944	-
330.1	Storage Tanks	5,420	-	73,309	3,299,508	1,080,870	-	17,093		73,059	3,282,415	1,136,837		
	2007	-	-	18,743	1,688,599	18,743	-	-		37,487	1,688,599	56,230		
	2008	-	-	-	-	-	20,906			232	20,906	232	-	-
	2009	-	-	-	-	-				-	-	-		
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
330.1	Subtotal Storage Tanks	5,420	-	92,053	4,988,107	1,099,614	20,906	17,093	-	110,778	4,991,920	1,193,299	-	-
331	Transmission & Distribution Mai	-	-	379,577	18,978,869	7,544,050	-	24,396	52,345	379,333	18,902,128	7,898,988	-	3,831
	2007	20,188	-	20,206	2,020,637	18				40,413	2,020,637	40,431		
	2008	-	-	-	-	-	1,844,923			18,449	1,844,923	18,449		
	2009	-	-	-	-	-				-	-	-	832,027	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
331	Transmission & Distribution Mai	20,188	-	399,784	20,999,506	7,544,069	1,844,923	24,396	52,345	438,195	22,767,688	7,957,868	832,027	3,831
333	Services	-	-	249,245	7,484,822	1,308,379	-	206,177	(3,433)	245,812	7,282,078	1,348,014	-	114,215
	2007	-	-	14,786	888,035	14,786				29,572	888,035	44,357		
	2008	-	-	-	-	-	1,241,157			20,665	1,241,157	20,665		
	2009	-	-	-	-	-				-	-	-	718,240	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
333	Services	-	-	264,030	8,372,857	1,323,165	1,241,157	206,177	(3,433)	296,049	9,411,270	1,413,037	718,240	114,215
334	Meters & Meter Installation	-	-	227,981	2,736,866	1,218,744	-			227,981	2,736,866	1,446,725	-	
	2007	-	-	-	-	-	-			-	-	-		
	2008	-	-	-	-	-	118,996			4,956	118,996	4,956		
	2009	-	-	-	-	-				-	-	-	21,977	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
334	Meters & Meter Installation	-	-	227,981	2,736,866	1,218,744	118,996	-	-	232,937	2,855,862	1,451,681	21,977	-
335	Hydrants	-	-	24,319	1,215,940	258,094	-		-	24,319	1,215,940	282,413	-	49,580

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PLANT IN SERVICE

NARUC ACCT #		2007 Retirements	2007 Adjustments	2007 Dep	Plant Balance 2007	Accum Dep 2007	2008 Additions	2008 Retirements	2008 Adjustments	2008 Dep Exp	Plant Balance 2008	Accum Dep 2008	2009 Additions	2009 Retirements
	2007	-	-	2,982	298,184	2,982				5,964	298,184	8,946		
	2008	-	-	-	-	-	240,440		2,413	2,404	238,027	2,404		
	2009	-	-	-	-	-				-	-	-	203,025	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
335	**Subtotal Hydrants**	-	-	27,301	1,514,124	261,076	240,440	-	2,413	32,687	1,752,151	293,763	203,025	49,580
336	Backflow Prevention Devices	-	-	-	-	-				-	-	-		
339	Other Plant & Misc. Equipment	-	-	(7,214)	(108,156)	(15,631)				(7,214)	(108,156)	(22,845)		
	2007	-	-	7,432	222,843	7,432	-			14,864	222,843	22,295	-	
	2008	-	-	-	-	-				-	-	-		
	2009	-	-	-	-	-				-	-	-	12,307	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
339	**Subtotal Other Plant & Misc. Eq**	-	-	218	114,687	(8,199)	-	-	-	7,650	114,687	(549)	12,307	-
340	Office Furniture & Equipment	5,200	-	-	266,973	40,758	-		313	-	266,660	40,758	-	2,266
	2007	-	-	402	12,058	402				804	12,058	1,206		
	2008	-	-	-	-	-	145		-	5	145	5		
	2009	-	-	-	-	-				-	-	-	3,782	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
340	**Subtotal Office Furniture & Equi**	5,200	-	402	279,031	41,160	145	-	313	809	278,863	41,969	3,782	2,266
341	Transportation Equipment	55,375	-	101,526	479,940	106,787	-	45,865	(31,522)	91,402	465,597	152,323		
	2007	-	-	6,526	65,258	6,526				13,052	65,258	19,577		
	2008	-	-	-	-	-	17,080			1,708	17,080	1,708		
	2009	-	-	-	-	-				-	-	-		
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
341	**Subtotal Transportation Equipm**	55,375	-	108,051	545,198	113,312	17,080	45,865	(31,522)	106,161	547,935	173,608	-	-
342	Stores Equipment	-	-	-	-	-				-	-	-		
343	Tools, Ship & Garage Equipment	6,861	-	7,297	142,504	436	-	-		7,125	142,504	7,561		
	2007	-	-	193	7,739	193				387	7,739	580		
	2008	-	-	-	-	-	19,502			488	19,502	488		
	2009	-	-	-	-	-				-	-	-		
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
343	**Subtotal Tools, Ship & Garage E**	6,861	-	7,490	150,243	629	19,502	-	-	8,000	169,745	8,629	-	-
344	Laboratory Equipment	-	-	-	-	25				-	-	25		
345	Power Operated Equipment	-	-	-	-	-	-	-		-	-	-		
	2007	-	-	-	-	-	-			-	-	-		
	2008	-	-	-	-	-	-			-	-	-		

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PLANT IN SERVICE

NARUC ACCT #		2007 Retirements	2007 Adjustments	**2007 Dep**	Plant Balance 2007	**Accum Dep 2007**	2008 Additions	2008 Retirements	2008 Adjustments	**2008 Dep Exp**	Plant Balance 2008	**Accum Dep 2008**	2009 Additions	2009 Retirements
	2009	-	-	-	-	-	-			-	-	-		
	2010	-	-	-	-	-	-			-	-	-		
	2011	-	-	-	-	-	-			-	-	-		
	2012	-	-	-	-	-	-			-	-	-		
345	**Subtotal Power Operated Equipı**	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Communication Equipment	-	-	3,911	39,105	4,794				3,911	39,105	8,704		
	2007	-	-	211	4,222	211				422	4,222	633		
	2008	-	-	-	-	-				-	-	-		
	2009	-	-	-	-	-				-	-	-		
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
346	**Subtotal Communication Ec**	-	-	4,122	43,327	5,005	-	-	-	4,333	43,327	9,337	-	-
347	Miscellaneous Equipment	-	-	-	-	-				-	-	-	-	
	2007	-	-	-	-	-				-	-	-		
	2008	-	-	-	-	-	-			-	-	-		
	2009	-	-	-	-	-				-	-	-	-	
	2010	-	-	-	-	-				-	-	-		
	2011	-	-	-	-	-				-	-	-		
	2012	-	-	-	-	-				-	-	-		
347	Subtotal Miscellaneious Eq	-	-	-	-	-	-	-	-	-	-	-	-	-
348	**Other Tangible Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL PLANT IN SERVICE	94,115	(1)	1,958,778	57,017,154	16,024,092	4,544,444	358,822	20,093	2,199,491	61,182,682	17,864,762	2,493,036	190,846
	Total Authorized Plant in Servi	94,115	(1)	1,958,778	57,017,154	16,024,092	4,544,444 1	358,822	20,093	2,199,491	61,182,682	17,864,762	2,493,036	190,846
	Company	94,113			59,065,283		4,544,445	358,823	20,093		63,230,809		2,504,629	2,309,848
	Staff More/(Less)	2	(1)	1,958,778	(2,048,129)	16,024,092	(1)	(1)	(0)	2,199,491	(2,048,127)	17,864,762	(11,593)	(2,119,002)

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NARUC ACCT #		2009 Adjustments	2009 Dep Exp	Plant Balance 2009	Accum Dep 2009	2010 Additions	2010 Retirements	2010 Adjustments	2010 Dep Exp	Plant Balance 2010	Accum Dep 2010	2011 Additions	2011 Retirements	2011 Adjustments
301	Organization		-	-	-	-			-	-	-			
302	Franchises		-	-	-	-			-	-	-			
303	Land and Land Rights	-	-	1,554,592	-	-			-	1,554,592	-			
304	Structures & Improvements	-	50,388	1,513,150	503,843	-	-	-	50,388	1,513,150	554,231	-	-	-
	2007	-	878	26,359	2,194	-	-	-	878	26,359	3,072	-	-	-
	2008	-	5,327	159,983	7,991	-	-	-	5,327	159,983	13,319	-	-	-
	2009	-	100	6,010	100	-	-	-	200	6,010	300	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	25,885	-	-
	2012	0	-	-	-	-	0	0	-	-	-	0	0	0
304	Subtotal Structures & Improvem	-	56,693	1,705,502	514,129	-	-	-	56,793	1,705,502	570,922	25,885	-	-
305	Collecting and Impounding Rese	-	25,011	1,000,441	382,247	-	-	-	25,011	1,000,441	407,259	-	-	-
	2007	-	-	-	-	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Subtotal Collecting and Impounc	-	25,011	1,000,441	382,247	-	-	-	25,011	1,000,441	407,259	-	-	-
306	Lakes, Rivers, Other Intakes		-	-	-	-			-	-	-			
307	Wells	-	5,316	159,627	92,383	-	-	-	5,316	159,627	97,698	-	-	-
	2007	-	-	-	-	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Subtotal Wells	-	5,316	159,627	92,383	-	-	-	5,316	159,627	97,698	-	-	-
308	Infiltration Galleries & Tunnels		-	-	-	-			-	-	-			
309	Supply Mains		44,031	2,201,526	806,873	-			44,031	2,201,526	850,904			
	2007	-	-	-	-	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
309	Subtotal Supply Mains	-	44,031	2,201,526	806,873	-	-	-	44,031	2,201,526	850,904	-	-	-
310	Power Generation Equipment		-	-	-	-			-	-	-			
311	Pumping Equipment	-	421,941	3,365,052	3,118,769	-		-	246,283	3,365,052	3,365,052	-		
	2007	-	151,480	1,211,840	378,700	-	-	-	151,480	1,211,840	530,180	-	-	-
	2008	-	100,621	804,971	150,932	-	-	-	100,621	804,971	251,553	-	-	-
	2009	-	29,295	468,725	29,295	-	-	-	58,591	468,725	87,886	-	-	-

PLANT IN SERVICE

NARUC ACCT #		2009 Adjustments	2009 Dep Exp	Plant Balance 2009	Accum Dep 2009	2010 Additions	2010 Retirements	2010 Adjustments	2010 Dep Exp	Plant Balance 2010	Accum Dep 2010	2011 Additions	2011 Retirements	2011 Adjustments
	2010	-	-	-	-	-	-	-	-	-	-	37,782	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
311	Subtotal Pumbing Equipment	-	703,338	5,850,588	3,677,697	-	-	-	556,975	5,850,588	4,234,671	37,782	-	-
320	Water Treatment Plant	-	191,991	5,765,486	834,565	-			191,991	5,765,486	1,026,556	-	8,041	
	2007		12,951	388,911	31,305	-			12,951	388,911	44,256			
	2008		2,542	76,342	3,813	-			2,542	76,342	6,355			
	2009	-	3,779	226,944	3,779	-			7,557	226,944	11,336			
	2010		-	-	-	-			-	-	-	37,208		
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
320	Subtotal Water Treatment Plant	-	211,262	6,457,683	873,462	-	-	-	215,041	6,457,683	1,088,503	37,208	8,041	-
330.1	Storage Tanks	-	72,870	3,282,415	1,209,706	-			72,870	3,282,415	1,282,576			
	2007	-	37,487	1,688,599	93,717	-			37,487	1,688,599	131,204			
	2008		464	20,906	696	-			464	20,906	1,160			
	2009	-	-	-	-	-			-	-	-			
	2010		-	-	-	-			-	-	-			
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
330.1	Subtotal Storage Tanks	-	110,821	4,991,920	1,304,120	-	-	-	110,821	4,991,920	1,414,940	-	-	-
331	Transmission & Distribution Mai	-	378,004	18,898,297	8,273,161	-	916		377,957	18,897,381	8,650,202	-	217,897	
	2007		40,413	2,020,637	80,844	-			40,413	2,020,637	121,257			
	2008		36,898	1,844,923	55,348	-			36,898	1,844,923	92,246			
	2009	-	8,320	832,027	8,320	-			16,641	832,027	24,961			
	2010		-	-	-	16,340			163	16,340	163	28,618		
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
331	Transmission & Distribution Mair	-	463,636	23,595,884	8,417,673	16,340	916	-	472,072	23,611,308	8,888,829	28,618	217,897	-
333	Services	-	240,592	7,167,863	1,474,391	-	144,043	-	236,292	7,023,820	1,566,639	-		
	2007		29,572	888,035	73,929	-			29,572	888,035	103,500			
	2008		41,331	1,241,157	61,996	-			41,331	1,241,157	103,326			
	2009	-	11,959	718,240	11,959	-	-		23,917	718,240	35,876			
	2010		-	-	-	408,788			6,806	408,788	6,806	-	-	
	2011		-	-	-	-			-	-	-	627,477		
	2012		-	-	-	-			-	-	-			
333	Services	-	323,452	10,015,295	1,622,274	408,788	144,043	-	337,917	10,280,040	1,816,148	627,477	-	-
334	Meters & Meter Installation	-	227,981	2,736,866	1,674,706	-			227,981	2,736,866	1,902,687	-	40,496	
	2007		-	-	-	-			-	-	-			
	2008		9,912	118,996	14,869	-			9,912	118,996	24,781			
	2009	-	915	21,977	915	-			1,831	21,977	2,746			
	2010		-	-	-	-			-	-	-	-		
	2011		-	-	-	-			-	-	-	82,281		
	2012		-	-	-	-			-	-	-			
334	Meters & Meter Installation	-	238,809	2,877,839	1,690,490	-	-	-	239,724	2,877,839	1,930,214	82,281	40,496	-
335	Hydrants	-	23,823	1,166,360	256,656	-	1,744		23,310	1,164,616	278,221	-	10,828	

PLANT IN SERVICE

NARUC ACCT #		2009 Adjustments	2009 Dep Exp	Plant Balance 2009	Accum Dep 2009	2010 Additions	2010 Retirements	2010 Adjustments	2010 Dep Exp	Plant Balance 2010	Accum Dep 2010	2011 Additions	2011 Retirements	2011 Adjustments
	2007		5,964	298,184	14,909	-			5,964	298,184	20,873			
	2008		4,761	238,027	7,165	-			4,761	238,027	11,925			
	2009	-	2,030	203,025	2,030	-		-	4,061	203,025	6,091			
	2010		-	-	-	45,930			459	45,930	459			
	2011		-	-	-	-			-	-	-	92,006		
	2012		-	-	-	-			-	-	-			
335	**Subtotal Hydrants**	-	36,577	1,905,596	280,760	45,930	1,744	-	38,554	1,949,782	317,570	92,006	10,828	-
336	Backflow Prevention Devices		-	-	-	-			-	-	-			
339	Other Plant & Misc. Equipment		(7,214)	(108,156)	(30,059)	-			(7,214)	(108,156)	(37,273)			
	2007		14,864	222,843	37,159	-			14,864	222,843	52,023			
	2008		-	-	-	-			-	-	-			
	2009		410	12,307	410	-			821	12,307	1,231			
	2010		-	-	-	38,743			1,292	38,743	1,292			
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
339	**Subtotal Other Plant & Misc. Eq**	-	8,060	126,994	7,511	38,743	-	-	9,763	165,737	17,273	-	-	-
340	Office Furniture & Equipment	-	[redacted]	264,394	38,492	-		-	[redacted]	264,394	38,492	-		
	2007		804	12,058	2,011	-			804	12,058	2,815			
	2008		10	145	15	-			10	145	24			
	2009	-	126	3,782	126	-			252	3,782	378			
	2010		-	-	-	-		(1)	-	1	-			
	2011		-	-	-	-			-	-	-	24,687		
	2012		-	-	-	-			-	-	-			
340	**Subtotal Office Furniture & Equi**	-	940	280,379	40,643	-	-	(1)	1,066	280,380	41,710	24,687	-	-
341	Transportation Equipment		93,119	465,597	245,442	-		33,031	93,119	432,566	338,562		20,243	-
	2007		13,052	65,258	32,629	-			13,052	65,258	45,681			
	2008		3,416	17,080	5,124	-			3,416	17,080	8,540			
	2009		-	-	-	-			-	-	-			
	2010		-	-	-	-		-	-	-	-			-
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
341	**Subtotal Transportation Equipm**	-	109,587	547,935	283,195	-	-	33,031	109,587	514,904	392,782	-	20,243	-
342	Stores Equipment		-	-	-	-			-	-	-			
343	Tools, Ship & Garage Equipment		7,125	142,504	14,686	-			7,125	142,504	21,811		1,911	
	2007		387	7,739	967	-			387	7,739	1,354			
	2008		975	19,502	1,463	-			975	19,502	2,438			
	2009		-	-	-	-			-	-	-			
	2010		-	-	-	-			-	-	-			
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
343	**Subtotal Tools, Ship & Garage E**	-	8,487	169,745	17,116	-	-	-	8,487	169,745	25,603	-	1,911	-
344	Laboratory Equipment		-	-	25	-			-	-	25			
345	Power Operated Equipment		-	-	-	-			-	-	-			
	2007		-	-	-	-			-	-	-			
	2008		-	-	-	-			-	-	-			

PLANT IN SERVICE

NARUC ACCT #		2009 Adjustments	2009 Dep Exp	Plant Balance 2009	Accum Dep 2009	2010 Additions	2010 Retirements	2010 Adjustments	2010 Dep Exp	Plant Balance 2010	Accum Dep 2010	2011 Additions	2011 Retirements	2011 Adjustments
	2009		-	-	-	-			-	-	-			
	2010		-	-	-	-			-	-	-			
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
345	**Subtotal Power Operated Equip**	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Communication Equipment		3,911	39,105	12,615	-			3,911	39,105	16,525			
	2007		422	4,222	1,056	-			422	4,222	1,478			
	2008		-	-	-	-			-	-	-			
	2009		-	-	-	-			-	-	-			
	2010		-	-	-	-			-	-	-			
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
346	**Subtotal Communication E**	-	4,333	43,327	13,670	-	-	-	4,333	43,327	18,003	-	-	-
347	Miscellaneous Equipment		-	-	-	-			-	-	-			
	2007		-	-	-	-			-	-	-			
	2008		-	-	-	-			-	-	-			
	2009		-	-	-	-			-	-	-			
	2010		-	-	-	-			-	-	-			
	2011		-	-	-	-			-	-	-			
	2012		-	-	-	-			-	-	-			
347	Subtotal Miscellaneious Eq	-	-	-	-	-	-	-	-	-	-	-	-	-
348	**Other Tangible Plant**		-	-	-	-	-		-	-	-	-	-	
	SUBTOTAL PLANT IN SERVICE	(1)	2,350,351	63,484,872	20,024,267	509,800	146,702	33,029	2,235,488	63,814,940	22,113,053	955,943	299,415	(1)
	Total Authorized Plant in Servi	(1)	2,350,351	63,484,872	20,024,267	509,800	146,702	33,029	2,235,488	63,814,940	22,113,053	955,943	299,415	(1)
	Company	27,797		63,397,794		509,800	146,703	33,029		63,727,861		955,944	299,416	
	Staff More/(Less)	(27,798)	2,350,351	87,078	20,024,267	-	(1)	-	2,235,488	87,079	22,113,053	(1)	(1)	(1)

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NARUC ACCT #		2011 Dep Exp	Plant Balance 2011	Accum Dep 2011	2012 Additions	2012 Retirements	2012 Adjustments	2012 Dep Exp	Plant Balance 2012	Accum Dep 2012
301	Organization	-	-	-				-	-	-
302	Franchises	-	-	-				-	-	-
303	Land and Land Rights	-	1,554,592	-				-	1,554,592	-
304	Structures & Improvements	50,388	1,513,150	604,619	-	-	-	50,388	1,513,150	655,007
	2007	878	26,359	3,950	-	-	-	878	26,359	4,828
	2008	5,327	159,983	18,646	-	-	-	5,327	159,983	23,973
	2009	200	6,010	500	-	-	-	200	6,010	700
	2010	-	-	-	-	-	-	-	-	-
	2011	431	25,885	431	-	-	-	862	25,885	1,293
	2012	-	-	-	47408	0	0	789	47,408	789
304	Subtotal Structures & Improvem	57,224	1,731,387	628,146	47,408	-	-	58,445	1,778,795	686,591
305	Collecting and Impounding Rese	25,011	1,000,441	432,270	-	-	-	25,011	1,000,441	457,281
	2007	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-
	2012	-	-	-	6,970	-	-	87	6,970	87
305	Subtotal Collecting and Impoun	25,011	1,000,441	432,270	6,970	-	-	25,098	1,007,411	457,368
306	Lakes, Rivers, Other Intakes	-	-	-				-	-	-
307	Wells	5,316	159,627	103,014	-	-	-	5,316	159,627	108,329
	2007	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-
307	Subtotal Wells	5,316	159,627	103,014	-	-	-	5,316	159,627	108,329
308	Infiltration Galleries & Tunnels	-	-	-				-	-	-
309	Supply Mains	44,031	2,201,526	894,934				44,031	2,201,526	938,965
	2007	-	-	-	-	-	-	-	-	-
	2008	-	-	-	-	-	-	-	-	-
	2009	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-	-
309	Subtotal Supply Mains	44,031	2,201,526	894,934	-	-	-	44,031	2,201,526	938,965
310	Power Generation Equipment	-	-	-				-	-	-
311	Pumping Equipment	[redacted]	3,365,052	3,365,052	-			-	3,365,052	3,365,052
	2007	151,480	1,211,840	681,660	-	-	-	151,480	1,211,840	833,140
	2008	100,621	804,971	352,175	-	-	-	100,621	804,971	452,796
	2009	58,591	468,725	146,477	-	-	-	58,591	468,725	205,067

PLANT IN SERVICE

NARUC ACCT #			2011 Dep Exp	Plant Balance 2011	Accum Dep 2011	2012 Additions	2012 Retirements	2012 Adjustments	2012 Dep Exp	Plant Balance 2012	Accum Dep 2012
		2010	-	-	-	-	-	-	-	-	-
		2011	2,361	37,782	2,361	-	-	-	4,723	37,782	7,084
		2012	-	-	-	87,676	-	-	5,480	87,676	5,480
311	Subtotal Pumbing Equipment		313,053	5,888,370	4,547,725	87,676	-	-	320,895	5,976,046	4,868,619
320	Water Treatment Plant		191,857	5,757,445	1,210,372	-			191,723	5,757,445	1,402,095
		2007	12,951	388,911	57,206				12,951	388,911	70,157
		2008	2,542	76,342	8,898				2,542	76,342	11,440
		2009	7,557	226,944	18,893				7,557	226,944	26,450
		2010	620	37,208	620				1,239	37,208	1,859
		2011	-	-	-				-	-	-
		2012	-	-	-	71,190			1,185	71,190	1,185
320	Subtotal Water Treatment Plant		215,526	6,486,850	1,295,988	71,190	-	-	217,197	6,558,040	1,513,186
330.1	Storage Tanks		72,870	3,282,415	1,355,445				72,870	3,282,415	1,428,315
		2007	37,487	1,688,599	168,691				37,487	1,688,599	206,178
		2008	464	20,906	1,624				464	20,906	2,089
		2009	-	-	-				-	-	-
		2010	-	-	-				-	-	-
		2011	-	-	-				-	-	-
		2012	-	-	-				-	-	-
330.1	Subtotal Storage Tanks		110,821	4,991,920	1,525,761	-	-	-	110,821	4,991,920	1,636,582
331	Transmission & Distribution Mair		375,769	18,679,484	8,808,074	-			373,590	18,679,484	9,181,663
		2007	40,413	2,020,637	161,669				40,413	2,020,637	202,082
		2008	36,898	1,844,923	129,145				36,898	1,844,923	166,043
		2009	16,641	832,027	41,601				16,641	832,027	58,242
		2010	327	16,340	490				327	16,340	817
		2011	286	28,618	286				572	28,618	859
		2012	-	-	-	977,835			9,778	977,835	9,778
331	Transmission & Distribution Mair		470,333	23,422,029	9,141,265	977,835	-	-	478,219	24,399,864	9,619,484
333	Services		233,893	7,023,820	1,800,532				233,893	7,023,820	2,034,425
		2007	29,572	888,035	133,072				29,572	888,035	162,644
		2008	41,331	1,241,157	144,657				41,331	1,241,157	185,987
		2009	23,917	718,240	59,793				23,917	718,240	83,711
		2010	13,613	408,788	20,419				13,613	408,788	34,032
		2011	10,447	627,477	10,447				20,895	627,477	31,342
		2012	-	-	-				-	-	-
333	Services		352,773	10,907,517	2,168,921	-	-	-	363,220	10,907,517	2,532,141
334	Meters & Meter Installation		226,294	2,696,370	2,088,485				224,608	2,696,370	2,313,093
		2007	-	-	-				-	-	-
		2008	9,912	118,996	34,693				9,912	118,996	44,606
		2009	1,831	21,977	4,577				1,831	21,977	6,407
		2010	-	-	-				-	-	-
		2011	-	-	-				-	-	-
		2012	3,427	82,281	3,427				6,854	82,281	10,281
334	Meters & Meter Installation		241,464	2,919,624	2,131,182	-	-	-	243,205	2,919,624	2,374,387
335	Hydrants		23,184	1,153,788	290,577				23,076	1,153,788	313,653

PLANT IN SERVICE

NARUC ACCT #		2011 Dep Exp	Plant Balance 2011	Accum Dep 2011	2012 Additions	2012 Retirements	2012 Adjustments	2012 Dep Exp	Plant Balance 2012	Accum Dep 2012
	2007	5,964	298,184	26,837				5,964	298,184	32,800
	2008	4,761	238,027	16,686				4,761	238,027	21,447
	2009	4,061	203,025	10,151				4,061	203,025	14,212
	2010	919	45,930	1,378				919	45,930	2,297
	2011	920	92,006	920				1,840	92,006	2,760
	2012	-	-	-				-	-	-
335	**Subtotal Hydrants**	39,807	2,030,960	346,549	-	-	-	40,619	2,030,960	387,168
336	Backflow Prevention Devices	-	-	-				-	-	-
339	Other Plant & Misc. Equipment	(7,214)	(108,156)	(44,487)	-			(7,214)	(108,156)	(51,701)
	2007	14,864	222,843	66,888				14,864	222,843	81,750
	2008	-	-	-				-	-	-
	2009	821	12,307	2,052				821	12,307	2,873
	2010	2,584	38,743	3,876				2,584	38,743	6,460
	2011	-	-	-				-	-	-
	2012	-	-	-	19,005			634	19,005	634
339	**Subtotal Other Plant & Misc. Eq**	11,055	165,737	28,328	19,005	-	-	11,688	184,742	40,017
340	Office Furniture & Equipment	-	264,394	38,492				-	264,394	38,492
	2007	804	12,058	3,619				804	12,058	4,423
	2008	10	145	34				10	145	44
	2009	252	3,782	631				252	3,782	883
	2010	0	1	0				0	1	0
	2011	823	24,687	823				1,647	24,687	2,470
	2012	-	-	-				-	-	-
340	**Subtotal Office Furniture & Equi**	1,890	305,067	43,599	-	-	-	2,713	305,067	46,312
341	Transportation Equipment	67,036	412,323	385,355		77,348		26,968	334,975	334,975
	2007	13,052	65,258	58,732				6,526	65,258	65,258
	2008	3,416	17,080	11,956				3,416	17,080	15,372
	2009	-	-	-				-	-	-
	2010	-	-	-				-	-	-
	2011	-	-	-				-	-	-
	2012	-	-	-				-	-	-
341	**Subtotal Transportation Equipm**	83,504	494,661	456,043	-	77,348	-	36,910	417,313	415,605
342	Stores Equipment	-	-	-				-	-	-
343	Tools, Ship & Garage Equipment	7,077	140,593	26,978	-			7,030	140,593	34,007
	2007	387	7,739	1,741				387	7,739	2,128
	2008	975	19,502	3,413				975	19,502	4,388
	2009	-	-	-				-	-	-
	2010	-	-	-				-	-	-
	2011	-	-	-				-	-	-
	2012	-	-	-	22,827			571	22,827	571
343	**Subtotal Tools, Ship & Garage E**	8,439	167,834	32,132	22,827	-	-	8,962	190,661	41,094
344	Laboratory Equipment	-	-	25				-	-	25
345	Power Operated Equipment	-	-	-				-	-	-
	2007	-	-	-				-	-	-
	2008	-	-	-				-	-	-

PLANT IN SERVICE

NARUC ACCT #		2011 Dep Exp	Plant Balance 2011	Accum Dep 2011	2012 Additions	2012 Retirements	2012 Adjustments	2012 Dep Exp	Plant Balance 2012	Accum Dep 2012
	2009	-	-	-				-	-	-
	2010	-	-	-				-	-	-
	2011	-	-	-				-	-	-
	2012	-	-	-				-	-	-
345	**Subtotal Power Operated Equip**	-	-	-	-	-	-	-	-	-
346	Communication Equipment	3,911	39,105	20,436				3,911	39,105	24,346
	2007	422	4,222	1,900				422	4,222	2,322
	2008	-	-	-				-	-	-
	2009	-	-	-				-	-	-
	2010	-	-	-				-	-	-
	2011	-	-	-				-	-	-
	2012	-	-	-				-	-	-
346	**Subtotal Communication Ec**	4,333	43,327	22,335	-	-	-	4,333	43,327	26,668
347	Miscellaneous Equipment	-	-	-				-	-	-
	2007	-	-	-				-	-	-
	2008	-	-	-				-	-	-
	2009	-	-	-				-	-	-
	2010	-	-	-				-	-	-
	2011	-	-	-				-	-	-
	2012	-	-	-				-	-	-
347	Subtotal Miscellaneous Eq	-	-	-	-	-	-	-	-	-
348	**Other Tangible Plant**	-	-	-	-	-	-	-	-	-
	SUBTOTAL PLANT IN SERVICE	1,984,579	64,471,468	23,798,217	1,232,910	77,347	(1)	1,971,670	65,627,031	25,692,540
	Total Authorized Plant in Servi	1,984,579	64,471,468	23,798,217	1,232,910	77,347	(1)	1,971,670	65,627,031	25,692,540
	Company		64,384,388	-	1,232,912	-	-		65,617,300	25,734,123
	Staff More/(Less)	1,984,579	87,080		(2)	77,347			9,731	(41,583)

REBUTTAL EXHIBIT SLH-3R

Response to data request RUCO 3.01 a.

COMPANY: CHAPARRAL CITY WATER COMPANY
DOCKET NO: W-02113A-13-0118

Response provided by: Sheryl L. Hubbard
Title: Director, Regulatory & Rates

Address: 2355 W. Pinnacle Peak Road, Suite 300
Phoenix, AZ 85027

Company Response Number: RUCO 3.01

Q: Plant Additions and Deletions - This is a follow-up to Staff data request 3.28 which asked the following:

"Refer to Schedules B-2 pages 3.2 through 3.5 and provide a list that breaks out the components and amounts that comprise the plant additions and deletions by year since the last Rate Case."

The Company responded as follows:

"We have plant additions and deletions from Jan 2011 through Dec 2012. See attached schedule labeled "STF GB 3.28 Plant Additions and Deletions.xls".

Please provide RUCO with the following information:

a. The balances of the plant accounts by line item (e.g. account 307 wells), and accumulated depreciation balances by plant account line item from the last rate case, Decision No. 71308, dated October, 21, 2009.
b. Please provide RUCO an excel schedule that shows the Plant additions and deletions by plant account for the prior years 2007, 2008, 2009, and 2010.
c. Please provide RUCO with a detailed excel transaction sub ledger for each plant addtion from b. above.

A: a. The balances of the plant accounts and accumulated depreciation by plant account line item from the last rate case, Decision No. 71308 is attached and labeled "RUCO 3.01 a. Plant and Accum Depr (Dec 71308).xls".

b. The Company is still waiting for a response to its request to Golden State Water Company for assistance in providing the plant additions and deletions by plant account for the prior years 2007, 2008, 2009, and 2010. This information will be provided as a supplement to this response as soon as it is received.

c. The Company is still waiting for a response to its request to Golden State Water Company for assistance in providing the subledger detail for each plant addition requested in b. above. This information will be provided as a supplement to this response as soon as it is received.

Chaparral City Water Company
Test Year Ended December 31, 2012
Authorized Plant in Service in Decision 71309

Response to Data Request No. RUCO 3.01 a. (page 1 of 2)

Line No.	Sub. Account	Description	CCWC Plant in Service	General Office Allocation	Total Approved Dec. 71309
1					
2					
3					
4	301	Organization	$ -	$ 658	$ 658
5	302	Franchises	-	26,769	26,769
6	303	Land and Land Rights	1,551,858		1,551,858
7	304	Structures & Improvements	1,529,642	232,113	1,761,755
8	305	Collecting and Impounding Reservoirs	-		-
9	306	Lakes, Rivers, Other Intakes	-		-
10	307	Wells	159,627		159,627
11	308	Infiltration Galleries & Tunnels	-		-
12	309	Supply Mains	-		-
13	310	Power Generation Equipment	-		-
14	311	Pumping Equipment	1,588,246	(37)	1,588,209
15	320	Water Treatment Equipment	5,786,640		5,786,640
16	320.1	Water Treatment Plants			-
17	320.2	Solution Chemical Feeders			-
18	330	Distribution Reservoirs & Standpipes	6,512,148		6,512,148
19	330.1	Storage Tanks			-
20	330.2	Pressure Tanks			-
21	331	Transmission & Distribution Mains	18,953,054		18,953,054
22	333	Services	7,496,339		7,496,339
23	334	Meters & Meter Installation	2,736,866		2,736,866
24	335	Hydrants	1,224,985		1,224,985
25	336	Backflow Prevention Devices	-		-
26	339	Other Plant & Misc. Equipment	1,717,229	1,085	1,718,314
27	340	Office Furniture & Equipment	272,173	570,751	842,924
28	340.1	Computers & Software			-
29	341	Transportation Equipment	535,315	11,149	546,464
30	342	Stores Equipment	-		-
31	343	Tools, Ship & Garage Equipment	149,365	16,226	165,591
32	344	Laboratory Equipment	-	162	162
33	345	Power Operated Equipment	-	9,970	9,970
34	346	Communication Equipment	39,105	6,622	45,727
35	347	Miscellaneous Equipment	-		-
36	348	Other Tangible Plant	-		-
37		Total Plant in Service	$ 50,252,592	$ 875,469	$ 51,128,062

Chaparral City Water Company
Test Year Ended December 31, 2012
Authorized Accumulated Depreciation in Decision 71309

Response to Data Request No. RUCO 3.01 a. (page 2 of 2)

Line No.	Sub. Account	Description	CCWC Accumulated Depreciation	General Office Allocation	Total Approved Dec. 71309
1					
2					
3					
4	301	Organization	$ -		$ -
5	302	Franchises	-	2,308	2,308
6	303	Land and Land Rights	6,487		6,487
7	304	Structures & Improvements	357,558	94,177	451,735
8	305	Collecting and Impounding Reservoirs	2,374		2,374
9	306	Lakes, Rivers, Other Intakes	-		-
10	307	Wells	95,163		95,163
11	308	Infiltration Galleries & Tunnels	-		-
12	309	Supply Mains	-		-
13	310	Power Generation Equipment	-		-
14	311	Pumping Equipment	856,652		856,652
15	320	Water Treatment Equipment	290,634		290,634
16	320.1	Water Treatment Plants			-
17	320.2	Solution Chemical Feeders			-
18	330	Distribution Reservoirs & Standpipes	2,100,724		2,100,724
19	330.1	Storage Tanks			-
20	330.2	Pressure Tanks			-
21	331	Transmission & Distribution Mains	7,108,277		7,108,277
22	333	Services	1,030,511		1,030,511
23	334	Meters & Meter Installation	974,609		974,609
24	335	Hydrants	224,574		224,574
25	336	Backflow Prevention Devices	-		-
26	339	Other Plant & Misc. Equipment	104,073	(138)	103,935
27	340	Office Furniture & Equipment	45,373	346,586	391,959
28	340.1	Computers & Software			-
29	341	Transportation Equipment	60,636	20,362	80,998
30	342	Stores Equipment	-		-
31	343	Tools, Ship & Garage Equipment	34,980	7,700	42,680
32	344	Laboratory Equipment	25	162	187
33	345	Power Operated Equipment	-	9,970	9,970
34	346	Communication Equipment	883	6,622	7,505
35	347	Miscellaneous Equipment	63,788		63,788
36	348	Other Tangible Plant	-		-
37		Total Accumulated Depreciation	$ 13,357,323	$ 487,750	$ 13,845,073

REBUTTAL EXHIBIT SLH-4R

Response to data request RUCO 8.04

COMPANY: CHAPARRAL CITY WATER COMPANY
DOCKET NO: W-02113A-13-0118

Response provided by: Sheryl L. Hubbard
Title: Director, Regulatory & Rates

Address: 2355 W. Pinnacle Peak Road, Suite 300
Phoenix, AZ 85027

Company Response Number: RUCO 8.04 Page 1 of 3

Q. Corporate Allocation – Please fully explain and describe the At-Risk Compensation function at the Corporate level.

A. The At-Risk Compensation function at the Corporate level includes the Short-term incentive ("STI") and the Mid-term incentive ("MTI").

EPCOR Utilities Inc.'s ("EUI") STI program is designed to provide employees a competitive incentive that reflects EUI (Corporate) and Business Unit ("BU") performance and that of the individual. Target payout levels under the STI program are expressed as a percentage of salary and generally align with the median of EPCOR's competitors for positions with similar responsibilities.

The STI program is based on a 10 percent relative weighting for the financial performance (net income/earnings) measure, and the remaining 90 percent of total performance is accounted for in Corporate-specific performance measures. The 10 percent weighting to the financial performance measure brings EUI in line with other regulated utilities in Alberta, as well as with the Alberta regulator's determination that "... a 10 percent earning component of a short term incentive plan appropriately balances incentives of the utility to be more efficient, which benefits consumers in the long run, while at the same time recognizing that the utility benefits from increased net earnings in the short term."

The specific financial performance target is corporate net income, which is comprised of net income measured at the EUI level which includes the net income contributions from all of EUI's subsidiaries with threshold performance set at 90% of target net income and stretch performance is set at 110% of target net income.

The second measure, which accounts for 90% of the overall weighting, is related to specific activities within the business unit. The BU activity measures focus on three broad categories of activities in the areas of Health and Safety, Operational Efficiency and Customer Service. Each category is weighted equally at 30% and total to a relative weighting of 90%. The purpose of this measure is to drive performance to engage and focus all employees on improving the business unit's performance as a utility service provider.

COMPANY: CHAPARRAL CITY WATER COMPANY
DOCKET NO: W-02113A-13-0118

Response provided by: Sheryl L. Hubbard
Title: Director, Regulatory & Rates

Address: 2355 W. Pinnacle Peak Road, Suite 300
Phoenix, AZ 85027

Company Response Number: RUCO 8.04

Corporate performance is measured based on actual performance relative to target performance. Points are awarded based on the weighting assigned to each measure. Actual performance must achieve threshold performance (50% of target) in each metric to be awarded points. Actual performance that meets the target level of performance will be awarded 100% of the points related to that measure. Performance that exceeds target will be awarded up to 150% of the points related to that metric. The maximum number of points that can be awarded for any metric is 150% of the target number of points for the measure.

The points awarded for each performance measure will be summed up to arrive at an overall point total. The overall point total will be used to determine the STI payout amount. The STI payout for an overall point total of 100 points or greater will be 100% of target STI payout.

An illustrative example of how the STI payout amounts will be calculated is shown below.

