

ORIGINAL

NEW APPLICATION



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AZ CORP COMMISSION
DOCKET CONTROL

7 **BEFORE THE ARIZONA CORPORATION COMMISSION**

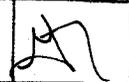
8 Arizona Corporation Commission

DOCKETED

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9 **COMMISSIONERS**

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

DOCKETED BY 

15 APPLICATION OF JOSHUA VALLEY
16 UTILITY CO., INC. FOR A PERMANENT
17 INCREASE TO ITS WATER RATES

DOCKET NO. W-02023A-14-0395

RATE APPLICATION

18 Joshua Valley Utility Company, Inc. ("Company" or "Applicant"), hereby applies
19 for an increase in its water rates.
20

21 **SUPPORTING DOCUMENTATION**

22 Pursuant to A.A.R. Rule 14-2-103, the Company submits the following
23 documentation in support of the proposed increase in rates and charges:
24

- 25 ● Direct Testimony of Matt Rowell (see Attachment 1);
 - 26 ● Water Use Flow Data Sheets (see Attachment 2); and
 - 27 ● Plant Descriptions (see Attachment 3).
- 28

1 DATED this 26th day of November, 2014.

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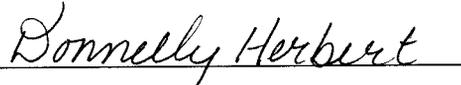
MOYES SELLERS & HENDRICKS



Steve Wene

Original and 13 copies of the foregoing
filed this 26th day of November, 2014, with:

Docket Control
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007



ATTACHMENT 1

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9

10 **I. INTRODUCTION**

11 **Q. Please state your name.**

12 A. My name is Matthew Rowell.

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

14 A. I am the principal of Desert Mountain Analytical Services (“DMAS”), a
15 consulting firm specializing in utility regulatory matters. In that capacity I have provided
16 testimony regarding various utility regulatory issues before the Arizona Corporation
17 Commission (“Commission”).

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

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

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

22 A. The purpose of this testimony is to present my analysis and recommendations
23 concerning the development of Joshua Valley Utility Co.’s (“Joshua Valley” or
24 “Company”) revenue requirement and rate design. This includes discussion of rate base
25 and rate base adjustments, operating income and operating income adjustments, rate of
26 return, required operating income, cash flow considerations, and rate design
27 considerations.
28

1 **Q. Please summarize the Company's proposal.**

2 A. The Company proposes an increase in revenues of \$207,151. This is an increase
3 of 71% over adjusted test year revenues. The rate increase is necessary in order to allow
4 the Company to earn a fair return on its rate base investment.

5 **Q. What is the basis for your recommendations?**

6 A. I analyzed the Company's records to determine the adjusted revenues and
7 expenses during the test year ending December 31, 2013. I also calculated Joshua
8 Valley's rate base based on plant balances from its last rate case, plant additions since the
9 last rate case, accumulated depreciation and AIAC and CIAC balances. Based upon my
10 analysis, I have prepared the attached schedules, which I adopt as part of my testimony,
11 in accordance with A.A.C. Rule 14-2-103.

12 **Q. Why is Joshua Valley filing a rate case at this time?**

13 A. Over the past several years Joshua Valley's expenses have increased and its
14 operating income has decreased. In the test year Joshua Valley experienced negative
15 operating income. In 2011 and 2012 Joshua Valley's return on invested capital was less
16 than 1% (see Schedule A-2). In the 2013 test year Joshua Valley's return on invested
17 capital was negative.

18 Joshua Valley's current rates were approved in 2001 (See Decision No. 64000).
19 So it has been 13 years since the Company's rates have been adjusted. Over that period
20 of time operating costs have increased. Additionally, the need for capital investments is
21 now higher as the plant is now older.

22
23 **II. RATE BASE**

24 **Q. Please discuss Joshua Valley's rate base.**

25 A. I have computed Joshua Valley's rate base to be \$1,346,830. The rate based is
26 calculated based on Gross Utility Plant in Service of \$2,350,193, Accumulated
27 Depreciation of \$961,963 and an AIAC balance of \$20,700. The Company has no CIAC
28 and is not seeking an allowance for working capital. (See Schedule B-1).

1 **Q. What adjustments have you made to Joshua Valley's Plant in Service and**
2 **Accumulated Depreciation?**

3 A. The Plant in Service and Accumulated Depreciation balances were adjusted to
4 reflect plant placed in service after the test year end and to reflect plant installed in 2011
5 that was inadvertently not placed on the books.

6 In June of 2014 a significant rehab of one of Joshua Valley's wells had to be
7 performed. This work is now complete and the enhanced plant is serving customers.

8 In 2012 a pump was replaced but the value of the new pump was inadvertently not
9 recorded on the Company's books. The pump that was replaced was fully depreciated.
10 See Schedule B-2a for detail on these adjustments.

11
12 **III. INCOME STATEMENT**

13 **Q. Please discuss the adjustments made to the test year income statement.**

14 A. The Adjustments to the income statement are laid out on Schedules C-2 and C-2a
15 through C-2f.

16 Adjustments a.1 through a.4 correct several book keeping issues concerning
17 metered water revenue. Adjustment a.1 reassigns Establishment Fees,
18 Reconnection/delinquent Fees and NSF Check Fees from Metered Water Revenue to
19 Other Revenue. Adjustment a.2 removes refunded amounts and bill corrections from
20 Metered Water Revenue. Adjustment a.3 removes AIAC refunds from Metered Water
21 Revenue. Adjustment a.4 removes uncollectable revenue from Metered Water Revenue
22 and adds it to Bad Debt Expense. These adjustments are detailed on Schedule C-2a.

23 Adjustment b, detailed on Schedule C-2b, adjusts Salaries and Wages expense to
24 reflect a proposed 10% increase in employee salaries. It has been over ten years since
25 Joshua Valley's employees have received a raise. An increase in salaries is appropriate at
26 this time and should be allowed in rates.

27 Adjustment c, detailed on Schedule C-2c, adjusts the actual test year property tax
28 to that calculated by Staff's property tax formula. Schedule C-2c also shows the

1 adjustment to property tax necessary to account for the increase in property tax associated
2 with the proposed increase in revenue.

3 Schedule C-2d shows the development of proposed rate case expense.

4 Schedule C-2e shows the adjustment in Depreciation Expense necessary to
5 account for the plant adjustments detailed on Schedule B-2a.

6 Schedule C-2f details the calculation of Income Taxes at present and proposed
7 rates. Operating Income was negative in the test year and the Company booked \$0 for
8 Income Taxes. Adjustment f uses the standard Income Tax calculator typically utilized
9 by Staff to develop a hypothetical negative Income Tax. It should be understood that this
10 number is not necessarily the actual tax benefit the owners of Joshua Valley experienced
11 as a result of Joshua Valley's operating loss.

12 13 **IV. RATE OF RETURN**

14 **Q. Please discuss the return on rate base you are recommending for Joshua**
15 **Valley.**

16 A. I am recommending an overall rate of return of 8.5% on Joshua Valley's rate base.
17 I developed this overall rate of return by using a hypothetical capital structure of 50%
18 debt and 50% equity. A hypothetical cost of debt of 5% and a cost of equity of 12%
19 were used within this hypothetical capital structure to come to the overall rate of return of
20 8.5%. Development of the rate of return is detailed on Schedule D-1.

21 **Q. Why was a hypothetical capital structure utilized?**

22 A. Joshua Valley has no debt and thus its actual capital structure is 100% equity. My
23 experience is that hypothetical capital structures are often recommended by the ACC
24 Staff and adopted by the Commission for companies that have highly unbalanced capital
25 structures. While it is debatable whether employing hypothetical capital structures is
26 theoretically sound, in this case it does not produce an unreasonable result and in an
27 effort to reduce issues in dispute the Company has proposed a hypothetical capital
28 structure.

1 **Q. Why was a hypothetical cost of debt of 5% utilized?**

2 A. My understanding is that the Water Infrastructure Finance Authority's ("WIFA")
3 current interest rates are close to 5% (including interest and fees). Rates on WIFA loans
4 are a good proxy for interest rates available to Arizona water companies so 5% is a
5 reasonable rate to use for a hypothetical cost of debt.

6 **Q. Why is a cost of equity of 12% appropriate?**

7 A. Joshua Valley is a small utility serving a remote part of the State. As such, it has
8 limited opportunities to achieve economies of scale and its growth prospects are
9 extremely limited. Joshua Valley's small size and geographic isolation increase the risk
10 that it will fail to meet its authorized rate of return and severely limit any growth
11 potential.

12 There is a fundamental relationship between risk and return. The more risky an
13 investment the higher the expected return has to be to induce investment. In other words,
14 the expected return must compensate investors for the risk they are taking. Given the
15 increased risk a utility of Joshua Valley's size faces relative to larger utilities, it is
16 appropriate to allow a return on equity higher than that granted for large utilities.

17 Recent ACC rate case decisions for large water utilities have approved the
18 following costs of equity:

19

Company	Decision No.	Date	Approved Cost of Equity
AZ Water Northern Group	74081	9/23/2013	10
Liberty-Litchfield Park	74437	4/18/2014	9.2
EPCOR Chap City	74568	6/20/2014	9.6
Lago Del Oro	74564	6/20/2014	9.7

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25 The average approved cost of equity for the above rate cases is 9.6%. The above
26 companies are significantly larger than Joshua Valley and as such they do not face the
27 same level of risk. For this reason I believe a significant premium is appropriate for
28

1 Joshua Valley's cost of equity. Given the risk profile of Joshua Valley a cost of equity of
2 12% is appropriate.

3 **Q. You have not performed a formal cost of equity analysis for Joshua Valley.**
4 **Why is that appropriate?**

5 A. Joshua Valley is a small utility and formal cost of equity analysis is a formidable
6 and expensive undertaking. In an effort to reduce rate case expense a formal cost of
7 equity analysis was not undertaken. For a company of Joshua Valley's size applying a
8 risk premium to previously approved costs of equity is appropriate and efficient.