Short Term Incentive Illustrative Example

A	B	C	D	E	F	G
Corporate and BU Performance Measure	Relative Weighting	Threshold Points (50% of Target)	Target Points (100% of Target)	Maximum Points (150% of Target)	Actual Performance Rating	Actual Points (%/Points)
1 Corporate Financial Performance	10%	5	10	15	Target	10
2 Health and Safety	30%	15	30	45	Threshold	15
3 Operational Efficiency	30%	15	30	45	At Target	30
4 Customer Service	30%	15	30	45	Above Target	36
5 Total	100%	50	100	150		91 point (91% of Target)

The Mid-term Incentive ("MTI") program incents senior management to invest capital to achieve the benefits of scale economies and to increase the borrowing capacity and access to capital by strengthening EPCOR's credit ratings.

COMPANY: CHAPARRAL CITY WATER COMPANY
DOCKET NO: W-02113A-13-0118

Response provided by: Sheryl L. Hubbard
Title: Director, Regulatory & Rates

Address: 2355 W. Pinnacle Peak Road, Suite 300
Phoenix, AZ 85027

Company Response Number: RUCO 8.04

The key structural and eligibility features of EPCOR's MTI program are:
~ Target awards are designed to ensure the Target Total Direct Compensation (base salary, target STI, and target MTI) paid to EPCOR executive and management are in line with EPCOR's competitors in order to attract, retain and engage key leadership personnel to support EPCOR's long-term objectives.
~ The program applies to all directors, vice presidents, and senior vice presidents.
~ MTI participation and eligibility is reviewed annually by EPCOR's Board of Directors and approved by the Board each year for the following three-year period.
~Payouts are based on achieving or exceeding pre-set compounded targets for performance over a three-year period.
~ Eligible payouts will be made in cash at the end of three year cycle based on the results of the last three years' compounded performance results.

The level of MTI Target Payouts for participating employees is set as a percentage of base salary. MTI Target payouts range from 20% to 100% of base salary for Director, VP and Executive positions as set forth in the table below.

MTI Performance Category and Payout Percentage

A	B
MTI Performance Category	Mid Term Incentive Payout (% of Target)
1 Below Threshold	0%
2 Threshold	50%
3 Target	100%
4 Stretch	200%

REBUTTAL EXHIBIT SLH-5R

Correction to ACC Staff's Depreciation Calculation

Chaparral City Water Company
Docket No. W-02113A-13-0118
Test Year Ended December 31, 2012

Schedule GWB-16

OPERATING INCOME ADJUSTMENT #4 - DEPRECIATION EXPENSE

LINE NO.	ACCT. NO.	DESCRIPTION	[A] PLANT BALANCE	[B] FULLY DEPRECIATED	[C] DEPRECIABLE AMOUNT	[D] DEPRECIATION RATE	[E] DEPRECIATION EXPENSE
1		*PLANT IN SERVICE:*					
2	303	Other Intangible Plant	$ 1,282,734		$ 1,282,734	0.00%	-
3	303	Land and Land Rights	271,857		271,857	0.00%	-
4	304	Structures and Improvements - Pumping	190,044		190,044	3.33%	6,328
5	304	Structures and Improvements - Treatment	593,063		593,063	3.33%	19,749
6	304	Structures and Improvements - T & D	169,971		169,971	3.33%	5,660
7	304	Structures & Improvements - General	865,096		865,096	3.33%	28,808
8	305	Collecting and Impounding Reservoirs	1,002,159		1,002,159	2.50%	25,054
9	307	Wells	953,001		953,001	3.33%	31,735
10	309	Supply Mains	2,201,526		2,201,526	2.00%	44,031
11	311	Pumping Equipment & Other Pumping Plant	5,976,046	(3,365,052)	2,610,994	12.50%	326,374
12	320.1	Water Treatment Equipment	6,853,337		6,853,337	3.33%	228,216
13	330	Reservoirs and Tanks	-		-	0.00%	-
14	330.1	Storage Tanks	5,847,156		5,847,156	2.22%	129,807
15	331	Transmission and Distribution Mains	24,977,173		24,977,173	2.00%	499,543
16	333	Services	10,989,193		10,989,193	3.33%	365,940
17	334	Meters	2,947,898		2,947,898	8.33%	245,560
18	335	Hydrants	2,041,483		2,041,483	2.00%	40,830
19	339	Other Transmission & Distribution Plant	151,460		151,460	6.67%	10,102
20	339	Other Transmission & Distribution Plant	143,521		143,521	6.67%	9,573
21	340	Office Furniture and Equipment, Computers, Software, Peripherals	305,068	(a)	305,068	6.67%	20,348
22	341	Transportation Equipment	426,950	(400,233)	26,717	20.00%	5,343
23	343	Power Operated Equipment & Tool, Shop and Garage Equipment	270,590		270,590	5.00%	13,530
24	345	Power Operated Equipment	-		-	5.00%	-
25	346	Communication Equipment	98,498		98,498	10.00%	9,850
26	347	Other General Plant	0		0	10.00%	0
27		Company's reconciling Adjustment	5,253		5,253		-
28		Total Utility Plant in Service	68,563,078	(3,765,285)	64,797,793		2,066,381
29		Less: Non Depreciable Plant					
30		Other Intangible Plant			$ 1,554,591 (b)		
31		Net Depreciable Plant and Depreciation Amounts			$ 63,243,202		$ 2,066,381
32							
33		Amortization of CIAC			$ 14,991,871	3.2674% (c)	$ 489,838
34		Staff Recommended Depreciation Expense					$ 1,576,543
35		Deferred CAP Amortization					$ 15,641
36		Amortization of Gains on FHSD Settlement					$ (76,000)
37		Company Proposed Depreciation Expense					$ 1,516,184
38						Staff Adjustment (CORRECTED BY CCWC)	$ 2,014,048
							$ (497,864)
39		Staff Adjustment				ACC Staff's Original Adjustment	$ (511,261)
40		Reduction to ACC Staff's Proposed Adjustment #4				Difference	$ 13,397

	References:
Col [A]	Schedule GWB-4
Col [B]	Fully Depreciated Plant, per Testimony
Col [C]	Col [A] less Col [B]
Col [D]	Proposed Rates per Staff Engineering
Col [E]	Col [A] times Col [B]

(a) Removed $264,394 deemed fully depreciated in error by ACC Staff.
(b) Added Account 303 Land & Land Rights of $271,857 which is also non-depreciable.
(c) Increase from ACC Staff's original composite rate of 3.2477 due to correction of non-depreciable total.

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

BOB STUMP, Chairman
GARY PIERCE
BRENDA BURNS
SUSAN BITTER SMITH
BOB BURNS

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASE IN ITS RATES AND CHARGES BASED THEREON	DOCKET NO. W-02113A-13-0118

REJOINDER TESTIMONY
OF
SHERYL L. HUBBARD
ON BEHALF OF
CHAPARRAL CITY WATER COMPANY
FEBRUARY 12, 2014

REJOINDER TESTIMONY
OF
SHERYL L. HUBBARD
ON BEHALF OF
CHAPARRAL CITY WATER COMPANY
FEBRUARY 12, 2014

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EXECUTIVE SUMMARY

Ms. Hubbard testifies that:

- The Company's total revised requested annual revenue increase remains at the filed rebuttal request of $3,089,039 or a 34.3% increase.
- She is sponsoring the following exhibits:
- Exhibit SLH-R1 – Summary of the Parties' Positions

I INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND TELEPHONE NUMBER.

A. My name is Sheryl L. Hubbard. My business address is 2355 W. Pinnacle Peak Road, Suite 300, Phoenix, Arizona 85027, and my business phone is (623) 445-2419.

Q. ARE YOU THE SAME SHERYL L. HUBBARD WHO PROVIDED DIRECT TESTIMONY AND REBUTTAL TESTIMONY IN THIS CASE?

A. Yes.

II PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR REJOINDER TESTIMONY IN THIS CASE?

A. The purpose of my testimony in this phase of the Chaparral City Water Company ("CCWC" or "Company") rate application is to respond to several of the Arizona Corporation Commission Staff's ("ACC Staff") and the Residential Utility Consumer Office's ("RUCO") recommendations as

they pertain to specific adjustments to the Company's rebuttal case filing as discussed below.

In addition, my rejoinder testimony will respond to recommendations for adjustments by the ACC Staff and RUCO witnesses to Rate Base components and revenue and expense categories sponsored in my rebuttal testimony. My rejoinder testimony is organized by subject matter primarily focusing on adjustments to CCWC's Adjusted Test Year Rate Base including cash working capital calculations, followed by Adjusted Test Year Operating Income adjustments proposed by witnesses for the ACC Staff and RUCO. In addition, I will respond to the ACC Staff's recommendation to implement a change in depreciation methodology for some assets.

III REVENUE REQUIREMENT

Q. IS CCWC REVISING ITS REQUESTED REVENUE INCREASE IN THIS CASE IN THIS REJOINDER PHASE OF THE CASE?

A. No. CCWC's requested revenue increase for purposes of the rejoinder phase of this case is the same as requested in its rebuttal request which is summarized in Table 1 below.

Table 1. Requested Revenue Requirement

	CCWC Direct	CCWC Rebuttal
Original Cost Rate Base	$ 27,269,321	$ 27,769,023
Adjusted Operating Income	$ 889,596	$ 865,297
Current Rate of Return	3.26%	3.12%
Required Operating Income	$ 2,783,254	$ 2,738,026
Required Rate of Return	10.21%	9.86%
Operating Income Deficiency	$ 1,893,658	$ 1,872,729
Gross Revenue Conversion Factor	1.6587	1.6495
Increase in Gross Revenue Requirement	$ 3,141,028	$ 3,089,039

Q. HAVE YOU PREPARED AN EXHIBIT SUMMARIZING THE PARTIES' RECOMMENDATIONS IN THEIR SURREBUTTAL TESTIMONY?

A. Yes. CCWC's requested revenue increase, rate base, and operating expense are summarized on Exhibit SLH-1RJ, Summary of Parties' Positions Including CCWC's Requested Revenue Increase.

Q. WHAT OTHER REBUTTAL TESTIMONY WITNESSES ARE SUPPORTING CCWC'S REQUESTED REVENUE REQUIREMENT?

A. The following persons are also providing rejoinder testimony to respond to surrebuttal recommendations of the ACC Staff and RUCO. The topics of their rejoinder testimony are indicated in parentheses:

Mr. Jeffrey W. Stuck (Rejoinder response to RUCO's discussion of tank maintenance disposition in other company proceedings)

Ms. Pauline Ahern (Rebuttal of the ACC Staff and RUCO's recommended return on equity)

Q. PLEASE IDENTIFY THE EXHIBITS YOU ARE SPONSORING.

A. I am sponsoring the following exhibits, which are attached to this rebuttal testimony.

- Exhibit SLH-RJ1 – Summary of the Parties' Positions

IV <u>RESPONSES TO SURREBUTTAL TESTIMONY OF MR. BECKER</u>

Q. HAVE YOU REVIEWED THE SURREBUTTAL TESTIMONY OF ACC STAFF WITNESS MR. GERALD W. BECKER?

A. Yes.

Q. IN YOUR REBUTTAL TESTIMONY, YOU POINTED OUT THAT ACC STAFF HAD USED A HYPOTHETICAL INTEREST EXPENSE VERSUS AN ACTUAL CASH INTEREST EXPENSE IN ITS CALCULATION OF CASH WORKING CAPITAL. DID THE ACC STAFF RESPOND IN ITS SURREBUTTAL TESTIMONY TO THIS METHOD OF COMPUTING THE CASH WORKING CAPITAL?

A. No. The issue was not responded to in Mr. Becker's testimony so it is not known what justification the ACC Staff had for using a non-cash expense, if you will, in the calculation of the cash working capital allowance. It is fundamentally unfair to purposely overstate an element of the cash

working capital calculation that is detrimental to the Company when the actual expense can be measured.

Q. THE ACC STAFF RECOMMENDS A SHARING OF THE AT-RISK COMPENSATION (REFERRED TO BY ACC STAFF AS INCENTIVE COMPENSATION) THAT IS CONTINGENT ON THE ATTAINMENT OF OPERATIONAL GOALS ON THE BASIS THAT ACHIEVEMENT OF OPERATIONAL GOALS RESULT IN BENEFITS TO BOTH THE CUSTOMERS AND THE COMPANY. DO YOU AGREE?

A. I do agree that achievement of operational goals benefit the customers and the Company, however, the at-risk compensation is part of the employees' compensation package and by requiring a sharing of the incentive compensation, labor expense is effectively reduced. Labor expense is a cost of service. By providing an at-risk compensation package as part of the compensation package for employees, companies with well-thought out programs are able to motivate employees to focus their day-to-day job responsibilities on delivering results that mirror the Company's culture which is communicated through the goal-setting process. EPCOR Water's corporate culture stresses the importance of working safely to go home safely each day and the importance of the culture to the Company can be seen by reviewing safety records. Whether it is an OSHA Recordable Incident Rate (ORIR) metric, or a cell phone policy that prohibits the use of a cell phone while driving, employees are learning and embracing new operating behaviors. Another one of EPCOR Water's corporate cultures is the importance of delivering quality customer service whether it is

communicating with the customers face-to-face or through accurate billing. Employees are expected to meet customer service goals and standards of performance which are monitored and reported to the employees on a monthly basis. Another operational metric monitors capital expenditures to motivate employees to complete construction projects on time and under budget. All of these metrics work in tandem to provide benefits to the customers and yes, some of the results may translate into reductions in operating expenses, but the cost of the at-risk compensation is labor expense.

Q. ON PAGES 9 AND 10 OF MR. BECKER'S SURREBUTTAL TESTIMONY, MR. BECKER REFERS TO YOUR EXHIBIT SLH-2R AND PROCEEDS TO DISCUSS HOW YOU HAVE USED A VINTAGE YEAR DEPRECIATION METHOD ON THAT SCHEDULE. WHAT IS THE SOURCE OF EXHIBIT SLH-2R?

A. Exhibit SLH-2R is a workpaper provided by the ACC Staff to their direct case testimony and exhibits. The initials MJR-1 (d) that appear at the top of pages 5 through 8 of that exhibit are ACC Staff member Mary J. Rimback's initials who prepared the schedule except for the two columns on pages 1 through 4 denoted by the labels "CCWC's Adjustment to Remove General Office Accumulated Depreciation" recopied below:

CCWC's Adjustment to Remove General Office Accumulated Depreciation

REMOVE GO ALLOCATION	Corrected 1/1/2007 Accum Deprec Beginning Balance

I assume that the use of this exhibit was inadvertent by Staff. The exhibit was submitted to illustrate the failure of the ACC Staff to remove the Accumulated Depreciation balance associated with the General Office allocation from Golden State Water Company to CCWC in its last rate case thus resulting in the overstatement of Accumulated Depreciation balance which resulted in the ACC Staff's agreement to correct the error in its surrebuttal testimony.

Q. PLEASE EXPLAIN WHY CCWC OPPOSES STAFF'S RECOMMENDATION TO USE THE VINTAGE METHOD OF DEPRECIATION.

A. Although both the broad group depreciation method and the vintage depreciation method are supported by NARUC, switching depreciation methods has accounting and financial reporting implications. One accounting reference states:

> **When a company changes depreciation method, the change will be effective only for assets placed in service after that date. Of course, that means depreciation schedules do not require revision because the change does not affect assets depreciated in prior periods. A disclosure note still is required to provide justification for the change and to report the effect of the change in the current year's income. (http://connect.mcgraw-hill.com/sites/0077328787/student_view0/ebook/chapter11/chbody1/change_in_depreciation_amortization_or_depletion_method.htm)**

Not only will changing from the broad group method (which CCWC has utilized and the Commission has supported) to the vintage method affect the cash flow of the company, its income in the year of change will be affected. Also, the recommendation of the ACC Staff has broad industry

implications for all regulated utilities in this state. Surely, this change in depreciation method should be evaluated on its merits in a forum that provides an opportunity for all utilities that will be affected by this change to voice their respective positions and vet all of the pros and cons associated with the change. Based on the size of and the limited number of companies that the ACC Staff has imposed this new depreciation methodology upon, it appears that there may have been extenuating circumstances or insufficient opportunity for those companies to adequately voice their opinions.

Q. THE ACC STAFF HAS REQUESTED THAT THE COMPANY REVISIT THE SCHEDULE CONTAINED IN EXHIBIT SLH-2R AND UPDATE IT IN ITS REJOINDER. HAVE YOU DONE THAT?

A. No. There was not sufficient time to thoroughly review the file and get comfortable with all of the adjustments that were made to reclassify assets and re-allocate accumulated depreciation to the reclassed assets. I will attempt to do so prior to the hearings in this case so that CCWC can avoid an unnecessary change in depreciation methodology. There are benefits to the customer of keeping plant in service beyond its estimated useful life. These benefits include both reductions in rate base that result from the increase in accumulated depreciation that occurs as the assets are depreciated and also through the cash flow that enables the Company to continue to invest in maintenance to extend the lives of those assets or to invest in new assets to maintain safe and reliable service.

V RESPONSES TO SURREBUTTAL TESTIMONY OF MR. MICHLIK

Q. REGARDING THE COMPANY'S PROPOSED LOW-INCOME PROGRAM, MR. MICHLIK STATES THAT HE IS NOT OPPOSED TO LEAVING THIS DOCKET OPEN SO THAT THE COMPANY CAN IMPLEMENT A PLAN OF ADMINISTRATION. IS THE COMPANY OPPOSED TO FILING A PLAN OF ADMINISTRATION ("POA") FOR ITS PROPOSED LOW-INCOME PROGRAM?

A. No, however, the Company would like the opportunity to work with the ACC Staff to develop a POA for CCWC and if the Commission includes a compliance item to that effect in the decision in this case CCWC will submit a POA for the low-income program.

Q. ON PAGE 40 OF MR MICHLIK'S TESTIMONY, HE REFERS TO AN ACC STAFF ADJUSTMENT TO INCREASE ACCUMULATED DEPRECIATION BY $413,339. HAS THE ACC STAFF WITHDRAWN THAT ADJUSTMENT IN ITS SURREBUTTAL TESTIMONY?

A. Yes. Mr. Becker acknowledges that the beginning balance used by the ACC Staff was incorrect and accordingly has reversed this adjustment.

Q. BEGINNING ON PAGE 41 OF MR. MICHLIK'S TESTIMONY, HE CONTRASTS THE GROUP DEPRECIATION METHODOLOGY WITH THE VINTAGE DEPRECIATION METHODOLOGY. ARE THERE OTHER CONSIDERATIONS THE COMMISSION SHOULD CONSIDER IN ORDERING CCWC TO CHANGE ITS DEPRECIATION METHOD?

A. Yes. In addition to the discussion above, I would like to point out one benefit customers receive from utilities using the broad group depreciation method. Assets that are still operating continue providing service to customers at a cost based upon the in-service date. Replacement of those assets would be at the current cost which in most cases would be higher than their historical costs. Replacement of these assets will have the effect of increasing rate base which may in turn lead to increased rates. On the other hand, although an asset may be "fully depreciated", the continuation of the depreciation afforded under the broad group depreciation methodology has the effect of actually reducing rate base because the additional depreciation expense also reduces net plant in service.

Q. ARE THERE ANY COSTS TO UTILITIES TO CHANGE FROM THE GROUP DEPRECIATION METHODOLOGY TO THE VINTAGE DEPRECIATION METHODOLOGY?

A. Yes. Fixed Asset accounting systems will require programming changes to enable the system to recognize the vintage that each asset was placed in service. In addition, as I understand it, the depreciation recorded to date will need to be categorized likewise to enable the cessation of depreciation

expense at the end of the average service life of the asset class. These efforts can by time consuming and costly and will be a recoverable expense if utilities are ordered to change their depreciation method.

Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION REGARDING THE ACC STAFF'S AND RUCO'S RECOMMENDATION TO CHANGE THE DEPRECIATION METHODOLOGY USED THROUGHOUT THE INDUSTRY IN THE STATE OF ARIZONA?

A. Because a change of this nature can have unintended consequences, it would be prudent for the Commission to commence a workshop to allow all potentially affected utilities an opportunity to voice their concerns or support of such a change.

Q. IN HIS SURREBUTTAL TESTIMONY, MR. MICHLIK MAKES A NEW PROPOSAL REGARDING THE SIB AND THE USE OF A DEPRECIATION FUND. PLEASE COMMENT ON THAT PROPOSAL.

A. Very simply, this is bad public policy. This issue was first discussed during the Arizona Water Company proceeding relating to the initial adoption of the SIB Mechanism and for good reason was not adopted as part of that proceeding.

Q. ARE YOU FAMILIAR WITH THE STATUTE CITED BY MR. MICHLIK?

A. I have reviewed it, but I am not aware of the Commission ever utilizing that authority to require such depreciation funds.

Q. WHY WOULD ITS USE BY BAD POLICY?

A. Most importantly, it would cause higher rates. The recovery of depreciation expense provides the utility with cash flow. If depreciation funds are required for some other purpose, then this necessary cash flow would need to be made up through rates. It is also important to note that this approach is not practical. Because depreciation is based on original cost and plant costs undoubtedly increase over time, such a fund would not be sufficient to cover the cost of replacement.

Q. ARE THERE OTHER ISSUES WITH THE USE OF THIS APPROACH?

A. I am not a lawyer, but I understand that there are also legal issues with its use. Those issues were addressed during the Arizona Water Company proceeding noted above, and CCWC will address them in its briefing in this case.

Q. HAS THE COMPANY REVIEWED THE PLAN OF ADMINISTRATION ("POA") FOR THE SIB THAT WAS ATTACHED TO MS. STUKOV'S TESTIMONY?

A. Yes, CCWC has reviewed it and is generally in agreement with the POA. As recommend by Staff, the Company will submit the POA within 30 days of the effective date of a decision in this matter. Ms. Coleman can address that issue further at the hearing.

Q. DOES YOUR SILENCE ON ANY ISSUE RAISED BY ANY PARTY IN SURREBUTTAL TESTIMONY INDICATE YOUR ACCEPTANCE OF THEIR POSITION?

A. No.

Q. DOES THIS CONCLUDE YOUR REJOINDER TESTIMONY IN THIS CASE?

A. Yes.

CHAPARRAL CITY WATER COMPANY
Test Year Ended December 31, 2012
Summary of Computation of Increase in Gross Revenue Requirement (Schedule A-1)

Line No.	Summary of Schedule A-1s	Chaparral City Water Company Direct	CCWC Rebuttal Adjustments	CCWC Rebuttal	ACC Adjustments to CCWC's Direct	ACC Staff Direct	ACC Staff Surrebuttal Addt'l Adjustments to CCWC's Direct	ACC Staff Surrebuttal	RUCO Adjustments to CCWC 's Direct	RUCO Direct	RUCO Surrebuttal Adjustments to CCWC's Direct	RUCO Surrebuttal
1	Original Cost Rate Base	$ 27,269,321	$ 499,702	$ 27,769,023	$ (2,102,962)	$ 25,166,359	$ 1,910,419	$ 27,076,778	$ (2,499,696)	$ 24,762,495	$ 7,130	$24,769,625
2												
3	Adjusted Operating Income	$ 889,596	$ (24,299)	$ 865,297	$ 497,204	$ 1,386,800	$ (47,349)	$ 1,339,451	$ 306,009	$ 1,162,080	$ 33,525	$ 1,195,605
4												
5	Current Rate of Return	3.26%		3.12%	2.25%	5.51%	-2.48%	4.95%	1.56%	4.69%	470.20%	4.83%
6												
7	Required Operating Income	$ 2,783,254	$ (45,228)	$ 2,738,026	$ (769,945)	$ 2,013,309	$ 150,923	$ 2,139,065	$ (806,638)	$ 2,154,337	$ (51)	$ 1,976,616
8												
9	Required Rate of Return	10.21%		9.86%	-2.21%	8.00%	7.90%	7.90%	-2.23%	8.70%	-0.72%	7.98%
10												
11	Operating Income Deficiency	$ 1,893,658	$ (20,929)	$ 1,872,729	$ (1,267,149)	$ 626,509	$ 198,272	$ 799,614	$ (1,112,647)	$ 992,257	$ (33,576)	$ 781,011
12												
13	Gross Revenue Conversion Factor	1.6587	$ (0)	1.6495		1.6492	1.6492	1.6492	1.6496	1.6496	1.6496	1.6496
14												
15	**Increase In Gross Revenue**	**$ 3,141,028**	**$ (51,989)**	**$ 3,089,039**	**$ (2,107,793)**	**$ 1,033,235**	**$ 285,485**	**$ 1,318,720**	**$ (1,852,687)**	**$ 1,636,808**	**$ (348,467)**	**$ 1,288,341**
16	**Requirement**											
17												
18	Test Year Adjusted Present Rate Revenue	$ 9,014,985	$ 0	$ 9,014,985	$ -	$ 9,014,985	$ 9,014,985	$ 9,014,985	$ 65,960	$ 9,080,945	$ 9,080,945	$ 9,080,945
19												
20	Percent Rate Increase	34.84%	-0.58%	34.27%	-23.38%	11.46%	3.17%	14.63%	-20.65%	18.02%	-3.84%	14.19%
21												
22	Return on Common Equity	11.05%	-0.55%	10.50%	-1.75%	9.30%	9.30%	9.30%	-1.70%	9.35%	9.35%	9.35%

CHAPARRAL CITY WATER COMPANY
Test Year Ended December 31, 2012
Summary of Fair Value Rate Base (Schedule B-1)

Line No.	Summary of Schedule B-1s	Chaparral City Water Company Direct	CCWC Rebuttal Adjustments	CCWC Rebuttal	ACC Adjustments to CCWC's Direct	ACC Staff Direct	ACC Staff Surrebuttal Addt'l Adjustments to CCWC's Direct	ACC Staff Surrebuttal	RUCO Adjustments to CCWC 's Direct	RUCO Direct	RUCO Surrebuttal Adjustments to CCWC's Direct	RUCO Surrebuttal
1	Gross Utility Plant in Service	$ 69,502,064	$ 704,921	$ 70,206,985	$ (938,986)	$ 68,563,078	$ 1,534,193	$ 70,097,271	$ (1,770,756)	$ 67,731,308	$ (5,252)	$67,726,056
2	Less: Accumulated Depreciation	25,734,123	39,065	25,773,188	413,339	26,147,462	(347,673)	25,799,789	(38,739)	25,695,384	(4,364)	25,691,020
3												
4	Net Utility Plant in Service	$ 43,767,941	$ 665,856	$ 44,433,797	$ (1,352,325)	$ 42,415,616	$ 1,881,866	$ 44,297,482	$ (1,732,017)	$ 42,035,924	$ (888)	$42,035,036
5												
6	Less:											
7	Advances in Aid of Construction	$ 4,008,916	$ 0	$ 4,008,916	$ -	$ 4,008,916	$ -	$ 4,008,916	$ -	$ 4,008,916	$ -	$ 4,008,916
8												
9	Contributions in Aid of Construction - Net	12,461,921	$ (0)	12,461,921	0	12,461,921	0	12,461,921	0	12,461,921	0	12,461,921
10												
11	Customer Meter Deposits	1,950	$ 0	1,950	0	1,950	0	1,950	3,791	5,741	(3,791)	1,950
12												
13	Deferred Income Taxes & Credits	1,271,696	$ 0	1,271,696	0	1,271,696	0	1,271,696	0	1,271,696	0	1,271,696
14												
15	FHSD Settlement	449,580	$ 0	449,580	0	449,580	0	449,580	0	449,580	0	449,580
16												
17	Plus:											
18	Deferred Debits	686,104	$ (134,436)	551,668	(607,898)	78,206	0	78,206	(686,104)	0	0	0
19	Cash Working Capital	(19,817)	$ (31,719)	(51,536)	(142,738)	(162,555)	28,552	(134,003)	(84,916)	(104,733)	4,226	(100,507)
20	Bank Balances, Prepayments, Inventory	1,029,157	$ -	1,029,157	0	1,029,157	0	1,029,157	0	1,029,157	0	1,029,157
21	Utility Plant Acquisition Adjustment	0	$ -	0	0	0		0	0	0		0
22												
23	***Total Rate Base***	$ 27,269,322	$ 499,701	$ 27,769,023	$ (2,102,961)	$ 25,166,359	$ 1,910,419	$ 27,076,780	$ (2,506,828)	$ 24,762,495	$ 7,130	$24,769,624

CHAPARRAL CITY WATER COMPANY
Test Year Ended December 31, 2012
Summary of Adjusted Test Year Income Statement (Schedule C-1)

Summary of Schedule C-1s

Line No.		Chaparral City Water Company Direct	CCWC Rebuttal Adjustments	CCWC Rebuttal	ACC Adjustments to CCWC's Direct	ACC Staff Direct	ACC Staff Surrebuttal Addt'l Adjustments to CCWC's Direct	ACC Staff Surrebuttal	RUCO Adjustments to CCWC 's Direct	RUCO Direct	RUCO Surrebuttal Adjustments to CCWC's Direct	RUCO Surrebuttal
1	**Revenues**	$ 8,915,656	$ (0)	$ 8,915,656	$ -	$ 8,915,656	$ -	$ 8,915,656	$ 65,960	$ 8,981,616	$ -	$ 8,981,616
2	Water or Sewer Revenues	99,329	0	99,329	-	99,329	-	99,329	-	99,329	-	99,329
3	Other Revenues											
4		$ 9,014,985	$ 0	$ 9,014,985	$ -	$ 9,014,985	$ -	$ 9,014,985	$ 65,960	$ 9,080,945	$ -	$ 9,080,945
5	**Total Revenue**	$ 1,024,112	$ 0	$ 1,024,112	$ -	$ 1,024,112	$ -	$ 1,024,112	$ (14,090)	$ 1,010,022	$ -	$ 1,010,022
6	**Operating Expenses**											
7	Labor	1,065,953	90,524	1,156,477	50,926	1,116,879	-	1,116,879	100,874	1,166,827	(39,598)	1,127,229
8	Purchased Water	605,885	0	605,885	(20,746)	585,139	-	585,139	7,501	613,386	(2,046)	611,340
9	Fuel & Power	119,266	0	119,266	(4,084)	115,182	-	115,182	1,476	120,742	(4,084)	116,658
10	Chemicals	7,113	-	7,113	-	7,113	-	7,113	-	7,113	-	7,113
11	Waste Disposal & Other Utilities	94,150	-	94,150	-	94,150	-	94,150	-	94,150	-	94,150
12	Intercompany Support Services	500,330	(57,921)	442,409	(89,517)	410,813	(17,721)	393,092	(139,155)	361,175	(2,102)	359,073
13	Corporate Allocation	508,106	(0)	508,106	-	508,106	-	508,106	-	508,106	-	508,106
14	Outside Services	178,067	-	178,067	-	178,067	-	178,067	-	178,067	-	178,067
15	Group Insurance	85,086	0	85,086	-	85,086	-	85,086	-	85,086	-	85,086
16	Pensions	91,668	-	91,668	-	91,668	-	91,668	-	91,668	-	91,668
17	Regulatory Expense	73,025	-	73,025	-	73,025	-	73,025	-	73,025	-	73,025
18	Insurance Other Than Group	318,959	(0)	318,959	-	318,959	-	318,959	-	318,959	-	318,959
19	Customer Accounting	1,504	-	1,504	-	1,504	-	1,504	-	1,504	-	1,504
20	Rents	164,179	-	164,179	-	164,179	-	164,179	-	164,179	-	164,179
21	General Office Expense	158,553	0	158,553	-	158,553	-	158,553	(7,079)	151,474	-	151,474
22	Miscellaneous	388,614	(0)	388,614	-	388,614	-	388,614	(202,184)	186,430	(131)	186,430
23	Maintenance Expense	2,014,048	1,492	2,015,540	(511,261)	1,502,787	72,495	1,575,282	(121,036)	1,893,012	(6,322)	1,892,881
24	Depreciation & Amortization	251,038	(12,552)	238,486	(18,828)	232,210	-	232,210	(10,822)	240,216	-	233,894
25	General Taxes-Property	86,320	(0)	86,320	-	86,320	-	86,320	-	86,320	-	86,320
26	General Taxes-Other	389,412	2,756	392,168	96,306	485,718	(7,425)	478,293	177,992	567,404	20,758	588,162
27	Income Taxes											
28												
29		$ 8,125,388	$ 24,300	$ 8,149,688	$ (497,204)	$ 7,628,184	$ 47,349	$ 7,675,533	$ (206,523)	$ 7,918,865	$ (33,525)	$ 7,885,340
30	**Total Operating Expenses**	$ 889,596	$ (24,300)	$ 865,297	$ 497,204	$ 1,386,800	$ (47,349)	$ 1,339,452	$ 272,483	$ 1,162,080	$ 33,525	$ 1,195,605
31	**Utility Operating Income**											
32	**Other Income & Deductions**											
33	Other Income & Deductions	270,179	(36,919)	233,260	333,814	603,993	(35,381)	568,612	13,381	283,560	-	283,560
34	Interest Expense											
35	Other Expense											
36	Gain/Loss Sale of Fixed Assets											
37	**Total Other Income & Deductions**	$ (270,179)	$ 36,919	$ (233,260)	$ (333,814)	$ (603,993)	$ 35,381	$ (568,612)	$ (13,381)	$ (283,560)	$ -	$ (283,560)
38	**Net Profit (Loss)**	$ 619,417	$ 12,619	$ 632,037	$ 163,390	$ 782,807	$ (11,968)	$ 770,840	$ 259,102	$ 878,520	$ 33,525	$ 912,045

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Cost of Capital (Schedule D-1)

Line No.	Item of Capital	CCWC Direct Dollar Amount	CCWC Direct Percent of Total	CCWC Direct Cost Rate	CCWC Direct Weighted Cost	CCWC Rebuttal Dollar Amount	CCWC Rebuttal Percent of Total	CCWC Rebuttal (e) Cost Rate	CCWC Rebuttal Weighted Cost
1	Long-Term Debt	$ 4,545,000	16.60%	5.97%	0.99%	$ 4,545,000	14.11%	5.97%	0.84%
2									
3	Short-Term Debt	$ -	0.00%	0.72%	0.00%	$ -	0.00%	0.72%	0.00%
4									
5	Stockholder's Equity	$ 22,837,590	83.40%	11.05%	9.22%	$ 27,665,533	85.89%	10.50%	9.02%
6									
7	Totals	$ 27,382,590	100.00%		10.21%	$ 32,210,533	100.00%		9.86%

Chaparral City Water Company
Test Year Ended December 31, 2012
Summary of Cost of Capital

Staff and Intervenor Surrebuttal

Line No.	Item of Capital	ACC STAFF Dollar Amount	ACC STAFF Percent of Total	ACC STAFF Cost Rate	ACC STAFF Weighted Cost	RUCO Dollar Amount	RUCO Percent of Total	RUCO Cost Rate	RUCO Weighted Cost
1	Long-Term Debt	$ 4,935,000	40.00%	5.15%	2.10%	$ 4,935,000	40.00%	5.92%	2.37%
2									
3	Short-Term Debt	$ -	0.00%	0.41%	0.00%	$ 135,057	0.00%	0.72%	0.00%
4									
5	Stockholder's Equity	$ 22,837,590	60.00%	9.60%	5.80%	$ 22,837,590	60.00%	9.35%	5.61%
6									7.98%
7	Totals	$ 27,382,590	100.00%		7.90%	$ 27,907,647	100.00%		

Staff and Intervenor Direct

Line No.	Item of Capital	ACC STAFF Dollar Amount	ACC STAFF Percent of Total	ACC STAFF Cost Rate	ACC STAFF Weighted Cost	RUCO Dollar Amount	RUCO Percent of Total	RUCO Cost Rate	RUCO Weighted Cost
1	Long-Term Debt	$ 4,935,000	40.00%	5.97%	2.40%	$ 4,935,000	17.68%	5.92%	1.05%
2									
3	Short-Term Debt	$ -	0.00%	0.41%	0.00%	$ 135,057	0.48%	0.72%	0.00%
4									
5	Stockholder's Equity	$ 22,837,590	60.00%	9.30%	5.60%	$ 22,837,590	81.83%	9.35%	7.65%
6									8.70%
7	Totals	$ 27,772,590	100.00%		8.00%	$ 27,907,647	100.00%		

Chaparral City Water Company
Test Year Ended December 31, 2012
Computation of Working Capital (Schedule B-5)

Line No.		Chaparral City Water Company Direct	CCWC Rebuttal Adjustments	CCWC Rebuttal	ACC Adjustments to CCWC's Direct	ACC Staff Direct	ACC Staff Surrebuttal Addt'l Adjustments to CCWC's Direct	ACC Staff Surrebuttal	RUCO Adjustments to CCWC 's Direct	RUCO Direct	RUCO Surrebuttal Adjustments to CCWC's Direct	RUCO Surrebuttal
1												
2	Cash Working Capital Requirement	$ (19,817)	$ (31,719)	$ (51,536)	$ (142,739)	$ (162,555)	$ 28,552	$ (134,003)	$ (84,917)	$ (104,733)	$ 4,226	$ (100,507)
3	Required Bank Balances1	780,673	-	780,673	-	780,673	-	780,673	-	780,673	-	780,673
4	Material and Supplies Inventories1	-	-	-	-			-	-	-		-
5	Prepayments[1]	248,484	-	248,484	-	248,484	-	248,484	-	248,484	-	248,484
6												
7	Total Working Capital Allowance	$ 1,009,341	$ (31,719)	$ 977,621	$ (142,739)	$ 866,602	$ 28,552	$ 895,154	$ (84,917)	$ 924,424	$ 4,226	$ 928,650
8												
9												
10												
11												
12												
13	[1]Calculated using thirteen-month averages											
14												
15	Supporting Schedules:								Recap Schedules:			
16	E-1								B-1			
17	Workpapers & Supporting Documents:											
18	Common\Workpapers\Downloads\13-Month Balances by Account - 2012.xlsx											
19												
20												
21												
22	\2013 Chaparral Water Sch. A-F.xls											
23												
24												

Intermediate Accounting
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Content

Chapter 11: Property, Plant, and Equipment and Intangible Assets: Utilization and Impairment

Change in Depreciation, Amortization, or Depletion Method

● LO6

Changes in depreciation, amortization, or depletion methods are accounted for the same way as a change in accounting estimate.

Recall from our discussion in Chapter 4 that generally accepted accounting principles require that a change in depreciation, amortization, or depletion method be considered a change in accounting estimate that is achieved by a change in accounting principle. We account for these changes prospectively, exactly as we would any other change in estimate. One difference is that most changes in estimate do not require a company to justify the change. However, this change in estimate is a result of changing an accounting principle and therefore requires a clear justification as to why the new method is preferable. Consider the example in Illustration 11-7.

Graphic 11-11 provides an example of a disclosure describing a recent change in depreciation method by **Performed Line Products (PLP)**, a worldwide manufacturer of cable hardware and fiber optics connection devices.

Frequently, when a company changes depreciation method, the change will be effective only for assets placed in service after that date. Of course, that means depreciation schedules do not require revision because the change does not affect assets depreciated in prior periods. A disclosure note still is required to provide justification for the change and to report the effect of the change in the current year's income.

p. 578

ILLUSTRATION 11-7
Change in Depreciation Method

On January 1, 2009, the Hogan Manufacturing Company purchased a machine for $250,000. The company expects the service life of the machine to be five years and its anticipated residual value to be $30,000. The company's fiscal year-end is December 31 and the double-declining-balance (DDB) depreciation method is used. During 2011, the company switched from the DDB to the straight-line method. In 2011, the adjusting entry is:

×

A disclosure note reports the effect of the change on net income and earnings per share along with clear justification for changing depreciation methods.