9
10 **V. REVENUE REQUIREMENT**

11 **Q. What is the revenue requirement you are recommending for Joshua Valley?**

12 A. Applying the 8.5% overall rate of return discussed above to the adjusted rate base
13 of \$1,346,830 results in a required operating income of \$114,481. Joshua Valley's
14 adjusted test year operating income is *negative* \$24,751. So the operating income
15 deficiency is \$139,231. Grossing this amount up for taxes results in a total revenue
16 increase of \$207,151.

17 This is an increase of 71% compared to test year revenue of \$292,031 and results in a
18 total revenue requirement of \$499,320.

19
20 **VI. RATE DESIGN**

21 **Q. Please discuss Joshua Valley's current and proposed rate designs.**

22 A. Joshua Valley currently has a three tiered rate structure that generates 56% of
23 metered water revenue from the monthly minimum. The gallon tier breaks and the
24 commodity rates are the same for all classes of service and all meter sizes. The proposed
25 rates follow his same pattern and utilize the same tier breaks as present rates. The
26 proposed rates generate slightly more revenue (59%) from the monthly minimum charge
27 than the current rates.

1 Present and proposed rates are detailed on Schedule H-3 and displayed below:

2

3

Monthly Minimum Charges		
	Present Rate	Proposed Rate
5/8th by 3/4" Meters	13.50	24.60
3/4" Meters	25.00	45.56
1" Meters	35.00	63.78
1.5" Meters	80.00	145.78
2" Meters	180.00	328.00
3" Meters	200.00	364.44
4" Meters	300.00	546.67
6" Meters	600.00	1093.33

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Tier Breaks (Gallons)		Current Rates	Proposed Rate
1 to	5,000	\$ 3.40	\$ 5.40
5,001	20,000	\$ 3.90	\$ 6.19
over 20,000		\$ 4.25	\$ 6.75

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16 **Q. How will these rates impact Joshua Valley's customers?**

17 **A.** 96% of Joshua Valley's 952 customers are residential and have a 5/8 by 3/4 inch
18 meter. These customers have fairly low usage; their medium consumption level is only
19 950 gallons and the average consumption is 2,540 gallons. Under the rates proposed
20 here, the total bill for a customer with the medium consumption of 950 gallons would
21 increase from \$16.73 to \$29.73. For a customer with average consumption of 2,540
22 gallons their total bill would increase from \$22 to \$38.10.

23

24 **VII. OTHER ISSUES**

25 **Q. Does the company have any additional requests?**

26 **A.** The Company requests that new rates be effective at the beginning of the first
27 billing cycle following approval by the Commission rather than on a specific date. When
28

1 rates become effective during a billing cycle bills must be pro-rated which causes
2 significant administrative expenses that can be avoided.

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

4 A. Yes.

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SCHEDULES

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule A-1
Title: Computation of Increase in Gross
Revenue Requirements

Explanation:
Schedule showing computation of increase in gross revenue requirements and spread of revenue increase by customer classification.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Special Reqmt	

Line	Original Cost	RCND
1 Adjusted Rate Base	\$ 1,346,830 (a)	(a)
2 Adjusted Operating Income	\$ (24,751) (b)	(b)
3 Current Rate of Return	-1.84%	
4 Required Operating Income	\$ 114,481	
5 Required Rate of Return	8.50%	
6 Operating Income Deficiency (4 - 2)	\$ 139,231	
7 Gross Revenue Conversion Factor	1.488 (c)	(c)
8 Increase in Gross Revenue Requirements (6 x 7)	\$ 207,151	

Customer Classification	Adjusted Revenue at Present Rates	Revenue at Proposed Rates	Projected Revenue Increase Due to Rates	% Dollar Increase
9 Residential	\$ 264,795	\$ 457,975	\$ 193,180	72.95%
10 Commercial	10,066	15,913	5,847	58.09%
11 Bulk Water	13,170	20,917	7,747	0.00%
12 Other	4,138	4,138	-	0.00%
13 Total	\$ 292,169	\$ 498,943	\$ 206,774	70.77%

Note: For combination utilities, the above information should be presented in total and by department.

Supporting Schedules:

(a) B-1 (c) C-3

(b) C-1 (d) H-1

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule A-2
Title: Summary Results of Operations

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specl Reqmt	<input type="checkbox"/>

Explanation:
Schedule showing comparative operating results for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.

Line	Description	<u>Prior Years</u>		<u>Test Year</u>		<u>Projected Year</u>	
		Year End	Year End	Actual	Adjusted	Present	Proposed
		31-Dec-11	31-Dec-12	Rates	Rates	Rates	Rates
		(a)	(a)	(a)	(b)	(c)	(c)
1	Gross Revenues	\$ 286,071	\$ 294,038	\$ 283,393	\$ 292,169	\$ 292,169	\$ 499,320
2	Revenue Deductions & Operating Expenses	(274,042)	(285,647)	(291,452)	(316,920)	(316,920)	(384,840)
3	Operating Income	\$ 12,029	\$ 8,391	\$ (8,059)	\$ (24,751)	\$ (24,751)	\$ 114,481
4	Other Income and Deductions	-	-	-	-	-	-
5	Interest Expense	-	-	-	-	-	-
6	Net Income	\$ 12,029	\$ 8,391	\$ (8,059)	\$ (24,751)	\$ (24,751)	\$ 114,481
7	Earned Per Average Common Share*	\$ 6.01	\$ 4.20	\$ (4.03)	\$ (12.38)		
8	Dividends Per Common Share*	\$ 8.79	\$ (9.88)	\$ 4.12	\$ 4.12		
9	Payout Ratio*	146%	NA†	NA†	NA†		
10	Return on Average Invested Capital	0.85%	0.60%	-0.59%	-1.81%	-1.81%	8.36%
11	Return on Year End Capital	0.85%	0.61%	-0.59%	-1.81%	-1.81%	8.37%
12	Return on Average Common Equity	0.85%	0.60%	-0.59%	-1.81%	-1.81%	8.36%
13	Return on Year End Common Equity	0.85%	0.61%	-0.59%	-1.81%	-1.81%	8.37%
14	Times Bond Interest Earned - Before Inc Tax	NA	NA	NA	NA	NA	NA
15	Times Total Interest and Preferred Dividends						
16	Earned - After Income Taxes	NA	NA	NA	NA	NA	NA

Supporting Schedules:

- (a) E-2
- (b) C-1
- (c) F-1

*Optional for projected year

† The pay out ratio is undefined when earnings and/or pay outs are negative.

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule A-4
Title: Construction Expenditures and
Gross Utility Plant in Service

Explanation:
 Schedule showing construction expenditures, plant placed
 in service and gross utility plant in service for the test year
 and the 2 fiscal years ended prior to the end of the test year,
 compared with the projected year.

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Line	Year	Gross Utility	
		Construction Expenditures (a)	Plant In Service (b)
1	Prior Year 1 - 2011	\$ 3,607	\$ 2,259,882
2	Prior Year 2 - 2012	2	2,259,884
3	Test Year - 2013	49,767	2,309,651
4	Projected Year 1	30,124	2,339,775
5	Projected *		
6	Projected *		

* Required only for Class A and B Utilities

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) F-3

(b) E-5

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule B-1
Title: Summary of Original Cost
and RCND

Explanation:
 Schedule showing elements of adjusted original cost
 and RCND rate bases.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec'l Reqmt	<input type="checkbox"/>

<u>Line</u>	<u>Description</u>	<u>Original Cost</u> <u>Rate Base*</u>	<u>RCND</u> <u>Rate Base*</u>
1	Gross Utility Plant in Service	\$ 2,350,193	
2	Less: Accumulated Depreciation	<u>(961,963)</u>	
3	Net Utility Plant in Service	\$ 1,388,230 (a)	(b)
4	Less:		
5	Advances in Aid of Construction	\$ (20,700) (c)	(c)
6	Contributions in Aid of Construction	- (c)	(c)
7	Customer Deposits	(20,700)	
8	Add:		
9	Amortization of Contributions	\$ -	
10	Allowance for Working Capital	<u>- (d)</u>	(d)
11	Total Rate Base	<u><u>\$ 1,346,830 (e)</u></u>	(e)

* Including pro forma adjustments

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule B-2 AMENDED
Title: Original Cost Rate Base
Proforma Adjustments

Explanation:
 Schedule showing pro forma adjustments to gross plant
 in service and accumulated depreciation for the original
 cost rate base.

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Line Description	Actual at End Of Test Year (a)	Pro forma Adjustment	Adjusted at End Of Test Year (b)
1 Gross Utility Plant in Service	\$ 2,309,651	\$ 40,542 B-2a	\$ 2,350,193
2 Less: Accumulated Depreciation	(958,206)	(3,757) B-2a	(961,963)
3 Net Utility Plant in Service	\$ 1,351,445		\$ 1,388,230
4 Less:			
5 Advances in Aid of Construction	\$ (20,700)		\$ (20,700)
6 Contributions in Aid of Construction	-		-
7 Customer Deposits	(20,700)		(20,700)
8 Plus:			
9 Amortization of Contributions	\$ -		\$ -
10 Allowance for Working Capital	-		-
11 Total Rate Base	\$ 1,310,045		\$ 1,346,830

All pro forma adjustments should be adequately explained on this schedule or on attachments hereto.