GRAPHIC 11-11

Change in Depreciation Method—Performed Line Products

Real World Financials

Property and Equipment—Net (in part)

Effective January 1, 2009, the Company changed its method of computing depreciation from accelerated methods to the straight-line method for the Company's PLP-USA assets. Based on Statement of Financial Accounting Standards (SFAS) No. 154, "Accounting Changes and Error Corrections" [FASB ASC 250], the Company determined that the change in depreciation method from an accelerated method to a straight-line method is a change in accounting estimate affected by a change in accounting principle. Per SFAS 154 [FASB ASC 250], a change in accounting estimate affected by a change in accounting principle is to be applied prospectively. The change is considered preferable because the straight-line method will more accurately reflect the pattern of usage and the expected benefits of such assets and provide greater consistency with the depreciation methods used by other companies in the Company's industry. The net book value of assets acquired prior to January 1, 2009 with useful lives remaining will be depreciated using the straight-line method prospectively. As a result of the change to the straight-line method of depreciating PLP-USA's assets, depreciation expense decreased $.1 million for the three month period ended March 31, 2009 and the decrease is expected to approximate such amount in each of the remaining quarters in 2009.

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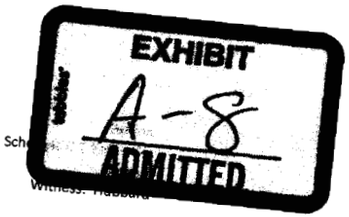
Chaparral City Water Company
Test Year Ended December 31, 2012
Income Statement Adjustment



Sch
Witness:

Line No.	NARUC Account	Description	Plant in Service: Plant Balance at 12/31/2012	Plant in Service: Post Test Year Plant Additions	Plant in Service: Total Plant	Accumulated Depreciation: Accumulated Depreciation at 12/31/2012	Accumulated Depreciation: Depreciation for Post Test Year Plant Additions	Accumulated Depreciation: Total Accumulated Depreciation	Annual Depr. Rate	Depreciation Expense: Annual Dep Expense for Plant in Service	Depreciation Expense: Annual Dep Expense for Post TY Additions	Depreciation Expense: Total Annual Depreciation
1			$ -		$ -		$ -	$ -	0.00%	$ -	$ -	$ -
2	303100	Other Intangible Plant	1,554,591	-	1,554,591	0	-	-	0.00%	-	-	-
3	303600	Land and Land Rights	-	-	-		-	-	3.33%	-	-	-
4	304200	Structures and Improvements - Pumping	-	-	-		-	-	3.33%	-	-	-
5	304300	Structures and Improvements - Treatment	-	-	-		-	-	3.33%	-	-	-
6	304400	Structures and Improvements - T & D	1,795,309	168,610	1,963,919	694,767	2,807	697,574	3.33%	59,784	5,615	65,399
7	304500	Structures & Improvements - General	6,970	-	6,970	660	-	660	2.50%	174	-	174
8	305000	Collecting and Impounding Reservoirs	159,627	1,077,467	1,237,094	108,329	17,940	126,269	3.33%	5,316	35,880	41,196
9	307000	Wells	-	-	-		-	-	2.00%	-	-	-
10	309000	Supply Mains	4,150,661	-	4,150,661	3,502,552	-	3,502,552	12.50%	518,833	-	518,833
11	311000	Pumping Equipment & Other Pumping Plant	6,541,526	73,711	6,615,237	1,509,048	1,227	1,510,275	3.33%	217,833	2,455	220,288
12	320100	Water Treatment Equipment	8,199,140	670,421	8,869,561	3,046,816	7,442	3,054,258	2.22%	182,021	14,883	196,904
13	330000	Reservoirs and Tanks	24,374,049	1,192,302	25,566,351	9,606,641	11,923	9,618,564	2.00%	487,481	23,846	511,327
14	331001	Transmission and Distribution Mains	10,919,034	560,079	11,479,113	2,320,901	9,325	2,330,226	3.33%	363,604	18,651	382,255
15	333000	Services	2,919,624	118,550	3,038,174	2,374,387	4,938	2,379,325	8.33%	243,205	9,875	253,080
16	334100	Meters & Meter Installation	2,040,005	55,030	2,095,035	389,993	550	390,543	2.00%	40,800	1,101	41,901
17	335000	Hydrants	2,010,127	$ 109,716	$ 2,119,843	$ 946,813	3,659	950,472	6.67%	134,075	7,318	141,393
18	339100	Other Plant and Misc. Equipment	305,068		305,068	152,716	-	152,716	6.67%	20,348	-	20,348
19	340100	Office Furniture and Equipment, Computers	417,333	9,637	426,970	487,368	964	488,332	20.00%	83,467	1,927	85,394
20	341100	Transportation Equipment	190,661	220,946	411,607	76,075	5,524	81,599	5.00%	9,533	11,047	20,580
21	343000	Tools, Shop and Garage Equipment	-	-	-	25	-	25	10.00%	-	-	-
22	344000	Laboratory Equipment	43,327	213,768	257,095	26,668	10,688	37,356	5.00%	4,333	21,377	25,710
23	345000	Power Operated Equipment	-	-	-	-	-	-	10.00%	-	-	-
24	346200	Communication Equipment							10.00%			
25	347000	Other General Plant										
26		Total	$ 65,627,052	$ 4,470,237	$ 70,097,289	$ 25,243,760	$ 76,987	$ 25,320,746		$ 2,370,807	$ 153,974	$ 2,524,781
27		Rebuttal Rate Base ADJ SLH-3R and	65,627,032	4,579,953	70,206,985	25,692,541	80,647	25,773,188		$ 2,475,016	$ 161,293	$ 2,636,309
28		Income Statement ADJ SLH-2R										
29		Adjustment to Rebuttal	$ 20	$ (109,716)	$ (109,696)	$ (448,781)	$ (3,660)	$ (452,442)		$ (104,209)	$ (7,319)	$ (111,528)
30												
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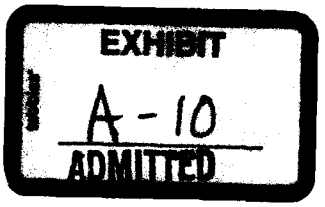

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

BOB STUMP, Chairman
GARY PIERCE
BRENDA BURNS
SUSAN BITTER SMITH
BOB BURNS

IN THE MATTER OF THE APPLICATION OF CHAPARRAL CITY WATER COMPANY FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASE IN ITS RATES AND CHARGES BASED THEREON	DOCKET NO. W-02113A-13-

PREPARED TESTIMONY

OF

PAULINE M. AHERN, CRRA
PRINCIPAL
AUS CONSULTANTS

ON BEHALF OF

CHAPARRAL CITY WATER COMPANY

APRIL 26, 2013

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CHAPARRAL CITY WATER COMPANY

Direct Testimony of

Pauline M. Ahern

Introduction

Q. Please state your name, occupation and business address.

A. My name is Pauline M. Ahern. I am a Principal of AUS Consultants. My business address is 155 Gaither Drive, Suite A, Mt. Laurel, New Jersey 08054.

Q. Please summarize your professional experience and educational background.

A. I have offered expert testimony on behalf of investor-owned utilities before twenty-nine state regulatory commissions as well as one provincial regulatory commission in Canada on rate of return issues, including but not limited to common equity cost rate, fair rate of return, capital structure issues, credit quality issues, etc. I am a graduate of Clark University, Worcester, MA, where I received a Bachelor of Arts degree with honors in Economics. I have also received a Master of Business Administration with high honors and a concentration in finance from Rutgers University. The details of my educational background, expert witness appearances, presentations I have given and articles I have co-authored are shown in Appendix A supplementing this testimony.

On behalf of the American Gas Association ("A.G.A."), I calculate the A.G.A. Gas Index, which serves as the benchmark against which the performance of the American Gas Index Fund ("AGIF") is measured monthly. The A.G.A. Gas Index and AGIF are a market capitalization weighted index and mutual fund,

respectively, comprised of the common stocks of the publicly traded corporate members of the A.G.A.

I am also the Publisher of AUS Utility Reports, responsible for supervising the production, publication, distribution and marketing of its reports.

I am a member of the Society of Utility and Regulatory Financial Analysts ("SURFA") where I serve on its Board of Directors, having served two terms as President, from 2006 – 2008 and 2008 – 2010. Previously, I held the position of Secretary/Treasurer from 2004 – 2006. In 1992, I was awarded the professional designation "Certified Rate of Return Analyst" ("CRRA") by SURFA, which is based upon education, experience and the successful completion of a comprehensive written examination.

I am also an associate member of the National Association of Water Companies, serving on its Finance/Accounting/Taxation and Rates and Regulation Committees; a member of the Energy Association of Pennsylvania, formerly the Pennsylvania Gas Association; and a member of the American Finance, Financial Management and Energy Bar Associations. I am also a member of Edison Electric Institute's Cost of Capital Working Group and the Advisory Board of the Financial Research Institute of the University of Missouri.

Q. What is the purpose of your testimony?

A. The purpose is to provide testimony on behalf of Chaparral City Water Company ("CCWC" or "the Company") relative to the common equity cost rate which it should be afforded the opportunity to earn on its jurisdictional rate base.

Q. What is your recommended common equity cost rate?

A. I recommend that the Arizona Corporation Commission ("ACC" or "the Commission") authorize the Company the opportunity to earn a common equity

cost rate of 11.05% on the common equity financed portion of its jurisdictional rate base. A common equity cost rate of 11.05% results in an overall rate of return of 10.08% based upon its projected capital structure at August 31, 2013, which consists of 18.83% long-term debt and 81.17% common equity ratio as supported by CCWC. The overall rate of return is summarized in Table 1 below:

Table 1

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Long-Term Debt	18.83%	5.89%	1.11%
Common Equity	81.17%	11.05%	8.97%
Total	100.00%		10.08%

Q. Have you prepared an exhibit which supports your recommended common equity cost rate?

A. Yes. It has been designated as Exhibit A consisting of Schedules PMA-1 through PMA-10.

Summary

Q. Please summarize your recommended common equity cost rate.

A. My recommended common equity cost rate of 11.05% is summarized on page 2 of Schedule PMA-1. As a wholly-owned subsidiary of EPCOR Water (USA), Inc. ("EPCOR" or "the Parent"), CCWC's common stock is not publicly traded, hence a market-based common equity cost rate cannot be determined directly for CCWC. Therefore, in arriving at my recommended common equity cost rate of 11.05%, I have assessed the market-based common equity cost rates of companies of relatively similar, but not necessarily identical risk, i.e., a proxy group for insight into a recommended common equity cost rate applicable to CCWC. Using companies of relatively comparable similar risk as proxies is

consistent with the principles of fair rate of return established in the *Hope*[1] and *Bluefield*[2] cases, adding reliability to the informed expert judgment necessary to arrive at a recommended common equity cost rate. However, no proxy group can be selected to be identical in risk to CCWC. Therefore, the proxy group's results must be adjusted, if necessary, to reflect the unique relative financial (credit) and/or business risks of the Company.

Consistent with the Efficient Market Hypothesis ("EMH"), which will be discussed below, my recommendation results from the application of market-based cost of common equity models, the Discounted Cash Flow ("DCF") approach, the Risk Premium Model ("RPM") and the Capital Asset Pricing Model ("CAPM") to the market data of the proxy group of nine water companies whose selection will be discussed below. While I normally include a cost of common equity cost rate analysis based upon a group of domestic, non-price regulated companies comparable in total risk to the nine water companies, I have not done so in this proceeding in deference to the implicit rejection of cost of common equity analyses for non-water utilities in Decision No. 66849 at page 21 and Decision No. 67093 at page 27.

The results derived from each are as follows:

---

[1] Federal Power Commission v. Hope Natural Gas Co., 320 U.S. 591 (1944).

[2] Bluefield Water Works Improvement Co. v. Public Serv. Comm'n, 262 U.S. 679 (1922).

Table 2

	Proxy Group of Nine Water Companies
Discounted Cash Flow Model	8.84%
Risk Premium Model	11.04
Capital Asset Pricing Model	10.75
Indicated Common Equity Cost Rate	10.48%
Financial Risk Adjustment	0.18
Business Risk Adjustment	0.40
Indicated Common Equity Cost Rate	11.06%
Recommended Common Equity Cost Rate	11.05%

After reviewing the cost rates based upon these models, I conclude that a common equity cost rate of 10.48% is indicated before any adjustments for financial/credit or business risk related to CCWC's greater credit and business risks relative to the proxy group of nine water companies which will be discussed below. The indicated common equity cost rate based upon the nine water companies needs to be adjusted upward by 0.18% to reflect CCWC's credit risk and by 0.40% to reflect CCWC's greater business risk as noted above and discussed below. After adjustment, the credit and business risk-adjusted common equity cost rate is 11.06% which, when rounded to 11.05%, is my recommended common equity cost rate.

General Principles

Q. What general principles have you considered in arriving at your recommended common equity cost rate of 11.05%?

A. In unregulated industries, the competition of the marketplace is the principal determinant of the price of products or services. For regulated public utilities, regulation must act as a substitute for marketplace competition. Assuring that the utility can fulfill its obligations to the public while providing safe and reliable service at all times requires a level of earnings sufficient to maintain the integrity of presently invested capital as well as permitting the attraction of needed new capital at a reasonable cost in competition with other firms of comparable risk, consistent with the fair rate of return standards established by the U.S. Supreme Court in the previously cited *Hope* and *Bluefield* cases. Consequently, marketplace data must be relied upon in assessing a common equity cost rate appropriate for ratemaking purposes. Therefore, my recommended common equity cost rate is based upon marketplace data for a proxy group of utilities as similar in risk as possible to CCWC, based upon selection criteria which will be discussed subsequently. Just as the use of the market data for the proxy group adds reliability to the informed expert judgment used in arriving at a recommended common equity cost rate, the use of multiple common equity cost rate models also adds reliability when arriving at a recommended common equity cost rate.

Business Risk

Q. Please define business risk and explain why it is important to the determination of a fair rate of return.

A. Business risk is the riskiness of a company's common stock without the use of debt and/or preferred capital. Examples of such general business risks to all utilities, i.e., electric, natural gas distribution and water, include the quality of management, the regulatory environment, customer mix and concentration of customers, service territory growth, capital intensity, size, and the like, which have a direct bearing on earnings.

Business risk is important to the determination of a fair rate of return because the greater the level of risk, the greater the rate of return investors demand, consistent with the basic financial principle of risk and return.

Q. What business risks face the water industry in general?

A. Water is essential to life and unlike electricity or natural gas, water is the only utility product which is intended for customers to ingest. Consequently, water quality is of paramount importance to the health and well-being of customers and is therefore subject to additional strict health and safety regulations. Beyond health and safety concerns, water utility customers also have significant aesthetic concerns regarding the water delivered to them by utilities and regulators pay close attention to these concerns because of the strong feelings they arouse in consumers. Also, unlike many electric and natural gas utilities, water utilities serve a production function in addition to the delivery functions served by electric and gas utilities.

Water utilities obtain supply from wells, aquifers, surface water reservoirs or streams and rivers. Throughout the years, well supplies and aquifers have

been environmentally threatened, with historically minor purification treatment giving way to major well rehabilitation, treatment or replacement. Simultaneously, safe drinking water quality standards have tightened considerably, requiring multiple treatments. Supply availability is also limited by drought, water source overuse, runoff, threatened species/habitat protection and other operational, political and environmental factors. In the course of procuring water supplies and treating water so that it complies with Safe Drinking Water Act ("SDWA") standards, water utilities have an ever-increasing responsibility to be stewards of the environment from which supplies are drawn, in order to preserve and protect their essential natural resources of the United States.

Electric and natural gas companies, where transmission and distribution is separate from generation, generally do not produce the electricity or natural gas which they transmit and distribute. In contrast, water utilities are typically vertically engaged in the entire process of acquiring supply, production, treatment and distribution of water. Hence, water utilities require significant capital investment in not only sources of supply and production (wells and treatment facilities), but also in storage facilities as well as transmission and distribution systems, both to serve additional customers and to replace aging systems, creating a major risk facing the water and wastewater utility industry.

Value Line Investment Survey[3] ("*Value Line*") observes the following about the water utility industry:

> ...industry conditions are likely to stiffen going forward. Although the regulatory environment ought to remain favorable, and be a big help with costs, providers will be left holding sizable tabs,

[3] *Value Line Investment Survey*, January 18, 2013.

> nonetheless. Unfortunately, most operating in this space lack the cash balances to meet the capital requirements that loom.
>
> One of, if not the, biggest essentials to sustaining just about any life form, water demand is undeniable. As a result, demand will probably continue to grow along with the population, with the only other major determinant being weather conditions.
>
> * * *
>
> Despite the improved regulatory environment, water providers are still left holding the bill for most of the infrastructure improvements that need to be made. And that can be substantial amounts of cash in this space, given the age and conditions of many of these infrastructures. However, the majority of those operating here lack the finances to fund the improvements on their own and are forced to look to outside financiers in order to meet the capital requirements. Although external financing has become commonplace, the increased shares and or debt taken on in order to finance the upgrades are eating away at profits and diluting shareholder gains.
>
> * * *
>
> The capital-intensive nature of this business, coupled with financial constraints, spell trouble for the future gains of those in this space. Indeed, maintenance costs alone are expected to cost operators hundreds of millions of dollars each year.

Consequently, because the water and wastewater industry is much more capital-intensive than the electric, combination electric and gas or natural gas utilities, the investment required to produce a dollar of revenue is greater. For example, as shown on page 1 of Schedule PMA-2, it took $3.89 of net utility plant on average to produce $1.00 in operating revenues in 2011 for the water utility industry as a whole. For CCWC, it took an even greater $4.69 of net utility plant to produce $1.00 of operating revenues. In contrast, for the electric, combination electric and gas and natural gas utility industries, on average it took only $2.29, $1.88 and $1.29, respectively, to produce $1.00 in operating revenues in 2011. The greater capital intensity of water utilities is not a new phenomenon as water

utilities have exhibited a consistently and significantly greater capital intensity relative to electric, combination electric and gas and natural gas utilities during the ten years ended 2011, as shown on page 2 of Schedule PMA-2. As financing needs have increased over the last decade, the competition for capital from traditional sources has increased, making the need to maintain financial integrity and the ability to attract needed new capital increasingly important.

The National Association of Regulatory Commissioners ("NARUC") also highlighted the challenges facing the water and wastewater industry stemming from its capital intensity. NARUC's Board of Directors adopted the following resolution in July 2005:[4]

> WHEREAS, To meet the challenges of the water and wastewater industry which may face a combined capital investment requirement nearing one trillion dollars over a 20-year period, the following policies and mechanisms were identified to help ensure sustainable practices in promoting needed capital investment and cost-effective rates: a) the use of prospectively relevant test years; b) the distribution system improvement charge; c) construction work in progress; d) pass-through adjustments; e) staff-assisted rate cases; f) consolidation to achieve economies of scale; g) acquisition adjustment policies to promote consolidation and elimination of non-viable systems; h) a streamlined rate case process; i) mediation and settlement procedures; j) defined timeframes for rate cases; k) integrated water resource management; l) a fair return on capital investment; *and* m) improved communications with ratepayers and stakeholders; *and*
>
> WHEREAS, Due to the massive capital investment required to meet current and future water quality and infrastructure requirements, adequately adjusting allowed equity returns to recognize industry risk in order to provide a fair return on invested capital was recognized as crucial...
>
> RESOLVED, That the National Association of Regulatory Utility Commissions, convened in its July 2006 Summer Meetings in Austin, Texas, conceptually supports review and consideration of the innovative regulatory policies and practices identified herein as "best practices;" *and be it further*

[4] "Resolution Supporting Consideration of Regulatory Policies Deemed as 'Best Practices'", Sponsored by the Committee on Water. Adopted by the NARUC Board of Directors, July 27, 2005.

RESOLVED, That NARUC recommends that economic regulators consider and adopt as many as appropriate of the regulatory mechanisms identified herein as best practices...

CCWC itself is facing "massive capital investment" as it projects net capital expenditures of $13,058,116 for 2013 through 2017, representing an increase of approximately 32% over 2011 net utility plant of $41,349,364.

The water utility industry also experiences lower relative depreciation rates. Lower depreciation rates, as one of the principal sources of internal cash flows for all utilities, mean that water utility depreciation as a source of internally-generated cash is far less than for electric, combination electric and gas or natural gas. Water utilities' assets have longer lives and, hence, longer capital recovery periods. As such, water utilities face greater risk due to inflation which results in a higher replacement cost per dollar of net plant than for other types of utilities. As shown on page 3 of Schedule PMA-2, water utilities experienced an average depreciation rate of 3.0% for 2011, with CCWC experiencing 3.7%. In 2011, the electric, combination electric and gas and natural gas utilities experienced average depreciation rates of 3.5%, 3.5% and 3.4%, respectively. Although higher than other water utilities, CCWC's 3.7% depreciation rate is in line with the rest of the utility industry.

As with capital intensity, the lower relative depreciation rates of water and wastewater utilities is not a new phenomenon. As shown on page 4 of Schedule PMA-2, water utility depreciation rates have been consistently and significantly lower than those of the electric, combination electric and gas as well as natural gas utilities. Low depreciation rates signify that the pressure on cash flows remains significantly greater for water utilities than for other types of utilities.

Not only is the water utility industry historically capital intensive, it is expected to incur significant capital expenditure needs over the next 20 years. Prior to the recent economic and capital market turmoil, Standard & Poor's noted[5]:

> Standard & Poor's expects the already capital-intensive water utility industry to become even more so over the next several years. Due to the aging pipeline infrastructure and more stringent quality standards, the U.S. Environmental Protection Agency's [sic] (EPA) foresees a need for $277 billion to upgrade and maintain U.S. water utilities through 2022, with about $185 billion going toward infrastructure improvements. In addition, about $200 billion will be needed for wastewater applications, which suggests increased capital spending to be a long-term trend in this industry.
>
> In line with these trends, many companies have announced aggressive capital spending programs. Forecast capital spending primarily focuses on infrastructure replacements and growth initiatives. Over the past five years, capital spending has been equivalent to about three times its depreciation expense. However, companies are now forecasting spending to be at or above four times depreciation expense over the intermediate term. For companies in regulatory jurisdictions that provide timely cost recovery for capital expenditures, the increased spending is likely to have a minimal effect on financial metrics and ratings. However, companies in areas without these mechanisms, earnings, and cash flow could be negatively affected by the increased spending levels, which over the longer term could harm a company's overall credit profile.

Specifically, the EPA states the following[6]:

> The survey found that the total nationwide infrastructure need is $334.8 billion for the 20-year period from January 2007 through December 2026. With $200.8 billion in needs over the next 20 years, transmission and distribution projects represent the largest

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[5] Standard & Poor's, Credit Outlook For U.S. Investor-Owned Water Utilities Should Remain Stable in 2008 (January 31, 2008) 2, 4.

[6] "Fact Sheet: "EPA's 2007 Drinking Water Infrastructure Needs Survey and Assessment", United States Environmental Protection Agency, Office of Water, February 2009, 1 (the most recently available).

> category of need. This result is consistent with the fact that transmission and distribution mains account for most of the nation's water infrastructure. The other categories, in descending order of need are: treatment, storage, source and a miscellaneous category of needs called "other". The large magnitude of the national need reflects the challenges confronting water systems as they deal with an infrastructure network that has aged considerably since these systems were constructed, in many cases, 50 to 100 years ago.

The 2009 Report Card for America's Infrastructure[7] published by the American Society of Civil Engineers ("ASCE") states:

> The nation's drinking-water systems face staggering public investment needs over the next 20 years. Although America spends billions on infrastructure each year, drinking water systems face an annual shortfall of at least $11 billion in funding needed to replace aging facilities that are near the end of their useful life and to comply with existing and future federal water regulations. The shortfall does not account for any growth in the demand for water over the next 20 years.[2] (footnote omitted)

Water utility capital expenditures as large as those projected by the EPA and ASCE will require significant financing. The three sources typically used for financing are debt, equity (common and preferred) and cash flow. All three are intricately linked to the opportunity to earn a sufficient rate of return as well as the ability to achieve that return. Consistent with the *Hope* and *Bluefield*, the return must be sufficient enough to maintain credit quality as well as enable the attraction of necessary new capital, be it debt or equity capital. If unable to raise debt or equity capital, the utility must turn to either retained earnings or free cash flow (operating cash flow (funds from operations) minus capital expenditures), both of which are directly linked to earning a sufficient rate of return. The level of free cash flows represents the financial flexibility of a company or a company's

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[7] 2009 American Society of Civil Engineers, Report Card for America's Infrastructure 2009 (the most recently available).

ability to meet the needs of its debt and equity holders. If either retained earnings or free cash flow is inadequate, it will be nearly impossible for the utility to attract the needed new capital to invest in needed infrastructure. Since all utilities typically experience negative free cash flows, it is clear that an insufficient rate of return can be financially devastating for utilities and for their customers, the ratepayers. Magnifying the impact of water utilities' negative free cash flow position is a continued inability to achieve their authorized rate of return on common equity.

Consequently, as with the previously discussed capital intensity, depreciation rates and significant capital expenditures relative to net utility plant, the consistently and more significantly negative free cash flows relative to operating revenues of water utilities indicates greater investment risk for water utilities relative to electric, combination electric and gas and natural gas utilities.

In view of the foregoing, it is clear that the water utility industry's high degree of capital intensity, low depreciation rates and consistently low free cash flow, coupled with the need for substantial infrastructure capital spending, requires regulatory support in the form of adequate and timely rate relief, including sufficient authorized returns on common equity as recognized by NARUC, so water utilities will be able to successfully meet the challenges they face.

Q. Please explain why size has a bearing on business risk.

A. Company size is a significant element of business risk for which investors expect to be compensated through greater returns. Smaller companies are simply less able to cope with significant events which affect sales, revenues and earnings. For example, smaller companies face more risk exposure to business cycles and

economic conditions, both nationally and locally. Additionally, the loss of revenues from a few larger customers would have a greater effect on a small company than on a much larger company with a larger, more diverse, customer base. Moreover, smaller companies are generally less diverse in their operations and have less financial flexibility.

Further evidence of the risk effects of size include the fact that investors demand greater returns to compensate for the lack of marketability and liquidity of the securities of smaller firms. That it is the use of funds invested and not the source of those funds which gives rise to the risk of any investment is a basic financial principle[8]. Therefore, the Commission should authorize a cost of common equity in this proceeding that reflects CCWC's relevant risk, including the impact of its small size. As noted above, CCWC is smaller than the average proxy group company based upon total capitalization.

Consistent with the financial principle of risk and return discussed above, such increased risk due to small size must be taken into account in the allowed rate of return on common equity.

Q. Please discuss how CCWC's size increases its business risk relative to the proxy group.

A. CCWC is smaller than the average company in the proxy group of nine water companies based upon both total permanent capital (excluding short-term debt) as well as estimated market capitalization. As shown on Schedule PMA-4, CCWC had $28.154 million in total permanent capital at year end 2011. In

[8] Richard A. Brealey and Stewart C. Myers, Principles of Corporate Finance (McGraw-Hill Book Company, 1996) 204-205, 229.

contrast the average company in the water company proxy group had $1,736.912 billion in total permanent capital in 2011 as shown on page 1 of Schedule PMA-5. In addition, CCWC's estimated market capitalization of $47.583 million is lower than the average market capitalization of the water proxy group, $1,545.161 billion, as shown on page 1 of Schedule PMA-10. Consequently, CCWC has greater relative business risk because, all else equal, size has a bearing on risk.

Financial Risk

Q. Please define financial risk and explain why it is important to the determination of a fair rate of return.

A. Financial risk is the additional risk created by the introduction of senior capital, i.e., debt and preferred stock, into the capital structure. The higher the proportion of senior capital in the capital structure, the higher the financial risk which must be factored into the common equity cost rate, consistent with the previously mentioned basic financial principle of risk and return, i.e., investors demand a higher common equity return as compensation for bearing higher investment risk.

S&P initially published its electric, gas, and water utility ratings rankings in a framework consistent with the manner in which it presents its rating conclusions across all other corporate sectors in November 2007. S&P then stated[9]:

> Incorporating utility ratings into a shared framework to communicate the fundamental credit analysis of a company furthers the goals of transparency and comparability in the ratings process.

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[9] Standard & Poor's – Ratings Direct – "U.S. Utilities Ratings Analysis Now Portrayed In The S&P Corporate Ratings Matrix" (November, 30, 2007) 2.

* * *

> The utilities rating methodology remains unchanged, and the use of the corporate risk matrix has not resulted in any changes to ratings or outlooks. The same five factors that we analyzed to produce a business risk score in the familiar 10-point scale are used in determining whether a utility possesses an "Excellent," "Strong," "Satisfactory," "Weak," or "Vulnerable" business risk profile.

In May 2009, S&P expanded and revised its Business Risk / Financial Risk Matrix in an effort to augment its independence, strengthen the rating process and increase S&P's transparency to better serve its markets (see Table 2, page 4 of Schedule PMA-3). Notwithstanding the metrics published in Table 2, S&P stated:

> The rating matrix indicative outcomes are what we typically observe – but are not meant to be precise indications or guarantees of future rating opinions. Positive and negative nuances in our analysis may lead to a notch higher or lower than the outcomes indicated in the various cells of the matrix.

As shown on Schedule PMA-8, page 4, the average S&P bond rating (issuer credit rating), business risk profile and financial risk profile of the nine water companies are split A+/A (A), Excellent and Significant.

Notwithstanding the Company's debt ratio of 18.83%, which is low compared with the average debt ratio of the nine water companies based upon permanent capital (excluding short-term debt) of 50.69% at year-end 2011 as shown on Exhibit PMA-1, page 2, it is my opinion that were its bonds rated by either Moody's or S&P or were it to be assigned a credit rating by S&P, it would be rated in the Baa / BBB bond / credit rating categories for two reasons. One, as stated previously, smaller companies have less financial flexibility as they are unable to cope with significant events which affect sales, revenues and earnings. Because of their small size, smaller companies, in my opinion, need to maintain

a higher equity ratio (or lower debt ratio) as mitigation, but not elimination, of the added risk due to their small size. Second, as will be discussed subsequently relative to a credit risk adjustment, the bond rating agencies, specifically S&P, link the bond / credit ratings of subsidiaries with those of their parent holding companies. Therefore, in my opinion, that if either Moody's or S&P rated the long-term debt or credit of CCWC, it would be rated in the Baa / BBB rating category which represents less credit-worthy, or riskier, bond / credit rating category than that of the nine water companies.

Q. Nevertheless, can the combined business risks, i.e., investment risk of an enterprise, be proxied by bond and credit ratings?

A. Yes, similar bond ratings/issuer credit (bond/credit) ratings reflect and are representative of similar combined business and financial risks, i.e., total risk faced by bond investors. Although specific business or financial risks may differ between companies, the same bond/credit rating indicates that the combined risks are similar, albeit not necessarily equal, as the purpose of the bond/credit rating process is to assess credit quality or credit risk and not common equity risk. Risk distinctions within S&P's bond rating categories are recognized by a plus or minus, i.e., within the A category, an S&P rating can be at A+, A, or A-. Similarly, risk distinctions for Moody's ratings are distinguished by numerical rating gradations, i.e., within the A category, a Moody's rating can be A1, A2 and A3. For S&P, additional risk distinctions are reflected in the assignment of one of the six business risk profiles and six financial risk profiles, shown in Tables 1 and 2 on pages 2 and 4 of Schedule PMA-3.

In summary, it is clear that S&P's bond/credit rating process encompasses a qualitative analysis of business and financial risks (see page 3 of Schedule

PMA-3). While not a means by which one can specifically quantify the differential in common equity risk between companies, bond/credit ratings provide a useful means with which to compare/differentiate investment risk between companies because they are the result of a thorough and comprehensive analysis of all diversifiable business risks, i.e., investment risk.

Chaparral City Water Company

Q. Have you reviewed financial data for CCWC?

A. Yes. CCWC provides water service to approximately 13,500 customers in Fountain Hills and a portion of the City of Scottsdale in eastern Maricopa County. As a wholly-owned subsidiary of EPCOR, CCWC's common stock is not publicly traded.

As shown on Schedule PMA-4, during the five-year period ending 2011, the achieved average earnings rate on book common equity for CCWC was a negative 1.42%. The five-year ending 2011 average common equity ratio based upon permanent capital was 79.60%.

Total debt as a percent of earnings before interest, taxes, depreciation and amortization ("EBITDA") for the years 2007-2011 ranged between a negative 1.77 times and 3.97 times, averaging 1.51 times during the period, while funds from operations relative to total debt ranged from 27.00% to 55.00%, averaging 40.80%. Although these financial metrics are strong due to CCWC's common equity ratio, CCWC has still been unable to earn its authorized return on common equity in any of the five years ending 2011, let alone earn a positive return on average for the five years ending 2011. Once again, despite CCWC's low level of financial leverage and its strong financial metrics, as discussed previously, it is my opinion that if its long-term debt were rated by either Moody's or S&P, it

would likely be in the Baa / BBB rating category, especially given CCWC's inability to earn a sufficient rate of return on common equity.

Proxy Group

Q. Please explain how you chose the proxy group of nine water companies.

A. The basis of selection for the proxy group was to select those companies which meet the following criteria: 1) they are included in the Water Company Group of AUS Utility Reports (March 2013); 2) they have *Value Line*, Reuters, Zacks or Yahoo! Finance, consensus five-year earnings per share (EPS) growth rate projections; 3) they have a positive *Value Line* five-year dividends per share (DPS) growth rate projection: 4) they have a *Value Line* adjusted beta; 5) they have not cut or omitted their common dividends during the five years ending 2011 or through the time of the preparation of this testimony; 6) they have 70% or greater of 2011 total operating income derived from and 70% or greater of 2011 total assets devoted to regulated water operations; and 7) at the time of the preparation of this testimony, they had not publicly announced that they were involved in any major merger or acquisition activity, i.e., one publicly-traded utility merging with or acquiring another.

The following nine companies met these criteria: American States Water Co., American Water Works Co., Inc., Aqua America, Inc., Artesian Resources Corp., California Water Service Corp., Connecticut Water Service, Inc., Middlesex Water Co., SJW Corp. and York Water Co.

Q. Please describe Schedule PMA-5.

A. Schedule PMA-5 contains comparative capitalization and financial statistics for the nine water companies for the years 2007-2011.

As shown on page 1, during the five-year period ending 2011, the historically achieved average earnings rate on book common equity for the group averaged 7.69%. The average common equity ratio based upon permanent capital (excluding short-term debt) was 49.32%, and the average dividend payout ratio was 64.54%.

Total debt as a percent of EBITDA for the years 2007-2011 ranged between 4.34 and 9.07 times, averaging 5.86 times, while funds from operations relative to total debt ranged from 15.04% to 18.82%, averaging 16.70%.

Common Equity Cost Rate Models

The Efficient Market Hypothesis (EMH)

Q. Please describe the conceptual basis of the EMH.

A. The EMH, which is the foundation of modern investment theory, was pioneered by Eugene F. Fama[10] in 1970. An efficient market is one in which security prices reflect all relevant information all the time, with the implication that prices adjust instantaneously to new information, thus reflecting the intrinsic fundamental economic value of a security.[11]

The generally-accepted "semistrong" form of the EMH asserts that all publicly available information is fully reflected in securities prices, i.e., that fundamental analysis cannot enable an investor to "out-perform the market" in the long-run as noted by Brealey and Myers[12]. The "semistrong" form of the

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[10] Eugene F. Fama, "Efficient Capital Markets: A Review of Theory and Empirical Work" (Journal of Finance, May 1970) 383-417.

[11] Roger A. Morin, New Regulatory Finance (Public Utility Reports, Inc., 2006) 279-281.

[12] Richard A. Brealey and Stewart C. Myers, Principles of Corporate Finance, First Edition (McGraw-Hill, 1996) 329.

EMH is generally held to be true because the use of insider information often enables investors to earn excessive returns by "outperforming the market" in the short-run. This means that all perceived risks and publicly-available information are taken into account by investors in the prices they pay for securities, such as bond/credit ratings, discussions about companies by bond/credit rating agencies and investment analysts as well as the discussions of the various common equity cost rate methodologies (models) in the financial literature. In an attempt to emulate investor behavior, a limited number of common equity cost rate models, such as one or two, should not be relied upon exclusively in determining a cost rate of common equity and the results of multiple cost of common equity models should be taken into account. In addition, the academic literature provides substantial support for the need to rely upon multiple cost of common equity model in arriving at a recommended common equity cost rate.[13]

Q. Are the cost of common equity models you use market-based models, and hence based upon the EMH?

A. Yes. The DCF model is market-based in that market prices are utilized in developing the dividend yield component of the model. The RPM is market-based in that the bond ratings and expected bond yields used in the application of the RPM reflect the market's assessment of bond/credit risk. In addition, the use of betas to determine the equity risk premium also reflects the market's assessment of market/systematic risk as betas are derived from regression

[13] Morin 428-431.
Brigham, Eugene F. and Gapenski, Louis C., Financial Management – Theory and Practice Fourth Edition, (The Dryden Press, 1985) 256.
Brigham, Eugene F. and Daves, Phillip R., Intermediate Financial Management, (Thomson-Southwestern, 2007) 332-333.

analyses of market prices. The CAPM is market-based for many of the same reasons that the RPM is market-based i.e., the use of expected bond (Treasury bond) yields and betas. The process of selecting the comparable risk non-price regulated companies is market-based in that it is based upon statistics which result from regression analyses of market prices and reflect the market's assessment of total risk. Therefore, all the cost of common equity models I utilize are market-based models, and hence based upon the EMH.

Discounted Cash Flow Model (DCF)

Q. What is the theoretical basis of the DCF model?

A. The theory underlying the DCF model is that the present value of an expected future stream of net cash flows during the investment holding period can be determined by discounting those cash flows at the cost of capital, or the investors' capitalization rate. DCF theory indicates that an investor buys a stock for an expected total return rate which is derived from cash flows received in the form of dividends plus appreciation in market price (the expected growth rate). Mathematically, the dividend yield on market price plus a growth rate equals the capitalization rate, i.e., the total common equity return rate expected by investors.

Q. Which version of the DCF model do you use?

A. I utilize the single-stage constant growth DCF model because, in my experience, it is the most widely utilized version of the DCF used in public utility rate regulation. In my opinion, it is widely utilized because utilities are generally in the mature stage of their lifecycles and not transitioning from one growth stage to another.

All companies, including utilities, go through typical life cycles in their development, initially progressing through a growth stage, moving onto a

transition stage and finally assuming a steady-state or constant growth state. However, the U.S. public utility industry is a long-standing industry, dating back to approximately 1882. The standards of rate of return regulation of public utilities date back to the previously discussed principles of fair rate of return established in the *Hope* and *Bluefield* decisions of 1944 and 1923, respectively. Hence, the public utility industry in the U.S. is a stable and mature industry characterized by the steady-state or constant-growth stage of a multi-stage DCF model. The regulated economics of the utility industry further reflect the features of this relative stability and demand maturity. Their returns on capital investment, i.e., rate base, are set through a ratemaking process and not determined in the competitive markets. This characteristic, taken together with the longevity of the public utility industry at large, all contribute to the stability and maturity of the industry, including the water industry.

Since there is no basis for applying multi-stage growth versions of the DCF model to determine the common equity cost rates of mature public utility companies, the constant growth model is most appropriate.

Q. Please describe the dividend yield you used in your application of the DCF model.

A. The unadjusted dividend yields are based upon a recent (February 6, 2013) indicated dividend divided by the average of closing market prices for the 60 days ending February 6, 2013 as shown in Column 1 on page 1 of Schedule PMA-6.

Q. Please explain the adjusted dividend yield shown on page 1 of Schedule PMA-6, Column 6.

A. Because dividends are paid quarterly, or periodically, as opposed to continuously (daily), an adjustment must be made to the dividend yield. This is often referred to as the discrete, or the Gordon Periodic, version of the DCF model.

DCF theory calls for the use of the full growth rate, or D_1, in calculating the dividend yield component of the model. However, since the various companies in the proxy group increase their quarterly dividend at various times during the year, a reasonable assumption is to reflect one-half the annual dividend growth rate in the dividend yield component, or $D_{1/2}$. This is a conservative approach which does not overstate the dividend yield which should be representative of the next twelve-month period. Therefore, the actual average dividend yields in Column 1 on page 1 of Schedule PMA-6 have been adjusted upward to reflect one-half the average projected growth rate shown in Column 6.