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:
 (a) E-1

Recap Schedules:
 (b) B-1

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule B-2a
Calculation of Adjustment to
Plant in Service and Accumulated Depreciation

Calculation of Adjustment a to Test Year Contributions in Aid of Construction

Line	Description	Account	Plant Amount	Year	Accumulated Depreciaiton For
1	Plant placed in service after test year end:	307 Wells and Springs	\$ 30,124	2014	\$ 502 Well rehab June 2014
2	Plant inadvertently not booked:	311 Pumping Equipment	\$ 10,418	2011	\$ 3,256 Replace Pump
3	TOTAL		\$ 40,542		\$ 3,757
4					
5		Account	Plant Per Book	Adjustment	Adjusted Balance
6	307 Wells and Springs	\$	89,205	\$ 30,124	\$ 119,329
7	311 Pumping Equipment	\$	31,510	\$ 10,418	\$ 41,928
8					
9					
10					

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule C-1
Title: Adjusted Test Year Income Statement

Explanation:
Schedule showing statement of income for the test year,
including pro forma adjustments.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Line	Acct	Description	Actual for Test Year Ended (a) 31-Dec-13	Proforma Adjustments (b)	Test Year Results After Pro Forma Adjustments	Proposed Rate Increase	Adjusted Test Year With Rate Increase
Revenues							
1	461	Metered Water Revenue	\$ 282,526	\$ 5,505	\$ 288,031	\$ 207,151	\$ 495,182
2	460	Unmetered Water Revenue	-	-	-	-	-
3	474	Other Water Revenue	867	3,271	4,138	-	4,138
4		Total Revenues	\$ 283,393		\$ 292,169	\$ 207,151	\$ 499,320
5							
6		Operating Expenses					
7	601	Salaries and Wages	\$ 114,721	\$ 11,472	\$ 126,193	\$ -	\$ 126,193
8	604	Employee Pensions and Benefits	-	-	-	-	-
9	610	Purchased Water	-	-	-	-	-
10	615	Purchased Power	27,067	-	27,067	-	27,067
11	618	Chemicals	-	-	-	-	-
12	620	Materials & Supplies	23,217	-	23,217	-	23,217
13	621	Office Supplies and Expense	10,513	-	10,513	-	10,513
14	630	Outside Services	28,092	-	28,092	-	28,092
15	631	Contractual Services - Professional	-	-	-	-	-
16	635	Contractual Services - Testing	7,284	-	7,284	-	7,284
17	636	Contractual Services - Other	-	-	-	-	-
18	640	Rents	4,800	-	4,800	-	4,800
19	650	Transportation Expenses	9,774	-	9,774	-	9,774
20	567	Insurance - General Liability	5,446	-	5,446	-	5,446
21	659	Insurance - Health and Life	-	-	-	-	-
22	665	Regulatory Commission Expenses	-	-	-	-	-
		Regulatory Commission Expense Rate					
23	666	Case	-	11,667	11,667	-	11,667
24	670	Bad Debt Expense	-	2,520	2,520	1,787	4,307
25	675	Miscellaneous Expenses	914	-	914	-	914
26	403	Depreciation Expenses	46,196	6,244	52,440	-	52,440
27	408	Taxes Other Than Income	-	-	-	-	-
28	408.11	Property Taxes	12,186	(43)	12,143	2,870	15,013
29	409	Income Taxes	-	(6,392)	(6,392)	63,263	56,871
30	427.4	Interest Expense - Customer Deposits	1,242	-	1,242	-	1,242
31		Total Operating Expenses	\$ 291,452	\$ 25,468	\$ 316,920		\$ 384,840
32							
33		OPERATING INCOME/(LOSS)	\$ (8,059)		\$ (24,751)		\$ 114,481
34							
35		Other Income/(Expense)					
36	419	Interest and Dividend Income	\$ -	\$ -	\$ -	\$ -	\$ -
37	421	Non-Utility Income	-	-	-	-	-
38	426	Interest Expense	-	-	-	-	-
39	427	Extraordinary Deductions	-	-	-	-	-
40		Total Other Income/(Expense)	\$ -	\$ -	\$ -		\$ -
41							
42		NET INCOME/(LOSS)	\$ (8,059)		\$ (24,751)		\$ 114,481

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule C-2
 Title: Adjusted Test Year Income
 Statement

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specd Reqm	<input type="checkbox"/>

Explanation:
 Schedule itemizing pro forma adjustments to the test year income statement

Line	Acct #	Actual for Test Year Ended (a)										Test Year Results After Pro Forma Adjustments
		31-Dec-13	Adj a.1	Adj a.2	Adj a.3	Adj a.4	Adj b	Adj c	Adj d	Adj e	Adj f	
Revenues												
1	461	Metered Water Revenue	\$ 282,526	\$ (3,271)	\$ 116	\$ 6,140	\$ 2,520					\$ 288,031
2	460	Unmetered Water Revenue	-									-
3	474	Other Water Revenue	867	3,271								4,138
4		Total Revenues	\$ 283,393									\$ 292,169
Operating Expenses												
7	601	Salaries and Wages	\$ 114,721				\$ 11,472					\$ 126,193
8	604	Employee Pensions and Benefits	-									-
9	610	Purchased Water	-									-
10	615	Purchased Power	\$ 27,067									27,067
11	618	Chemicals	-									-
12	620	Materials & Supplies	23,217									23,217
13	621	Office Supplies and Expense	10,513									10,513
14	630	Outside Services	28,092									28,092
15	631	Contractual Services - Professional	-									-
16	635	Contractual Services - Testing	7,284									7,284
17	636	Contractual Services - Other	-									-
18	640	Rent	4,800									4,800
19	650	Transportation Expenses	9,774									9,774
20	567	Insurance - General Liability	5,446									5,446
21	659	Insurance - Health and Life	-									-
22	665	Regulatory Commission Expenses	-									-
23	666	Regulatory Commission Expenses - Rate Case	-					11,667				11,667
24	670	Bad Debt Expense	-			2,520						2,520
25	675	Miscellaneous Expenses	914									914
26	403	Depreciation Expenses	46,196						6,244			52,440
27	408	Taxes Other Than Income	-									-
28	408.11	Property Taxes	12,186					(43)				12,143
29	409	Income Taxes	-								(6,392)	(6,392)
30	427.4	Interest Expense - Customer Deposits	1,242									1,242
31		Total Operating Expenses	\$ 291,452									\$ 316,920
32												
33		OPERATING INCOME/(LOSS)	\$ (8,059)									\$ (24,751)
34												
35		Other Income/(Expense)										
36	419	Interest and Dividend Income	\$ -									\$ -
37	421	Non-Utility Income	-									-
38	427	Interest Expense	-									-
39	437	Extraordinary Deductions	-									-
40		Total Other Income/(Expense)	\$ -									\$ -
41												
42		NET INCOME/(LOSS)	\$ (8,059)									\$ (24,751)

Joshua Valley Utility Co.
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Schedule C-2a
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENTS a.1 - a.4 TO TEST YEAR REVENUE

Line	Description	Amount
1	Adjustment a.1	
2	Reassign Establishment, Reconnection and NSF Check Fees to Other Water Revenue	
3	Establishment Fees	\$ 2,660
4	Reconnection/delinquent fees	233
5	NSF Check Fees	378
6	Total	\$ 3,271
7		
8	Remove from Metered Water Revenue	\$ (3,271)
9	Add to Other Revenue	\$ 3,271
10		
11	Adjustment a.2	
12	Remove refunds and bill corrections from Metered Water Revenue	\$ 116
13		
14	Adjustment a.3	
15	Remove AIAC refunds from Metered Water Revenue	\$ 6,140
16		
17	Adjustment a.4	
18	Remove Bad Debt expense from Metered Water Revenue	\$ 2,520
19	Add to Bad Debt Expense	\$ 2,520
20		

Joshua Valley Utility Co.
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Schedule C-2a
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT b TO TEST YEAR SALLARY AND WAGES EXPENSE

Test Year Salaries and Wages Expense	\$ 114,721
Proposed Increase in Salaries	\$ 11,472
Adjusted Salaries and Wages Expense	\$ 126,193

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Schedule C-2c
Title: Income Statement Proforma
Adjustments

OPERATING INCOME ADJUSTMENT C - PROPERTY TAX EXPENSE GRCF COMPONENT

LINE NO.	DESCRIPTION	[A] Test Year Adjusted	[B] At Required Revenue
1	Adjusted Test Year Revenues	\$ 292,169	\$ 292,169
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	584,338	584,338
4	Adjusted Test Year Revenues	292,169	
5	Required Revenue		499,320
6	Subtotal (Line 4 + Line 5)	876,507	1,083,658
7	Number of Years	3	3
8	Three Year Average (Line 5 / Line 6)	292,169	361,219
9	Department of Revenue Multiplier	2	2
10	Revenue Base Value (Line 7 * Line 8)	584,338	722,439
11	Plus: 10% of CWIP	-	-
12	Less: Net Book Value of Licensed Vehicles	-	-
13	Full Cash Value (Line 10 + Line 11 - Line 12)	584,338	722,439
14	Assessment Ratio	20.0%	20.0%
15	Assessment Value (Line 13 * Line 14)	116,868	144,488
16	Composite Property Tax Rate	10.3906%	10.3906%
17	Test Year Adjusted Property Tax Expense (Line 15 * Line 16)	\$ 12,143	
18	Actual Property Tax Paid	\$ 12,186	
19	Test Year Adjustment (Line 17 - Line 18)	\$ (43)	
20	Property Tax on Required Revenue (Line 15 * Line 16)		\$ 15,013
21	Test Year Adjusted Property Tax Expense (Line 17)		\$ 12,143
22	Increase in Property Tax Due to Increase in Revenue Requirement		\$ 2,870
23	Increase in Property Tax Due to Increase in Revenue Requirement (Line 22)		\$ 2,870
24	Increase in Revenue Requirement		\$ 207,151
25	Increase in Property Tax Per Dollar Increase in Revenue (Line 23 / Line 24)		1.38541%

Joshua Valley Utility Co.
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Schedule C-2d
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT d TO RATE CASE EXPENSES

<u>Line</u>	<u>Description</u>	<u>Amount</u>
1	Estimated Rate Case Expenses	\$ 35,000
2	Amortization Period in years	<u>3</u>
3	Annual expense recovery	\$ 11,667
4	Subtract Actual Test Year Rate Case Expenses	<u>-</u>
5	Total Adjustment d	\$ <u>11,667</u>

ADJSUTMENT e to DEPRECIATION EXPENSE

This adjustment eliminates the half year convention for plant added during the test year and incorporates plant adjustments detailed on Schedule B-2a.