Q. Please explain the basis of the growth rates of the proxy group which you use in your application of the DCF model.

A. Schedule PMA-7 shows that approximately 52.5% of the common shares of the nine water companies are held by individuals as opposed to institutional investors. Institutional investors tend to have more extensive informational resources than most individual investors. Individual investors, with more limited resources, are therefore likely to place great significance on the opinions expressed by financial information services, such as *Value Line*, Reuters, Zacks and Yahoo! Finance, which are easily accessible and/or available on the Internet and through public libraries. Investors realize that analysts have significant insight into the dynamics of the industries and individual companies they analyze, as well as company's abilities to effectively manage the effects of changing laws and regulations and ever changing economic and market conditions.

Over the long run, there can be no growth in DPS without growth in EPS. Security analysts' earnings expectations have a more significant, but not sole, influence on market prices than dividend expectations. Thus, the use of earnings growth rates in a DCF analysis provides a better matching between investors' market price appreciation expectations and the growth rate component of the DCF. Earnings expectations have a significant influence on market prices and their appreciation or "growth" experienced by investors.[14] This should be evident even to relatively unsophisticated investors just by listening to financial news reports on radio, TV or reading the newspapers.

Q. Please summarize the DCF model results.

A. As shown on page 1 of Schedule PMA-6, the average result of the application of the single-stage DCF model is 9.69% while the median result is 8.84% for the nine water companies. In arriving at a conclusion of a DCF-indicated common equity cost rate for the proxy group, I have relied upon the median of the results of the DCF, due to the wide range of DCF results as well as the continuing volatile capital market conditions in light of the continuing fragile economic recovery, and to not give undue weight to outliers on either the high or the low side. In my opinion, the median is a more accurate and reliable measure of central tendency, and provides recognition of all the DCF results.

The Risk Premium Model (RPM)

Q. Please describe the theoretical basis of the RPM.

A. The RPM is based upon the basic financial principle of risk and return, namely, that investors require greater returns for bearing greater risk. The RPM

[14] Morin 298 - 303.

recognizes that common equity capital has greater investment risk than debt capital, as common equity shareholders are last in line in any claim on a company's assets and earnings, with debt holders being first in line. Therefore, investors require higher returns from common stocks than from investment in bonds, to compensate them for bearing the additional risk.

While the investors' required common equity return cannot be directly determined or observed, it is possible to directly observe bond returns and yields. According to RPM theory, one can assess a common equity risk premium over bonds, either historically or prospectively, and then use that premium to derive a cost rate of common equity.

In summary, according to RPM theory, the cost of common equity equals the expected cost rate for long-term debt capital plus a risk premium over that cost rate to compensate common shareholders for the added risk of being unsecured and last-in-line for any claim on the corporation's assets and earnings.

Q. Please explain how you derived your indicated cost of common equity based upon the RPM.

A. I relied upon the results from the application of two risk premium methods. The first method is the Predictive Risk Premium Model™ (PRPM™), while the second method is a risk premium model using a total market approach.

Q. Please explain the PRPM™.

A. The PRPM™, published in the *Journal of Regulatory Economics (JRE)*[15], was developed from the work of Robert F. Engle who shared the Nobel Prize in

[15] "A New Approach for Estimating the Equity Risk Premium for Public Utilities", Pauline M. Ahern, Frank J. Hanley and Richard A. Michelfelder, Ph.D. The Journal of Regulatory Economics (December 2011), 40:261-278.

Economics in 2003 "for methods of analyzing economic time series with time-varying volatility (ARCH)[16]" with "ARCH" standing for autoregressive conditional heteroskedasticity. In other words, volatility changes over time and is related from one period to the next, especially in financial markets. Engle discovered that the volatility in prices and returns also clusters over time, is therefore highly predictable and can be used to predict future levels of risk and risk premiums. The PRPM™ estimates the risk / return relationship directly, as the predicted equity risk premium is generated by the prediction of volatility, i.e., risk. In addition, the PRPM™ is not based upon an estimate of investor behavior, but rather upon the evaluation of the results of that behavior, i.e., the variance of historical equity risk premiums. Also, in the derivation of the premiums, greater weight is given to more recent time periods, in contrast to reliance upon the arithmetic mean premium which gives equal weight to each observed premium.

The inputs to the model are the historical returns on the common shares of each company in the proxy group minus the historical monthly yield on long-term U.S. Treasury securities through December 2012. Using a generalized form of ARCH, known as GARCH, each water company's projected equity risk premium was determined using Eviews© statistical software. The forecasted 30-year U.S. Treasury Bond (Note) yield based upon the consensus forecast derived from the February 1, 2013 *Blue Chip Financial Forecasts (Blue Chip)*, or 3.25%, was averaged with the historical income return on long-term government bonds of 5.28% to derive a risk-free rate of 4.27%, as discussed below, which was then added to each company's PRPM™-derived equity risk premium to

[16] www.nobelprize.org

arrive at a PRPM™ derived as shown on page 2 of Schedule PMA-8 which presents the results for each proxy company as well as the average and median results. As shown on page 2, the average PRPM™ indicated common equity cost rate is 13.32% and the median is 11.52% for the nine water companies. Consistent with my reliance upon the median DCF result discussed above, I rely upon the median result of the PRPM™, 11.52% for the proxy group.

Q. Please explain the total market approach RPM.

A. The total market approach RPM adds a prospective public utility bond yield to an equity risk premium which is derived from a beta-adjusted total market equity risk premium and an equity risk premium based upon the S&P Utilities Index.

Q. Please explain the basis of the expected bond yield of 4.27% applicable to the nine water companies shown on page 3 of Schedule PMA-8.

A. The first step in the total market approach RPM analysis is to determine the expected bond yield. Because both ratemaking and the cost of capital, including common equity cost rate, are prospective in nature, a prospective yield on similarly-rated long-term debt is essential. Hence, I rely upon a consensus forecast of about 50 economists of the expected yield on Aaa rated corporate bonds for the six calendar quarters ending with the second calendar quarter of 2014 as derived from the February 1, 2013 *Blue Chip* (shown on page 9 of Schedule PMA-8). As shown on Line No. 1 of page 3 of Schedule PMA-8, the average expected yield on Moody's Aaa rated corporate bonds is 3.92%. An adjustment of 0.35% is necessary to adjust that average Aaa corporate bond yield to be equivalent to a Moody's A2 rated public utility bond, as shown on Line No. 2 and explained in Note 2 resulting in an expected bond yield applicable to a Moody's A rated public utility bond of 4.27% as shown on Line No. 3.

Since the nine water companies' average Moody's bond rating is A3, an adjustment of 0.18% is necessary to make the prospective bond yield applicable to an A3 public utility bond, as detailed in Note 3 on page 3 of Schedule PMA-8. Therefore, the expected specific bond yield is 4.45% for the nine water companies as shown on Line No. 5.

Q. Please explain the method utilized to estimate the equity risk premium.

A. I evaluated the results of two different market equity risk premium studies based upon Ibbotson Associates' data, *Value Line's* forecasted total annual market return in excess of the prospective yield on Moody's Aaa corporate bonds, as well as two different studies of the equity risk premium for public utilities with Moody's A rated bonds as detailed on pages 8, 9 and 10 of Schedule PMA-8. As shown on Line No. 3, page 8, the mean equity risk premium is 5.75% applicable to the nine water companies. This estimate is the result of an average of a beta-derived equity risk premium as well as the average public utility equity risk premium relative to bonds rated A by Moody's based upon holding period returns.

Q. Please explain the basis of the beta-derived equity risk premium.

A. The basis of the beta-derived equity risk premium applicable to the proxy group is shown on page 8 of Schedule PMA-8. The beta-determined equity risk premium should receive substantial weight because betas are derived from the market prices of common stocks over a recent five-year period. Beta is a meaningful measure of prospective relative risk to the market as a whole and a logical means by which to allocate a company's/proxy group's share of the market's total equity risk premium relative to corporate bond yields.

The total market equity risk premium utilized is 8.21%, based upon an average of the long-term arithmetic mean historical market equity risk premium, a predicted market equity risk premium based upon the PRPM™ and a forecasted market risk premium based upon *Value Line's* projected market appreciation and dividend yield.

Q. How did you derive the long-term historical market equity risk premium?

A. To derive the historical (expectational) market equity risk premium, I used the most recent Morningstar data on holding period returns for the large company common stocks from the 2013 Ibbotson® SBBI® Market Report (SBBI – 2013) and the average historical yield on Moody's Aaa and Aa rated corporate bonds for the period 1926-2012. The use of holding period returns over a very long period of time is useful because it is consistent with the long-term investment horizon presumed by the DCF model.

Consequently, as explained in note 1 on page 8 of Schedule PMA-8, the long-term arithmetic mean monthly total return rate on large company common stocks of 11.83% and the long-term arithmetic mean monthly yield on Moody's Aaa and Aa rated corporate bonds of 6.23% were used. As shown on Line No. 1, the resultant long-term historical equity risk premium on the market as a whole is 5.60%.

I used arithmetic mean monthly total return rates for the large company stocks and yields (income returns) for the Moody's Aaa/Aa corporate bonds, because they are appropriate for cost of capital purposes as noted in the SBBI – 2013. Arithmetic mean return rates and yields are appropriate because ex-post (historical) total returns and equity risk premiums differ in size and direction over time, providing insight into the variance and standard deviation of returns.

Because the arithmetic mean captures the prospect for variance in returns and equity risk premiums, it provides the valuable insight needed by investors in estimating future risk when making a current investment. Absent such valuable insight into the potential variance of returns, investors cannot meaningfully evaluate prospective risk. If investors alternatively relied upon the geometric mean of ex-post equity risk premiums, they would have no insight into the potential variance of future returns because the geometric mean relates the change over many periods to a constant rate of change, thereby obviating the year-to-year fluctuations, or variance, *critical to risk analysis.*

Only the arithmetic mean takes into account all of the returns / premiums, hence, providing meaningful insight into the variance and standard deviation of those returns / premiums.

Q. Please explain the derivation of PRPM™ market equity risk premium.

A. The inputs to the model are the historical monthly returns on large company common stocks from minus the monthly yields on Aaa corporate bonds during the period from January 1928 through December 2012 (the latest available at the time of the preparation of this testimony). Using the previously discussed generalized form of ARCH, known as GARCH, the market's projected equity risk premium was determined using Eviews© statistical software. The resulting predicted market equity risk premium based upon the PRPM™ of 9.08% is shown on Line No. 2 on page 8 of Schedule PMA-8.

Q. Please explain how you incorporated *Value Line's* forecasted total annual market return minus the prospective yield on Aaa rated corporate bonds in your development of an equity risk premium for your RPM analysis?

A. Once again, because both ratemaking and the cost of capital, including the cost rate of common equity are prospective, a prospective market equity risk premium is essential. The derivation of the forecasted or prospective market equity risk premium can be found in note 3 on page 8 of Schedule PMA-8. Consistent with the development of the dividend yield component of my DCF analysis, it is derived from an average of the most recent thirteen weeks ending February 8, 2013 3-5 year median market price appreciation potential by *Value Line* plus an average of the median estimated dividend yield for the common stocks of the 1,700 firms covered in *Value Line*'s Standard Edition as explained in detail in Note 1 on page 2 of Schedule PMA-9.

The average median expected price appreciation is 55% which translates to a 11.58% annual appreciation and, when added to the average (similarly calculated) median dividend yield of 2.28% equates to a forecasted annual total return rate on the market as a whole of 13.86%. The forecasted total market equity risk premium of 9.94%, shown on page 8 of Schedule PMA-8, is derived by deducting the February 1, 2013 *Blue Chip* consensus estimate of about 50 economists of the expected yield on Moody's Aaa rated corporate bonds for the six calendar quarters ending with the second calendar quarter 2014 of 3.92% (9.94% = 13.86% - 3.92%).

In arriving at my conclusion of equity risk premium of 8.21% on Line No. 4 on page 8, I have given equal weight to the historical market equity risk premium of 5.60%, the PRPM™ based market equity risk premium of 9.08% and the forecasted market equity risk premium of 9.94% shown on Line Nos. 2 and 3, respectively (8.21% = (5.60% + 9.08% + 9.94%)/3).

Q. What is your conclusion of a beta-derived equity risk premium for use in your RPM analysis?

A. As shown on page 1 of Schedule PMA-9, the most current median *Value Line* beta for the nine water companies is 0.70. Applying the median beta of the proxy group of 0.70 (consistent with my reliance upon the median DCF results as previously discussed), to the market equity risk premium of 8.21% results in a beta adjusted equity risk premium of 5.75% for the nine water companies.

Q. How did you derive the 4.57% equity risk premium based upon the S&P Utility Index and Moody's A rated public utility bonds?

A. First, I derived the long-term monthly arithmetic mean equity risk premium between the S&P Utility Index total returns of 10.56% and monthly A rated public utility bond yields of 6.75% from 1928-2011 (the latest available at the time of the preparation of this testimony) to arrive at an equity risk premium of 3.81% as shown on Line No. 3 on page 10 of Schedule PMA-8. I then performed the PRPM^{TM} using the same historical monthly equity risk premiums to arrive at the PRPM^{TM} derived equity risk premium of 5.33% for the S&P Utility Index shown on Line No. 4, on page 10. The average of these equity risk premiums is 4.57%, shown on Line No. 5 (4.57% = (3.81% + 5.33%)/2).

Q. What is your conclusion of an equity risk premium for use in your total market approach RPM analysis?

A. The equity risk premium applicable to the proxy group of nine water companies is the average of the beta-derived premium, 5.75%, and that based upon the holding period returns of public utilities with A rated bonds, 4.57%, as summarized on Line No. 3 on Schedule PMA-8, page 8, i.e., 5.16% (5.16% = (5.75% + 4.57%)/2).

Q. What is the indicated RPM common equity cost rate based upon the total market approach?

A. It is 9.61% for the nine water companies as shown on Line No. 7 on Schedule PMA-8, page 3.

Q. What are the results of your application of the PRPM™ and the total market approach RPM?

A. As shown on page 1 of Schedule PMA-8, the indicated RPM-derived common equity cost rate is 11.04%, derived by giving greater weight to the PRPM™ results because the PRPM™ is based upon a minimum of restrictive assumptions.[17] In addition, the PRPM™ is "not based upon an estimate of investor behavior, but rather, upon a statistical analysis of actual investor behavior" because it evaluates the results of that behavior, i.e., the volatility of historical equity risk premiums[18].

The Capital Asset Pricing Model (CAPM)

Q. Please explain the theoretical basis of the CAPM.

A. CAPM theory defines risk as the covariability of a security's returns with the market's returns as measured by beta (β). A beta less than 1.0 indicates lower variability while a beta greater than 1.0 indicates greater variability than the market.

The CAPM assumes that all other risk, i.e., all non-market or unsystematic risk, can be eliminated through diversification. The risk that cannot be eliminated through diversification is called market, or systematic, risk. In addition, the

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17 Ahern, Hanley, Michelfelder, 277.

18 "Comparative Evaluation of the Predictive Risk Premium Model™, the Discounted Cash Flow Model and the Capital Asset Pricing Model:, co-authored with Dylan W. D'Ascendis, Frank J. Hanley and Richard A. Michelfelder, Ph.D., Rutgers University, AUS Consultants Working Paper, January 2013.

CAPM presumes that investors require compensation only for these systematic risks which are the result of macroeconomic and other events that affect the returns on all assets. The model is applied by adding a risk-free rate of return to a market risk premium, which is adjusted proportionately to reflect the systematic risk of the individual security relative to the total market as measured by beta. The traditional CAPM model is expressed as:

$$R_s = R_f + \beta(R_m - R_f)$$

Where: R_s = Return rate on the common stock

R_f = Risk-free rate of return

R_m = Return rate on the market as a whole

β = Adjusted beta (volatility of the security relative to the market as a whole)

Numerous tests of the CAPM have measured the extent to which security returns and betas are related as predicted by the CAPM confirming its validity. The empirical CAPM (ECAPM) reflects the reality that while the results of these tests support the notion that beta is related to security returns, the empirical Security Market Line (SML) described by the CAPM formula is not as steeply sloped as the predicted SML.[19]

In view of theory and practical research, I have applied both the traditional CAPM and the ECAPM to the companies in the proxy group and averaged the results.

Q. Please describe your selection of a risk-free rate of return.

[19] Morin 175.

A. As shown in column 3 on page 1 of Schedule PMA-9, the risk-free rate adopted for both applications of the CAPM is 4.27%. The risk-free rate for my CAPM analysis is based upon the average of the consensus forecast of the reporting economists in the February 1, 2013 *Blue Chip* of the expected yields on 30-year U.S. Treasury bonds for the six quarters ending with the second calendar quarter of 2014 of 3.25% averaged with the historical arithmetic mean income return on long-term U.S. Treasury Bonds of 5.32% as shown in note 2, page 2 of Schedule PMA-9 (4.27% = (3.25% + 5.28%)/2).

Q. Why have you averaged the prospective and historical yields on U.S. Treasury Securities?

A. I have averaged the prospective and historical yields on U.S. Treasury Securities because in the current U.S. Treasury securities market, the Federal Reserve Bank is artificially and indefinitely keeping interest rates low through mid-2015 amid concerns over the struggling U.S. economy. As a result, current 30-year U.S. Treasury Bond yields and the consensus forecasted yields are at historical and unprecedented lows. As such, they are not currently representative of the long-term cost of capital.

Q. Why is the yield on long-term U.S. Treasury Bonds appropriate for use as the risk-free rate?

A. The yield on long-term U.S. Treasury T-Bonds is almost risk-free and its term is consistent with the long-term cost of capital to public utilities measured by the yields on A rated public utility bonds, the long-term investment horizon inherent in utilities' common stocks, the long-term investment horizon presumed in the standard DCF model employed in regulatory ratemaking, and the long-term life of the jurisdictional rate base to which the allowed fair rate of return, i.e., cost of

capital will be applied. In contrast, short-term U.S. Treasury yields are more volatile and largely a function of Federal Reserve monetary policy.

Q. Please explain the estimation of the expected equity risk premium for the market.

A. The basis of the market equity risk premium is explained in detail in Note 1 on page 2 of Schedule PMA-9. It is derived from an average of the most recent thirteen weeks ending February 8, 2013 3-5 year median total market price appreciation projections from *Value Line*, resulting in a total annual return of 13.86%, as discussed above; the PRPM™ predicted market equity risk premium using monthly equity risk premiums for large company common stocks relative to long-term U.S. Treasury securities from January 1926 through December 2012; and, the arithmetic mean monthly equity risk premiums of large company common stocks relative to long-term U.S. Treasury bond income yields from SBBI-2013 from 1926-2012.

The *Value Line*-derived forecasted total market equity risk premium is derived by deducting the 4.27% average of the February 1, 2013 *Blue Chip* consensus estimate of the expected yield on U.S. Treasury Notes and the historical arithmetic mean income return on long-term government bonds discussed above from the *Value Line* projected total annual market return of 13.86%, resulting in a forecasted total market equity risk premium of 9.59%. The PRPM™ market equity risk premium is 10.19%; derived using the PRPM™, discussed above, relative to the yields on long-term U.S. Treasury securities from January 1926 through December 2012 (the latest available at the time of the preparation of this testimony). The long-term income return on U.S. Government Securities of 5.28% was deducted from the SBBI-2013 monthly historical total

market return of 11.83% resulting in an historical market equity risk premium of 6.55%.

These three market equity risk premiums, when averaged, result in an average total market equity risk premium of 8.78% (8.78% = (9.59% + 10.19% + 6.55%)/3).

Q. What are the results of your application of the traditional and empirical CAPM to the proxy group?

A. As shown on Schedule PMA-9, page 1, the average traditional CAPM cost rate is 10.27%, while the median is 10.42% for the nine water companies. The average ECAPM cost rate is 10.96%, while the median is 11.07%. Consistent with my reliance upon the median DCF results discussed above, I rely upon the median results of the traditional CAPM and ECAPM for the proxy group, 10.42% and 11.07%, respectively. Thus, as shown on column 6 on page 1, the CAPM cost rate applicable to the proxy group is 10.75%[20] based upon an average of the traditional CAPM and ECAPM results for the proxy group.

Conclusion of Common Equity Cost Rate

Q. What is your recommended common equity cost rate?

A. It is 11.05% based upon the indicated common equity cost rate resulting from the application of multiple cost of common equity models to the nine water companies adjusted for CCWC's credit and business risks.

As discussed above, reliance upon multiple models is consistent with the EMH, upon which all of the models are premised. I employ multiple cost of common equity models as primary tools in arriving at my recommended common

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[20] 10.75% = (10.42% + 11.07%)/2.

equity cost rate because; 1) no single model is so inherently precise that it can be relied upon solely to the exclusion of other theoretically sound models; 2) all of the models are based upon the EMH; 3) the use of multiple models adds reliability to the estimation of the common equity cost rate; and, and 4) as demonstrated above, the prudence of using multiple cost of common equity models is supported in both the financial literature and regulatory precedent. Therefore, no single model should be relied upon exclusively to estimate investors' required rate of return on common equity.

The results of the cost of common equity models applied to the nine water companies are shown on Schedule PMA-1 , page 2 and summarized below:

Table 3

	Proxy Group of Nine Water Companies
Discounted Cash Flow Model	8.84%
Risk Premium Model	11.04
Capital Asset Pricing Model	10.75
Indicated Common Equity Cost Rate	10.48%
Financial Risk Adjustment	0.18
Business Risk Adjustment	0.40
Indicated Common Equity Cost Rate	11.06%
Recommended Common Equity Cost Rate	11.05%

Based upon these common equity cost rate results, I conclude that common equity cost rate of 10.48% is indicated for the nine water companies before the

credit and business risk adjustments previously discussed and shown on Line Nos. 6 and 7 on page 2 of Schedule PMA-1.

Credit Risk Adjustment

Q. Is there a way to quantify a credit risk adjustment due to CCWC's likely Moody's and S&P's bond ratings of Baa1/BBB+?

A. Yes. As discussed previously, it is my opinion, that if Moody's and S&P were to rate CCWC's long-term debt, they would likely assign Baa1/BBB+ bond ratings to the bonds because CCWC's parent, EPCOR, has been assigned BBB+ credit rating by S&P which links the credit rating of "a wholly owned or substantially controlled utility subsidiary ... to the credit quality of its parent".[21] Since the nine water companies have an average S&P credit rating of A, S&P's bond rating of A+/A and a Moody's bond rating of A3, in my opinion, S&P would assign a BBB+ credit and bond rating to CCWC based upon EPCOR's BBB+ credit rating. In addition, it is my opinion that CCWC would likely be assigned a bond rating of Baa1 by Moody's, comparable to a BBB+ by S&P. Since the average Moody's and S&P bond ratings of the proxy group of nine water companies are A3 and A+/A as shown on page 2 of Schedule PMA-8, the nine water companies enjoy lower credit risk than CCWC and an upward adjustment to the common equity cost rate based upon the nine water companies is warranted. Thus, an indication of the magnitude of such an adjustment is one-third of a recent three-month average spread, 0.18% shown on page 6 of Schedule PMA-8, between Moody's A and Baa rated public utility bond yields of 0.55%, or 0.18% (0.18% = 0.55% * (1/3)).

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[21] Standard & Poor's Global Credit Portal® RatingsDirect® Methodology: Differentiating the Issuer Credit Ratings of a Utility Subsidiary and Its Parent, March 11, 2010.

Business Risk Adjustment

Q. Is there a way to quantify a business risk adjustment due to CCWC's small size relative to the proxy group?

A. Yes. As discussed above, the Company has greater business risk than the average company in the proxy group because of its smaller size relative to the group, measured by either book capitalization or the market capitalization of common equity (estimated market capitalization for CCWC, whose common stock is not traded).

Table 4

	Market Capitalization(1) ($ Millions)	Times Greater than the Company
CCWC	$47.583	
Proxy Group of Nine Water Companies	1,545.161	32.5x

(1) From page 1 of Schedule PMA-10.

Because the Company's common stock is not publicly traded, I have assumed that if it were, the common shares would be selling at the same market-to-book ratio as the average market-to-book ratio for the proxy group, 208.2%, on February 6, 2013 as shown on page 2 of Schedule PMA-10. Since my recommended common equity cost rate is based upon the market data of the proxy group, it is reasonable to use the market-to-book ratios of the proxy group to estimate CCWC's market capitalization. Hence, the Company's market capitalization is estimated at $47.583 million based upon the average market-to-book ratio of the proxy group. In contrast, the market capitalization of the

average water company was $1.545 billion on February 6, 2013, or 32.5 times the size of CCWC's estimated market capitalization.

Therefore, it is necessary to upwardly adjust the common equity cost rate of 10.48% based upon the nine water companies to reflect CCWC's greater risk due to its smaller relative size. The determination is based upon the size premiums for decile portfolios of New York Stock Exchange (NYSE), American Stock Exchange (AMEX) and NASDAQ listed companies for the 1926-2012 period and related data from 2013 Ibbotson® SBBI® – Risk Premium Over Time Report – Estimates for 1926 – 2012 (SBBI-2013 Risk Premium). The average size premium for the 6th decile which the nine water companies fall has been compared with the average size premium for the 10th decile in which the market capitalization of CCWC would fall if its stock were traded and sold at the February 6, 2013 average market/book ratio of 208.2% experienced by the nine water companies. As shown on page 1, the size premium spread between the 10th decile and the 6th decile is 4.31%. In view of the foregoing, an upward adjustment of 0.40% to reflect CCWC's greater relative business risk due to its smaller size is both reasonable and conservative.

A credit risk adjustment of 0.18% coupled with a business risk adjustment of 0.40%, when applied to the 10.48% indicated common equity cost rate based upon the nine water companies before adjustment, results in a business risk-adjusted common equity cost rate of 11.06%[22], which when rounded to 11.05% is

[22] 11.06% = 10.48% + 0.18% + 0.40%.

my recommended common equity cost rate based upon current capital market conditions.

A common equity cost rate of 11.05%, when applied to the requested common equity ratio of 81.17%, results in an overall rate of return of 10.08%. In my opinion, this overall rate of return is both reasonable and conservative, providing CCWC with sufficient earnings to enable it to attract necessary new capital.

Q. Does that conclude your direct testimony?

A. Yes.

APPENDIX A

PROFESSIONAL QUALIFICATIONS

OF

PAULINE M. AHERN, CRRA
PRINCIPAL

AUS CONSULTANTS

PROFESSIONAL QUALIFICATIONS
OF
PAULINE M. AHERN, CRRA
PRINCIPAL
AUS CONSULTANTS

PROFESSIONAL EXPERIENCE

1994-Present

In 1996, I became a Principal of AUS Consultants, continuing to offer testimony as an expert witness on the subjects of fair rate of return, cost of capital and related issues before state public utility commissions. I provide assistance and support to clients throughout the entire ratemaking litigation process. In addition, I supervise the financial analyst and administrative staff in the preparation of fair rate of return and cost of capital exhibits which are filed along with expert testimony before various state and federal public utility regulatory bodies. The team also assists in the preparation of interrogatory responses, as well as rebuttal exhibits.

As the Publisher of AUS Utility Reports (formerly C. A. Turner Utility Reports), I am responsible for the production, publishing, and distribution of the reports. AUS Utility Reports provides financial data and related ratios for about 120 public utilities, i.e., electric, combination gas and electric, natural gas distribution, natural gas transmission, telephone, and water utilities, on a monthly, quarterly and annual basis. Among the subscribers of AUS Utility Reports are utilities, many state regulatory commissions, federal agencies, individuals, brokerage firms, attorneys, as well as public and academic libraries. The publication has continuously provided financial statistics on the utility industry since 1930.

As the Publisher of AUS Utility Reports, I also supervise the production, publishing, and distribution of the AGA Rate Service publications under license from the American Gas Association. I am also responsible for maintaining and calculating the performance of the AGA Index, a market capitalization weighted index of the common stocks of the approximately 70 corporate members of the AGA, which serves as the benchmark for the AGA Gas Utility Index Fund.

As an Assistant Vice President from 1994 - 1996, I prepared fair rate of return and cost of capital exhibits which were filed along with expert testimony before various state and federal public utility regulatory bodies. These supporting exhibits include the determination of an appropriate ratemaking capital structure and the development of embedded cost rates of senior capital. The exhibits also support the determination of a recommended return on common equity through the use of various market models, such as, but not limited to, Discounted Cash Flow analysis, Capital Asset Pricing Model and Risk Premium Methodology, as well as an assessment of the risk characteristics of the client utility. I also assisted in the preparation of responses to any interrogatories received regarding such testimonies filed on behalf of client utilities. Following the filing of fair rate of return testimonies, I assisted in the evaluation of opposition testimony in order to prepare interrogatory questions, areas of cross-examination, and rebuttal testimony. I also evaluated and assisted in the preparation of briefs and exceptions following the hearing process. I also submitted testimony before state public utility commissions regarding appropriate capital structure ratios and fixed capital cost rates.

1990-1994

As a Senior Financial Analyst, I supervised two analysts and assisted in the preparation of fair rate of return and cost of capital exhibits which are filed along with expert testimony before various state and federal public utility regulatory bodies. The team also assisted in the preparation of interrogatory responses.

I evaluated the final orders and decisions of various commissions to determine whether further actions were warranted and to gain insight which assisted in the preparation of future rate of return studies.

I assisted in the preparation of an article authored by Frank J. Hanley and A. Gerald Harris entitled "Does Diversification Increase the Cost of Equity Capital?" published in the July 15, 1991 issue of Public Utilities Fortnightly.

In 1992, I was awarded the professional designation "Certified Rate of Return Analyst" (CRRA) by the National Society of Rate of Return Analysts (now the Society of Utility and Regulatory Financial Analysts (SURFA)). This designation is based upon education, experience and the successful completion of a comprehensive examination.

As Administrator of Financial Analysis for AUS Utility Reports, which then reported financial data for over 200 utility companies with approximately 1,000 subscribers, I oversaw the preparation of this monthly publication, as well as the accompanying annual publication, Financial Statistics - Public Utilities.

1988-1990

As a Financial Analyst, I assisted in the preparation of fair rate of return studies including capital structure determination, development of senior capital cost rates, as well as the determination of an appropriate rate of return on equity. I also assisted in the preparation of interrogatory responses, interrogatory questions of the opposition, areas of cross-examination and rebuttal testimony. I also assisted in the preparation of the annual publication C. A. Turner Utility Reports - Financial Statistics - Public Utilities.

1973-1975

As a Research Assistant in the Research Department of the Regional Economics Division of the Federal Reserve Bank of Boston, I was involved in the development and maintenance of econometric models to simulate regional economic conditions in New England in order to study the effects of, among other things, the energy crisis of the early 1970's and property tax revaluations on the economy of New England. I was also involved in the statistical analysis and preparation of articles for the New England Economic Review. Also, I was Assistant Editor of New England Business Indicators.

1972

As a Research Assistant in the Office of the Assistant Secretary for International Affairs, U.S. Treasury Department, Washington, D.C., I developed and maintained econometric models which simulated the economy of the United States in order to study the results of various alternate foreign trade policies so that national trade policy could be formulated and recommended.

Clients Served

I have offered expert testimony before the following commissions:

Arkansas
Arizona
British Columbia
California
Canada
Connecticut
Delaware
Florida
Hawaii
Idaho
Illinois
Indiana
Iowa
Kentucky
Louisiana
Maine
Maryland
Michigan
Missouri
Nevada
New Hampshire
New Jersey
New York
North Carolina
Ohio
Pennsylvania
Rhode Island
South Carolina
Virginia
Washington

I have sponsored testimony on fair rate of return and related issues for:

Alpena Power Company
Apple Canyon Utility Company
Applied Wastewater Management, Inc.
Aqua Illinois, Inc.
Aqua New Jersey, Inc.
Aqua North Carolina, Inc.
Aqua Ohio, Inc.
Aqua Virginia, Inc.
Aquarion Water Company
Aquarion Water Co. of New Hampshire, Inc.
Arizona Water Company
Artesian Water Company
Bermuda Water Company
The Atlantic City Sewerage Company
Audubon Water Company
The Borough of Hanover, PA
Carolina Pines Utilities, Inc.
Carolina Water Service, Inc. of NC
Carolina Water Service, Inc. of SC
The Columbia Water Company
The Connecticut Water Company
Consumers Illinois Water Company
Consumers Maine Water Company
Consumers New Jersey Water Company
City of DuBois, Pennsylvania
Elizabethtown Water Company
Emporium Water Company
GTE Hawaiian Telephone Inc.
Greenridge Utilities, Inc.
Illinois American Water Company
Iowa American Water Company
Jersey Central Power & Light Co.
Water Services Corp. of Kentucky
Lake Wildwood Utilities Corp.
Land'Or Utility Company
Long Island American Water Company
Long Neck Water Company
Louisiana Water Service, Inc.
Massanutten Public Service Company
Middlesex Water Company
Missouri-American Water Company
Mt. Holly Water Company
Nero Utility Services, Inc.
New Jersey Utilities Association
The Newtown Artesian Water Company
NRG Energy Center Pittsburgh LLC
NRG Energy Center Harrisburg LLC
Ohio-American Water Company
Penn Estates Utilities
Pinelands Water Company
Pinelands Waste Water Company
Pittsburgh Thermal
San Gabriel Valley Water Company
San Jose Water Company
Southland Utilities, Inc.
Spring Creek Utilities, Inc.
Sussex Shores Water Company
Tega Cay Water Services, Inc.
Total Environmental Services, Inc. – Treasure Lake Water & Sewer Divisions
Thames Water Americas
Tidewater Utilities, Inc.
Transylvania Utilities, Inc.
Trigen – Philadelphia Energy Corporation
Twin Lakes Utilities, Inc.
United Utility Companies
United Water Arkansas, Inc.
United Water Arlington Hills Sewerage, Inc.
United Water Connecticut, Inc.
United Water Delaware, Inc.
United Water Great Gorge Inc. / United Water Vernon Transmission, Inc.
United Water Idaho, Inc.
United Water Indiana, Inc.
United Water New Jersey, Inc.
United Water New Rochelle, Inc.
United Water New York, Inc.
United Water Owego / Nichols, Inc.
United Water Pennsylvania, Inc.
United Water Rhode Island, Inc.
United Water South County, Inc.
United Water Toms River, Inc.
United Water Vernon Sewage Inc.
United Water Virginia, Inc.
United Water Westchester, Inc.
United Water West Lafayette, Inc.
United Water West Milford, Inc.
Utilities, Inc.
Utilities Inc. of Central Nevada
Utilities, Inc. of Florida
Utilities, Inc. of Louisiana
Utilities, Inc. of Nevada
Utilities, Inc. of Pennsylvania
Utilities, Inc. - Westgate
Utilities Services of South Carolina
Utility Center, Inc.
Valley Energy, Inc.
Wellsboro Electric Company
Western Utilities, Inc.

I have sponsored testimony on generic/uniform methodologies for determining the return on common equity for:

Aquarion Water Company
The Connecticut Water Company
Corix Multi-Utility Services, Inc.
United Water Connecticut, Inc.
Utilities, Inc.

I have sponsored testimony on the rate of return and capital structure effects of merger and acquisition issues for:

California-American Water Company
New Jersey-American Water Company

I have sponsored testimony on capital structure and senior capital cost rates for the following clients:

Alpena Power Company
Arkansas-Western Gas Company
Associated Natural Gas Company
PG Energy Inc.
United Water Delaware, Inc.
Washington Natural Gas Company

I have sponsored testimony on Distribution System Improvement Charges (DSIC):

Arizona Water Company

EDUCATION:

1973 – Clark University – B.A. – Honors in Economics (Concentration: Econometrics and Regional/International Economics)
1991 – Rutgers University – M.B.A. – High Honors (Concentration: Corporate Finance)

PROFESSIONAL AFFILIATIONS:

Advisory Board – Financial Research Institute – University of Missouri
Edison Electric Institute – Cost of Capital Working Group
National Association of Water Companies – Member of the Finance/Accounting/Taxation and Rates and Regulation Committees
Society of Utility and Regulatory Financial Analysts
Member, Board of Directors – 2010-2014
President – 2006-2008 and 2008-2010
Secretary/Treasurer – 2004-2006
American Finance Association
Financial Management Association
Energy Bar Association
Energy Association of Pennsylvania

SPEAKING ENGAGEMENTS:

"Issues Surrounding the Determination of the Allowed Rate of Return", before the Staff Subcommittee on Electricity of the National Association of Regulatory Utility Commissioners, Winter 2013 Committee Meetings, February 3, 2013, Washington, DC.

"Leadership in the Financial Services Sector", Guest Professor – Cost of Capital, Business Leader Development Program, Rutgers University School of Business, February 1, 2013, Camden, NJ.

"Analyst Training in the Power and Gas Sectors", SNL Center for Financial Education, Downtown Conference Center at Pace University, New York City, December 12, 2012, Instructor (Financial Statement Analysis).

"Regulatory Training in Financing Planning, Strategies and Accounting Issues for Publicly and Privately Owned Water and Wastewater Utilities", New Mexico State University Center for Public Utilities, October 14-19, 2012, Instructor (Cost of Financial Capital).

"Application of a New Risk Premium Model for Estimating the Cost of Common Equity", Co-Presenter with Dylan W. D'Ascendis, CRRA, AUS Consultants, Edison Electric Institute Cost of Capital Working Group, October 3, 2012, Webinar.

"Application of a New Risk Premium Model for Estimating the Cost of Common Equity", Co-Presenter with Dylan W. D'Ascendis, CRRA, AUS Consultants, Staff Subcommittee on Accounting and Finance of the National Association of Regulatory Commissioners, September 10, 2012, St. Paul, MN.

"Analyst Training in the Power and Gas Sectors", SNL Center for Financial Education, Downtown Conference Center at Pace University, New York City, August 7, 2012, Instructor (Financial Statement Analysis).

"Advanced Regulatory Training in Financing Planning, Strategies and Accounting Issues for Publicly and Privately Owned Water and Wastewater Utilities", New Mexico State University Center for Public Utilities, May 13-17, 2012, Instructor (Cost of Financial Capital).

"A New Approach for Estimating the Equity Risk Premium Applied to Public Utilities", before the Finance and Regulatory Committees of the National Association of Water Companies, March 29, 2012, Telephonic Conference.

"A New Approach for Estimating the Equity Risk Premium Applied to Public Utilities", (co-presenter with Frank J. Hanley, Principal and Director, AUS Consultants) before the Water Committee of the National Association of Regulatory Utility Commissioners' Winter Committee Meetings, February 7, 2012, Washington, DC.

"A New Approach for Estimating the Equity Risk Premium Applied to Public Utilities", (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University and Frank J. Hanley, Principal and Director, AUS Consultants) before the Wall Street Utility Group, December 19, 2011, New York City, NY.

"Advanced Cost and Finance Issues for Water", (co-presenter with Gary D. Shambaugh, Principal & Director, AUS Consultants), 2011 Advanced Regulatory Studies Program – Ratemaking, Accounting and Economics, September 29, 2011, Kellogg Center at Michigan State University – Institute for Public Utilities, East Lansing, MI.

"Public Utility Betas and the Cost of Capital", (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Advanced Workshop in Regulation and Competition, 30th Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 20, 2011, Rutgers University, Skytop, PA.

Moderator: Society of Utility and Regulatory Financial Analysts: 43rd Financial Forum – "Impact of Cost Recovery Mechanisms on the Perception of Public Utility Risk", April 14-15, 2011, Washington, DC.

"A New Approach for Estimating the Equity Risk Premium for Public Utilities", (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Hot Topic Hotline Webinar, December 3, 2010, Financial Research Institute of the University of Missouri.