Line	Account Number	Description	Adjusted Plant @ End of Test Year 31-Dec-12	Proposed Depreciation Rate	Ref	Proposed Depreciation Expense
1	301	Organization	\$ -	0.00%		\$ -
2	303	Land & Land Rights	6,176	0.00%		-
3	304	Structures & Improvements	2,747	3.33%		91
4	307	Wells & Springs	119,329	3.33%	B-2a	3,974
5	311	Pumping Equipment	41,928	12.50%	B-2a	5,241
6	320	Water Treatment Equipment	-	3.33%		-
7	330	Distribution Reservoirs & Standpipes	40,080	2.22%		890
8	331	Transmission & Distribution Mains	1,991,218	2.00%		39,824
9	333	Services	18,456	3.33%		615
10	334	Meters & Meter Installations	44,840	8.33%		618
11	335	Hydrants	-	2.00%		-
12	339	Other Plant and Misc Equipment	-	6.67%		-
13	340	Office Furniture & Equipment	11,367	6.67%		702
14	340.1	Computers and Software	8,014	33.33%		-
15	341	Transportation Equipment	56,693	20.00%		-
16	343	Tools, Shop, and Garage Equipment	3,657	5.00%		183
17	345	Power Operated Equipment	5,331	5.00%		267
18	346	Communication Equipment	-	10.00%		-
19	347	Miscellaneous Equipment	357	10.00%		36
20	348	Other Tangible Plant	-	10.00%		-
21		Totals	\$ 2,350,193			\$ 52,440
22					Amortization of CIAC	\$ -
23					Adjusted Depreciation Expense	\$ 52,440
24					Test Year Depreciation Expense	46,196
25					Total Adjustment e	\$ 6,244

26
27 1 This amount reflects removal of the half year convention on 49,767 in test year additions and
28 includes 30,124 in post test year plant.

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 Test Year Ended December 31, 2013

CALCULATION OF ADJUSTMENT f TO INCOME TAX EXPENSES

<u>Line</u>	<u>Description</u>			
1	Test Year			
2	Operating Income/(Loss) Before Taxes	\$	(31,143)	(Schedule C-3 Line 42)
3	Add Interest Income		-	
4	Less Estimated Interest Expense		-	
5	Taxable Income			\$ (31,143)
6	Effective Combined Federal and State Income Tax Rate			<u>20.53%</u>
7	Total Income Tax Expense			\$ (6,392)
8	Test Year income Tax Expense			<u>\$ -</u>
9	Total Adjustment e to Test Year Income Taxes			<u><u>\$ (6,392)</u></u>
10				
11	At Proposed Rates			
12	Operating Income/(Loss) Before Taxes	\$	171,352	
13	Add Interest Income		-	
14	Less Estimated Interest Expense		-	
15	Taxable Income			\$ 171,352
16	Effective Combined Federal and State Income Tax Rate			<u>26.46%</u>
17	Total Income Tax Expense			\$ 56,871
18	Adjusted Test Year income Tax Expense			<u>\$ (6,392)</u>
19	Total Adjustment to Income Taxes at Proposed Rates			<u><u>\$ 63,263</u></u>

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Test Year Ended December 31, 2013

GROSS REVENUE CONVERSION FACTOR

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)
<u>Calculation of Gross Revenue Conversion Factor:</u>					
1	Revenue	100.00%			
2	Uncollectible Factor (Line 11)	0.59%			
3	Revenues (L1 - L2)	99.41%			
4	Combined Federal and State Tax Rate (Line 17) + Property Tax Factor (Line 22)	32.195%			
5	Subtotal (L3 - L4)	67.21%			
6	Revenue Conversion Factor (L1 / L5)	1.49			
<u>Calculation of Uncollectible Factor:</u>					
7	Unity	100.0000%			
8	Combined Federal and State Tax Rate (Line 17)	31.2420%			
9	One Minus Combined Income Tax Rate (L7 - L8)	68.7580%			
10	Uncollectible Rate	0.8625%			
11	Uncollectible Factor (L9 * L10)	0.5930%			
<u>Calculation of Effective Tax Rate:</u>					
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%			
13	Arizona State Income Tax Rate	6.5000%			
14	Federal Taxable Income (L12 - L13)	93.5000%			
15	Applicable Federal Income Tax Rate (Line 53)	26.4620%			
16	Effective Federal Income Tax Rate (L14 x L15)	24.7420%			
17	Combined Federal and State Income Tax Rate (L13 + L16)	31.2420%			
<u>Calculation of Effective Property Tax Factor:</u>					
18	Unity	100.0000%			
19	Combined Federal and State Tax Rate (Line 17)	31.2420%			
20	One Minus Combined Income Tax Rate (L18 - L19)	68.7580%			
21	Property Tax Factor (L24)	1.3854%			
22	Effective Property Tax Factor (L 21 * L 22)	0.9526%			
23	Combined Federal and State Tax and Property Tax Rate (L17+L22)		32.1946%		
24	Required Operating Income (Line 5)	\$ 114,481			
25	Adjusted Test Year Operating Income (Loss) (Line 40)	\$ (24,751)			
26	Required Increase in Operating Income (L24 - L25)		\$ 139,231		
27	Income Taxes on Recommended Revenue (Col. (D), L52)	\$ 56,871			
28	Income Taxes on Test Year Revenue (Col. (B), L52)	\$ (6,392)			
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		\$ 63,263		
30	Recommended Revenue Requirement	\$ 499,320			
31	Uncollectible Rate (Line 10)	0.8625%			
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ 4,307			
33	Adjusted Test Year Uncollectible Expense	\$ 2,520			
34	Required Increase in Revenue to Provide for Uncollectible Exp. (L32 - L33)		\$ 1,787		
35	Property Tax with Recommended Revenue (L19)	\$ 15,013			
36	Property Tax on Test Year Revenue (L16)	\$ 12,143			
37	Increase in Property Tax Due to Increase in Revenue (L22)		\$ 2,870		
38	Total Required Increase in Revenue (L26 + L29 + L34+L37)		\$ 207,151		
<u>Calculation of Income Tax:</u>					
39	Revenue	\$ 292,169		\$ 499,320	
40	Operating Expenses Excluding Income Taxes	\$ 323,312		\$ 327,969	
41	Synchronized Interest (L47)	\$ -		\$ -	
42	Arizona Taxable Income (L36 - L317- L38)	\$ (31,143)		\$ 171,352	
43	Arizona State Income Tax Rate	6.5000%		6.5000%	
44	Arizona Income Tax (L39 x L40)	\$ -		\$ -	
45	Federal Taxable Income (L42- L43)	\$ (29,119)		\$ 160,214	\$ 11,138
46	Federal Tax on First Income Bracket (\$1 - \$50,000) @ 15%	\$ (4,368)		\$ 7,500	
47	Federal Tax on Second Income Bracket (\$50,001 - \$75,000) @ 25%	\$ -		\$ 6,250	
48	Federal Tax on Third Income Bracket (\$75,001 - \$100,000) @ 34%	\$ -		\$ 8,500	
49	Federal Tax on Fourth Income Bracket (\$100,001 - \$335,000) @ 39%	\$ -		\$ 23,483	
50	Federal Tax on Fifth Income Bracket (\$335,001 - \$10,000,000) @ 34%	\$ -		\$ -	
51	Total Federal Income Tax	\$ (4,368)		\$ 45,733	
52	Combined Federal and State Income Tax (L44 + L51)	\$ (6,392)		\$ 56,871	
53	Applicable Federal Income Tax Rate [Col. (D), L51 - Col. (B), L51] / [Col. (C), L45 - Col. (A), L45]				26.4620%
<u>Calculation of Interest Synchronization:</u>					
54	Rate Base (Line 17)	\$ 1,346,830			
55	Weighted Average Cost of Debt	0.00%			
56	Synchronized Interest (L54 X L56)	\$ -			

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Schedule D-1
 Title: Summary Cost of Capital

Explanation:
 Schedule showing elements of capital structure
 and the related cost.

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Line	Invested Capital	End of Test Year				End of Projected Year			
		Amount	%	Cost Rate (e)	Composite Cost %	Amount	%	Cost Rate (e)	Composite Cost %
1	Long-Term Debt (a)	\$ -	0.00%	0.00%	0.00%	\$ -	0.00%	0.00%	0.00%
2	Common Equity (c)	1,367,000	100.00%	12.00%	12.00%	1,367,000	100.00%	12.00%	12.00%
3	Totals	\$ 1,367,000	100.00%		12.00%	\$ 1,367,000	100.00%		12.00%

Line	Invested Capital	Hypothetical			
		Amount	%	Cost Rate (e)	Composite Cost %
4	Long-Term Debt (a)		50.00%	5.00%	2.50%
5	Common Equity (c)	-	50.00%	12.00%	6.00%
6	Totals	\$ -	100.00%		8.50%

Supporting Schedules:

- (a) D-2
- (b) D-3
- (c) D-4
- (d) E-1

Recap Schedules:

- (e) A-3

Explanation:
Schedule showing comparative balance sheets at the end of the
test year and the 2 fiscal years ended prior to the test year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Line	Acct #	ASSETS	Test Year At 31-Dec-13	Prior Year 31-Dec-12	Prior Year 31-Dec-11
1		Property, Plant & Equipment: (a)			
2	101	Utility Plant In Service	\$ 2,309,651	\$ 2,259,884	\$ 2,259,882
3	103	Property Held for Future Use	-	-	-
4	105	Construction Work in Process	-	-	-
5	108	Accumulated Depreciation	(958,206)	(911,183)	(863,470)
6		Total Property Plant & Equipment	\$ 1,351,445	\$ 1,348,701	\$ 1,396,412
7		Current Assts:			
8	131	Cash	\$ 32,630	\$ 41,909	\$ 41,901
9	134	Working Funds	-	-	-
10	135	Temporary Cash Investments	-	-	-
11	141	Customer Accounts Receivable	10,257	9,731	3,052
12	146	Notes/Receivables from Associated Companies	-	-	-
13	151	Plant Material and Supplies	-	-	9,656
14	162	Prepayments	-	-	-
15	174	Miscellaneous Current and Accrued Assets	-	-	-
16		Total Current Assets	\$ 42,887	\$ 51,640	\$ 54,609
17		TOTAL ASSETS	\$ 1,394,332	\$ 1,400,341	\$ 1,451,021
18		LIABILITIES and CAPITAL			
19		Capitalization: (b)			
20	201	Common Stock Issued	\$ 2,000	\$ 2,000	\$ 2,000
21	211	Paid in Capital in Excess of Par Value	-	-	-
22	215	Retained Earnings	1,365,000	1,370,560	1,416,917
23	218	Proprietary Capital	-	-	-
24		Total Capital	\$ 1,367,000	\$ 1,372,560	\$ 1,418,917
25		Current Liabilities:			
26	231	Accounts Payable	\$ 2,410	\$ -	\$ -
27	232	Notes Payable (Current Portion)	-	-	-
28	234	Notes/Accounts Payable to Associated Companies	-	-	-
29	235	Customer Deposits	-	-	-
30	236	Accrued Taxes	4,220	-	-
31	237	Accrued Interest	-	-	-
32	241	Miscellaneous Current and Accrued Liabilities	-	-	-
33		Total Current Liabilities	\$ 6,630	\$ -	\$ -
34	224	Long-Term Debt (Over 12 Months)			
35		Deferred Credits:			
36	252	Advances In Aid Of Construction	\$ 20,700	\$ 26,779	\$ 32,104
37	255	Accumulated Deferred Investment Tax Credits	-	-	-
38	271	Contributions In Aid Of Construction	-	-	-
39	272	Less: Amortization of Contributions	-	-	-
40	281	Accumulated Deferred Income Tax	-	-	-
41		Total Deferred Credits	\$ 20,700	\$ 26,779	\$ 32,104
42		Total Liabilities	\$ 27,330	\$ 26,779	\$ 32,104
43		TOTAL LIABILITIES and CAPITAL	\$ 1,394,330	\$ 1,399,339	\$ 1,451,021

Supporting Schedules:
(a) E-5

Recap Schedules:
(b) A-3

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule E-2
Title: Comparative Income
Statements

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Explanation:
Schedule showing comparative income statements for the test year and the 2 fiscal years ended prior to the test year.