"A New Approach for Estimating the Equity Risk Premium for Public Utilities", (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) before the Indiana Utility Regulatory Commission Cost of Capital Task Force, September 28, 2010, Indianapolis, IN

Tomorrow's Cost of Capital: Cost of Capital Issues 2010, Deloitte Center for Energy Solutions, 2010 Deloitte Energy Conference, "Changing the Great Game: Climate, Customers and Capital", June 7-8, 2010, Washington, DC.

"A New Approach for Estimating the Equity Risk Premium for Public Utilities", (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Advanced Workshop in Regulation and Competition, 29th

Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 20, 2010, Rutgers University, Skytop, PA

Moderator: Society of Utility and Regulatory Financial Analysts: 42nd Financial Forum – "The Changing Economic and Capital Market Environment and the Utility Industry", April 29-30, 2010, Washington, DC

"A New Model for Estimating the Equity Risk Premium for Public Utilities" (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Spring 2010 Meeting of the Staff Subcommittee on Accounting and Finance of the National Association of Regulatory Utility Commissioners, March 17, 2010, Charleston, SC

"New Approach to Estimating the Cost of Common Equity Capital for Public Utilities" (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) - Advanced Workshop in Regulation and Competition, 28th Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 14, 2009, Rutgers University, Skytop, PA

Moderator: Society of Utility and Regulatory Financial Analysts: 41st Financial Forum – "Estimating the Cost of Capital in Today's Economic and Capital Market Environment", April 16-17, 2009, Washington, DC

"Water Utility Financing: Where Does All That Cash Come From?", AWWA Pre-Conference Workshop: Water Utility Ratemaking, March 25, 2008, Atlantic City, NJ

PAPERS:

"Comparative Evaluation of the Predictive Risk Premium™, the Discounted Cash Flow Model and the Capital Asset Pricing Model", co-authored with Dylan W. D'Ascendis, Frank J. Hanley and Richard A. Michelfelder, Ph.D., Rutgers University, AUS Consultants Working Paper, January 2013.

"A New Approach for Estimating the Equity Risk Premium for Public Utilities", co-authored with Frank J. Hanley and Richard A. Michelfelder, Ph.D., Rutgers University, The Journal of Regulatory Economics (December 2011), 40:261-278.

"Comparable Earnings: New Life for an Old Precept" co-authored with Frank J. Hanley, Financial Quarterly Review, (American Gas Association), Summer 1994.

EXHIBIT A
SCHEDULES

BEFORE THE

ARIZONA CORPORATION COMMISSION

EXHIBIT

TO ACCOMPANY THE

PREPARED TESTIMONY

OF

PAULINE M. AHERN, CRRA
PRINCIPAL
AUS CONSULTANTS

ON BEHALF OF

CHAPARRAL CITY WATER COMPANY

DOCKET NO. W-02113A-13-0030

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to the Exhibit
of Pauline M. Ahern, CRRA

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Chaparral City Water Company
Summary of Cost of Capital and Fair Rate of Return
Based upon the Projected Test Year

Type of Capital	Ratios (1)	Cost Rate	Weighted Cost Rate
Long-Term Debt	16.60%	5.97% (1)	0.99%
Common Equity	83.40%	11.05% (2)	9.22%
Total	100.00%		10.21%

Notes:

(1) Schedule D-1, page 1 of the Company's filing.

(2) Based upon informed judgment from the entire study, the principal results of which are summarized on page 2.

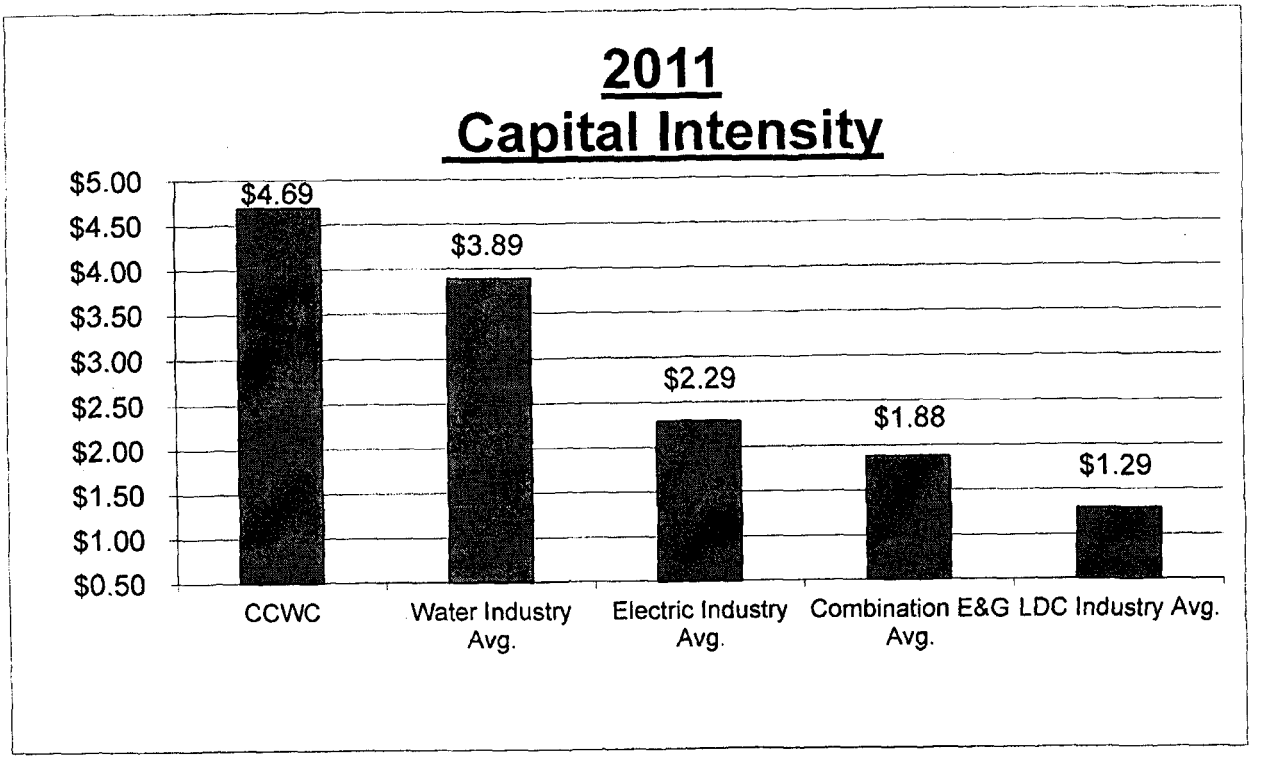
Chaparral City Water Company
Brief Summary of Common Equity Cost Rate

No.	Principal Methods	Proxy Group of Nine Water Companies
1.	Discounted Cash Flow Model (DCF) (1)	8.84 %
2.	Risk Premium Model (RPM) (2)	11.04
3.	Capital Asset Pricing Model (CAPM) (3)	10.75
5.	Indicated Common Equity Cost Rate before Adjustments for Risk	10.48 %
6.	Credit Risk Adjustment (5)	0.18
7	Business Risk Adjustment (6)	0.40
8.	Indicated Common Equity Cost Rate	11.06 %
9.	Recommended Common Equity Cost Rate	11.05 %

Notes:
(1) From Schedule 6.
(2) From page 1 of Schedule 8.
(3) From page 1 of Schedule 9.
(4) Credit risk adjustment to reflect the increased credit risk of Chaparral City Water Company's likely bond rating relative to the proxy group as detailed in Ms. Ahern's accompanying direct testimony.
(5) Business risk adjustment to reflect Chaparral City Water Company's greater business risk due to its small size relative to the proxy group as detailed in Ms. Ahern's accompanying direct testimony.

Chaparral City Water Company
2011 Capital Intensity of Chaparral City Water Company and
AUS Utility Reports Utility Companies Industry Averages

	Average Net Plant ($ mill)	Average Operating Revenue ($ mill)	Capital Intensity ($)	Capital Intensity CCWC v. Other Industries (times)
Chaparral City Water Company	$ 42.01	$ 8.96	$ 4.69	--
Water Industry Average	$ 2,083.68	$ 535.05	$ 3.89	120.57%
Electric Industry Average	$ 13,849.32	$ 6,042.90	$ 2.29	204.80%
Combination Elec. & Gas Industry Average	$ 11,649.44	$ 6,195.25	$ 1.88	249.47%
Gas Distribution Average	$ 3,062.57	$ 2,382.29	$ 1.29	363.57%



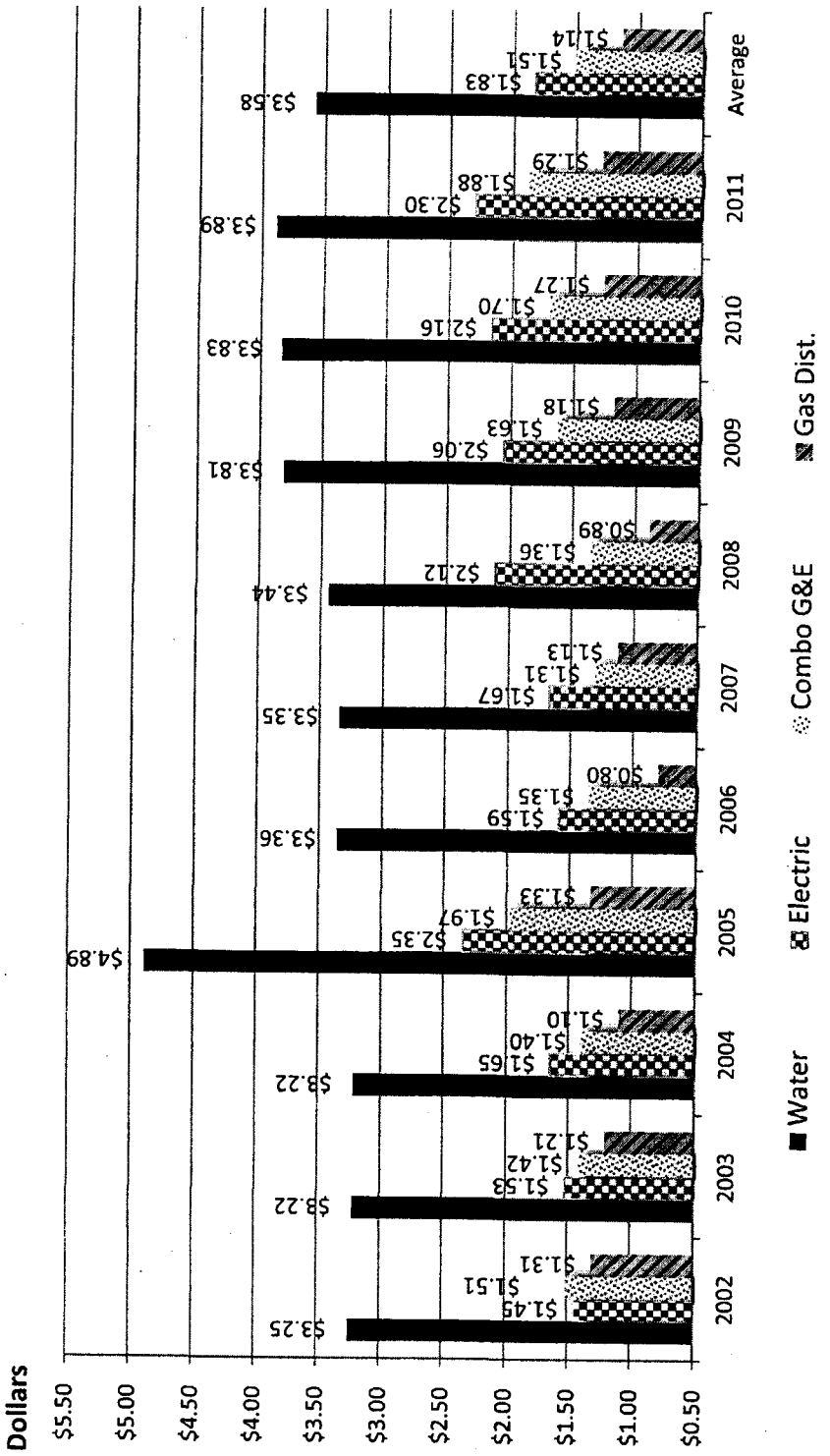
Notes:
Capital Intensity is equal to Net Plant divided by Total Operating Revenue.

Source of Information:
EDGAR Online's I-Metrix Database
Company Annual Forms 10-K

AUS Utility Reports - May 2012
Published By AUS Consultants

Company Provided Information

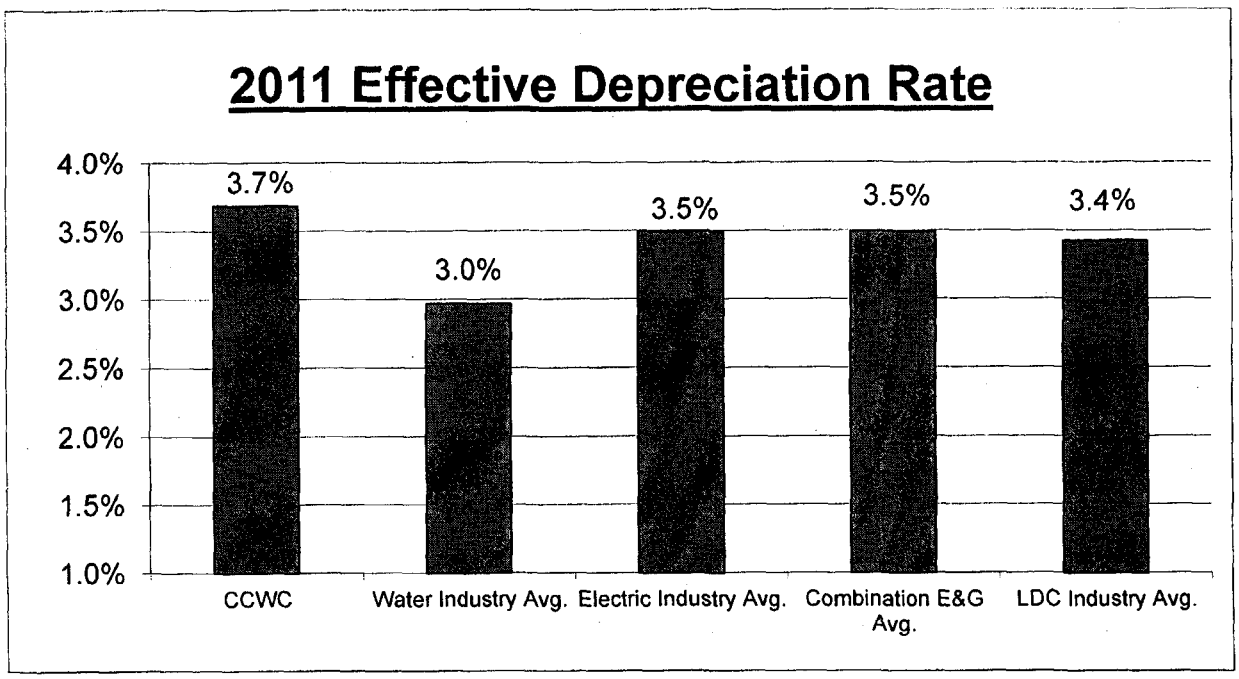
Capital Intensity of the AUS Utility Reports Companies
2002 - 2011



Source of Information: SEC Edgar I-Metrix Online Database

Chaparral City Water Company
2011 Depreciation Rate of *Chaparral City Water Company* and
AUS Utility Reports Utility Companies Industry Averages

	Depreciation Depletion & Amort. Expense ($ mill)	Average Total Gross Plant Less CWIP ($ mill)	Depreciation Rate (%)	Depreciation Rate CCWC v. Other Industries (times)
Chaparral City Water Company	$ 1.88	$ 51.02	3.7%	- -
Water Industry Average	$ 68.22	$ 2,300.11	3.0%	123.33%
Electric Industry Average	$ 632.49	$ 18,111.66	3.5%	105.71%
Combination Elec. & Gas Industry Average	$ 560.74	$ 16,057.10	3.5%	105.71%
LDC Gas Distribution Industry Average	$ 139.95	$ 4,089.98	3.4%	108.82%



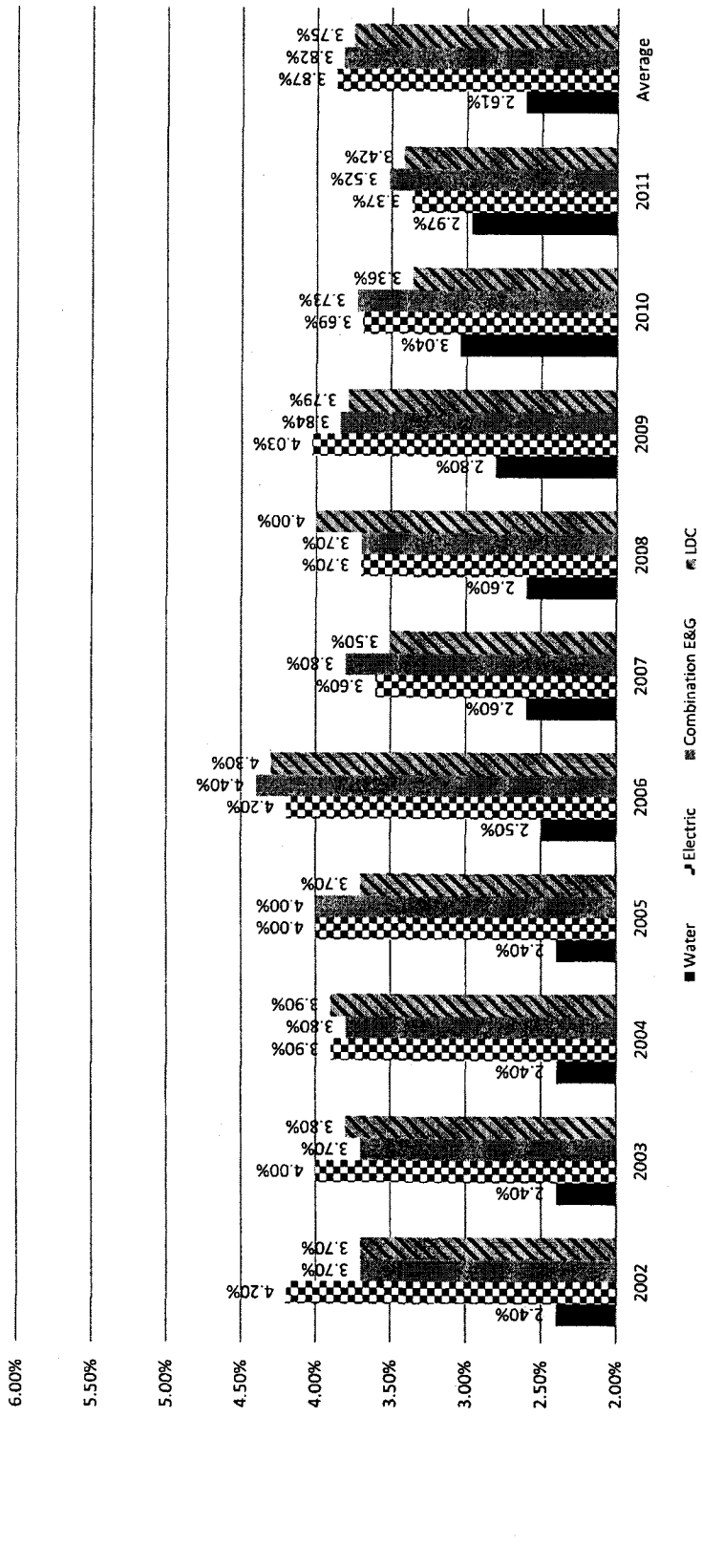
Notes:
Effective Depreciation Rate is equal to Depreciation, Depletion and Amortization Expense divided by average beginning and ending year's Gross Plant minus Construction Work in Progress.

Source of Information:
EDGAR Online's I-Metrix Database
Company Annual Forms 10-K

AUS Utility Report - May 2012
Published by AUS Consultants

Company Provided Information

Depreciation Rates for the AUS Utility Reports Companies 2002-2011



Source of Information: SEC Edgar I-Metrix Online Database

STANDARD &POOR'S

RATINGSDIRECT®

May 27, 2009

Criteria | Corporates | General:

Criteria Methodology: Business Risk/Financial Risk Matrix Expanded

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Business Risk/Financial Risk Framework

Updated Matrix

Financial Benchmarks

How To Use The Matrix--And Its Limitations

Related Articles

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Criteria | Corporates | General:

Criteria Methodology: Business Risk/Financial Risk Matrix Expanded

(Editor's Note: In the previous version of this article published on May 26, certain of the rating outcomes in the table 1 matrix were missated. A corrected version follows.)

Standard & Poor's Ratings Services is refining its methodology for corporate ratings related to its business risk/financial risk matrix, which we published as part of 2008 Corporate Ratings Criteria on April 15, 2008, on RatingsDirect at www.ratingsdirect.com and Standard & Poor's Web site at www.standardandpoors.com.

This article amends and supersedes the criteria as published in Corporate Ratings Criteria, page 21, and the articles listed in the "Related Articles" section at the end of this report.

This article is part of a broad series of measures announced last year to enhance our governance, analytics, dissemination of information, and investor education initiatives. These initiatives are aimed at augmenting our independence, strengthening the rating process, and increasing our transparency to better serve the global markets.

We introduced the business risk/financial risk matrix four years ago. The relationships depicted in the matrix represent an essential element of our corporate analytical methodology.

We are now expanding the matrix, by adding one category to both business and financial risks (see table 1). As a result, the matrix allows for greater differentiation regarding companies rated lower than investment grade (i.e., 'BB' and below).

Table 1

Business And Financial Risk Profile Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly Leveraged
Excellent	AAA	AA	A	A-	BBB	--
Strong	AA	A	A-	BBB	BB	BB-
Satisfactory	A-	BBB+	BBB	BB+	BB-	B+
Fair	--	BBB-	BB+	BB	BB-	B
Weak	--	--	BB	BB-	B+	B-
Vulnerable	--	--	--	B+	B	CCC+

These rating outcomes are shown for guidance purposes only. Actual rating should be within one notch of indicated rating outcomes.

The rating outcomes refer to issuer credit ratings. The ratings indicated in each cell of the matrix are the midpoints of a range of likely rating possibilities. This range would ordinarily span one notch above and below the indicated rating.

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Business Risk/Financial Risk Framework

Our corporate analytical methodology organizes the analytical process according to a common framework, and it divides the task into several categories so that all salient issues are considered. The first categories involve fundamental business analysis; the financial analysis categories follow.

Our ratings analysis starts with the assessment of the business and competitive profile of the company. Two companies with identical financial metrics can be rated very differently, to the extent that their business challenges and prospects differ. The categories underlying our business and financial risk assessments are:

Business risk

- Country risk
- Industry risk
- Competitive position
- Profitability/Peer group comparisons

Financial risk

- Accounting
- Financial governance and policies/risk tolerance
- Cash flow adequacy
- Capital structure/asset protection
- Liquidity/short-term factors

We do not have any predetermined weights for these categories. The significance of specific factors varies from situation to situation.

Updated Matrix

We developed the matrix to make explicit the rating outcomes that are typical for various business risk/financial risk combinations. It illustrates the relationship of business and financial risk profiles to the issuer credit rating.

We tend to weight business risk slightly more than financial risk when differentiating among investment-grade ratings. Conversely, we place slightly more weight on financial risk for speculative-grade issuers (see table 1, again). There also is a subtle compounding effect when both business risk and financial risk are aligned at extremes (i.e., excellent/minimal and vulnerable/highly leveraged.)

The new, more granular version of the matrix represents a refinement--not any change in rating criteria or standards--and, consequently, holds no implications for any changes to existing ratings. However, the expanded matrix should enhance the transparency of the analytical process.

Financial Benchmarks

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Table 2

Financial Risk Indicative Ratios (Corporates)

	FFO/Debt (%)	Debt/EBITDA (x)	Debt/Capital (%)
Minimal	greater than 60	less than 1.5	less than 25
Modest	45-60	1.5-2	25-35
Intermediate	30-45	2-3	35-45
Significant	20-30	3-4	45-50
Aggressive	12-20	4-5	50-60
Highly Leveraged	less than 12	greater than 5	greater than 60

How To Use The Matrix--And Its Limitations

The rating matrix indicative outcomes are what we typically observe--but are not meant to be precise indications or guarantees of future rating opinions. Positive and negative nuances in our analysis may lead to a notch higher or lower than the outcomes indicated in the various cells of the matrix.

In certain situations there may be specific, overarching risks that are outside the standard framework, e.g., a liquidity crisis, major litigation, or large acquisition. This often is the case regarding credits at the lowest end of the credit spectrum--i.e., the 'CCC' category and lower. These ratings, by definition, reflect some impending crisis or acute vulnerability, and the balanced approach that underlies the matrix framework just does not lend itself to such situations.

Similarly, some matrix cells are blank because the underlying combinations are highly unusual--and presumably would involve complicated factors and analysis.

The following hypothetical example illustrates how the tables can be used to better understand our rating process (see tables 1 and 2).

We believe that Company ABC has a satisfactory business risk profile, typical of a low investment-grade industrial issuer. If we believed its financial risk were intermediate, the expected rating outcome should be within one notch of 'BBB'. ABC's ratios of cash flow to debt (35%) and debt leverage (total debt to EBITDA of 2.5x) are indeed characteristic of intermediate financial risk.

It might be possible for Company ABC to be upgraded to the 'A' category by, for example, reducing its debt burden to the point that financial risk is viewed as minimal. Funds from operations (FFO) to debt of more than 60% and debt to EBITDA of only 1.5x would, in most cases, indicate minimal.

Conversely, ABC may choose to become more financially aggressive--perhaps it decides to reward shareholders by borrowing to repurchase its stock. It is possible that the company may fall into the 'BB' category if we view its financial risk as significant. FFO to debt of 20% and debt to EBITDA 4x would, in our view, typify the significant financial risk category.

Still, it is essential to realize that the financial benchmarks are guidelines, neither gospel nor guarantees. They can vary in nonstandard cases: For example, if a company's financial measures exhibit very little volatility, benchmarks may be somewhat more relaxed.

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Moreover, our assessment of financial risk is not as simplistic as looking at a few ratios. It encompasses:

- a view of accounting and disclosure practices;
- a view of corporate governance, financial policies, and risk tolerance;
- the degree of capital intensity, flexibility regarding capital expenditures and other cash needs, including acquisitions and shareholder distributions; and
- various aspects of liquidity--including the risk of refinancing near-term maturities.

The matrix addresses a company's standalone credit profile, and does not take account of external influences, which would pertain in the case of government-related entities or subsidiaries that in our view may benefit or suffer from affiliation with a stronger or weaker group. The matrix refers only to local-currency ratings, rather than foreign-currency ratings, which incorporate additional transfer and convertibility risks. Finally, the matrix does not apply to project finance or corporate securitizations.

Related Articles

Industrials' Business Risk/Financial Risk Matrix--A Fundamental Perspective On Corporate Ratings, published April 7, 2005, on RatingsDirect.

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Chaparral City Water Company
CAPITALIZATION AND FINANCIAL STATISTICS (1)
2007 - 2011, INCLUSIVE

	2011	2010	2009	2008	2007	5 YEAR AVERAGE
			(MILLIONS OF DOLLARS)			
CAPITALIZATION STATISTICS						
AMOUNT OF CAPITAL EMPLOYED						
TOTAL PERMANENT CAPITAL	$ 28.154	$ 28.602	$ 27.769	$ 28.458	$ 33.242	
SHORT-TERM DEBT	0.315	0.178	1.178	2.440	1.650	
TOTAL-CAPITAL EMPLOYED	$ 28.469	$ 28.780	$ 28.947	$ 30.898	$ 34.892	
INDICATED AVERAGE CAPITAL COST RATES (2)						
TOTAL DEBT	5.80 %	5.48 %	5.13 %	5.34 %	5.81 %	
PREFERRED STOCK						
CAPITAL STRUCTURE RATIOS						
BASED ON TOTAL PERMANENT CAPITAL:						
LONG-TERM DEBT	18.83 %	19.74 %	21.52 %	22.09 %	19.81 %	20.40 %
PREFERRED STOCK	-	-	-	-	-	-
COMMON EQUITY	81.17	80.26	78.48	77.91	80.19	79.60
TOTAL	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
BASED ON TOTAL CAPITAL:						
TOTAL DEBT, INCLUDING SHORT-TERM	19.72 %	20.23 %	24.71 %	28.24 %	23.60 %	23.30 %
PREFERRED STOCK	-	-	-	-	-	-
COMMON EQUITY	80.28	79.77	75.29	71.76	76.40	76.70
TOTAL	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
DIVIDEND PAYOUT RATIO	107.35 %	- %	- %	- %	- %	21.47 %
RATE OF RETURN ON AVERAGE COMMON EQUITY	6.10 %	5.20 %	(1.75) %	(18.39) %	1.76 %	(1.42) %
TOTAL DEBT / EBITDA (3)	1.15 x	1.40 x	3.97 x	(1.77) x	2.82 x	1.51 x
FUNDS FROM OPERATIONS / TOTAL DEBT (4)	55.00 %	54.00 %	38.00 %	30.00 %	27.00 %	40.80 %
TOTAL DEBT / TOTAL CAPITAL	19.72 %	20.23 %	24.71 %	28.24 %	23.60 %	23.30 %

Notes:

(1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group, and are based upon financial statements as originally reported in each year.

(2) Computed by relating actual total debt interest or preferred stock dividends booked to average of beginning and ending total debt or preferred stock reported to be outstanding.

(3) Total debt as a percentage of EBITDA (Earnings before Interest, Income Taxes, Depreciation and Amortization)

(4) Funds from Operations (sum of net income, depreciation, amortization, net deferred income tax and investment tax credits, less total AFUDC) as percentage of total debt.

Source of Information: Chaparral City Water Company Audited Financial Statements

Proxy Group of Nine Water Companies
CAPITALIZATION AND FINANCIAL STATISTICS (1)
2007 - 2011, Inclusive

	2011	2010	2009	2008	2007	
			(MILLIONS OF DOLLARS)			
CAPITALIZATION STATISTICS						
AMOUNT OF CAPITAL EMPLOYED						
TOTAL PERMANENT CAPITAL	$1,736.912	$1,712.951	$1,641.561	$1,537.371	$1,561.064	
SHORT-TERM DEBT	$81.076	$53.463	$31.243	$84.104	$37.360	
TOTAL CAPITAL EMPLOYED	$1,817.988	$1,766.414	$1,672.804	$1,621.475	$1,598.424	
INDICATED AVERAGE CAPITAL COST RATES (2)						
TOTAL DEBT	5.36 %	5.37 %	5.31 %	5.58 %	6.08 %	
PREFERRED STOCK	2.77	2.77	2.77	2.88	2.18	
CAPITAL STRUCTURE RATIOS						5 YEAR AVERAGE
BASED ON TOTAL PERMANENT CAPITAL:						
LONG-TERM DEBT	50.69 %	50.97 %	50.80 %	50.35 %	49.46 %	50.46 %
PREFERRED STOCK	0.18	0.19	0.21	0.22	0.31	0.22
COMMON EQUITY	49.13	48.84	48.99	49.43	50.23	49.32
TOTAL	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
BASED ON TOTAL CAPITAL:						
TOTAL DEBT, INCLUDING SHORT-TERM	52.55 %	53.49 %	53.33 %	53.43 %	50.59 %	52.68 %
PREFERRED STOCK	0.17	0.18	0.19	0.21	0.31	0.21
COMMON EQUITY	47.28	46.33	46.48	46.36	49.10	47.11
TOTAL	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
FINANCIAL STATISTICS						
FINANCIAL RATIOS - MARKET BASED						
EARNINGS / PRICE RATIO	5.36 %	5.64 %	3.94 %	2.40 %	4.64 %	4.40 %
MARKET / AVERAGE BOOK RATIO	168.48	162.79	150.78	169.97	200.74	170.55
DIVIDEND YIELD	3.62	3.81	4.24	4.05	3.48	3.84
DIVIDEND PAYOUT RATIO	67.87	66.67	60.06	64.23	63.89	64.54
RATE OF RETURN ON AVERAGE BOOK COMMON EQUITY	8.99 %	8.98 %	6.99 %	6.39 %	7.09 %	7.69 %
TOTAL DEBT / EBITDA (3)	4.34 X	4.75 X	5.53 X	9.07 X	5.59 X	5.86 X
FUNDS FROM OPERATIONS / TOTAL DEBT (4)	18.82 %	17.10 %	16.41 %	16.14 %	15.04 %	16.70 %
TOTAL DEBT / TOTAL CAPITAL	52.55 %	53.49 %	53.33 %	53.43 %	50.59 %	52.68 %

Notes:

(1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group, and are based upon financial statements as originally reported in each year.

(2) Computed by relating actual total debt interest or preferred stock dividends booked to average of beginning and ending total debt or preferred stock reported to be outstanding.

(3) Total debt relative to EBITDA (Earnings before Interest, Income Taxes, Depreciation and Amortization).

(4) Funds from operations (sum of net income, depreciation, amortization, net deferred income tax and investment tax credits, less total AFUDC) plus interest charges as a percentage of total debt.

Source of Information: I-Metrix Database
Company SEC Form 10-K

Capital Structure Based upon Total Permanent Capital for the
Proxy Group of Nine Water Companies
2007 - 2011, Inclusive

	2011	2010	2009	2008	2007	5 YEAR AVERAGE
American States Water Co.						
Long-Term Debt	45.46 %	44.30 %	46.95 %	46.25 %	46.99 %	45.99 %
Preferred Stock	0.00	0.00	0.00	0.00	0.00	0.00
Common Equity	54.54	55.70	53.05	53.75	53.01	54.01
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
American Water Works Co., Inc.						
Long-Term Debt	55.72 %	56.73 %	56.98 %	53.75 %	51.05 %	54.84 %
Preferred Stock	0.27	0.29	0.30	0.32	0.31	0.30
Common Equity	44.01	42.98	42.72	45.93	48.64	44.86
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Aqua America, Inc.						
Long-Term Debt	54.11 %	57.05 %	56.59 %	54.21 %	55.88 %	55.57 %
Preferred Stock	0.02	0.02	0.02	0.09	0.09	0.05
Common Equity	45.87	42.93	43.39	45.70	44.03	44.38
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Artesian Resources Corp.						
Long-Term Debt	48.93 %	52.84 %	54.12 %	59.57 %	52.20 %	53.53 %
Preferred Stock	0.00	0.00	0.00	0.00	0.00	0.00
Common Equity	51.07	47.16	45.88	40.43	47.80	46.47
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
California Water Service Group						
Long-Term Debt	52.04 %	52.51 %	47.93 %	41.88 %	42.86 %	47.44 %
Preferred Stock	0.00	0.00	0.00	0.00	0.51	0.10
Common Equity	47.96	47.49	52.07	58.12	56.63	52.46
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Connecticut Water Service, Inc.						
Long-Term Debt	53.05 %	49.32 %	50.59 %	46.94 %	47.76 %	49.53 %
Preferred Stock	0.30	0.34	0.35	0.39	0.44	0.36
Common Equity	46.65	50.34	49.06	52.67	51.80	50.11
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Middlesex Water Company						
Long-Term Debt	43.12 %	43.91 %	47.35 %	49.10 %	49.48 %	46.59 %
Preferred Stock	1.06	1.07	1.24	1.22	1.46	1.21
Common Equity	55.82	55.02	51.41	49.68	49.06	52.20
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
SJW Corporation						
Long-Term Debt	56.63 %	53.79 %	49.52 %	46.08 %	47.79 %	50.76 %
Preferred Stock	0.00	0.00	0.00	0.00	0.01	0.00
Common Equity	43.37	46.21	50.48	53.92	52.20	49.24
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
York Water Company						
Long-Term Debt	47.16 %	48.28 %	47.16 %	55.31 %	51.17 %	49.82 %
Preferred Stock	0.00	0.00	0.00	0.00	0.00	0.00
Common Equity	52.84	51.72	52.84	44.69	48.83	50.18
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Proxy Group of Nine Water Companies						
Long-Term Debt	50.69 %	50.97 %	50.80 %	50.35 %	49.46 %	50.46 %
Preferred Stock	0.18	0.19	0.21	0.22	0.31	0.22
Common Equity	49.13	48.84	48.99	49.43	50.23	49.32
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %

Source of Information
EDGAR Online's I-Metrix Database
Annual Forms 10-K

Chaparral City Water Company
Indicated Common Equity Cost Rate Using the Discounted Cash Flow Model for
the Proxy Group of Nine Water Companies

	1	2	3	4	5	6	7	8
Proxy Group of Nine Water Companies	Average Dividend Yield (1)	Value Line Projected Five Year Growth in EPS (2)	Reuters Mean Consensus Projected Five Year Growth Rate in EPS	Zack's Five Year Projected Growth Rate in EPS	Yahoo! Finance Projected Five Year Growth in EPS	Average Projected Five Year Growth in EPS (3)	Adjusted Dividend Yield (4)	Indicated Common Equity Cost Rate (5)
American States Water Co.	2.99 %	5.50 %	NA %	6.00 %	4.00 %	5.17 %	3.07 %	8.24 %
American Water Works Co., Inc.	2.67	9.00	9.60	8.50	8.50	8.90	2.79	11.69
Aqua America, Inc.	2.56	7.00	7.80	6.90	7.30	7.25	2.65	9.90
Artesian Resources Corp.	3.62	NA	NA	NA	4.00	4.00	3.69	7.69
California Water Service Group	3.43	6.00	5.00	5.00	5.00	5.25	3.52	8.77
Connecticut Water Service, Inc.	3.25	7.50	NA	NA	6.10	6.80	3.36	10.16
Middlesex Water Company	3.90	7.00	NA	NA	2.70	4.85	3.99	8.84
SJW Corporation	2.78	8.00	NA	NA	14.00	11.00	2.93	13.93
York Water Company	3.04	NA	NA	NA	4.90	4.90	3.11	8.01
Average								9.69 %
Median								8.84 %

NA= Not Available
NMF = Not Meaningful Figure

Notes:

(1) Indicated dividend at 02/06/2013 divided by the average closing price of the last 60 trading days ending 02/06/2013 for each company.
(2) From pages 2 through 10 of this Schedule.
(3) Average of columns 2 through 5 excluding negative growth rates.
(4) This reflects a growth rate component equal to one-half the conclusion of growth rate (from column 6) x column 1 to reflect the periodic payment of dividends (Gordon Model) as opposed to the continuous payment. Thus, for American States Water Co. , 2.99% x (1+(1/2 x 5.17%)) = 3.07%.
(5) Column 6 + column 7.

Source of Information:

Value Line Investment Survey
www.reuters.com Downloaded on 02/07/2013
www.zacks.com Downloaded on 02/07/2013
www.yahoo.com Downloaded on 02/07/2013

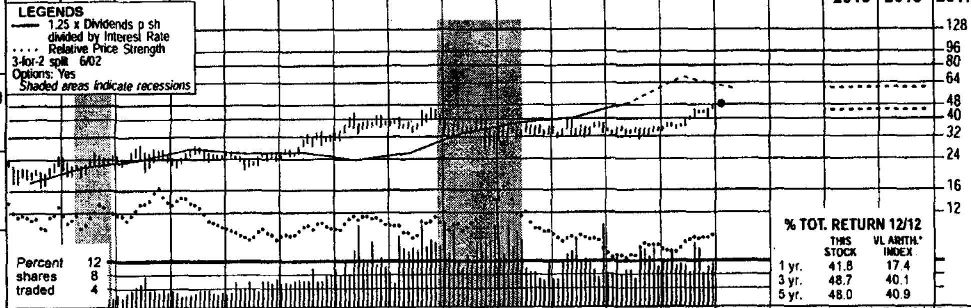
AMER. STATES WATER NYSE-AWR

RECENT PRICE 48.57 | P/E RATIO 18.8 (Trailing: 18.3 Median: 22.0) | RELATIVE P/E RATIO 1.19 | DIV'D YLD 2.9% | VALUE LINE

TIMELINESS 2 Raised 11/23/12
SAFETY 2 Raised 7/20/12
TECHNICAL 3 Raised 1/4/13
BETA .70 (1.00 = Market)

High:	26.4	29.0	29.0	26.8	34.6	43.8	46.1	42.0	38.8	39.6	36.4	48.1
Low:	19.0	20.3	21.6	20.8	24.3	30.3	33.6	27.0	29.8	31.2	30.5	34.1

Target Price Range 2015 | 2016 | 2017



2015-17 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	60	(+25%)	8%
Low	45	(-5%)	1%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	0	0	0	0	0	0	0	0
Options	2	2	0	4	2	0	16	0	0
to Sell	2	2	0	4	2	0	17	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	69	83	79
to Sell	63	50	65
Hld's(000)	11810	11968	11747

% TOT. RETURN 12/12

	THIS STOCK	VL ARITH.* INDEX
1 yr.	41.8	17.4
3 yr.	48.7	40.1
5 yr.	48.0	40.9

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
11.37	11.44	11.02	12.91	12.17	13.06	13.78	13.98	13.61	14.06	15.76	17.49	18.42	19.48	21.41	22.24	23.95	24.50	Revenues per sh	27.80
1.75	1.85	2.04	2.26	2.20	2.53	2.54	2.08	2.23	2.64	2.89	3.31	3.37	3.40	4.23	4.26	4.60	4.85	"Cash Flow" per sh	5.50
1.13	1.04	1.08	1.19	1.28	1.35	1.34	.78	1.05	1.32	1.33	1.62	1.55	1.62	2.22	2.24	2.65	2.70	Earnings per sh A	2.80
.82	.83	.84	.85	.86	.87	.87	.88	.89	.90	.91	.96	1.00	1.01	1.04	1.10	1.27	1.45	Div'd Decl'd per sh B■	1.60
2.40	2.58	3.11	4.30	3.03	3.18	2.68	3.76	5.03	4.24	3.91	2.89	4.45	4.18	4.24	4.26	4.20	4.40	Cap'l Spending per sh	5.10
11.01	11.24	11.48	11.82	12.74	13.22	14.05	13.97	15.01	15.72	16.64	17.53	17.95	19.39	20.26	21.68	22.80	23.15	Book Value per sh	23.80
13.33	13.44	13.44	13.44	15.12	15.12	15.18	15.21	16.75	16.80	17.05	17.23	17.30	18.53	18.63	18.85	19.00	19.20	Common Shs Outst'g C	19.60
12.6	14.5	15.5	17.1	15.9	16.7	18.3	31.9	23.2	21.9	27.7	24.0	22.6	21.2	15.7	15.7	15.3		Avg Ann'l P/E Ratio	19.0
.79	.84	.81	.97	1.03	.86	1.00	1.82	1.23	1.17	1.50	1.27	1.36	1.41	1.00	1.01	.96		Relative P/E Ratio	1.25
5.8%	5.5%	5.0%	4.2%	4.2%	3.9%	3.6%	3.5%	3.6%	3.1%	2.5%	2.5%	2.9%	2.9%	3.0%	3.0%	3.1%		Avg Ann'l Div'd Yield	3.0%
						209.2	212.7	228.0	236.2	268.6	301.4	318.7	361.0	398.9	419.3	455	470	Revenues ($mill)	545
						20.3	11.9	16.5	22.5	23.1	28.0	26.8	29.5	41.4	42.0	50.0	55.0	Net Profit ($mill)	55.0
						38.9%	43.5%	37.4%	47.0%	40.5%	42.6%	37.8%	38.9%	43.2%	41.7%	42.5%	42.0%	Income Tax Rate	40.0%
						--	--	--	--	12.2%	8.5%	6.9%	3.2%	5.8%	5.8%	5.0%	5.0%	AFUDC % to Net Profit	5.0%
						52.0%	52.0%	47.7%	50.4%	48.6%	46.9%	46.2%	45.9%	44.3%	45.4%	43.0%	43.0%	Long-Term Debt Ratio	42.0%
						48.0%	48.0%	52.3%	49.6%	51.4%	53.1%	53.8%	54.1%	55.7%	54.6%	57.0%	57.0%	Common Equity Ratio	58.0%
						444.4	442.3	480.4	532.5	551.6	569.4	577.0	665.0	677.4	749.1	760	780	Total Capital ($mill)	805
						563.3	602.3	664.2	713.2	750.6	776.4	825.3	866.4	855.0	896.5	935	980	Net Plant ($mill)	1080
						6.5%	4.6%	5.2%	5.4%	6.0%	6.7%	6.4%	5.9%	7.6%	6.0%	6.0%	6.0%	Return on Total Cap'l	7.0%
						9.5%	5.6%	6.6%	8.5%	8.1%	9.3%	8.6%	8.2%	11.0%	10.3%	10.5%	11.0%	Return on Shr. Equity	12.0%
						9.5%	5.6%	6.6%	8.5%	8.1%	9.3%	8.6%	8.2%	11.0%	10.3%	10.5%	11.0%	Return on Com Equity	12.0%
						3.3%	NMF	1.0%	2.8%	2.7%	3.9%	3.1%	3.2%	5.8%	5.2%	5.0%	5.0%	Retained to Com Eq	5.0%
						65%	113%	84%	67%	67%	58%	64%	61%	47%	49%	48%	50%	All Div'ds to Net Prof	57%

CAPITAL STRUCTURE as of 9/30/12
Total Debt $344.4 mill. **Due in 5 Yrs** $280.0 mill.
LT Debt $344.2 mill. **LT Interest** $24.0 mill.
(LT interest earned: 5.5x; total interest coverage: 5.2x) *(43% of Cap'l)*

Leases, Uncapitalized: Annual rentals $3.3 mill.

Pension Assets-12/11 $92.9 *mill.* **Oblig.** $146.1 mill.

Pfd Stock None.

Common Stock 19,216,427 shs.
as of 11/2/12
MARKET CAP: $925 million (Small Cap)

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	4.2	1.3	43.1
Other	200.8	164.3	144.0
Current Assets	205.0	165.6	187.1
Accts Payable	36.2	37.9	52.1
Debt Due	61.3	.3	.2
Other	81.3	66.2	56.9
Current Liab.	178.8	104.4	109.2
Fix. Chg. Cov.	428%	401%	390%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	5.0%	7.5%	4.5%
"Cash Flow"	5.5%	9.5%	5.5%
Earnings	4.5%	11.5%	5.5%
Dividends	2.0%	2.5%	7.5%
Book Value	5.0%	5.0%	2.5%

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	79.6	93.6	101.5	86.3	361.0
2010	88.4	95.5	111.3	103.7	398.9
2011	94.3	109.8	119.9	95.3	419.3
2012	106.6	114.3	133.5	100.6	455
2013	105	120	135	110	470

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	.28	.64	.52	.18	1.62
2010	.45	.47	.62	.68	2.22
2011	.37	.68	.83	.36	2.24
2012	.53	.79	.97	.36	2.65
2013	.50	.75	1.00	.45	2.70

Cal-endar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.250	.250	.250	.260	1.01
2010	.260	.260	.260	.260	1.04
2011	.260	.280	.280	.280	1.10
2012	.280	.280	.355	.355	1.27
2013					

BUSINESS: American States Water Co. operates as a holding company. Through its principal subsidiary, *Golden State Water* Company, it supplies water to more than 250,000 customers in 75 communities in 10 counties. Service areas include the greater metropolitan areas of Los Angeles and Orange Counties. The company also provides electric utility services to nearly 23,250 customers in the city of Big Bear Lake and in areas of San Bernardino County. *Sold Chaparral City Water of Arizona* (6/11). Has 703 employees. Officers & directors own 2.9% of common stock (4/12 Proxy). Chairman: Lloyd Ross. President & CEO: Robert J. Sprowls. Inc: CA. Addr: 630 East Foothill Boulevard, San Dimas, CA 91773. Tel: 909-394-3600. *Internet: www.aswater.com.*

American States Water's bottom-line momentum will likely slow a bit in 2013. *We believe that share net grew 18%* in 2012, largely due to the Contracted Services unit in its American States Utility Services (ASUS) subsidiary. ASUS continues to generate higher-than-expected construction margins on the Fort Bragg military base in North Carolina and on bases in Virginia. This subsidiary provides the most upside, as it takes on projects that are lighter on the regulatory front. The 50-year privatization contract with the U.S. government on Fort Bragg offers a decent amount of business going forward. Though optimism is strong, the reliability of future awards provides a greater concern. We expect difficult comps, and fewer projects will slow growth in this segment. Therefore, this expected softness in Contracted Services, *coupled with flat-tish water and electric growth*, have tempered our optimism for 2013.

Management's focus on bidding opportunities should bolster longer-term growth. We expect work on military bases will drive a majority of the company's bidding activity. One new venture that should get started in 2013 is the $18 million Patriot Project. The project *includes construction of water and sewer infrastructure on a Fort Bragg addition.* As mentioned, new work should be lumpy and provide some uncertainty for longer-term profitability. However, the newly initiated dividend from ASUS to AWR should ease some of investors' concerns.

The balance sheet continues to show improvement. AWR generated $43 million of free cash flow in the first nine months of 2012. This compares to the $1 million cash burn experienced for the same time frame in 2011. The company's cash position has strengthened to $43 million from $1 million reported at the start of 2012.

The Timeliness rank of this issue is 2 (Above Average). These shares should appeal to dividend-oriented accounts, as the stock offers an above-average yield when compared to the *Value Line* median and its peers. However, we advise longer-term investors to look elsewhere, due to the below-average capital appreciation potential.

Michael Collins *January 18, 2013*

(A) Primary earnings. Excludes nonrecurring gains/(losses): '04, 14¢; '05, 25¢; '06, 6¢; '08, (27¢); '10, (45¢) '11, 20¢. Next earnings report due early March. Quarterly egs. may not add due to rounding.
(B) Dividends historically paid in early March, June, September, and December. ■ Div'd reinvestment plan available.
(C) In millions, adjusted for split.

Company's Financial Strength	A
Stock's Price Stability	90
Price Growth Persistence	65
Earnings Predictability	90

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AMERICAN WATER NYSE-AWK

RECENT PRICE 37.33 | P/E RATIO 16.4 (Trailing: 17.9 Median: NMF) | RELATIVE P/E RATIO 1.04 | DIV'D YLD 2.7% | VALUE LINE

TIMELINESS 3 Lowered 12/28/12
SAFETY 3 New 7/25/08
TECHNICAL 3 Raised 1/4/13
BETA .65 (1.00 = Market)

2015-17 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	55	(+45%)	13%
Low	40	(+5%)	5%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	0	0	0	0	0	0	0	0
Options	0	7	0	2	1	0	5	0	0
to Sell	0	7	0	2	0	0	6	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	164	176	173
to Sell	183	162	171
Hld's(000)	141669	140028	143865

LEGENDS
.... Relative Price Strength
Options: Yes
Shaded areas indicate recessions

High: 23.7 23.0 25.8 32.8 39.4
Low: 16.5 16.2 19.4 25.2 31.3

Target Price Range 2015 | 2016 | 2017

Percent shares traded 21 14 7

% TOT. RETURN 12/12

	THIS STOCK	VL ARITH.* INDEX
1 yr.	20.6	17.4
3 yr.	83.9	40.1
5 yr.	—	40.9

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
--	--	--	--	--	--	--	--	--	--	13.08	13.84	14.61	13.98	15.49	15.18	16.40	16.55	Revenues per sh	18.60
--	--	--	--	--	--	--	--	--	--	.65	d.47	2.87	2.89	3.56	3.74	4.30	4.40	"Cash Flow" per sh	4.80
--	--	--	--	--	--	--	--	--	--	d.97	d2.14	1.10	1.25	1.53	1.72	2.20	2.25	Earnings per sh A	2.50
--	--	--	--	--	--	--	--	--	--	--	--	.40	.82	.86	.91	.96	1.04	Div'd Decl'd per sh B■	1.25
--	--	--	--	--	--	--	--	--	--	4.31	4.74	6.31	4.50	4.38	5.27	5.10	5.30	Cap'l Spending per sh	5.05
--	--	--	--	--	--	--	--	--	--	23.86	28.39	25.64	22.91	23.59	24.14	25.20	25.60	Book Value per sh D	27.15
--	--	--	--	--	--	--	--	--	--	160.00	160.00	160.00	174.63	175.00	175.66	177.00	180.00	Common Shs Outst'g C	188.00
--	--	--	--	--	--	--	--	--	--	--	--	18.9	15.6	14.6	16.7	16.0		Avg Ann'l P/E Ratio	19.0
--	--	--	--	--	--	--	--	--	--	--	--	1.14	1.04	.93	1.05	1.01		Relative P/E Ratio	1.25
--	--	--	--	--	--	--	--	--	--	--	--	1.9%	4.2%	3.8%	3.1%	2.7%		Avg Ann'l Div'd Yield	2.8%
						--	--	--	--	2093.1	2214.2	2336.9	2440.7	2710.7	2666.2	2900	2975	Revenues ($mill)	3500
						--	--	--	--	d155.8	d342.3	187.2	209.9	267.8	304.9	390	400	Net Profit ($mill)	470
						--	--	--	--	--	--	37.4%	37.9%	40.4%	39.5%	40.0%	40.0%	Income Tax Rate	39.0%
						--	--	--	--	--	--	--	--	12.5%	10.0%	10.0%	10.0%	AFUDC % to Net Profit	15.0%
						--	--	--	--	56.1%	50.9%	53.1%	56.9%	56.8%	55.6%	53.5%	54.0%	Long-Term Debt Ratio	53.0%
						--	--	--	--	43.9%	49.1%	46.9%	43.1%	43.2%	44.2%	46.5%	46.0%	Common Equity Ratio	47.0%
						--	--	--	--	8692.8	9245.7	8750.2	9289.0	9561.3	9601.5	9650	9995	Total Capital ($mill)	10850
						--	--	--	--	8720.6	9318.0	9991.8	10524	11059	11021	11550	12105	Net Plant ($mill)	13700
						--	--	--	--	NMF	NMF	3.7%	3.8%	4.4%	4.7%	5.5%	5.5%	Return on Total Cap'l	6.0%
						--	--	--	--	NMF	NMF	4.6%	5.2%	6.5%	7.2%	8.5%	8.5%	Return on Shr. Equity	9.0%
						--	--	--	--	NMF	NMF	4.6%	5.2%	6.5%	7.2%	8.5%	8.5%	Return on Com Equity	9.0%
						--	--	--	--	NMF	NMF	3.0%	1.8%	2.8%	3.5%	5.0%	4.5%	Retained to Com Eq	4.5%
						--	--	--	--	--	--	34%	65%	56%	52%	44%	47%	All Div'ds to Net Prof	51%

CAPITAL STRUCTURE as of 9/30/12
Total Debt $5535.9 mill. Due in 5 Yrs $229.5 mill.
LT Debt $5203.1 mill. LT Interest $306.5 mill.
(Total interest coverage: 4.3x) (54% of Cap'l)

Leases, Uncapitalized: Annual rentals $21.5 mill.
Pension Assets-12/11 $981.1 mill
Oblig. $1402.0 mill.
Pfd Stock $19.3 mill. Pfd Div'd $.7 mill

Common Stock 176,756,790 shs.
as of 11/1/12

MARKET CAP: $6.6 billion (Large Cap)

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	13.1	14.2	18.5
Other	521.2	1383.5	622.0
Current Assets	534.3	1397.7	642.5
Accts Payable	199.2	243.7	202.3
Debt Due	44.8	543.9	332.8
Other	530.5	701.5	460.8
Current Liab.	774.5	1489.1	1005.9
Fix. Chg. Cov.	237%	256%	300%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	--	--	4.0%
"Cash Flow"	--	--	6.0%
Earnings	--	--	9.0%
Dividends	--	--	6.5%
Book Value	--	--	2.5%

Calendar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	550.2	612.7	680.0	597.8	2440.7
2010	588.1	671.2	786.9	664.5	2710.7
2011	596.7	668.8	760.9	639.8	2666.2
2012	618.6	745.6	831.8	704	2900
2013	650	750	850	725	2975

Calendar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	.19	.32	.52	.21	1.25
2010	.18	.42	.71	.23	1.53
2011	.23	.42	.73	.34	1.72
2012	.28	.66	.87	.39	2.20
2013	.34	.68	.84	.39	2.25

Calendar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.20	.20	.21	.21	.82
2010	.21	.21	.22	.22	.86
2011	.22	.23	.23	.23	.91
2012	.23	.23	.25	.25	.96
2013					

BUSINESS: American Water Works Company, Inc. is the largest investor-owned water and wastewater utility in the U.S., providing services to over 15 million people in over 30 states and Canada. Its nonregulated business assists municipalities and military bases with the maintenance and upkeep as well. Regulated operations made up 88.9% of 2011 revenues. New Jersey is its biggest market accounting for 20.9% of revenues. Has roughly 7,000 employees. Depreciation rate, 2.5% in '11. BlackRock, Inc., owns 7.4% of the common stock outstanding. Off. & dir. own less than 1% (3/12 Proxy). President & CEO: Jeffry Sterba. Chairman: George Mackenzie. Address: 1025 Laurel Oak Road, Voorhees, NJ 08043. Telephone: 856-346-8200. Internet: www.amwater.com.

American Water Works probably closed out a successful 2012 campaign in impressive fashion. The water provider posted strong top- and bottom-line growth through the first nine months, as earlier portfolio optimization proved a benefit. Indeed, the company was able to add exposure to flourishing systems, while removing positions in less profitable areas. Perhaps just as important, however, was *management's* ability to control costs while doing so. We suspect that the company posted 15% share-net growth, on a 10 % revenue gain in the fourth quarter.

Earnings growth will probably be far more difficult to come by this year, however. Although we believe that the top line will continue to benefit from favorable regulatory rulings and the improved portfolio mix, it is hard to imagine that the cost base will not rise going forward. Indeed, the company is slated to make a number of infrastructure upgrades to aging systems. Thus, we look for costs to begin to mount, thereby cutting into margins, despite efforts to keep expenses under wraps.

Financing is likely to become a concern again. Aside from the benefits mentioned above, the portfolio optimization effort gave American Water some financial flexibility last year. However, most of that cash probably has been burned through by now, and cash on hand is minimal, so the company will have to seek outside financing in order to fund the aforementioned upgrades. But any debt and/or share offerings will dilute earnings.

This stock is not overly appealing at this time. It is no longer timely, and the capital-intensive nature of the business threatens to stymie earnings growth for the foreseeable future. The balance sheet is highly leveraged and is likely to only get worse as the company is expected to spend some $900 million per annum to make infrastructure repairs. Operational cash flow will not be sufficient to make the changes, requiring American Water to float additional debt and shares, despite what we believe will be favorable regulatory backing. Overall, although the stock's income component is above average, there are better, more sustainable options to chose from, in our opinion.

Andre J. Costanza *January 18, 2013*

(A) Diluted earnings. Excludes nonrecurring losses: '08, $4.62; '09, $2.63; '11, $0.07. Discontinued operations: '06, (4¢); '11, 3¢; '12, (10¢).
Next earnings report due late Feb. Quarterly earnings may not sum due to rounding.
(B) Dividends paid in March, June, September, and December. ■ Div. reinvestment available.
(C) In millions.
(D) Includes intangibles. In 2011: $1.195 billion, $9.80/share.

Company's Financial Strength	B
Stock's Price Stability	95
Price Growth Persistence	85
Earnings Predictability	20

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AQUA AMERICA NYSE-WTR

RECENT PRICE 26.01 | P/E RATIO 24.5 (Trailing: 23.4 Median: 25.0) | RELATIVE P/E RATIO 1.55 | DIV'D YLD 2.7% | VALUE LINE

TIMELINESS 2 Raised 10/5/12
SAFETY 2 Raised 4/20/12
TECHNICAL 3 Lowered 11/16/12
BETA .60 (1.00 = Market)

2015-17 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	35	(+35%)	10%
Low	25	(-5%)	2%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	0	0	0	0	0	0	0	0
Options	0	0	1	2	0	1	0	0	0
to Sell	0	0	0	3	1	0	0	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	114	112	117
to Sell	104	108	108
Hld's(000)	57767	60392	64465

	2010	2011	2012	2013
High:	14.8	15.0	16.8	18.5
Low:	9.4	9.6	11.8	14.2

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
High:	29.2	29.8	26.6	22.0	21.5	23.0	23.8	26.9				
Low:	17.5	20.1	18.9	12.2	15.4	16.5	19.3	21.1				

LEGENDS
1.60 x Dividends p sh divided by Interest Rate
Relative Price Strength
5-for-4 split 12/00
5-for-4 split 12/01
5-for-4 split 12/03
4-for-3 split 12/05
Options: Yes
Shaded areas indicate recessions

4-for-3

Target Price Range 2015 | 2016 | 2017

% TOT. RETURN 12/12

	THIS STOCK	VL ARITH.* INDEX
1 yr.	18.6	17.4
3 yr.	58.5	40.1
5 yr.	38.8	40.9

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
1.86	2.02	2.09	2.41	2.46	2.70	2.85	2.97	3.48	3.85	4.03	4.52	4.63	4.91	5.26	5.13	5.55	5.80	Revenues per sh	6.60
.50	.56	.61	.72	.76	.86	.94	.96	1.09	1.21	1.26	1.37	1.42	1.61	1.78	1.84	1.90	2.05	"Cash Flow" per sh	2.30
.30	.34	.40	.42	.47	.51	.54	.57	.64	.71	.70	.71	.73	.77	.90	1.03	1.05	1.15	Earnings per sh A	1.35
.23	.24	.26	.27	.28	.30	.32	.35	.37	.40	.44	.48	.51	.55	.59	.62	.67	.71	Div'd Decl'd per sh B■	.80
.48	.58	.82	.90	1.16	1.09	1.20	1.32	1.54	1.84	2.05	1.79	1.98	2.08	2.37	2.38	2.40	2.65	Cap'l Spending per sh	2.70
2.69	2.84	3.21	3.42	3.85	4.15	4.36	5.34	5.89	6.30	6.96	7.32	7.82	8.12	8.51	9.01	9.25	9.75	Book Value per sh	10.85
65.75	67.47	72.20	106.80	111.82	113.97	113.19	123.45	127.18	128.97	132.33	133.40	135.37	136.49	137.97	138.87	140.90	141.90	Common Shs Outst'g C	143.90
15.6	17.8	22.5	21.2	18.2	23.6	23.6	24.5	25.1	31.8	34.7	32.0	24.9	23.1	21.1	21.1	22.8		Avg Ann'l P/E Ratio	21.0
.98	1.03	1.17	1.21	1.18	1.21	1.29	1.40	1.33	1.69	1.87	1.70	1.50	1.54	1.34	1.36	1.43		Relative P/E Ratio	1.40
4.9%	3.9%	2.9%	3.0%	3.3%	2.5%	2.5%	2.5%	2.3%	1.8%	1.8%	2.1%	2.8%	3.1%	3.1%	3.1%	2.8%		Avg Ann'l Div'd Yield	2.8%
						322.0	367.2	442.0	496.8	533.5	602.5	627.0	670.5	726.1	712.0	785	825	Revenues ($mill)	950
						62.7	67.3	80.0	91.2	92.0	95.0	97.9	104.4	124.0	143.1	145	160	Net Profit ($mill)	195
						38.5%	39.3%	39.4%	38.4%	39.6%	38.9%	39.7%	39.4%	39.2%	32.9%	40.0%	40.0%	Income Tax Rate	40.0%
						--	--	--	--	--	--	--	--	2.9%	3.1%	3.0%	3.0%	AFUDC % to Net Profit	2.0%
						54.2%	51.4%	50.0%	52.0%	51.6%	55.4%	54.1%	55.6%	56.6%	53.0%	52.0%	50.0%	Long-Term Debt Ratio	46.0%
						45.8%	48.6%	50.0%	48.0%	48.4%	44.6%	45.9%	44.4%	43.4%	47.0%	48.0%	50.0%	Common Equity Ratio	54.0%
						1076.2	1355.7	1497.3	1690.4	1904.4	2191.4	2306.6	2495.5	2706.2	2647.3	2715	2760	Total Capital ($mill)	2885
						1490.8	1824.3	2069.8	2280.0	2506.0	2792.8	2997.4	3227.3	3469.3	3612.9	3785	3960	Net Plant ($mill)	4320
						7.6%	6.4%	6.7%	6.9%	6.4%	5.9%	5.7%	5.6%	5.9%	6.8%	5.5%	6.0%	Return on Total Cap'l	4.5%
						12.7%	10.2%	10.7%	11.2%	10.0%	9.7%	9.3%	9.4%	10.6%	11.4%	11.0%	11.5%	Return on Shr. Equity	12.5%
						12.7%	10.2%	10.7%	11.2%	10.0%	9.7%	9.3%	9.4%	10.6%	11.4%	11.0%	11.5%	Return on Com Equity	12.5%
						5.2%	4.2%	4.6%	4.9%	3.7%	3.2%	2.8%	2.7%	3.7%	4.6%	4.0%	4.5%	Retained to Com Eq	5.0%
						59%	59%	57%	56%	63%	67%	70%	72%	65%	60%	65%	63%	All Div'ds to Net Prof	59%

CAPITAL STRUCTURE as of 9/30/12
Total Debt $1658.4 mill. Due in 5 Yrs $300 mill.
LT Debt $1519.7 mill. LT Interest $65.0 mill.
(LT interest earned: 5.3x; total interest coverage: 4.4x)
(54% of Cap'l)

Pension Assets-12/11 $148.9 mill. Oblig. $237.1 mill.

Pfd Stock None
Common Stock 139,941,476 shares as of 10/24/12
MARKET CAP: $3.6 billion (Mid Cap)

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	5.9	8.2	6.1
Receivables	85.9	81.1	103.8
Inventory (AvgCst)	9.2	11.2	12.2
Other	44.4	220.0	108.9
Current Assets	145.4	320.5	231.0
Accts Payable	45.3	68.3	45.1
Debt Due	28.5	80.4	138.7
Other	149.9	277.0	131.3
Current Liab.	223.7	425.7	315.1
Fix. Chg. Cov.	290%	367%	328%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	8.0%	7.5%	4.5%
"Cash Flow"	8.5%	8.0%	5.0%
Earnings	6.5%	4.5%	7.0%
Dividends	7.5%	8.0%	5.0%
Book Value	9.0%	7.0%	4.0%

Calendar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	154.5	167.3	180.8	167.9	670.5
2010	160.5	178.5	207.8	179.3	726.1
2011	163.6	178.3	197.3	172.7	712.0
2012	170.2	198.2	214.6	202	785
2013	180	210	215	220	825

Calendar	EARNINGS PER SHARE A Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.14	.19	.25	.19	.77
2010	.16	.22	.32	.20	.90
2011	.22	.27	.30	.25	1.03
2012	.20	.30	.36	.19	1.05
2013	.22	.29	.39	.25	1.15

Calendar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.135	.135	.135	.145	.55
2010	.145	.145	.145	.155	.59
2011	.155	.155	.155	.165	.63
2012	.165	.165	.165	.175	.67
2013					

BUSINESS: Aqua America, Inc. is the holding company for water and wastewater utilities that serve approximately three million residents in Pennsylvania, Ohio, North Carolina, Illinois, Texas, New Jersey, Florida, Indiana, and five other states. Divested three of four non-water businesses in '91; telemarketing group in '93; and others. Acquired AquaSource, 7/03; Consumers Water, 4/99; and others. Water supply revenues '11: residential, 59.5%; commercial, 14.5%; industrial & other, 26.0%. Officers and directors own 1.5% of the common stock (4/12 Proxy). Chairman & Chief Executive Officer: Nicholas DeBenedictis. Incorporated: Pennsylvania. Address: 762 West Lancaster Avenue, Bryn Mawr, Pennsylvania 19010. Telephone: 610-525-1400. Internet: www.aquaamerica.com.

Aqua America will likely grow at a decent clip in 2013. Indeed, we expect the shale-water pipeline business, the retooling of its portfolio, and cost controls to drive a 9% year-over-year rise in the bottom line. Additionally, we are looking for an acceleration of infrastructure investments over the next two years. Management estimates that capital spending should increase 8%-10% from the 2012 figure. The majority of investments will be focused on pipe replacement projects to improve its distribution networks and upgrade plants. These investments are necessary, considering that the housing market appears to be rebounding. On the cost side, the construction of four solar farms and the conversion of their truck fleet to natural gas should help margins.

We have raised our 2013 share-net estimate. We have increased our 2013 top- and bottom-line estimates to $825 million and $1.15 a share, respectively.

The Marcellus water pipeline venture should boost longer-term profitability. Phase II of the project was most likely completed at the end of 2012. The pipeline has already eliminated the need for 15,000 water truck trips over the rural roads of Pennsylvania. With the recent uptick in natural gas prices, drilling activity should start picking up for oil & gas operators. WTR may also start looking to penetrate the Utica market, as well.

The company's portfolio restructuring efforts should continue into 2013. There has been no update on Aqua America's $95 million offer to sell its Florida operations to the Florida Governmental Utility Authority. The leaner portfolio plan will consolidate its operations to 8 markets, with Ohio and Texas offering the most promise, due to lighter regulations and improving demographics.

A dividend hike provides a welcoming sign. However, further increases are unlikely in the near term, as management shifts its focus on M&A and capital investments.

The stock is set to outperform the broader market averages in the near term. The issue should have some appeal to income-oriented accounts, due to its above-average dividend yield when compared to the *Value Line* median.

Michael Collins *January 18, 2013*

(A) Diluted eqs. Excl. nonrec. gains (losses): '99, (11¢); '00, 2¢; '01, 2¢; '02, 5¢; '03, 4¢. Excl. gain from disc. operations: '96, 2¢. Next earnings report due late February.

(B) Dividends historically paid in early March, June, Sept. & Dec. ■ Div'd. reinvestment plan available (5% discount).

(C) In millions, adjusted for stock splits.

Company's Financial Strength	B++
Stock's Price Stability	100
Price Growth Persistence	65
Earnings Predictability	100

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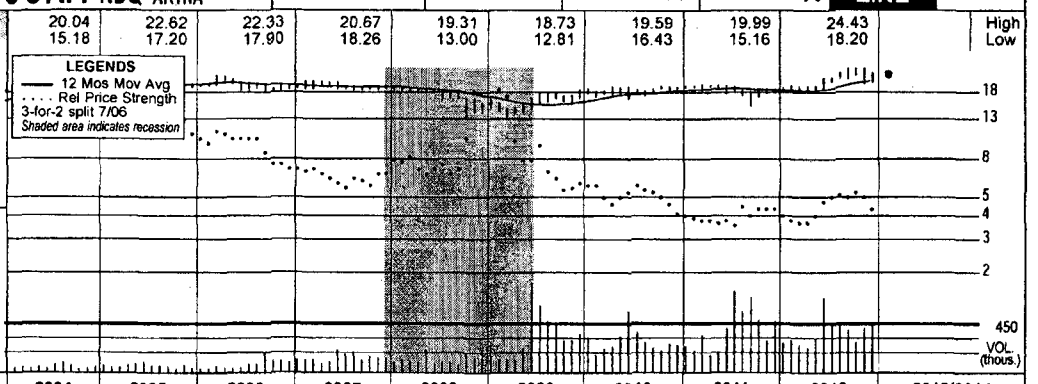
ARTESIAN RES. CORP. NDQ--ARTNA

RECENT PRICE 22.35 | TRAILING P/E RATIO 19.6 | RELATIVE P/E RATIO 1.17 | DIV'D YLD 3.6% | VALUE LINE

RANKS

PERFORMANCE 3 Average
Technical 3 Average
SAFETY 2 Above Average
BETA .55 (1.00 = Market)

Financial Strength B++
Price Stability 100
Price Growth Persistence 40
Earnings Predictability 85



© VALUE LINE PUBLISHING LLC	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013/2014
SALES PER SH	6.67	7.52	7.77	7.20	7.59	8.11	8.48	7.56	–	
"CASH FLOW" PER SH	1.42	1.56	1.75	1.57	1.65	1.84	1.92	1.64	–	
EARNINGS PER SH	.72	.81	.97	.90	.86	.97	1.00	.83	*1.14*[A,B]	*1.17*[C]*/NA*
DIV'DS DECL'D PER SH	.55	.58	.61	.66	.71	.72	.75	.76	–	
CAP'L SPENDING PER SH	4.82	3.35	5.08	3.66	6.09	2.32	2.57	1.83	–	
BOOK VALUE PER SH	9.26	9.60	10.15	11.66	11.86	12.15	12.44	13.12	–	
COMMON SHS OUTST'G (MILL)	5.93	6.02	6.09	7.30	7.40	7.51	7.65	8.61	–	
AVG ANN'L P/E RATIO	25.4	24.2	20.3	21.5	20.1	16.4	18.2	22.5	*19.6*	*19.1/NA*
RELATIVE P/E RATIO	1.34	1.28	1.10	1.14	1.21	1.09	1.16	1.41	–	
AVG ANN'L DIV'D YIELD	3.0%	2.9%	3.1%	3.4%	4.1%	4.5%	4.1%	4.1%	–	
SALES ($MILL)	39.6	45.3	47.3	52.5	56.2	60.9	64.9	65.1	–	
OPERATING MARGIN	--	100.0%	45.6%	45.6%	45.1%	46.9%	46.5%	45.5%	–	
DEPRECIATION ($MILL)	4.0	4.4	4.6	5.2	5.8	6.6	7.0	7.4	–	
NET PROFIT ($MILL)	4.4	5.0	6.1	6.3	6.4	7.3	7.6	6.7	–	
INCOME TAX RATE	39.6%	39.9%	39.0%	39.8%	40.8%	40.1%	40.0%	40.8%	–	
NET PROFIT MARGIN	11.1%	11.1%	12.8%	11.9%	11.4%	11.9%	11.7%	10.4%	–	
WORKING CAP'L ($MILL)	d8.7	d1.8	d8.8	2.5	d20.9	d23.3	d27.9	d11.4	–	
LONG-TERM DEBT ($MILL)	82.4	92.4	92.1	91.8	107.6	106.0	105.1	106.5	–	
SHR. EQUITY ($MILL)	54.9	57.8	61.8	85.1	87.8	91.2	95.1	113.0	–	
RETURN ON TOTAL CAP'L	5.1%	5.3%	5.8%	5.3%	4.7%	5.2%	5.6%	4.6%	–	
RETURN ON SHR. EQUITY	8.0%	8.7%	9.8%	7.4%	7.3%	8.0%	8.0%	6.0%	–	
RETAINED TO COM EQ	2.1%	2.7%	3.8%	2.1%	1.4%	2.1%	2.0%	.5%	–	
ALL DIV'DS TO NET PROF	74%	69%	61%	71%	81%	74%	75%	92%	–	

Bold figures are consensus earnings estimates and, using the recent prices, P/E ratios.

[A] *No. of analysts changing earn. est. in last 4 days: 0 up, 0 down, consensus 5-year earnings growth not available.* [B] *Based upon 4 analysts' estimates.* [C] *Based upon 4 analysts' estimates.*

ANNUAL RATES

of change (per share)	5 Yrs.	1 Yr.
Sales	2.0%	-11.0%
"Cash Flow"	2.5%	-14.0%
Earnings	2.5%	-17.0%
Dividends	5.0%	1.5%
Book Value	5.5%	5.5%

Fiscal Year	QUARTERLY SALES ($mill.) 1Q	2Q	3Q	4Q	Full Year
12/31/10	15.0	16.0	18.0	15.9	64.9
12/31/11	14.8	16.5	17.7	16.1	65.1
12/31/12	16.7	17.9	19.0		
12/31/13					

Fiscal Year	EARNINGS PER SHARE 1Q	2Q	3Q	4Q	Full Year
12/31/09	.22	.27	.28	.20	.97
12/31/10	.22	.24	.38	.16	1.00
12/31/11	.14	.23	.26	.20	.83
12/31/12	.29	.32	.33	*.21*	
12/31/13	*.26*	*.31*			

Cal-endar	QUARTERLY DIVIDENDS PAID 1Q	2Q	3Q	4Q	Full Year
2010	.187	.188	.188	.189	.75
2011	.19	.19	.19	.193	.76
2012	.193	.198	.198	.203	.80
2013					

INSTITUTIONAL DECISIONS

	1Q'12	2Q'12	3Q'12
to Buy	24	38	34
to Sell	20	21	23
Hld's(000)	2733	2943	3021

ASSETS ($mill.)	2010	2011	9/30/12
Cash Assets	.2	.3	.5
Receivables	5.1	8.6	8.5
Inventory	1.2	1.5	1.3
Other	7.5	2.9	3.4
Current Assets	14.0	13.3	13.7
Property, Plant & Equip, at cost	414.6	435.0	--
Accum Depreciation	69.2	77.4	--
Net Property	345.4	357.6	366.8
Other	12.1	7.8	7.9
Total Assets	371.5	378.7	388.4
LIABILITIES ($mill.)			
Accts Payable	3.4	2.8	3.5
Debt Due	30.6	13.8	12.4
Other	7.9	8.1	11.3
Current Liab	41.9	24.7	27.2

LONG-TERM DEBT AND EQUITY as of 9/30/12

Total Debt $118.2 mill. **Due in 5 Yrs.** NA
LT Debt $105.7 mill.
Including Cap. Leases NA
(48% of Cap'l)
Leases, Uncapitalized Annual rentals NA

Pension Liability $.5 mill. in '11 vs. $.5 mill. in '10

Pfd Stock None **Pfd Div'd Paid** None

Common Stock 8,695,344 shares
(52% of Cap'l)

INDUSTRY: Water Utility

BUSINESS: Artesian Resources Corporation, through its subsidiaries, provides water, wastewater, and engineering services on the Delmarva Peninsula. It distributes and sells water to residential, commercial, industrial, municipal, and utility customers in Delaware, Maryland, and Pennsylvania. The company also offers water for public and private fire protection to customers in its service territories. In addition, it provides contract water and wastewater services, water and sewer service line protection plans, and wastewater management services, as well as design, construction, and engineering services. Artesian Water Company, the principal subsidiary, is the oldest and largest investor-owned public water utility on the Delmarva Peninsula and has been providing superior water service since 1905. As of December 31, 2011, the company served approximately 78,600 metered water customers through 1,148 miles of transmission and distribution mains. Has 226 employees. Chairman, C.E.O. & President: Dian C. Taylor. Address: 664 Churchmans Rd., Newark, DE 19702. Tel.: (302) 453-6900. Internet: http://www.artesianwater.com.

J.V.