Line	Acct #		Test Year Ended 31-Dec-13	Prior Year Ended 31-Dec-12	Prior Year Ended 31-Dec-11
		Revenues: (a)			
1	461	Metered Water Revenue	\$ 282,526	\$ 293,228	\$ 286,071
2	460	Unmetered Water Revenue	-	-	-
3	474	Other Water Revenue	867	810	-
4		Total Revenues	\$ 283,393	\$ 294,038	\$ 286,071
		Operating Expenses (a)			
5		Operating Expenses (a)			
6	601	Salaries and Wages	\$ 114,721	\$ 115,740	\$ 114,550
7	604	Employee Pensions and Benefits			
8	610	Purchased Water			
9	615	Purchased Power	27,067	23,446	26,646
10	618	Chemicals			
11	620	Repairs and Maintenance	23,217	57,128	32,032
12	621	Office Supplies and Expense	10,513	13,244	9,575
13	630	Outside Services	28,092	1,300	1,640
14	631	Contractual Services - Professional			
15	635	Water Testing	7,284	1,520	4,081
16	636	Contractual Services - Other			
17	640	Rents	4,800	4,800	4,800
18	650	Transportation Expenses	9,774	10,608	10,690
19	567	Insurance - General Liability	5,446	2,753	4,482
	659	Insurance - Health and Life			
20	665	Regulatory Commission Expenses			
21	670	Bad Debt Expense			
22	675	Miscellaneous Expenses	914	1,467	488
23	403	Depreciation Expenses	46,196	47,712	47,712
24	408	Taxes Other Than Income			
25	408.11	Property Taxes	12,186	5,929	17,112
26	409	Income Taxes			234
27	427.4	Interest Expense - Customer Deposits	1,242		
28		Total Operating Expenses	\$ 291,452	\$ 285,647	\$ 274,042
28		OPERATING INCOME/(LOSS)	\$ (8,059)	\$ 8,391	\$ 12,029
29		Other Income/(Expense)			
30	419	Interest and Dividend Income	\$ -	\$ -	\$ -
31	421	Non-Utility Income	-	-	-
32	426	Interest Expense	-	-	-
33	427	Extraordinary Deductions	-	-	-
34		Total Other Income/(Expense)	\$ -	\$ -	\$ -
35		NET INCOME/(LOSS)	\$ (8,059)	\$ 8,391	\$ 12,029

Supporting Schedules:
(a) E-6

Recap Schedules:
A-2

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule E-5
Title: Detail of Utility Plant

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec'l Reqmt

Explanation:
Schedule showing utility plant balance, by detailed account number, at the end of the test year and the end of the prior fiscal year.

Line	Account Number	Description	End of Prior Year at 31-Dec-12	Additions	End of Test Year at 31-Dec-13
1	302	Franchises	\$ -	\$ -	\$ -
2	303	Land & Land Rights	6,176	-	6,176
3	304	Structures & Improvements	2,747	-	2,747
4	307	Wells & Springs	39,438	49,767	89,205
5	311	Pumping Equipment	31,510	-	31,510
6	320	Water Treatment Equipment		-	-
7	320.1	Water Treatment Plants		-	-
8	320.2	Solution Chemical Feeders		-	-
9	330	Distribution Reservoirs & Standpipes	40,080	-	40,080
10	330.1	Storage Tanks		-	-
11	330.2	Pressure Tanks.		-	-
12	331	Transmission & Distribution Mains	1,991,218	-	1,991,218
13	333	Services	18,456	-	18,456
14	334	Meters & Meter Installations	44,840	-	44,840
15	335	Hydrants		-	-
16	339	Other Plant and Misc Equipment		-	-
17	340	Office Furniture & Equipment	11,367	-	11,367
18	340.1	Computers and Software	8,014	-	8,014
19	341	Transportation Equipment	56,693	-	56,693
20	343	Tools, Shop, and Garage Equipment	3,657	-	3,657
21	345	Power Operated Equipment	5,331	-	5,331
	347	Miscellaneous Equipment	357	-	357
22	348	Other Tangible Plant		-	-
23		Total Plant In Service	\$ 2,259,884	\$ 49,767	\$ 2,309,651
24	108	Accumulated Depreciation	(911,183)		(958,206)
25		Net Plant In Service	\$ 1,348,701		\$ 1,351,445
26	103	Property Held for Future Use	-		-
27	105	Construction Work in Process	-		-
28		Total Net Plant	\$ 1,348,701	\$ 2,744	\$ 1,351,445

Supporting Schedules:

Recap Schedules:
E-1 A-4

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule E-7
Title: Operating Statistics

Explanation:
Schedule showing key operating statistics in comparative format,
for the test year and the 2 fiscal years ended prior to the test year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Line	Water Statistics:	Test Year Ended 31-Dec-13	Prior Year Ended 31-Dec-12	Prior Year Ended 31-Dec-11
1	Gallons Sold - By Class of Service:			
2	Residential	28,344,947	30,007,640	29,452,302
3	Commercial (Includes Bulk)	3,810,820	4,034,360	3,959,698
4	Average Number of Customers - By Class of Service:			
5	Residential	934	937	947
6	Commercial (Includes Bulk)	18	18	19
7	Average Annual Gallons Per Residential Customer	30,353	32,041	31,090
8	Average Annual Revenue Per Residential Customer	\$ 284	\$ 269	\$ 265
9	Pumping Cost Per 1,000 Gallons	\$ 0.84	\$ 0.69	\$ 0.80

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule E-8
**Title: Taxes Charged to
 Operations**

Explanation:
 Schedule showing all significant taxes charged to operations for
 the test year and the 2 fiscal years ended prior to the test year.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specl Reqmt	<input type="checkbox"/>

Line	Description	Test Year Ended 31-Dec-13	Prior Year Ended 31-Dec-12	Prior Year Ended 31-Dec-11
1	Federal Taxes:			
2	Income	\$ -	\$ -	\$ 234
3	Payroll	26,506	24,181	23,751
4	Total Federal Taxes	<u>\$ 26,506</u>	<u>\$ 24,181</u>	<u>\$ 23,985</u>
5	State Taxes:			
6	Income	\$ -	\$ -	\$ -
7	Payroll	2,977	2,825	12,905
8	Total State Taxes	<u>\$ 2,977</u>	<u>\$ 2,825</u>	<u>\$ 12,905</u>
9	Local Taxes:			
10	Property	\$ 12,186	\$ 5,929	\$ 17,112
11	Total Local Taxes	<u>12,186</u>	<u>5,929</u>	<u>17,112</u>
12	Total Taxes	<u>\$ 41,669</u>	<u>\$ 32,936</u>	<u>\$ 54,002</u>

NOTE: For combination utilities, the above should be presented in total and by department.

Supporting Schedules:

Recap Schedules:

Joshua Valley Utility Co.
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Test Year Ended December 31, 2013

Schedule E-9
Title: Notes to Financial
Statements

Explanation:
Disclosure of important facts pertaining to the understanding
of the financial statements.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specf Reqmt	<input type="checkbox"/>

Disclosures should include, but not be limited to the following:

- 1 Accounting Method.
Cash basis using the NARUC USoA.
- 2 Depreciation lives and methods employed by major classification of utility property.

Proposed depreciation rates are depicted on Schedule C-2e and were taken from ACC Engineering Staff Memo regarding their recommended rates for depreciation.

- 3 Income tax treatment - normalization or flow through.
Normilization.
- 4 Interest rate used to charge interest during construction, if applicable.
Not Applicable.

Supporting Schedules:

Recap Schedules:

Explanation:
Schedule showing an income statement for the projected year,
compared with actual test year results, at present and proposed
rates.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Line	Operating Revenues:	Projected Year		
		Actual	At Present	At Proposed
		Test Year Ended (a) 31-Dec-13	Rates Year Ended (b) 31-Dec-15	Rates Year Ended (b) 31-Dec-15
1	461 Metered Water Revenue	\$ 282,526	\$ 282,526	\$ 495,182
2	460 Unmetered Water Revenue	-	-	-
3	474 Other Water Revenue	867	4,138	4,138
4	Total Revenues	\$ 283,393	\$ 286,664	\$ 499,320
5	Operating Expenses (a)			
6	601 Salaries and Wages	\$ 114,721	\$ 117,130	\$ 117,130
7	604 Employee Pensions and Benefits	-	-	-
8	610 Purchased Water	-	-	-
9	615 Purchased Power	27,067	27,635	27,635
10	618 Chemicals	-	-	-
11	620 Repairs and Maintenance	23,217	23,705	23,705
12	621 Office Supplies and Expense	10,513	10,734	10,734
13	630 Outside Services	28,092	28,682	28,682
14	631 Contractual Services - Professional	-	-	-
15	635 Water Testing	7,284	7,437	7,437
16	636 Contractual Services - Other	-	-	-
17	640 Rents	4,800	4,901	4,901
18	650 Transportation Expenses	9,774	9,979	9,979
19	567 Insurance - General Liability	5,446	5,560	5,560
20	659 Insurance - Health and Life	-	-	-
21	665 Regulatory Commission Expenses	-	-	-
22	666 Regulatory Commission Expense Rate Case	-	-	-
23	670 Bad Debt Expense	-	-	-
24	675 Miscellaneous Expenses	914	933	933
25	403 Depreciation Expenses	46,196	46,196	46,196
26	408 Taxes Other Than Income	-	-	-
27	408.1 Property Taxes	12,186	12,186	12,186
28	409 Income Taxes	-	-	-
29	427.4 Interest Expense - Customer Deposits	1,242	1,242	1,242
30	Total Operating Expenses	\$ 291,452	\$ 296,320	\$ 296,320
31	OPERATING INCOME/(LOSS)	\$ (8,059)	\$ (9,656)	\$ 203,000
32	Other Income/(Expense)	\$ -	\$ -	\$ -
33	419 Interest and Dividend Income	-	-	-
34	421 Non-Utility Income	-	-	-
35	426 Interest Expense	-	-	-
36	427 Extraordinary Deductions	-	-	-
37	Total Other Income/(Expense)	\$ -	\$ -	\$ -
38	NET INCOME/(LOSS)	\$ (8,059)	\$ (9,656)	\$ 203,000
39				
40	Earnings per share of average			
41	Common Stock Outstanding*	\$ (4)	\$ (5)	\$ 101
42	% Return on Common Equity	-0.6%	-0.7%	14.9%

* Naco is an LLC and thus does not have Commons Stock Outstanding.