January 18, 2013

TOTAL SHAREHOLDER RETURN

Dividends plus appreciation as of 12/31/2012

3 Mos.	6 Mos.	1 Yr.	3 Yrs.	5 Yrs.
-2.58%	6.00%	23.78%	38.16%	45.99%

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CALIFORNIA WATER NYSE-CWT

RECENT PRICE 18.58 | P/E RATIO 18.6 (Trailing: 19.8 Median: 21.0) | RELATIVE P/E RATIO 1.18 | DIV'D YLD 3.4% | VALUE LINE

TIMELINESS 3 Raised 8/3/12
SAFETY 3 Lowered 7/27/07
TECHNICAL 3 Lowered 11/16/12
BETA .65 (1.00 = Market)

2015-17 PROJECTIONS

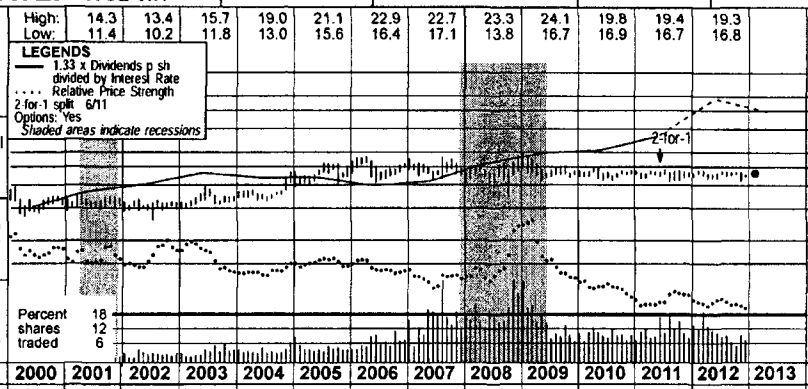
	Price	Gain	Ann'l Total Return
High	30	(+60%)	15%
Low	20	(+10%)	5%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	1	9	0	2	0	0	1	0	0
Options	0	0	0	0	0	0	0	0	0	0
to Sell	0	1	0	0	0	0	0	1	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	60	54	63
to Sell	55	53	46
Hld's(000)	22431	21505	22150



	2015	2016	2017
Target Price Range	64	48	40

% TOT. RETURN 12/12

	THIS STOCK	VL ARITH.* INDEX
1 yr.	4.1	17.4
3 yr.	10.3	40.1
5 yr.	16.8	40.9

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
	7.24	7.74	7.38	7.98	8.08	8.13	8.67	8.18	8.59	8.72	8.10	8.88	9.90	10.82	11.05	12.00	13.00	13.05	Revenues per sh	14.20
	1.25	1.46	1.30	1.37	1.26	1.10	1.32	1.26	1.42	1.52	1.36	1.56	1.86	1.93	1.93	2.07	2.30	2.35	"Cash Flow" per sh	2.65
	.75	.92	.73	.77	.66	.47	.63	.61	.73	.74	.67	.75	.95	.98	.91	.86	.97	1.05	Earnings per sh [A]	1.30
	.52	.53	.54	.54	.55	.56	.56	.56	.57	.57	.58	.58	.59	.59	.60	.62	.63	.64	Div'd Decl'd per sh [B] ■	.72
	1.41	1.30	1.37	1.72	1.23	2.04	2.91	2.19	1.87	2.01	2.14	1.84	2.41	2.66	2.97	2.83	3.00	3.20	Cap'l Spending per sh	3.05
	6.11	6.50	6.69	6.71	6.45	6.48	6.56	7.22	7.83	7.90	9.07	9.25	9.72	10.13	10.45	10.76	11.35	11.60	Book Value per sh [C]	12.75
	25.24	25.24	25.24	25.87	30.29	30.36	30.36	33.86	36.73	36.78	41.31	41.33	41.45	41.53	41.67	41.82	42.25	44.00	Common Shs Outst'g [D]	47.00
	11.9	12.6	17.8	17.8	19.6	27.1	19.8	22.1	20.1	24.9	29.2	26.1	19.8	19.7	20.3	21.3	18.8		Avg Ann'l P/E Ratio	19.0
	.75	.73	.93	1.01	1.27	1.39	1.08	1.26	1.06	1.33	1.58	1.39	1.19	1.31	1.29	1.34	1.18		Relative P/E Ratio	1.25
	5.8%	4.6%	4.2%	4.0%	4.3%	4.4%	4.5%	4.2%	3.9%	3.1%	2.9%	3.0%	3.1%	3.1%	3.2%	3.4%	3.5%		Avg Ann'l Div'd Yield	2.9%
							263.2	277.1	315.6	320.7	334.7	367.1	410.3	449.4	460.4	501.8	550	575	Revenues ($mill) [E]	675
							19.1	19.4	26.0	27.2	25.6	31.2	39.8	40.6	37.7	36.1	41.0	45.0	Net Profit ($mill)	62.0
							39.7%	39.9%	39.6%	42.4%	37.4%	39.9%	37.7%	40.3%	39.5%	40.5%	41.0%	40.5%	Income Tax Rate	40.0%
							--	10.3%	3.2%	3.3%	10.6%	8.3%	8.6%	7.6%	4.2%	5.0%	5.0%	5.0%	AFUDC % to Net Profit	10.0%
							55.3%	50.2%	48.6%	48.3%	43.5%	42.9%	41.6%	47.1%	52.4%	51.7%	51.0%	51.0%	Long-Term Debt Ratio	50.0%
							44.0%	49.1%	50.8%	51.1%	55.9%	56.6%	58.4%	52.9%	47.6%	48.3%	49.0%	49.0%	Common Equity Ratio	50.0%
							453.1	498.4	565.9	568.1	670.1	674.9	690.4	794.9	914.7	931.5	980	1040	Total Capital ($mill)	1200
							697.0	759.5	800.3	862.7	941.5	1010.2	1112.4	1198.1	1294.3	1381.1	1455	1525	Net Plant ($mill)	1725
							5.9%	5.6%	6.1%	6.3%	5.2%	5.9%	7.1%	6.5%	5.5%	5.5%	6.0%	6.0%	Return on Total Cap'l	7.0%
							9.4%	7.8%	8.9%	9.3%	6.8%	8.1%	9.9%	9.6%	8.6%	8.0%	8.5%	9.0%	Return on Shr. Equity	10.5%
							9.5%	7.9%	9.0%	9.3%	6.8%	8.1%	9.9%	9.6%	8.6%	8.0%	8.5%	9.0%	Return on Com Equity	10.5%
							1.0%	.7%	2.1%	2.1%	1.0%	1.8%	3.8%	3.8%	3.0%	2.3%	3.0%	3.5%	Retained to Com Eq	4.5%
							90%	91%	77%	78%	86%	77%	61%	60%	66%	71%	65%	63%	All Div'ds to Net Prof	55%

CAPITAL STRUCTURE as of 9/30/12
Total Debt $548.9 mill. Due in 5 Yrs $58.1 mill.

LT Debt $479.5 mill. LT Interest $32.0 mill.
(LT interest earned: 6.7x; total int. cov.: 6.0x)
(50% of Cap'l)

Pension Assets-12/11 $155.7 mill.
Oblig. $346.3 mill.

Pfd Stock None

Common Stock 41,905,495 shs.

as of 10/21/12

MARKET CAP: $775 million (Small Cap)

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	42.3	27.2	17.0
Other	83.9	86.7	133.1
Current Assets	126.2	113.9	150.1
Accts Payable	39.5	48.9	58.8
Debt Due	26.1	53.7	67.4
Other	41.7	49.3	64.0
Current Liab.	107.3	151.9	190.2
Fix. Chg. Cov.	304%	278%	285%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	3.5%	6.0%	4.0%
"Cash Flow"	4.5%	6.5%	5.0%
Earnings	4.0%	5.0%	6.0%
Dividends	1.0%	1.0%	3.0%
Book Value	5.0%	5.0%	3.5%

Calendar	QUARTERLY REVENUES ($ mill.)[E] Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	86.6	116.7	139.2	106.9	449.4
2010	90.3	118.3	146.3	105.5	460.4
2011	98.1	131.4	169.3	103.0	501.8
2012	116.7	143.6	178.1	111.6	550
2013	120	150	187	118	575

Calendar	EARNINGS PER SHARE [A] Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.06	.29	.47	.16	.98
2010	.05	.25	.49	.12	.91
2011	.03	.29	.50	.04	.86
2012	.03	.31	.56	.07	.97
2013	.04	.33	.58	.10	1.05

Calendar	QUARTERLY DIVIDENDS PAID [B] ■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.148	.148	.148	.148	.59
2010	.149	.149	.149	.149	.60
2011	.154	.154	.154	.154	.62
2012	.1575	.1575	.1575	.1575	.63
2013					

BUSINESS: California Water Service Group provides regulated and nonregulated water service to roughly 471,900 customers in 83 communities in California, Washington, New Mexico, and Hawaii. Main service areas: San Francisco Bay area, Sacramento Valley, Salinas Valley, San Joaquin Valley & parts of Los Angeles. Acquired Rio Grande Corp; West Hawaii Utilities (9/08). Revenue breakdown, '11: residential, 73%; business, 18%; public authorities, 5%; industrial, 4%. '11 reported depreciation rate: 2.7%. Has roughly 1,132 employees. President, Chairman, and CEO: Peter C. Nelson (4/11 Proxy). Inc.: Delaware. Address: 1720 North First Street, San Jose, California 95112-4598. Telephone: 408-367-8200. Internet: www.calwatergroup.com.

We suspect that earnings power is drying up at California Water Service Group. The water utility managed to post better-than-expected growth in the September period, thanks to decent top-line growth and management's ability to keep costs in check. However, it is highly unlikely that operating costs are not already on the rise. Most of the company's water systems and pipelines are old and in need of significant repair, or complete overhauls. Thus, infrastructure repair and maintenance costs are expected be problematic, pinching margins for the foreseeable future. Although fourth-quarter results may look favorable at first, it is important to remember that the prior year's figures were historically weak.

The company's finances are a big concern going forward. Although regulatory backing has been much improved in recent years, and is expected to remain business friendly, California Water will need to shoulder a fair share of the load. That said, it is not financially capable of doing so on its own. The cash coffers are relatively bare, and cash flow generation is not likely to be sufficient enough to cover the outlays we envision over the next few years. The company will have to continue to look to outsiders to provide financing, but the necessary stock and debt offerings will also dilute gains. As a result, we look for minimal annual share-net growth this year and henceforth.

This issue is not for growth-minded investors. It is likely to provide below average annual price returns out to mid-decade, due to the increasing costs of doing business that face the industry.

We warn income-oriented parties to be cautious here, too. Although CWT's yield is tops in the Water Utilities space, the company also has the highest payout ratio in the group. This is a concern given the capital restrictions we anticipate in the years ahead and the company's weak balance sheet. We would not be surprised if the current yield slides a bit, especially if the industry landscape takes a turn for the worse and management is forced to take action. Either way, investors with a bent for income have better, more sustainable, options to choose from elsewhere.

Andre J. Costanza *January 18, 2013*

(A) Basic EPS. Excl. nonrecurring gain (loss): '00, (4¢); '01, 2¢; '02, 4¢; '11, 4¢. Next earnings report due mid-February.

(B) Dividends historically paid in late Feb., May, Aug., and Nov. ■ Div'd reinvestment plan available.

(C) Incl. deferred charges. In '11: $2.2 mill., $0.05/sh.

(D) In millions, adjusted for splits.

(E) Excludes non-reg. rev.

Company's Financial Strength	B+
Stock's Price Stability	100
Price Growth Persistence	55
Earnings Predictability	90

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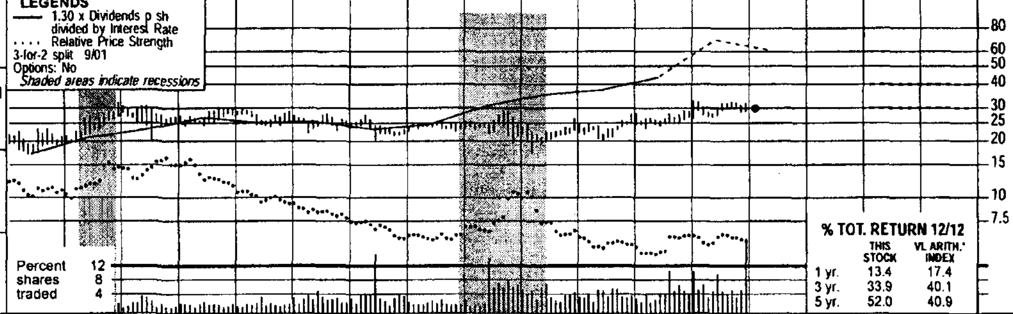
CONNECTICUT WATER NDQ-CTWS

RECENT PRICE 29.87 | P/E RATIO 19.8 (Trailing: 20.3 Median: 23.0) | RELATIVE P/E RATIO 1.25 | DIV'D YLD 3.3% | VALUE LINE

TIMELINESS 3 New 1/18/13
SAFETY 3 New 1/18/13
TECHNICAL 2 New 1/18/13
BETA .75 (1.00 = Market)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
High:	32.2	31.1	30.4	29.8	28.2	27.7	25.6	29.0	26.4	27.9	29.1	32.8
Low:	19.5	20.3	24.0	23.8	21.9	20.3	22.4	19.3	17.3	20.0	23.3	26.2



2015-17 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	40	(+35%)	10%
Low	30	(Nil)	4%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	0	0	0	0	0	0	0	0
Options	0	1	0	0	0	0	3	0	0
to Sell	0	1	0	0	0	0	3	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	27	38	29
to Sell	22	29	22
Hld's(000)	3053	3095	3102

% TOT. RETURN 12/12

	THIS STOCK	VL ARITH.* INDEX
1 yr.	13.4	17.4
3 yr.	33.9	40.1
5 yr.	52.0	40.9

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
5.69	5.67	5.58	5.87	5.70	5.93	5.77	5.91	6.04	5.81	5.68	7.05	7.24	6.93	7.65	7.93	8.10	8.35	Revenues per sh	9.60
1.46	1.51	1.59	1.65	1.73	1.78	1.78	1.89	1.91	1.62	1.52	1.90	1.95	1.93	2.04	2.11	2.30	2.45	"Cash Flow" per sh	3.10
.97	1.00	1.02	1.03	1.09	1.13	1.12	1.15	1.16	.88	.81	1.05	1.11	1.19	1.13	1.13	1.55	1.45	Earnings per sh A	1.75
.76	.77	.78	.79	.79	.80	.81	.83	.84	.85	.86	.87	.88	.90	.92	.94	.96	.98	Div'd Decl'd per sh B■	1.10
1.62	1.99	1.12	1.42	1.43	1.86	1.98	1.49	1.58	1.96	1.96	2.24	2.44	3.28	3.06	2.61	2.40	2.45	Cap'l Spending per sh	2.50
8.03	8.26	8.52	8.61	8.92	9.25	10.06	10.46	10.94	11.52	11.60	11.95	12.23	12.67	13.05	13.51	12.85	14.10	Book Value per sh	17.50
6.78	6.79	6.80	7.26	7.28	7.65	7.94	7.97	8.04	8.17	8.27	8.38	8.46	8.57	8.68	8.76	10.50	11.00	Common Shs Outst'g C	12.00
12.5	12.9	15.5	18.2	18.2	21.5	24.3	23.5	22.9	28.6	29.0	23.0	22.2	18.4	20.7	23.0	19.1		Avg Ann'l P/E Ratio	20.0
.78	.74	.81	1.04	1.18	1.10	1.33	1.34	1.21	1.52	1.57	1.22	1.34	1.23	1.32	1.44	1.20		Relative P/E Ratio	1.35
6.2%	6.0%	4.9%	4.2%	4.0%	3.3%	3.0%	3.0%	3.1%	3.4%	3.6%	3.6%	3.6%	4.1%	3.9%	3.6%	3.2%		Avg Ann'l Div'd Yield	3.1%

CAPITAL STRUCTURE as of 9/30/12
Total Debt $188.5 mill. Due in 5 Yrs Nil mill.
LT Debt $187.3 mill. LT Interest $3.0 mill.
(Ttotal interest coverage: 17.8x) (60% of Cap'l)
Leases, Uncapitalized: Annual rentals $.2 mill.
Pension Assets-12/11 $36.8 mill. Oblig. $49.1 mill.
Pfd Stock $772 mill. Pfd Divd $10 mill.
Common Stock 8,848,848 shs.
MARKET CAP: $275 million (Small Cap)

2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
45.8	47.1	48.5	47.5	46.9	59.0	61.3	59.4	66.4	69.4	85.0	92.0	Revenues ($mill)	115
8.8	9.2	9.4	7.2	6.7	8.8	9.4	10.2	9.8	9.9	15.0	16.0	Net Profit ($mill)	22.0
33.8%	17.9%	22.9%	--	23.5%	32.4%	27.2%	19.5%	35.2%	41.3%	35.0%	35.0%	Income Tax Rate	35.0%
--	--	--	--	--	--	--	2.6%	1.8%	1.2%	1.3%	1.5%	AFUDC % to Net Profit	1.5%
44.5%	43.5%	42.8%	44.9%	44.4%	47.8%	46.9%	50.6%	49.5%	53.2%	58.0%	58.0%	Long-Term Debt Ratio	55.0%
54.9%	55.9%	56.7%	54.6%	55.1%	51.8%	52.7%	49.1%	50.2%	46.5%	41.5%	41.5%	Common Equity Ratio	44.5%
145.6	148.9	155.1	172.3	174.1	193.2	196.5	221.3	225.6	254.2	335	375	Total Capital ($mill)	475
232.7	238.9	246.1	247.7	268.1	284.3	302.3	325.2	344.2	362.4	440	475	Net Plant ($mill)	525
7.4%	7.5%	7.0%	5.0%	4.9%	5.5%	5.9%	5.5%	5.4%	4.9%	3.5%	4.5%	Return on Total Cap'l	4.5%
10.9%	10.9%	10.6%	7.5%	6.9%	8.7%	9.0%	9.3%	8.6%	8.3%	11.0%	10.5%	Return on Shr. Equity	10.5%
10.9%	11.0%	10.6%	7.6%	7.0%	8.7%	9.1%	9.4%	8.7%	8.3%	11.0%	10.5%	Return on Com Equity	10.5%
3.1%	3.2%	3.1%	.3%	NMF	1.6%	1.9%	2.3%	1.6%	1.4%	3.5%	3.5%	Retained to Com Eq	4.0%
72%	71%	71%	95%	105%	82%	79%	76%	81%	83%	62%	68%	All Div'ds to Net Prof	63%

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	1.0	1.0	4.2
Accounts Receivable	10.1	14.9	12.8
Other	9.3	3.0	14.7
Current Assets	20.4	18.9	31.7
Accts Payable	6.6	7.2	7.0
Debt Due	--	--	1.2
Other	28.5	23.2	27.6
Current Liab.	35.1	30.4	35.8
Fix. Chg. Cov.	400%	419%	393%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	2.5%	5.0%	4.0%
"Cash Flow"	1.5%	4.0%	7.5%
Earnings	0.5%	4.0%	7.5%
Dividends	1.5%	1.5%	3.0%
Book Value	4.0%	3.0%	5.0%

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	13.4	15.2	16.6	14.2	59.4
2010	13.8	15.9	21.0	15.7	66.4
2011	16.0	17.4	20.6	15.4	69.4
2012	20.2	21.3	24.5	19.0	85.0
2013	21.0	23.0	26.0	22.0	92.0

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	.13	.27	.67	.12	1.19
2010	.12	.27	.54	.20	1.13
2011	.26	.37	.39	.11	1.13
2012	.22	.47	.67	.19	1.55
2013	.25	.40	.57	.23	1.45

Cal-endar	QUARTERLY DIVIDENDS PAID B Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.222	.222	.228	.228	.90
2010	.228	.228	.233	.233	.922
2011	.233	.233	.238	.238	.942
2012	.238	.238	.243	.243	.962
2013					

BUSINESS: Connecticut Water Service, Inc. is a non-operating holding company, whose income is derived from earnings of its wholly-owned subsidiary companies (regulated water utilities). It largest subsidiary, Connecticut Water, accounted for 90% of the holding company's net income in 2011, and provides water services to 300,000 people in 55 towns throughout Connecticut. Also owns The Maine Water Company. Inc.: CT. At 12/31/11, it had about 200 employees. Chrmn./Pres./CEO: Eric W. Thornburg. Officers/dir/ own 2.7% of the common stock; BlackRock, 7.3%; Vanguard Group, 5.4%. Judith A. Peterson and Kenneth Peterson own 13.5% of the preferred stock (3/12 proxy). Addr.: 93 West Main Street, Clinton, CT 06413. Tel.: (860) 669-8636. Web: www.ctwater.com.

We are initiating coverage on Connecticut Water this week in *The Value Line Investment Survey*. The holding company owns regulated water utilities that service more than 300,000 individuals throughout Connecticut and Maine.

Near- and long-term prospects appear decent. Along with operations in the Nutmeg State, CTWS has been rapidly expanding further into New England. Early in 2012, it purchased Aqua Maine, Inc. (renamed The Maine Water Company), which added 48,000 customers in 20 communities. Moreover, a few weeks ago, it bought Biddeford and Saco Water Company, thereby bolstering its customer base by 50,000 individuals (also in Maine). We expect these additions to fit nicely in Connecticut's portfolio and contribute meaningfully to revenues and earnings. Furthermore, these deals expanded the company's operations to a new state, which may provide new avenues of growth via acquisitions over the long term.

Connecticut recently issued more shares. The company sold 1.7 million shares of common stock at an average price of $29.25 per share. Although the cash raised will reduce debt obligations and help fund operations, the increased share count will hamper near-term share-earnings results. In fact, we estimate that the bottom line will dip by a dime per share in 2013, compared to 2012's probable tally. That said, thanks to the recent acquisition activities, we expect share earnings to regain its upward trajectory out to 2015-2017, and project that the bottom line will reach $1.75 by that period.

The stock is not particularly appealing at this time. As mentioned, Connecticut Water's prospects appear favorable, but this situation has not gone unnoticed by the investment community. In fact, the stock price increased by approximately 15% during 2012. In our view, the recent price now discounts much of the good news we project to the 2015–2017 period. Furthermore, from an income perspective, we think that dividend seekers can find better candidates elsewhere; we expect only modest annual dividend growth, as the bulk of cash flow will probably be allocated for acquisitions, as well as for upgrading existing infrastructure.

Ian Gendler *January 18, 2013*

(A) Diluted earnings. Next earnings report due mid-March.
(B) Dividends historically paid in mid-March, June, September, and December. ■ Div'd reinvestment plan available.
(C) In millions, adjusted for split.

Company's Financial Strength	B+
Stock's Price Stability	90
Price Growth Persistence	35
Earnings Predictability	85

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MIDDLESEX WATER NDQ-MSEX

RECENT PRICE 19.19 | P/E RATIO 19.0 (Trailing: 22.8 / Median: 22.0) | RELATIVE P/E RATIO 1.20 | DIV'D YLD 3.9% | VALUE LINE

TIMELINESS 1 Raised 12/28/12
SAFETY 2 New 10/21/11
TECHNICAL 3 Raised 6/29/12
BETA .70 (1.00 = Market)

2015-17 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	25	(+30%)	10%
Low	18	(-5%)	3%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	0	0	0	1	1	1	1	1
Options	0	0	0	0	0	0	0	0	0
to Sell	0	1	0	1	0	1	0	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	29	32	37
to Sell	31	30	22
Hld's(000)	6511	6653	6713

LEGENDS
— 1.20 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
3-for-2 split 1/02
4-for-3 split 11/03
Options: No
Shaded areas indicate recessions

Target Price Range 2015 | 2016 | 2017

% TOT. RETURN 12/12

	THIS STOCK	VL ARITH.* INDEX
1 yr.	9.1	17.4
3 yr.	25.3	40.1
5 yr.	27.0	40.9

1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
4.52	4.72	4.39	5.35	5.39	5.87	5.98	6.12	6.25	6.44	6.16	6.50	6.79	6.75	6.60	6.50	6.90	7.10	Revenues per sh	8.40
.94	1.02	1.02	1.19	.99	1.18	1.20	1.15	1.28	1.33	1.33	1.49	1.53	1.40	1.55	1.52	1.50	1.75	"Cash Flow" per sh	2.20
.60	.67	.71	.76	.51	.66	.73	.61	.73	.71	.82	.87	.89	.72	.96	.84	.90	1.00	Earnings per sh A	1.25
.55	.57	.58	.60	.61	.62	.63	.65	.66	.67	.68	.69	.70	.71	.72	.73	.74	.75	Div'd Decl'd per sh B■	.80
.73	1.20	2.68	2.33	1.32	1.25	1.59	1.87	2.54	2.18	2.31	1.66	2.12	1.49	1.90	1.50	1.90	2.15	Cap'l Spending per sh	2.60
5.85	6.00	6.80	6.95	6.98	7.11	7.39	7.60	8.02	8.26	9.52	10.05	10.03	10.33	11.13	11.27	11.80	12.55	Book Value per sh	13.60
8.41	8.54	9.82	10.00	10.11	10.17	10.36	10.48	11.36	11.58	13.17	13.25	13.40	13.52	15.57	15.70	16.00	16.25	Common Shs Outst'g C	17.25
14.4	13.4	15.2	17.6	28.7	24.6	23.5	30.0	26.4	27.4	22.7	21.6	19.8	21.0	17.8	21.9	20.8		Avg Ann'l P/E Ratio	17.0
.90	.77	.79	1.00	1.87	1.26	1.28	1.71	1.39	1.46	1.23	1.15	1.19	1.40	1.13	1.32	1.31		Relative P/E Ratio	1.15
6.4%	6.3%	5.4%	4.4%	4.2%	3.8%	3.7%	3.5%	3.4%	3.5%	3.7%	3.7%	4.0%	4.7%	4.2%	4.2%	4.8%		Avg Ann'l Div'd Yield	3.8%
						61.9	64.1	71.0	74.6	81.1	86.1	91.0	91.2	102.7	102.1	110	115	Revenues ($mill)	145
						7.8	6.6	8.4	8.5	10.0	11.8	12.2	10.0	14.3	13.5	14.0	16.0	Net Profit ($mill)	21.5
						33.3%	32.8%	31.1%	27.6%	33.4%	32.6%	33.2%	34.1%	32.1%	32.5%	32.0%	32.0%	Income Tax Rate	32.0%
						--	--	--	--	--	--	--	--	6.8%	7.5%	7.5%	7.5%	AFUDC % to Net Profit	7.0%
						52.1%	53.8%	53.8%	55.3%	49.5%	49.0%	45.6%	46.6%	43.1%	43.0%	42.0%	41.0%	Long-Term Debt Ratio	39.0%
						45.5%	44.0%	42.5%	41.3%	47.5%	49.6%	51.8%	52.1%	55.8%	57.0%	58.0%	59.0%	Common Equity Ratio	61.0%
						168.0	181.1	214.5	231.7	264.0	268.8	259.4	267.9	310.5	309.1	325	345	Total Capital ($mill)	385
						211.4	230.9	262.9	288.0	317.1	333.9	366.3	376.5	405.9	422.2	440	455	Net Plant ($mill)	500
						6.0%	5.0%	5.1%	5.0%	5.1%	5.6%	5.8%	5.0%	5.7%	5.3%	4.5%	4.5%	Return on Total Cap'l	5.5%
						9.6%	7.9%	8.5%	8.2%	7.5%	8.6%	8.6%	7.0%	8.1%	7.5%	7.5%	8.0%	Return on Shr. Equity	9.0%
						9.8%	8.0%	9.0%	8.6%	7.8%	8.7%	8.9%	7.0%	8.2%	7.6%	7.5%	8.0%	Return on Com Equity	9.0%
						1.3%	NMF	.9%	.6%	1.3%	1.8%	2.0%	.1%	2.1%	1.1%	1.0%	2.0%	Retained to Com Eq	3.0%
						87%	106%	90%	94%	84%	79%	78%	98%	75%	85%	85%	76%	All Div'ds to Net Prof	64%

CAPITAL STRUCTURE as of 9/30/12
Total Debt $137.5 mill. Due in 5 Yrs $25.0 mill.
LT Debt $132.4 mill. LT Interest $6.0 mill.
(LT interest coverage: 5.0x)
(42% of Cap'l)

Pension Assets-12/11 $32.2 mill.
Oblig. $56.2 mill.
Pfd Stock $3.4 mill. Pfd Div'd: $.2 mill.

Common Stock 15,754,856 shs.
as of 10/26/12

MARKET CAP: $300 million (Small Cap)

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	2.5	3.1	1.8
Other	20.3	19.8	23.9
Current Assets	22.8	22.9	25.7
Accts Payable	6.4	5.7	4.2
Debt Due	4.4	4.6	5.1
Other	29.9	36.4	40.6
Current Liab.	40.7	46.7	49.9
Fix. Chg. Cov.	400%	380%	300%

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	3.0%	1.5%	4.0%
"Cash Flow"	3.5%	3.5%	7.0%
Earnings	2.5%	4.5%	7.0%
Dividends	2.0%	1.5%	1.5%
Book Value	4.5%	5.5%	3.5%

Calendar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	20.6	23.1	25.5	22.0	91.2
2010	21.6	26.5	29.6	25.0	102.7
2011	24.0	26.1	28.7	23.3	102.1
2012	23.5	27.4	32.3	26.8	110
2013	28.0	28.0	32.0	27.0	115

Calendar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	.10	.21	.29	.12	.72
2010	.11	.31	.37	.17	.96
2011	.17	.23	.32	.12	.84
2012	.11	.23	.38	.18	.90
2013	.20	.25	.35	.20	1.00

Calendar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.178	.178	.178	.180	.71
2010	.180	.180	.180	.183	.72
2011	.183	.183	.183	.185	.73
2012	.185	.185	.185	.1875	.74
2013					

BUSINESS: Middlesex Water Company engages in the ownership and operation of regulated water utility systems in New Jersey, Delaware, and Pennsylvania. It also operates water and wastewater systems under contract on behalf of municipal and private clients in NJ and DE. Its Middlesex System provides water services to 60,000 retail customers, primarily in Middlesex County, New Jersey. In 2011, the Middlesex System accounted for 64% of total revenues. At 12/31/11, the company had 289 employees. Incorporated: NJ. President, CEO, and Chairman: Dennis W. Doll. Officers/directors own 3.39% of the common stock; BlackRock, 6.2%; The Vanguard Group, 5.4% (4/12 proxy). Address: 1500 Ronson Road, Iselin, NJ 08830. Tel.: 732-634-1500. Internet: www.middlesexwater.com.

Middlesex Water should be able to grow the bottom line in 2013. In fact, we believe share earnings could likely rise 10%-12%. We think recent rate increases, debt refinancing, and a recovering New Jersey housing market will drive decent share-net gains. The most notable rate increase in 2012 was an $8.1 million increase for New Jersey customers in its Middlesex system. (The company had requested a rate increase of $11.3 million per year.) Additionally, the Tidewater business in Delaware saw a $3.9 million upgrade to its base water rates.

Hurricane Sandy and a lackluster job market are a concern. The company mostly escaped the devastation of the hurricane. The one notable disturbance was the loss of power at an intake station in New Brunswick, New Jersey. However, the storm's impact will likely hurt an already weak job market in the state. MSEX continues to face reductions in demand from a number of its largest commercial and industrial customers. However, we do expect the housing market to boost customers and water usage in the coming years.

Capital investment will likely help longer-term growth. The company expects to invest $34 million over the next two years. The vast majority of these investments are targeted toward its Distribution systems. We believe the focus on water distribution infrastructure is crucial to help offset the weakening demand from commercial and industrial customers.

The company has increased its quarterly dividend. The 1.3% hike was expected when considering MSEX's payout history.

We have adjusted our top- and bottom-line estimates for 2013. We have slightly raised our revenue and share-net projections to $115 million and $1.00, respectively.

The issue has a Timeliness rank of 1 (Highest). The income-minded investor may also find these shares appealing, as the dividend yield is above the *Value Line* median and most of its peers. However, a rich valuation and the stock's below-average 3- to 5-year capital appreciation potential suggest that long-term investors should stay on the sidelines.

Michael Collins *January 18, 2013*

(A) Diluted earnings. Next earnings report due early March.
(B) Dividends historically paid in mid-Feb., May, Aug., and November. ■ Div'd reinvestment plan available.
(C) In millions, adjusted for splits.
(D) Intangible assets in 2011: $8.2 million, $0.55 a share.

Company's Financial Strength	B+
Stock's Price Stability	95
Price Growth Persistence	35
Earnings Predictability	85

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SJW CORP. NYSE-SJW

RECENT PRICE 25.97 | P/E RATIO 22.8 (Trailing: 21.3 Median: 23.0) | RELATIVE P/E RATIO 1.44 | DIV'D YLD 2.7% | VALUE LINE

TIMELINESS 2 Raised 1/11/13
SAFETY 3 New 4/22/11
TECHNICAL 3 Lowered 12/28/12
BETA .85 (1.00 = Market)

2015-17 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	45	(+75%)	17%
Low	30	(+15%)	6%

Insider Decisions

	F	M	A	M	J	J	A	S	O
to Buy	0	0	0	0	1	0	1	0	0
Options	0	0	0	0	0	0	0	0	0
to Sell	0	0	0	0	0	0	0	0	0

Institutional Decisions

	1Q2012	2Q2012	3Q2012
to Buy	34	34	31
to Sell	22	31	31
Hld's(000)	9012	8955	8844

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	© VALUE LINE PUB. LLC	15-17
High:	17.8	15.1	15.0	19.6	27.8	45.3	43.0	35.1	30.4	28.2	26.8	26.9								
Low:	11.6	12.7	12.6	14.6	16.1	21.2	27.7	20.0	18.2	21.6	20.9	22.6								
	5.39	5.79	5.58	6.40	6.74	7.45	7.97	8.20	9.14	9.86	10.35	11.25	12.12	11.68	11.62	12.86	*14.15*	*13.75*	Revenues per sh	*15.00*
	1.43	1.27	1.26	1.43	1.23	1.49	1.55	1.75	1.89	2.21	2.38	2.30	2.44	2.21	2.38	2.80	*2.85*	*2.95*	Cash Flow" per sh	*3.20*
	.96	.80	.76	.87	.58	.77	.78	.91	.87	1.12	1.19	1.04	1.08	.81	.84	1.11	*1.05*	*1.20*	Earnings per sh [A]	*1.45*
	.37	.38	.39	.40	.41	.43	.46	.49	.51	.53	.57	.61	.65	.66	.68	.69	.71	.73	Div'd Decl'd per sh [B■]	*.80*
	1.06	1.27	1.81	1.77	1.89	2.63	2.06	3.41	2.31	2.83	3.87	6.62	3.79	3.17	5.65	3.75	*4.80*	*4.75*	Cap'l Spending per sh	*4.10*
	6.31	7.02	7.53	7.88	7.90	8.17	8.40	9.11	10.11	10.72	12.48	12.90	13.99	13.66	13.75	14.20	*15.45*	*16.25*	Book Value per sh	*17.95*
	19.02	19.02	19.01	18.27	18.27	18.27	18.27	18.27	18.27	18.27	18.28	18.36	18.18	18.50	18.55	18.59	*18.75*	*20.00*	Common Shs Outst'g [C]	*22.00*
	6.8	11.2	13.1	15.5	33.1	18.5	17.3	15.4	19.6	19.7	23.5	33.4	26.2	28.7	29.1	21.2	*22.9*		Avg Ann'l P/E Ratio	*25.0*
	.43	.65	.68	.88	2.15	.95	.94	.88	1.04	1.05	1.27	1.77	1.58	1.91	1.85	1.34	*1.44*		Relative P/E Ratio	*1.65*
	5.7%	4.3%	3.9%	3.0%	2.1%	3.0%	3.4%	3.5%	3.0%	2.4%	2.0%	1.7%	2.3%	2.8%	2.8%	2.9%	3.0%		Avg Ann'l Div'd Yield	*2.1%*
							145.7	149.7	166.9	180.1	189.2	206.6	220.3	216.1	215.6	239.0	*265*	*275*	Revenues ($mill)	*330*
							14.2	16.7	16.0	20.7	22.2	19.3	20.2	15.2	15.8	20.9	*20.5*	*24.0*	Net Profit ($mill)	*31.0*
							40.4%	36.2%	42.1%	41.6%	40.8%	39.4%	39.5%	40.4%	38.8%	41.1%	*40.5%*	*40.0%*	Income Tax Rate	*40.0%*
							4.2%	1.6%	2.1%	1.6%	2.1%	2.7%	2.3%	2.0%	2.0%	3.0%	*5.0%*	*5.0%*	AFUDC % to Net Profit	*5.0%*
							41.7%	45.6%	43.7%	42.6%	41.8%	47.7%	46.0%	49.4%	53.7%	56.6%	*55.5%*	*53.5%*	Long-Term Debt Ratio	*52.0%*
							58.3%	54.4%	56.3%	57.4%	58.2%	52.3%	54.0%	50.6%	46.3%	43.4%	*44.5%*	*46.5%*	Common Equity Ratio	*48.0%*
							263.5	306.0	328.3	341.2	391.8	453.2	470.9	499.6	550.7	607.8	*650*	*700*	Total Capital ($mill)	*820*
							390.8	428.5	456.8	484.8	541.7	645.5	684.2	718.5	785.5	756.2	*815*	*875*	Net Plant ($mill)	*1050*
							6.9%	6.9%	6.5%	7.6%	7.0%	5.7%	5.8%	4.4%	4.3%	5.0%	*4.5%*	*5.0%*	Return on Total Cap'l	*5.0%*
							9.3%	10.0%	8.7%	10.6%	9.7%	8.2%	8.0%	6.0%	6.2%	7.9%	*7.0%*	*7.5%*	Return on Shr. Equity	*7.0%*
							9.3%	10.0%	8.7%	10.6%	9.7%	8.2%	8.0%	6.0%	6.2%	7.9%	*7.0%*	*7.5%*	Return on Com Equity	*7.0%*
							3.8%	4.7%	3.6%	5.6%	5.2%	3.5%	3.3%	1.2%	1.2%	3.1%	*2.5%*	*3.0%*	Retained to Com Eq	*3.5%*
							59%	53%	58%	47%	48%	57%	59%	80%	80%	61%	*64%*	*61%*	All Div'ds to Net Prof	*57%*

CAPITAL STRUCTURE as of 9/30/12
Total Debt $341.2 mill. Due In 5 Yrs $5.2 mill.
LT Debt $335.8 mill. LT Interest $18.7 mill.
(Total interest coverage: 4.6x) (55% of Cap'l)

Leases, Uncapitalized: Annual rentals $4.5 mill.

Pension Assets-12/11 $62.8 mill.
Oblig. $123.9 mill.

Pfd Stock None.

Common Stock 18,653,633 shs.
as of 10/19/12
MARKET CAP: $475 million (Small Cap)

CURRENT POSITION ($MILL.)	2010	2011	9/30/12
Cash Assets	1.7	26.7	6.7
Other	36.3	42.2	55.4
Current Assets	38.0	68.9	62.1
Accts Payable	5.5	7.4	17.6
Debt Due	5.1	.8	5.4
Other	18.6	20.1	27.9
Current Liab.	29.2	28.3	50.9
Fix. Chg. Cov.	262%	276%	*250%*

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '09-'11 to '15-'17
Revenues	6.0%	4.5%	*3.5%*
"Cash Flow"	6.0%	2.5%	*4.5%*
Earnings	2.0%	-3.0%	*8.0%*
Dividends	5.0%	5.0%	*3.0%*
Book Value	5.5%	4.5%	*4.5%*

Calendar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	40.0	58.2	69.3	48.6	216.1
2010	40.4	54.1	70.3	50.8	215.6
2011	43.7	59.0	73.9	62.4	239.0
2012	51.2	65.6	82.4	*65.8*	*265*
2013	*54.0*	*69.0*	*84.0*	*68.0*	*275*

Calendar	EARNINGS PER SHARE [A] Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2009	.01	.23	.43	.14	.81
2010	.05	.24	.44	.11	.84
2011	.03	.29	.44	.35	1.11
2012	.06	.28	.53	*.18*	*1.05*
2013	*.10*	*.33*	*.55*	*.22*	*1.20*

Calendar	QUARTERLY DIVIDENDS PAID [B■] Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2009	.165	.165	.165	.165	.66
2010	.17	.17	.17	.17	.68
2011	.173	.173	.173	.173	.69
2012	.1775	.1775	.1775	.1775	.71
2013					

BUSINESS: SJW Corporation engages in the production, purchase, storage, purification, distribution, and retail sale of water. It provides water service to approximately 226,000 connections that serve a population of approximately one million people in the San Jose area and 8,700 connections that serve approximately 36,000 residents in a service area in the region between San Antonio and Austin, Texas. The company offers nonregulated water-related services, including water system operations, cash remittances, and maintenance contract services. SJW also owns and operates commercial real estate investments. Has 375 employees. Chairman: Charles J. Toeniskoetter. Inc.: CA. Address: 110 W. Taylor Street, San Jose, CA 95110. Tel.: (408) 279-7800. Int:www.sjwater.com.

SJW will probably report a steep earnings decline in the fourth quarter. The water utility's 2011 December-period results benefited greatly from the recognition of a Mandatory Conservation Revenue Adjustment Account (MCRAM), the likes of which are not expected to have been recovered again in 2012. We suspect that share net fell nearly 50% absent this $0.18-per-share contribution. Meanwhile, rising operating costs are expected to have offset any top-line momentum gained from good weather.

Growth is likely to get a boost in 2013. We expect a favorable ruling to be handed down shortly on the company's 2013-2015 general rate case. If we are correct, the contribution will result in double-digit earnings growth.

That said, the momentum is expected to be short-lived. Infrastructure improvements are expected to total hundreds of millions of dollars over the next few years. SJW, however, is cash-poor and has an already highly leveraged balance sheet. Improved regulatory backing will help, but cash flows from operations are likely to pale in comparison to the company's obligations. It will have to issue more stock and/or debt in order to make the changes, but such financing will dilute gains for the foreseeable future. As a result, we look for earnings growth to fall off considerably in 2014, and to remain muted thereafter.

This issue is favorably ranked for Timeliness as a result of its recent earnings power. Still, potential investors are advised to be careful. SJW does not stand out for price appreciation potential over the coming 3 to 5 years because of the company's financial limitations. Indeed, the financing needed to make infrastructure improvements will erase a fair share of the regulatory benefits we envision. True, the dividend is above the *Value Line* average, but it is far less impressive when compared to other utilities. Thus, there are much better choices for investors seeking an income producer. Meanwhile, we caution that annual dividend increases may slow if operating conditions worsen or regulatory backing sours. Nevertheless, SJW is one of the better total return vehicles offered in this space for those looking to gain exposure to water utilities.

Andre J. Costanza *January 18, 2013*

(A) Diluted earnings. Excludes nonrecurring losses: '03, $1.97; '04, $3.78; '05, $1.09; '06, $16.36; '08, $1.22; '10, 46¢. Next earnings report due late February. Quarterly egs. may not add due to rounding.
(B) Dividends historically paid in early March, June, September, and December. ■ Div'd reinvestment plan available.
(C) In millions, adjusted for stock splits.

Company's Financial Strength	B+
Stock's Price Stability	80
Price Growth Persistence	60
Earnings Predictability	80

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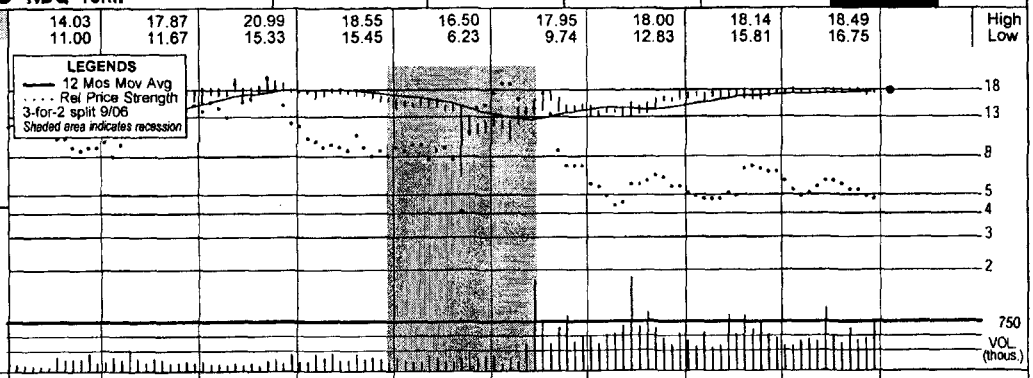
YORK WATER CO NDQ-YORW

RECENT PRICE 17.90 | TRAILING P/E RATIO 25.6 | RELATIVE P/E RATIO 1.53 | DIV'D YLD 3.1% | VALUE LINE

RANKS

PERFORMANCE 3 Average
Technical 3 Average
SAFETY 2 Above Average
BETA .70 (1.00 = Market)

Financial Strength B++
Price Stability 95
Price Growth Persistence 65
Earnings Predictability 100



© VALUE LINE PUBLISHING LLC	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013/2014
REVENUES PER SH	2.18	2.58	2.56	2.79	2.89	2.95	3.07	3.18	--	
"CASH FLOW" PER SH	.65	.79	.77	.86	.88	.95	1.07	1.09	--	
EARNINGS PER SH	.49	.56	.58	.57	.57	.64	.71	.71	.72[A,B]	.77[C]/NA
DIV'D DECL'D PER SH	.39	.42	.45	.48	.49	.51	.52	.53	--	
CAP'L SPENDING PER SH	2.50	1.69	1.85	1.69	2.17	1.18	.83	.74	--	
BOOK VALUE PER SH	4.65	4.85	5.84	5.97	6.14	6.92	7.19	7.45	--	
COMMON SHS OUTST'G (MILL)	10.33	10.40	11.20	11.27	11.37	12.56	12.69	12.79	--	
AVG ANN'L P/E RATIO	25.7	26.3	31.2	30.3	24.6	21.9	20.7	23.9	24.9	23.2/NA
RELATIVE P/E RATIO	1.36	1.39	1.68	1.61	1.48	1.46	1.32	1.50	--	
AVG ANN'L DIV'D YIELD	3.1%	2.9%	2.5%	2.8%	3.5%	3.6%	3.5%	3.1%	--	
REVENUES ($MILL)	22.5	26.8	28.7	31.4	32.8	37.0	39.0	40.6	--	
NET PROFIT ($MILL)	4.8	5.8	6.1	6.4	6.4	7.5	8.9	9.1	--	
INCOME TAX RATE	36.7%	36.7%	34.4%	36.5%	36.1%	37.9%	38.5%	35.3%	--	
AFUDC % TO NET PROFIT	--	--	7.2%	3.6%	10.1%	--	1.2%	1.1%	--	
LONG-TERM DEBT RATIO	42.5%	44.1%	48.3%	46.5%	54.5%	45.7%	48.3%	47.1%	--	
COMMON EQUITY RATIO	57.5%	55.9%	51.7%	53.5%	45.5%	54.3%	51.7%	52.9%	--	
TOTAL CAPITAL ($MILL)	83.6	90.3	126.5	125.7	153.4	160.1	176.4	180.2	--	
NET PLANT ($MILL)	140.0	155.3	174.4	191.6	211.4	222.0	228.4	233.0	--	
RETURN ON TOTAL CAP'L	7.6%	8.4%	6.2%	6.7%	5.7%	6.2%	6.5%	6.4%	--	
RETURN ON SHR. EQUITY	10.0%	11.6%	9.3%	9.5%	9.2%	8.6%	9.8%	9.5%	--	
RETURN ON COM EQUITY	10.0%	11.6%	9.3%	9.5%	9.2%	8.6%	9.8%	9.5%	--	
RETAINED TO COM EQ	2.1%	3.0%	2.2%	1.7%	1.4%	1.9%	2.7%	2.5%	--	
ALL DIV'DS TO NET PROF	79%	74%	77%	82%	85%	78%	72%	73%	--	

Bold figures are consensus earnings estimates and, using the recent prices, P/E ratios.

[A] No. of analysts changing earn. est. in last 4 days: 0 up, 0 down, consensus 5-year earnings growth not available. [B] Based upon 5 analysts' estimates. [C] Based upon 5 analysts' estimates.

ANNUAL RATES

of change (per share)	5 Yrs.	1 Yr.
Revenues	4.5%	3.5%
"Cash Flow"	7.0%	2.5%
Earnings	5.0%	--
Dividends	4.0%	2.5%
Book Value	7.0%	3.5%

QUARTERLY SALES ($mill.)

Fiscal Year	1Q	2Q	3Q	4Q	Full Year
12/31/10	9.0	9.7	10.5	9.8	39.0
12/31/11	9.6	10.5	10.5	10.0	40.6
12/31/12	9.7	10.4	11.0		
12/31/13					

EARNINGS PER SHARE

Fiscal Year	1Q	2Q	3Q	4Q	Full Year
12/31/09	.13	.17	.18	.16	.64
12/31/10	.15	.18	.21	.17	.71
12/31/11	.17	.19	.19	.16	.71
12/31/12	.15	.17	.22	*.18*	
12/31/13	*.16*	*.20*			

QUARTERLY DIVIDENDS PAID

Calendar	1Q	2Q	3Q	4Q	Full Year
2010	.128	.128	.128	.128	.51
2011	.131	.131	.131	.134	.53
2012	.133	.134	.134	.134	.54
2013	.138				

INSTITUTIONAL DECISIONS

	1Q'12	2Q'12	3Q'12
to Buy	26	33	27
to Sell	20	19	28
Hld's(000)	3220	3270	3279

ASSETS ($mill.)	2010	2011	9/30/12
Cash Assets	1.3	4.0	3.7
Receivables	6.3	6.0	6.2
Inventory (Avg cost)	.6	.7	.8
Other	.6	.7	.9
Current Assets	8.8	11.4	11.6
Property, Plant & Equip, at cost	270.8	279.2	--
Accum Depreciation	42.4	46.2	--
Net Property	228.4	233.0	239.2
Other	22.7	29.8	29.9
Total Assets	259.9	274.2	280.7
LIABILITIES ($mill.)			
Accts Payable	1.2	1.1	1.6
Debt Due	.0	.0	.0
Other	4.1	4.2	4.9
Current Liab	5.3	5.3	6.5

LONG-TERM DEBT AND EQUITY as of 9/30/12

Total Debt $85.0 mill. **Due in 5 Yrs.** NA
LT Debt $84.9 mill. **Including Cap. Leases** NA (46% of Cap'l)
Leases, Uncapitalized Annual rentals NA

Pension Liability $14.7 mill. in '11 vs. $9.8 mill. in '10

Pfd Stock None **Pfd Div'd Paid** None

Common Stock 12,886,282 shares (54% of Cap'l)

INDUSTRY: Water Utility

BUSINESS: The York Water Company engages in the impounding, purification, and distribution of water in York and Adams Counties, Pennsylvania. The company has two reservoirs, Lake Williams and Lake Redman, which together hold approximately 2.2 billion gallons of water. It also has a 15- mile pipeline from the Susquehanna River to Lake Redman that provides access to an additional supply of 12.0 million gallons of untreated water per day. The company's service territory has an estimated population of 187,000. Industry within the company's service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles. As of December 31, 2011, The York Water Company served approximately 187,000 residential, commercial, industrial, and other customers in 39 municipalities in York County and seven municipalities in Adams County. Has 106 employees. C.E.O. & President: Jeffrey R. Hines. Inc.: PA. Address: 130 East Market Street, York, PA 17401. Tel.: (717) 845-3601. Internet: http://www.yorkwater.com. *J.V.*

January 18, 2013

TOTAL SHAREHOLDER RETURN

Dividends plus appreciation as of 12/31/2012

3 Mos.	6 Mos.	1 Yr.	3 Yrs.	5 Yrs.
-3.44%	-0.30%	2.65%	33.11%	33.81%

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Chaparral City Water Company
Current Institutional Holdings and Individual Holdings
the Proxy Group of Nine Water Companies

Proxy Group of Nine Water Companies	1 February 06, 2013 Percentage of Institutional Holdings	2 February 06, 2013 Percentage of Individual Holdings (1)
American States Water Co.	61.42 %	38.58 %
American Water Works Co., Inc.	82.24	17.76
Aqua America, Inc.	46.26	53.74
Artesian Resources Corp.	39.37	60.63
California Water Service Group	52.71	47.29
Connecticut Water Service, Inc.	31.51	68.49
Middlesex Water Company	41.12	58.88
SJW Corporation	47.60	52.40
York Water Company	25.85	74.15
Average	47.56 %	52.44 %

Notes:
(1) (1 - column 1).

Source of Information: pro.edgar-online.com, February 6, 2013

Chaparral City Water Company
Summary of Risk Premium Models for the
Proxy Group of Nine Water Companies

	Proxy Group of Nine Water Companies
Predictive Risk Premium Model ™ (PRPM™) (1)	11.52 %
Risk Premium Using an Adjusted Market Approach (2)	9.61 %
Indicated Risk Premium Derived Common Equity Cost Rate	11.04 %

Notes:
(1) From page 2 of this Schedule.
(2) From page 3 of this Schedule.

Chaparral City Water Company
Derivation of Common Equity Cost Rate
Using the Predictive Risk Premium Model ™ (PRPM ™)
Proxy Group of Nine Water Companies

	American States Water Co.	American Water Works Co., Inc.	Aqua America, Inc.	Artesian Resources Corp.	California Water Service Group	Connecticut Water Service, Inc.	Middlesex Water Company	SJW Corporation	York Water Company
GARCH Coefficient (1)	1.535443012	3.60448103	2.172794757	2.147797152	1.696337751	1.69772654	1.920945962	1.315174617	1.808727245
Average Variance (1)	0.38%	0.34%	0.48%	0.31%	0.31%	0.29%	0.27%	0.42%	0.48%
PRPM™ Derived Risk Premium (1)	7.25%	15.62%	13.29%	8.35%	6.60%	6.04%	6.44%	6.90%	10.93%
Risk-Free Rate (2)	4.27%	4.27%	4.27%	4.27%	4.27%	4.27%	4.27%	4.27%	4.27%
Indicated Cost of Common Equity	11.52%	19.89%	17.56%	12.62%	10.87%	10.31%	10.71%	11.17%	15.20%
								Average	13.32%
								Median	11.52%

Notes:
(1) Based upon data from CRSP® Data © 2012, Center For Research in Security Prices (CRSP®), The University of Chicago Booth School of Business.
(2) From note 3 on page 2 of Schedule 9.

Chaparral City Water Company
Indicated Common Equity Cost Rate
Through Use of a Risk Premium Model
Using an Adjusted Total Market Approach

Line No.		Proxy Group of Nine Water Companies
1.	Prospective Yield on Aaa Rated Corporate Bonds (1)	3.92 %
2.	Adjustment to Reflect Yield Spread Between Aaa Rated Corporate Bonds and A Rated Public Utility Bonds	0.35 (2)
3.	Adjusted Prospective Yield on A Rated Public Utility Bonds	4.27 %
4.	Adjustment to Reflect Bond Rating Difference of Proxy Group	0.18 (3)
5.	Adjusted Prospective Bond Yield	4.45 %
6.	Equity Risk Premium (4)	5.16
7.	Risk Premium Derived Common Equity Cost Rate	9.61 %

Notes:

(1) Six quarter average consensus forecast ending with Q2 of 2014 of Moody's Aaa Rated Corporate bonds from Blue Chip Financial Forecasts (see page 9 of this Schedule).

(2) The average yield spread of A rated public utility bonds over Aaa rated corporate bonds of 0.35% from page 6 of this Schedule.

(3) Adjustment to reflect the A3 Moody's bond rating of the proxy group of nine water companies as shown on page 4 of this Schedule. The 18 basis point adjustment is derived by taking 1/3 of the spread between Baa and A Public Utility Bonds (1/3 * 0.55% = 0.18%).

(4) From page 7 of this Schedule.

Chaparral City Water Company
Comparison of Bond Ratings, Business Risk and Financial Risk Profiles for the
Proxy Group of Nine Water Companies

	Moody's		Standard & Poor's							
	Bond Rating		Bond Rating							
	February 2013		February 2013							
Proxy Group of Nine Water Companies	Bond Rating	Numerical Weighting (1)	Bond Rating	Numerical Weighting (1)	Credit Rating	Numerical Weighting (1)	Business Risk Profile (2)	Numerical Weighting (1)	Financial Risk Profile (2)	Numerical Weighting (1)
American States Water Co. (3)	A2	6.0	A+	5.0	A+	5.0	Excellent	1.0	Intermediate	3.0
American Water Works Co., Inc. (4)	Baa1	8.0	A	6.0	BBB+	8.0	Excellent	1.0	Significant	4.0
Aqua America, Inc. (5)	NR	--	AA-	4.0	A+	5.0	Excellent	1.0	Intermediate	3.0
Artesian Resources Corp.	NR	--	NR	--	NR	--	NR	--	NR	--
California Water Service Group (6)	NR	--	AA-	4.0	A+	5.0	Excellent	1.0	Intermediate	3.0
Connecticut Water Service, Inc. (7)	NR	--	A	6.0	A	6.0	Excellent	1.0	Significant	4.0
Middlesex Water Company	NR	--	A	6.0	A-	7.0	Excellent	1.0	Significant	4.0
SJW Corporation (8)	NR	--	A	6.0	A	6.0	Excellent	1.0	Significant	4.0
York Water Company	NR	--	A-	7.0	A-	7.0	Excellent	1.0	Significant	4.0
Average	A3	7.0	A+/A	5.5	A	6.1	Excellent	1.0	Significant	3.6

Notes: (1) From page 5 of this Schedule.
(2) From Standard & Poor's Issuer Ranking: U.S. Regulated Gas and Water Utilities, Strongest to Weakest, February 1, 2013.
(3) Ratings, business risk and financial risk profiles are those of Golden State Water Company.
(4) Rating, business risk and financial risk profiles are those of Pennsylvania and New Jersey American Water.
(5) Ratings, business risk and financial risk profiles are those of Aqua Pennsylvania, Inc.
(6) Ratings, business risk and financial risk profiles are those of California Water Service Co.
(7) Ratings, business risk and financial risk profiles are those of Connecticut Water Company.
(8) Ratings, business risk and financial risk profiles are those of San Jose Water Co.

Source Information: Moody's Investors Service
Standard & Poor's Global Utilities Rating Service

Numerical Assignment for
Moody's and Standard & Poor's Bond Ratings
and Standard & Poor's Business and Financial Risk Profiles

Moody's Bond Rating	Numerical Bond Weighting	Standard & Poor's Bond Rating
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-

Standard & Poor's

Business Risk Profile	Numerical Weighting	Financial Risk Profile	Numerical Weighting
Excellent	1	Minimal	1
Strong	2	Modest	2
Satisfactory	3	Intermediate	3
Fair	4	Significant	4
Weak	5	Aggressive	5
Vulnerable	6	Highly Leveraged	6

Moody's
Comparison of Interest Rate Trends
for the Three Months Ending January 2013 (1)

Months	Corporate Bonds Aaa Rated	Public Utility Bonds Aa Rated	Public Utility Bonds A Rated	Public Utility Bonds Baa Rated	Spread - Corporate v. Public Utility Bonds: Aa (Pub. Util.) over Aaa (Corp.)	Spread - Corporate v. Public Utility Bonds: A (Pub. Util.) over Aaa (Corp.)	Spread - Corporate v. Public Utility Bonds: Baa (Pub. Util.) over Aaa (Corp.)	Spread - Public Utility Bonds: A over Aa	Spread - Public Utility Bonds: Baa over A
January-13	3.80 %	3.90 %	4.15 %	4.66 %					
December-12	3.65	3.75	4.00	4.56					
November-12	3.50	3.60	3.84	4.42					
Average of Last 3 Months	3.65 %	3.75 %	4.00 %	4.55 %	0.10 %	0.35 %	0.90 %	0.25 %	0.55 %

Notes: (1) All yields are distributed yields.

Source of Information: Mergent Bond Record, February 2013, Vol. 80, No. 2.

Chaparral City Water Company
Judgment of Equity Risk Premium for
the Proxy Group of Nine Water Companies

Line No.		Proxy Group of Nine Water Companies
1.	Calculated equity risk premium based on the total market using the beta approach (1)	5.75 %
2.	Mean equity risk premium based on a study using the holding period returns of public utilities with A rated bonds (2)	4.57
3.	Average equity risk premium	5.16 %

Notes: (1) From page 8 of this Schedule.
(2) From page 10 of this Schedule.

Chaparral City Water Company
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for
the Proxy Group of Nine Water Companies

Line No.		Proxy Group of Nine Water Companies
	Based on SBBI Valuation Yearbook Data:	
1.	Ibbotson Equity Risk Premium (1)	5.60 %
2.	Ibbotson Equity Risk Premium based on PRPM™ (2)	9.08
	Based on Value Line Summary and Index:	
3.	Equity Risk Premium Based on Value Line Summary and Index (3)	9.94
4.	Conclusion of Equity Risk Premium (4)	8.21 %
5.	Adjusted Value Line Beta (5)	0.70
6	Beta Adjusted Equity Risk Premium	5.75 %

Notes:
(1) Based on the arithmetic mean historical monthly returns on large company common stocks from 2013 Ibbotson® SBBI® Market Report minus the arithmetic mean monthly yield of Moody's Aaa and Aa corporate bonds from 1926 - 2012. (11.83% - 6.23% = 5.60%).
(2) The Predictive Risk Premium Model (PRPM™) is discussed in Ms. Ahern's accompanying direct testimony. The Ibbotson equity risk premium based on the PRPM™ is derived by applying the PRPM™ to the monthly risk premiums between Ibbotson large company common stock monthly returns minus the average Aaa and Aa corporate monthly bond yields, from January 1928 through December 2012.
(3) The equity risk premium based on the Value Line Summary and Index is derived from taking the projected 3-5 year total annual market return of 13.86% (described fully in note 1 of page 2 of Schedule 9) and subtracting the average consensus forecast of Aaa corporate bonds of 3.92% (Shown on page 3 of this Schedule). (13.86% - 3.92% = 9.94%).
(4) Average of Lines 1, 2, & 3.
(5) Median beta derived from page 1 of Schedule 9.

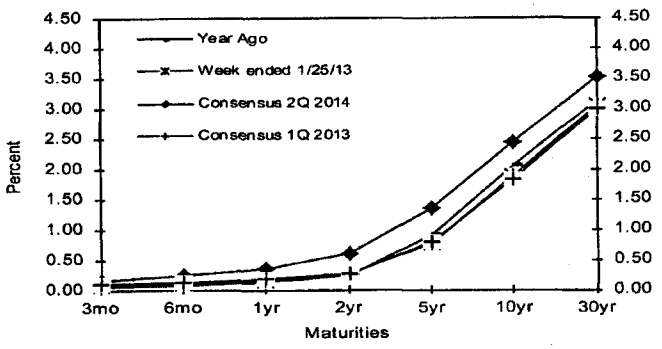
Sources of Information:
2013 Ibbotson® SBBI® Market Report, Morningstar, Inc., 2013 Chicago, IL.
Industrial Manual and Mergent Bond Record Monthly Update.
Value Line Summary and Index
Blue Chip Financial Forecasts, February 1, 2013

Consensus Forecasts Of U.S. Interest Rates And Key Assumptions[1]

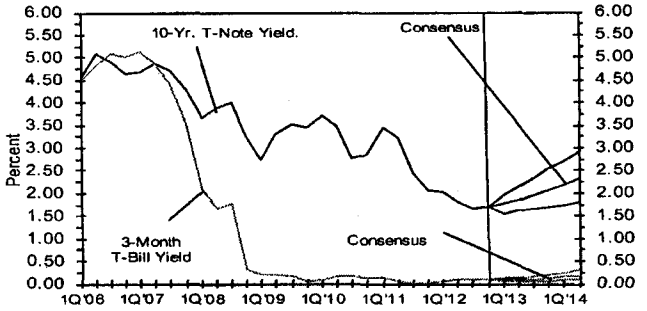
	History								Consensus Forecasts-Quarterly Avg.					
	Average For Week Ending				Average For Month			Latest Q	1Q	2Q	3Q	4Q	1Q	2Q
Interest Rates	Jan. 25	Jan. 18	Jan. 11	Jan. 4	Dec.	Nov.	Oct.	4Q 2012	2013	2013	2013	2013	2014	2014
Federal Funds Rate	0.14	0.14	0.16	0.15	0.16	0.16	0.16	0.16	0.2	0.2	0.2	0.2	0.2	0.2
Prime Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.3	3.3	3.3	3.3	3.3	3.3
LIBOR, 3-mo.	0.30	0.30	0.30	0.30	0.31	0.31	0.33	0.32	0.3	0.3	0.3	0.4	0.4	0.4
Commercial Paper, 1-mo.	0.11	0.11	0.12	0.12	0.13	0.14	0.14	0.13	0.1	0.2	0.2	0.2	0.2	0.2
Treasury bill, 3-mo.	0.08	0.08	0.07	0.07	0.07	0.09	0.10	0.09	0.1	0.1	0.1	0.1	0.1	0.2
Treasury bill, 6-mo.	0.10	0.11	0.10	0.12	0.12	0.14	0.15	0.14	0.1	0.1	0.2	0.2	0.2	0.2
Treasury bill, 1 yr.	0.14	0.14	0.14	0.15	0.16	0.18	0.18	0.17	0.2	0.2	0.2	0.3	0.3	0.4
Treasury note, 2 yr.	0.27	0.26	0.26	027	0.26	0.27	0.28	0.27	0.3	0.3	0.4	0.4	0.5	0.6
Treasury note, 5 yr.	0.77	0.77	0.79	0.78	0.70	0.67	0.71	0.69	0.8	0.9	1.0	1.1	1.2	1.3
Treasury note, 10 yr.	1.87	1.87	1.90	1.87	1.72	1.65	1.75	1.71	1.8	1.9	2.0	2.2	2.3	2.4
Treasury note, 30 yr.	3.03	3.03	3.07	3.05	2.88	2.80	2.90	2.86	3.0	3.1	3.2	3.3	3.4	3.5
Corporate Aaa bond	3.76	3.76	3.77	3.77	3.65	3.50	3.47	3.54	3.7	3.8	3.8	3.9	4.1	4.2
Corporate Baa bond	4.70	4.69	4.70	4.71	4.63	4.51	4.58	4.57	4.7	4.8	4.9	4.9	5.1	5.2
State & Local bonds	3.54	3.53	3.60	3.68	3.48	3.46	3.65	3.53	3.6	3.6	3.7	3.7	3.8	3.9
Home mortgage rate	3.42	3.38	3.40	3.34	3.35	3.35	3.38	3.36	3.4	3.5	3.6	3.7	3.9	4.0
	History								Consensus Forecasts-Quarterly					
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
Key Assumptions	2011	2011	2011	2011	2012	2012	2012	2012	2013	2013	2013	2013	2014	2014
Major Currency Index	71.9	69.6	69.9	72.4	72.9	73.9	74.0	73.2	73.5	73.9	74.1	74.1	73.9	74.0
Real GDP	0.1	2.5	1.3	4.1	2.0	1.3	3.1	*1.3**	1.6	2.1	2.5	2.7	2.7	2.8
GDP Price Index	2.0	2.6	3.0	0.4	2.0	1.6	2.7	*1.6**	1.7	1.8	2.0	1.9	2.1	2.1
Consumer Price Index	4.5	4.4	3.1	1.3	2.5	0.8	2.3	2.1	1.5	1.9	2.2	2.1	2.2	2.3

Forecasts for interest rates and the Federal Reserve's Major Currency Index represent averages for the quarter. Forecasts for Real GDP, GDP Price Index and Consumer Price Index are seasonally-adjusted annual rates of change (saar). Individual panel members' forecasts are on pages 4 through 9. Historical data for interest rates except LIBOR is from Federal Reserve Release (FRSR) H.15. LIBOR quotes available from *The Wall Street Journal*. Interest rate definitions are the same as those in FRSR H.15. Treasury yields are reported on a constant maturity basis. Historical data for the Fed's Major Currency Index is from FRSR H.10 and G.5. Historical data for Real GDP and GDP Chained Price Index are from the Bureau of Economic Analysis (BEA). Consumer Price Index (CPI) history is from the Department of Labor's Bureau of Labor Statistics (BLS). ****Data for 4Q 2012 Real GDP and GDP Chained Price Index are consensus forecasts based on a special question asked this month of the panelists.***

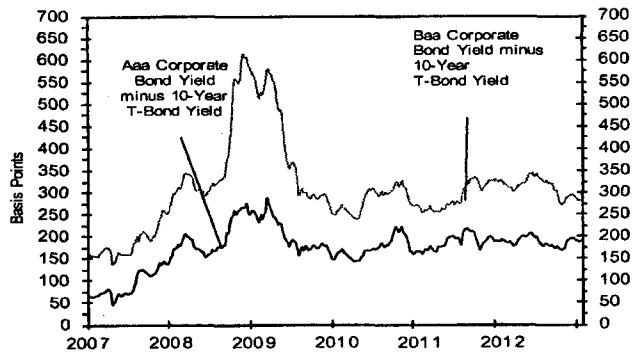
U.S. Treasury Yield Curve
Week ended January 25, 2013 and Year Ago vs.
1Q 2013 and 2Q 2014 Consensus Forecasts



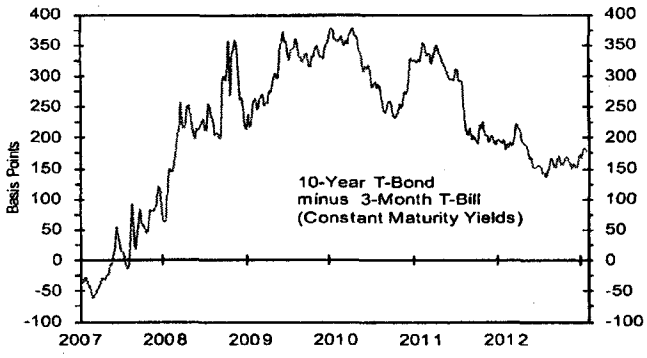
U.S. 3-Mo. T-Bills & 10-Yr. T-Note Yield
(Quarterly Average) History Forecast



Corporate Bond Spreads
As of week ended January 25, 2013



U.S. Treasury Yield Curve
As of week ended January 25, 2013



Chaparral City Water Company
Derivation of Mean Equity Risk Premium Based on a Study
Using Holding Period Returns of Public Utilities

		Over A Rated Moody's Public Utility Bonds - AUS Consultants Study (1)
1.	Arithmetic Mean Holding Period Returns on the Standard & Poor's Utility Index 1926-2011 (2):	10.56 %
2.	Arithmetic Mean Yield on Moody's A Rated Public Utility Yields 1926-2011	(6.75)
3.	Historical Equity Risk Premium	3.81 %
4.	Forecasted Equity Risk Premium Based on PRPM™ (3)	5.33
5.	Average of Historical and PRPM™ Equity Risk Premium	4.57 %

Notes:
(1) Based on S&P Public Utility Index monthly total returns and Moody's Public Utility Bond average monthly yields from 1928-2011, (AUS Consultants, 2012).
(2) Holding period returns are calculated based upon income received (dividends and interest) plus the relative change in the market value of a security over a one-year holding period.
(3) The Predictive Risk Premium Model (PRPM™) is applied to the risk premium of the monthly total returns of the S&P Utility Index and the monthly yields on Moody's A rated public utility bonds from 1928 - 2011.

Chaparral City Water Company
Indicated Common Equity Cost Rate Through Use
of the Traditional Capital Asset Pricing Model (CAPM) and Empirical Capital Asset Pricing Model (ECAPM)

	1	2	3	4	5	6
Proxy Group of Nine Water Companies	Value Line Adjusted Beta	Market Risk Premium (1)	Risk-Free Rate (2)	Traditional CAPM Cost Rate (3)	ECAPM Cost Rate (4)	Indicated Common Equity Cost Rate (5)
American States Water Co.	0.70	8.78 %	4.27 %	10.42 %	11.07 %	
American Water Works Co., Inc.	0.65	8.78	4.27	9.98	10.75	
Aqua America, Inc.	0.60	8.78	4.27	9.54	10.42	
Artesian Resources Corp.	0.55	8.78	4.27	9.10	10.09	
California Water Service Group	0.65	8.78	4.27	9.98	10.75	
Connecticut Water Service, Inc.	0.75	8.78	4.27	10.86	11.40	
Middlesex Water Company	0.70	8.78	4.27	10.42	11.07	
SJW Corporation	0.85	8.78	4.27	11.73	12.06	
York Water Company	0.70	8.78	4.27	10.42	11.07	
Average	0.68			10.27 %	10.96 %	10.62 %
Median	0.70			10.42 %	11.07 %	10.75 %

See page 2 for notes.

Chaparral City Water Company.
Development of the Market-Required Rate of Return on Common Equity Using
the Capital Asset Pricing Model for
the Proxy Group of Nine Water Companies
Adjusted to Reflect a Forecasted Risk-Free Rate and Market Return

Notes:

(1) For reasons explained in Ms. Ahern's accompanying direct testimony, from the 13 weeks ending February 8, 2013, Value Line Summary & Index, a forecasted 3-5 year total annual market return of 13.86% can be derived by averaging the 13 weeks ending February 8, 2013 forecasted total 3-5 year total appreciation, converting it into an annual market appreciation and adding the Value Line average forecasted annual dividend yield.

The 3-5 year average total market appreciation of 55% produces a four-year average annual return of 11.58% ($(1.55^{0.25}) - 1$). When the average annual forecasted dividend yield of 2.28% is added, a total average market return of 13.86% (2.28% + 11.58%) is derived.

The 13 weeks ending February 8, 2013 forecasted total market return of 13.86% minus the risk-free rate of 4.27% (developed in Note 2) is 9.59% (13.86% - 4.27%).

The Predictive Risk Premium Model (PRPM™) market equity risk premium of 10.19% is derived by applying the PRPM™ to the monthly equity risk premium of large company common stocks over the income return on long-term U.S. Government Securities from January 1926 through December 2012.

The Morningstar, Inc. (Ibbotson Associates) calculated arithmetic mean monthly market equity risk premium of 6.55% for the period 1926-2012 results from a total market return of 11.83%% less the arithmetic mean income return on long-term U.S. Government Securities of 5.28% (11.83% - 5.28% = 6.55%).

These three expectational risk premiums are then averaged, resulting in a 8.78% market equity risk premium, which is then multiplied by the beta in column 1 of page 1 of this Schedule. ((9.59% + 10.19% + 6.55%)/3).

(2) For reasons explained in Ms. Ahern's direct testimony, the risk-free rate that Ms. Ahern relies upon for her CAPM analysis is the average of the historical income return on 30 Year Treasury Bonds which is 5.28% for 1926-2012 and the average forecast based upon six quarterly estimates of 30-year Treasury Note yields per the consensus of nearly 50 economists reported in the Blue Chip Financial Forecasts dated February 1, 2013 (see page 9 of Schedule 8).The estimates are detailed below:

Morningstar Historical Income Returns On 30 Year Treasury Bonds (1926-2012):	5.28%
	30-Year Treasury Note Yield
First Quarter 2013	3.00%
Second Quarter 2013	3.10%
Third Quarter 2013	3.20%
Fourth Quarter 2013	3.30%
First Quarter 2014	3.40%
Second Quarter 2014	3.50%
Average	3.25%
Average of Historical and Projected Returns on 30 Year Treasury Bonds:	5.28% 3.25 8.53%
	8.53%/2 = 4.27%

(3) The traditional Capital Asset Pricing Model (CAPM) is applied using the following formula:

$R_S = R_F + \beta (R_M - R_F)$

Where R_S = Return rate of common stock
R_F = Risk Free Rate
β = Value Line Adjusted Beta
R_M = Return on the market as a whole

(4) The empirical CAPM is applied using the following formula:

$R_S = R_F + .25 (R_M - R_F) + .75 \beta (R_M - R_F)$

Where R_S = Return rate of common stock
R_F = Risk-Free Rate
β = Value Line Adjusted Beta
R_M = Return on the market as a whole

Source of Information:
Value Line Summary & Index
Blue Chip Financial Forecasts, February 1, 2013
Value Line Investment Survey, (Standard Edition)
2013 Ibbotson® SBBI® Market Report, Morningstar, Inc., 2013, Chicago, IL

Chaparral City Water Company
Derivation of Investment Risk Adjustment Based upon
Ibbotson Associates' Size Premia for the Decile Portfolios of the NYSE/AMEX/NASDAQ

Line No.		1 Market Capitalization on February 6, 2013 (1) (millions)	1 (times larger)	2 Applicable Decile of the NYSE/AMEX/ NASDAQ (2)	3 Applicable Size Premium (3)	4 Spread from Applicable Size Premium for (4)
1.	Chaparral City Water Company					
a.	Based Upon the Proxy Group of Nine Water Companies	$ 47.583		10	6.03%	
2.	Proxy Group of Nine Water Companies	$ 1,545.161	32.5	6	1.72%	4.31%

	(A) Decile	(B) Smallest Company Market Capitalization (millions)	(C) Largest Company Market Capitalization (millions)	(D) Recent Average Market Capitalization (millions)	(E) Size Premium (Return in Excess of CAPM) (2)
Largest	1	$ 17,577.706	$ 626,550.334	$ 322,064.020	-0.37%
	2	7,747.951	17,541.302	12,644.627	0.76%
	3	4,250.360	7,686.611	5,968.486	0.92%
	4	2,772.831	4,227.668	3,500.250	1.14%
	5	1,912.240	2,759.391	2,335.816	1.70%
	6	1,346.619	1,909.051	1,627.835	1.72%
	7	822.077	1,346.528	1,084.303	1.73%
	8	514.459	818.065	666.262	2.46%
	9	254.604	514.209	384.407	2.70%
Smallest	10	1.139	253.761	127.450	6.03%

*From 2013 Ibbotson® SBBI® Risk Premia Over Time Report - Estimates for 1926-2012

Notes:
(1) From Page 2 of this Schedule.
(2) Gleaned from Column (D) on the bottom of this page. The appropriate decile (Column (A)) corresponds to the market capitalization of the proxy group, which is found in Column 1.
(3) Corresponding risk premium to the decile is provided on Column (E) on the bottom of this page.
(4) Line No. 1a Column 3 – Line No. 2 Column 3 and Line No. 1b, Column 3 – Line No. 3 of Column 3 etc.. For example, the 4.31% in Column 4, Line No. 2 is derived as follows 4.31% = 6.03% - 1.72%.

Chaparral City Water Company
Market Capitalization of Chaparral City Water Company and
the Proxy Group of Nine Water Companies

Company	Exchange	1 Common Stock Shares Outstanding at Fiscal Year End 2011 (millions)	2 Book Value per Share at Fiscal Year End 2011 (1)	3 Total Common Equity at Fiscal Year End 2011 (millions)	4 Closing Stock Market Price on February 06, 2013	5 Market-to-Book Ratio on February 06, 2013 (2)	6 Market Capitalization on February 06, 2013 (3) (millions)
Chaparral City Water Company		NA	NA	$ 22.854 (4)	NA		
Based Upon the Proxy Group of Nine Water Companies						208.2 % (5)	$ 47.583 (6)
Proxy Group of Nine Water Companies							
American States Water Co.		18.789	$ 21.750	$ 408.666	$ 51.630	237.4 %	$ 970.076
American Water Works Co., Inc.		175.664	$ 24.139	$ 4,240.384	$ 38.540	159.7	$ 6,770.091
Aqua America, Inc.		138.815	$ 9.014	$ 1,251.313	$ 27.900	309.5	$ 3,872.941
Artesian Resources Corp.		7.739	$ 14.601	$ 112.997	$ 22.430	153.6	$ 173.588
California Water Service Group		41.817	$ 10.757	$ 449.829	$ 19.600	182.2	$ 819.613
Connecticut Water Service, Inc.		8.755	$ 13.587	$ 118.961	$ 29.500	217.1	$ 258.284
Middlesex Water Company		15.682	$ 11.286	$ 176.981	$ 19.470	172.5	$ 305.329
SJW Corporation		18.593	$ 14.199	$ 264.004	$ 26.590	187.3	$ 494.383
York Water Company		12.792	$ 7.447	$ 95.265	$ 18.930	254.2	$ 242.146
Average		48.738	$ 14.087	$ 790.933	$ 28.288	208.2 %	$ 1,545.161

NA= Not Available

Notes: (1) Column 3 / Column 1.
(2) Column 4 / Column 2.
(3) Column 5 * Column 3.
(4) From Financial Statements of Chaparral City Water Company for Fiscal Year End 2011.
(5) The market-to-book ratio of Chaparral City Water Company on February 06, 2013 is assumed to be equal to the market-to-book ratio of the Proxy Group of Nine Water Companies at February 06, 2013.
(6) Chaparral City Water Company's common stock, if traded, would trade at a market-to-book ratio equal to the average market-to-book ratio at February 06, 2013 of the Proxy Group of Nine Water Companies, 208.2%, and Chaparral City Water Company's market capitalization on February 06, 2013 would therefore have been $47.583 million.

Source of Information: 2011 Annual Forms 10K
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