Supporting Schedules:
(a) E-2

Recap Schedules:
(b) A-2

Joshua Valley Utility Co.
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2013

Schedule F-3
Title: Projected Construction
Requirements

Explanation:
 Schedule showing projected annual construction requirements, by property classification, for 1 to 3 years subsequent to the test year compared with the test year.

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

X
X
X
X

3 yrs projected
 1 yrs projected

Line	Property Classification	Actual Test Year Ended 12/31/2012	End of Projected Year 1
1	Production Plant	\$ 49,767	\$ 30,124
2	Transmission Plant	-	-
3	Other Plant	-	-
4	Total Plant	\$ 49,767	\$ 30,124

Joshua Valley Utility Co.
Docket No. W-02023A-14-
Test Year Ended December 31, 2013

Schedule F-4
Title: Assumptions Used in
Developing Projection

Explanation:
Documentation of important assumptions used in preparing
forecasts and projections

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec Reqmt

X

Important assumptions used in preparing projections should be explained.

Areas covered should include:

- 1 Customer growth

Projections were prepared under the assumption of zero customer growth.

- 2 Growth in consumption and customer demand

Projections were prepared under the assumption that consumption will be stable. This is a simplifying assumption meant to reduce the complexity of the application.

- 3 Changes in expenses

application, accurately depict expense levels for the utility going forward (other than general inflationary effects.) This is a simplifying assumption meant to reduce the complexity of the application.

- 4 Construction requirements including production reserves and changes in plant capacity

Because of the age of the system it is believed that the need to replace plant items will increase in the coming years. However, this is not reflected in the test year numbers used to generate rates here.

- 5 Capital structure changes

The amount of debt and equity is not expected to change significantly.

- 6 Financing costs, interest rates

Joshua Valley has no loans.

Supporting Schedules:

Recap Schedules:

Naco Water Company
 Docket No. W-02023A-14-
 Test Year Ended December 31, 2012

Schedule H-1
Title: Summary of Revenues by Customer
Classification - Present and Proposed Rates

Explanation:
 Schedule comparing revenues by customer classification for
 the Test Year, at present and proposed rates.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec'l Reqmt	

Line	Customer Classification	Adjusted Present Rates	Proposed Rates	Proposed Increase (b)	
				Amount	%
	<i>Residential</i>				
1	5/8 by 3/4-inch	\$ 248,297	\$ 429,790	\$ 181,493	73.10%
2	3/4-inch	3,707	6,256	2,549	68.77%
3	1-inch	12,791	21,929	9,138	71.44%
4	<i>Total Residential</i>	<u>\$ 264,795</u>	<u>\$ 457,975</u>	<u>\$ 193,180</u>	<u>72.95%</u>
	<i>Commercial</i>				
6	5/8 by 3/4-inch	\$ 3,235	\$ 4,138	\$ 902	27.89%
7	1-inch	1,754	2,982	1,228	70.03%
8	1 1/2-inch	2,808	4,684	1,876	66.82%
9	2-inch	2,269	4,109	1,840	81.10%
10	<i>Total Commercial</i>	<u>\$ 10,066</u>	<u>\$ 15,913</u>	<u>\$ 5,847</u>	<u>58.09%</u>
11					
12	Bulk Water	13,170	20,917	7,747	0.00%
13	Total Metered Water Revenue	<u>\$ 288,031</u>	<u>\$ 494,805</u>	<u>\$ 206,774</u>	<u>71.79%</u>
14	Other Revenue	4,138	4,138	-	0.00%
15	<i>Total Revenue</i>	<u><u>\$ 292,169</u></u>	<u><u>\$ 498,943</u></u>	<u><u>\$ 206,774</u></u>	<u><u>70.77%</u></u>
16					
17					
18	Note: For combination utilities, above information should be presented in total and by department.				

Explanation:
Schedule comparing present rate schedule to proposed
rate schedule.

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec'l Reqmt

Monthly Usage Charge

	Present Rate	Proposed Rate	% Change
5/8th by 3/4" Meters	13.50	24.60	82%
3/4" Meters	25.00	45.56	82%
1" Meters	35.00	63.78	82%
1.5" Meters	80.00	145.78	82%
2" Meters	180.00	328.00	82%
3" Meters	200.00	364.44	82%
4" Meters	300.00	546.67	82%
6" Meters	600.00	1093.33	82%

Commodity Charges (per 1,000 gallons)

Present Rates			Proposed Rates			% Change
Tier Breaks (Gallons)		Rate	Tier Breaks (Gallons)		Rate	
1 to	5,000	\$ 3.40	1 to	5,000	\$ 5.40	59%
5,001	20,000	\$ 3.90	5,001	20,000	\$ 6.19	59%
over 20,000		\$ 4.25	over 20,000		\$ 6.75	59%

Coin Meter/bulk (charge per 1,000 gallons)

Present Rates	Proposed Rates	% Change
\$ 5.00	\$ 7.94	59%

Service Line and Meter Installation Charges					
	Present Rate	Proposed Rate		Total	% Change
		Service Line	Meter Installation		
5/8th by 3/4" Meters	320.00	490.00	131.50	621.50	94%
3/4" Meters	350.00	490.00	232.50	722.50	106%
1" Meters	400.00	547.00	293.00	840.00	110%
1.5" Meters	615.00	609.50	505.50	1,115.00	81%
2" Meters	850.00	927.00	1,030.50	1,957.50	130%
3" Meters	-	1,171.00	1,661.50	2,832.50	NA
4" Meters	-	1,661.00	2,646.50	4,307.50	NA
6" Meters	-	2,478.50	5,025.50	7,504.00	NA

Service Charges			
	Present Rate	Proposed Rate	% Change
Establishment	\$ 35.00	\$ 35.00	0%
Establishment (After Hours)	52.50	Eliminate	NA
Reconnection (Delinquent)	50.00	50.00	0%
After Hours Service Charge	NA	35.00	NA
Meter Test (If Correct)	25.00	25.00	0%
Deposit	*	*	0%
Deposit Interest	*	*	0%
Reestablishment (Within 12 months	**	**	0%
NSF Check	20.00	20.00	0%
Deferred Payment per month	1.5% of Outstanding Balance	1.5% of Outstanding Bala	0%
Meter Reread (if correct)	15.0	15.0	0%
Moving Customer Meter at Customer request per rule R14-2-405B	NA	Cost	0%

*Per Commission Rule AAC R-14-2-403(B)

**Months off system times the monthly minimum per Commission rule AAC R14-2-403(D).

Monthly Service Charge for Fire Sprinklers		
Meter Size	Present Rate	Proposed Rate
4" or smaller	***	***
6"	***	***
8"	***	***
10"	***	***
Larger than 10"	***	***

***1.00% of monthly minimum for comparable size meter connection, but no less than \$5.00 per month. The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.

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

Explanation:
 Schedule(s) comparing typical customer bills at
 varying consumption levels at present and proposed rates.
5/8" by 3/4" Meters

Required for: All Utilities X
 Class A
 Class B
 Class C
 Class D
 Spec'l Reqmt

	Gallons	Present Bill	Proposed Bill	Percent Increase
Median Usage	950	16.73	29.73	70%

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	13.50	24.60	82%
1,000	16.90	30.00	78%
2,000	20.30	35.40	74%
3,000	23.70	40.80	72%
4,000	27.10	46.20	70%
5,000	30.50	51.60	69%
6,000	34.40	57.79	68%
7,000	38.30	63.99	67%
8,000	42.20	70.18	66%
9,000	46.10	76.38	66%
10,000	50.00	82.57	65%
15,000	69.50	113.54	63%
20,000	89.00	144.51	62%
25,000	110.25	178.26	62%
50,000	216.50	347.01	60%
75,000	322.75	515.76	60%
100,000	429.00	684.51	60%

Explanation:
Schedule(s) comparing typical customer bills at
varying consumption levels at present and proposed rates.
3/4" Meters

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec Reqmt

	Gallons	Present Bill	Proposed Bill	Percent Increase
Median Usage	2,540	33.64	59.27	74%

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	25.00	45.56	82%
1,000	28.40	50.96	79%
2,000	31.80	56.36	77%
3,000	35.20	61.76	75%
4,000	38.60	67.16	74%
5,000	42.00	72.56	73%
6,000	45.90	78.75	72%
7,000	49.80	84.94	71%
8,000	53.70	91.14	70%
9,000	57.60	97.33	69%
10,000	61.50	103.53	68%
15,000	81.00	134.50	66%
20,000	100.50	165.47	65%
25,000	121.75	199.22	64%
50,000	228.00	367.97	61%
75,000	334.25	536.72	61%
100,000	440.50	705.47	60%

Explanation:
 Schedule(s) comparing typical customer bills at
 varying consumption levels at present and proposed rates.

1" Meters

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Spec'l Reqmt

	Gallons	Present Bill	Proposed Bill	Percent Increase
Median Usage	2,580	43.77	77.71	76%

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	35.00	63.78	82%
1,000	38.40	69.18	80%
2,000	41.80	74.58	78%
3,000	45.20	79.98	77%
4,000	48.60	85.38	76%
5,000	52.00	90.78	75%
6,000	55.90	96.97	73%
7,000	59.80	103.17	73%
8,000	63.70	109.36	72%
9,000	67.60	115.55	71%
10,000	71.50	121.75	70%
15,000	91.00	152.72	68%
20,000	110.50	183.69	66%
25,000	131.75	217.44	65%
50,000	238.00	386.19	62%
75,000	344.25	554.94	61%
100,000	450.50	723.69	61%

Explanation:
 Schedule(s) comparing typical customer bills at
 varying consumption levels at present and proposed rates.

1.5" Meters

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Spec'l Reqmt

	Gallons	Present Bill	Proposed Bill	Percent Increase
Median Usage	36,700	226.48	378.41	79%

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	80.00	145.78	82%
1,000	83.40	151.18	81%
2,000	86.80	156.58	80%
3,000	90.20	161.98	80%
4,000	93.60	167.38	79%
5,000	97.00	172.78	78%
6,000	100.90	178.97	77%
7,000	104.80	185.17	77%
8,000	108.70	191.36	76%
9,000	112.60	197.55	75%
10,000	116.50	203.75	75%
15,000	136.00	234.72	73%
20,000	155.50	265.69	71%
25,000	176.75	299.44	69%
50,000	283.00	468.19	65%
75,000	389.25	636.94	64%
100,000	495.50	805.69	63%

Required for: All Utilities
 Class A
 Class B
 Class C
 Class D
 Specl Reqmt

Explanation:
 Schedule(s) comparing typical customer bills at
 varying consumption levels at present and proposed rates.

2" Meters

	Gallons	Present Bill	Proposed Bill	Percent Increase
Median Usage	2,350	197.00	355.00	81%

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	180.00	328.00	82%
1,000	183.40	333.40	82%
2,000	186.80	338.80	81%
3,000	190.20	344.20	81%
4,000	193.60	349.60	81%
5,000	197.00	355.00	80%
6,000	200.90	361.19	80%
7,000	204.80	367.39	79%
8,000	208.70	373.58	79%
9,000	212.60	379.78	79%
10,000	216.50	385.97	78%
15,000	236.00	416.94	77%
20,000	255.50	447.91	75%
25,000	276.75	481.66	74%
50,000	383.00	650.41	70%
75,000	489.25	819.16	67%
100,000	595.50	987.91	66%

Explanation:
Schedule(s) showing billing activity by block for each rate
schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec'l Reqmt	<input type="checkbox"/>

5/8 x 3/4-Inch Meter - RESIDENTIAL

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0 0	3,278	0	3,278	29.95%	0	0.00%
2	1 1000	2,280	1,141,140	5,558	50.78%	1,141,140	4.04%
3	1001 2000	1,384	2,076,692	6,942	63.42%	3,217,832	11.40%
4	2001 3000	1,074	2,685,537	8,016	73.23%	5,903,369	20.91%
5	3001 4000	818	2,863,409	8,834	80.71%	8,766,778	31.06%
6	4001 5000	553	2,488,777	9,387	85.76%	11,255,555	39.87%
7	5001 6000	367	2,018,684	9,754	89.11%	13,274,238	47.02%
8	6001 7000	242	1,573,121	9,996	91.32%	14,847,359	52.60%
9	7001 8000	164	1,230,082	10,160	92.82%	16,077,441	56.95%
10	8001 9000	125	1,062,563	10,285	93.96%	17,140,004	60.72%
11	9001 10000	111	1,054,556	10,396	94.98%	18,194,559	64.45%
12	10001 12000	170	1,870,085	10,566	96.53%	20,064,644	71.08%
13	12001 14000	109	1,417,055	10,675	97.52%	21,481,699	76.10%
14	14001 16000	67	1,005,034	10,742	98.14%	22,486,732	79.66%
15	16001 18000	45	765,023	10,787	98.55%	23,251,755	82.37%
16	18001 20000	40	760,020	10,827	98.91%	24,011,775	85.06%
17	20001 25000	51	1,147,526	10,878	99.38%	25,159,300	89.12%
18	25001 30000	33	907,517	10,911	99.68%	26,066,817	92.34%
19	30001 35000	9	292,505	10,920	99.76%	26,359,321	93.38%
20	35001 40000	4	150,002	10,924	99.80%	26,509,323	93.91%
21	40001 50000	3	135,002	10,927	99.83%	26,644,325	94.38%
22	50001 60000	4	220,002	10,931	99.86%	26,864,327	95.16%
23	60001 70000	5	325,003	10,936	99.91%	27,189,329	96.32%
24	70001 80000	5	375,003	10,941	99.95%	27,564,332	97.64%
25	80001 90000	2	170,001	10,943	99.97%	27,734,333	98.25%
26	90001 100000	0	0	10,943	99.97%	27,734,333	98.25%
27	226920	1	226,920	10,944	99.98%	27,961,253	99.05%
28	155530	1	155,530	10,945	99.99%	28,116,783	99.60%
29	112670	1	112,670	10,946	100.00%	28,229,453	100.00%
30	TOTALS	10946	28,229,453	10946		28,229,453	
31							
32	Average Number of Customers:			912			
33							
34	Average Consumption:			2,540			
35							
36	Median Consumption:			950			

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec Reqmt	

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

3/4-Inch Meter -RESIDENTIAL

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0 0	9	0	9	14.29%	0	0.00%
2	1 1000	16	8,008	25	39.68%	8,008	1.44%
3	1001 2000	4	6,002	29	46.03%	14,010	2.52%
4	2001 3000	6	15,003	35	55.56%	29,013	5.21%
5	3001 4000	5	17,503	40	63.49%	46,516	8.36%
6	4001 5000	0	0	40	63.49%	46,516	8.36%
7	5001 6000	0	0	40	63.49%	46,516	8.36%
8	6001 7000	1	6,501	41	65.08%	53,016	9.53%
9	7001 8000	1	7,501	42	66.67%	60,517	10.87%
10	8001 9000	0	0	42	66.67%	60,517	10.87%
11	9001 10000	0	0	42	66.67%	60,517	10.87%
12	10001 12000	1	11,001	43	68.25%	71,517	12.85%
13	12001 14000	3	39,002	46	73.02%	110,519	19.86%
14	14001 16000	1	15,001	47	74.60%	125,519	22.55%
15	16001 18000	3	51,002	50	79.37%	176,521	31.72%
16	18001 20000	0	0	50	79.37%	176,521	31.72%
17	20001 25000	4	90,002	54	85.71%	266,523	47.89%
18	25001 30000	4	110,002	58	92.06%	376,525	67.66%
19	30001 35000	3	97,502	61	96.83%	474,026	85.18%
20	35001 40000	1	37,501	62	98.41%	511,527	91.91%
21	40001 50000	1	45,001	63	100.00%	556,527	100.00%
22	50001 60000	0	0	63	100.00%	556,527	100.00%
23	60001 70000	0	0	63	100.00%	556,527	100.00%
24	70001 80000	0	0	63	100.00%	556,527	100.00%
25	80001 90000	0	0	63	100.00%	556,527	100.00%
26	90001 100000	0	0	63	100.00%	556,527	100.00%
27	Over 100000	0	0	63	100.00%	556,527	100.00%
28	TOTALS	63	556,527	63		556,527	
29							
30	Average Number of Customers:			5			
31							
32	Average Consumption:			8,705			
33							
34	Median Consumption:			2,540			

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec Reqmt	<input type="checkbox"/>

1-Inch Meter -RESIDENTIAL:

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0 0	28	0	28	14.21%	0	14.21%
2	1 1000	43	21,522	71	36.04%	21,522	36.04%
3	1001 2000	19	28,510	90	45.69%	50,031	45.69%
4	2001 3000	24	60,012	114	57.87%	110,043	57.87%
5	3001 4000	12	42,006	126	63.96%	152,049	63.96%
6	4001 5000	8	36,004	134	68.02%	188,053	68.02%
7	5001 6000	10	55,005	144	73.10%	243,058	73.10%
8	6001 7000	3	19,502	147	74.62%	262,560	74.62%
9	7001 8000	6	45,003	153	77.66%	307,563	77.66%
10	8001 9000	3	25,502	156	79.19%	333,064	79.19%
11	9001 10000	4	38,002	160	81.22%	371,066	81.22%
12	10001 12000	1	11,001	161	81.73%	382,067	81.73%
13	12001 14000	2	26,001	163	82.74%	408,068	82.74%
14	14001 16000	1	15,001	164	83.25%	423,068	83.25%
15	16001 18000	2	34,001	166	84.26%	457,069	84.26%
16	18001 20000	2	38,001	168	85.28%	495,070	85.28%
17	20001 25000	9	202,505	177	89.85%	697,575	89.85%
18	25001 30000	3	82,502	180	91.37%	780,076	91.37%
19	30001 35000	4	130,002	184	93.40%	910,078	93.40%
20	35001 40000	4	150,002	188	95.43%	1,060,080	95.43%
21	40001 50000	3	135,002	191	96.95%	1,195,082	96.95%
22	50001 60000	5	275,003	196	99.49%	1,470,084	99.49%
23	60001 70000	1	65,001	197	100.00%	1,535,085	100.00%
24	70001 80000	0	0	197	100.00%	1,535,085	100.00%
25	80001 90000	0	0	197	100.00%	1,535,085	100.00%
26	90001 100000	0	0	197	100.00%	1,535,085	100.00%
27	Over 100000	0	0	197	100.00%	1,535,085	100.00%
28	TOTALS	197	1,535,085	197		1,535,085	
29							
30	Average Number of Customers:			16			
31							
32	Average Consumption:			7,701			
33							
34	Median Consumption:			2,580			

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec Reqmt	

5/8 x 3/4-Inch Meter - COMMERCIAL

Line Number	Block		Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
					No.	% of Total	Amount	% of Total
1	0	0	34	0	34	26.98%	0	0.00%
2	1	1000	39	19,520	73	57.94%	19,520	4.60%
3	1001	2000	5	7,503	78	61.90%	27,022	6.37%
4	2001	3000	5	12,503	83	65.87%	39,525	9.32%
5	3001	4000	7	24,504	90	71.43%	64,028	15.10%
6	4001	5000	6	27,003	96	76.19%	91,031	21.47%
7	5001	6000	4	22,002	100	79.37%	113,033	26.66%
8	6001	7000	5	32,503	105	83.33%	145,536	34.32%
9	7001	8000	2	15,001	107	84.92%	160,537	37.86%
10	8001	9000	0	0	107	84.92%	160,537	37.86%
11	9001	10000	2	19,001	109	86.51%	179,538	42.34%
12	10001	12000	4	44,002	113	89.68%	223,540	52.72%
13	12001	14000	7	91,004	120	95.24%	314,543	74.18%
14	14001	16000	2	30,001	122	96.83%	344,544	81.25%
15	16001	18000	0	0	122	96.83%	344,544	81.25%
16	18001	20000	3	57,002	125	99.21%	401,546	94.69%
17	20001	25000	1	22,501	126	100.00%	424,046	100.00%
18	25001	30000	0	0	126	100.00%	424,046	100.00%
19	30001	35000	0	0	126	100.00%	424,046	100.00%
20	35001	40000	0	0	126	100.00%	424,046	100.00%
21	40001	50000	0	0	126	100.00%	424,046	100.00%
22	50001	60000	0	0	126	100.00%	424,046	100.00%
23	60001	70000	0	0	126	100.00%	424,046	100.00%
24	70001	80000	0	0	126	100.00%	424,046	100.00%
25	80001	90000	0	0	126	100.00%	424,046	100.00%
26	90001	100000	0	0	126	100.00%	424,046	100.00%
27	Over 100000		0	0	126	100.00%	424,046	100.00%
28	TOTALS		126	424,046	126		424,046	
29								
30	Average Number of Customers:				11			
31								
32	Average Consumption:				3,272			
33								
34	Median Consumption:				620			

Explanation:
Schedule(s) showing billing activity by block for each rate
schedule.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Specd Reqmt	

1-Inch Meter - COMMERCIAL

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0 0	0	0	0	0.00%	0	0.00%
2	1 1000	0	0	0	0.00%	0	0.00%
3	1001 2000	1	1,501	1	4.17%	1,501	0.61%
4	2001 3000	4	10,002	5	20.83%	11,503	4.69%
5	3001 4000	1	3,501	6	25.00%	15,003	6.12%
6	4001 5000	2	9,001	8	33.33%	24,004	9.80%
7	5001 6000	0	0	8	33.33%	24,004	9.80%
8	6001 7000	3	19,502	11	45.83%	43,506	17.76%
9	7001 8000	1	7,501	12	50.00%	51,006	20.82%
10	8001 9000	1	8,501	13	54.17%	59,507	24.29%
11	9001 10000	1	9,501	14	58.33%	69,007	28.16%
12	10001 12000	4	44,002	18	75.00%	113,009	46.12%
13	12001 14000	2	26,001	20	83.33%	139,010	56.74%
14	14001 16000	0	0	20	83.33%	139,010	56.74%
15	16001 18000	1	17,001	21	87.50%	156,011	63.67%
16	18001 20000	1	19,001	22	91.67%	175,011	71.43%
17	20001 25000	0	0	22	91.67%	175,011	71.43%
18	25001 30000	0	0	22	91.67%	175,011	71.43%
19	30001 35000	1	32,501	23	95.83%	207,512	84.69%
20	35001 40000	1	37,501	24	100.00%	245,012	100.00%
21	40001 50000	0	0	24	100.00%	245,012	100.00%
22	50001 60000	0	0	24	100.00%	245,012	100.00%
23	60001 70000	0	0	24	100.00%	245,012	100.00%
24	70001 80000	0	0	24	100.00%	245,012	100.00%
25	80001 90000	0	0	24	100.00%	245,012	100.00%
26	90001 100000	0	0	24	100.00%	245,012	100.00%
27	Over 100000	0	0	24	100.00%	245,012	100.00%
28	TOTALS	24	245,012	24		245,012	
29							
30	Average Number of Customers:			2			
31							
32	Average Consumption:			10,090			
33							
34	Median Consumption:			7,785			

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec Reqmt	<input type="checkbox"/>

1.5-Inch Meter - COMMERCIAL

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0 0	0	0	0	0.00%	0	0.00%
2	1 1000	0	0	0	0.00%	0	0.00%
3	1001 2000	0	0	0	0.00%	0	0.00%
4	2001 3000	0	0	0	0.00%	0	0.00%
5	3001 4000	0	0	0	0.00%	0	0.00%
6	4001 5000	0	0	0	0.00%	0	0.00%
7	5001 6000	0	0	0	0.00%	0	0.00%
8	6001 7000	0	0	0	0.00%	0	0.00%
9	7001 8000	0	0	0	0.00%	0	0.00%
10	8001 9000	0	0	0	0.00%	0	0.00%
11	9001 10000	0	0	0	0.00%	0	0.00%
12	10001 12000	0	0	0	0.00%	0	0.00%
13	12001 14000	0	0	0	0.00%	0	0.00%
14	14001 16000	0	0	0	0.00%	0	0.00%
15	16001 18000	0	0	0	0.00%	0	0.00%
16	18001 20000	1	19,001	1	8.33%	19,001	4.12%
17	20001 25000	3	67,502	4	33.33%	86,502	18.74%
18	25001 30000	2	55,001	6	50.00%	141,503	30.66%
19	30001 35000	0	0	6	50.00%	141,503	30.66%
20	35001 40000	0	0	6	50.00%	141,503	30.66%
21	40001 50000	4	180,002	10	83.33%	321,505	69.66%
22	50001 60000	0	0	10	83.33%	321,505	69.66%
23	60001 70000	1	65,001	11	91.67%	386,506	83.75%
24	70001 80000	1	75,001	12	100.00%	461,506	100.00%
25	80001 90000	0	0	12	100.00%	461,506	100.00%
26	90001 100000	0	0	12	100.00%	461,506	100.00%
27	Over 100000	0	0	12	100.00%	461,506	100.00%
28	TOTALS	12	461,506	12		461,506	
29							
30	Average Number of Customers:			1			
31							
32	Average Consumption:			38,608			
33							
34	Median Consumption:			36,700			

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Specd Reqmt	

2-Inch Meter - COMMERCIAL

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0 0	0	0	0	0.00%	0	0.00%
2	1 1000	1	501	1	8.33%	501	1.56%
3	1001 2000	5	7,503	6	50.00%	8,003	25.00%
4	2001 3000	1	2,501	7	58.33%	10,504	32.82%
5	3001 4000	2	7,001	9	75.00%	17,505	54.69%
6	4001 5000	2	9,001	11	91.67%	26,506	82.81%
7	5001 6000	1	5,501	12	100.00%	32,006	100.00%
8	6001 7000	0	0	12	100.00%	32,006	100.00%
9	7001 8000	0	0	12	100.00%	32,006	100.00%
10	8001 9000	0	0	12	100.00%	32,006	100.00%
11	9001 10000	0	0	12	100.00%	32,006	100.00%
12	10001 12000	0	0	12	100.00%	32,006	100.00%
13	12001 14000	0	0	12	100.00%	32,006	100.00%
14	14001 16000	0	0	12	100.00%	32,006	100.00%
15	16001 18000	0	0	12	100.00%	32,006	100.00%
16	18001 20000	0	0	12	100.00%	32,006	100.00%
17	20001 25000	0	0	12	100.00%	32,006	100.00%
18	25001 30000	0	0	12	100.00%	32,006	100.00%
19	30001 35000	0	0	12	100.00%	32,006	100.00%
20	35001 40000	0	0	12	100.00%	32,006	100.00%
21	40001 50000	0	0	12	100.00%	32,006	100.00%
22	50001 60000	0	0	12	100.00%	32,006	100.00%
23	60001 70000	0	0	12	100.00%	32,006	100.00%
24	70001 80000	0	0	12	100.00%	32,006	100.00%
25	80001 90000	0	0	12	100.00%	32,006	100.00%
26	90001 100000	0	0	12	100.00%	32,006	100.00%
27	Over 100000	0	0	12	100.00%	32,006	100.00%
28	TOTALS	12	32,006	12		32,006	
29							
30	Average Number of Customers:			1			
31							
32	Average Consumption:			2,792			
33							
34	Median Consumption:			2,350			

Required for: All Utilities	X
Class A	
Class B	
Class C	
Class D	
Spec'l Reqt	

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Bulk Meter

Line Number	Block	Number of Bills by Block	Consumption by Blocks	Cummulative Bills		Cummulative Consumption	
				No.	% of Total	Amount	% of Total
1	0	0	0	0	0.00%	0	0.00%
2	1	1000	0	0	0.00%	0	0.00%
3	1001	2000	0	0	0.00%	0	0.00%
4	2001	3000	0	0	0.00%	0	0.00%
5	3001	4000	0	0	0.00%	0	0.00%
6	4001	5000	0	0	0.00%	0	0.00%
7	5001	6000	0	0	0.00%	0	0.00%
8	6001	7000	1	1	2.44%	6,501	0.25%
9	7001	8000	2	3	7.32%	21,502	0.82%
10	8001	9000	1	4	9.76%	30,002	1.14%
11	9001	10000	1	5	12.20%	39,503	1.50%
12	10001	12000	0	5	12.20%	39,503	1.50%
13	12001	14000	4	9	21.95%	91,505	3.47%
14	14001	16000	5	14	34.15%	166,507	6.32%
15	16001	18000	4	18	43.90%	234,509	8.90%
16	18001	20000	2	20	48.78%	272,510	10.35%
17	20001	25000	5	25	60.98%	385,013	14.62%
18	25001	30000	2	27	65.85%	440,014	16.71%
19	30001	35000	1	28	68.29%	472,514	17.94%
20	35001	40000	3	31	75.61%	585,016	22.21%
21	40001	50000	3	34	82.93%	720,017	27.34%
22	50001	60000	1	35	85.37%	775,018	29.42%
23	60001	70000	3	38	92.68%	970,019	36.83%
24	70001	80000	1	39	95.12%	1,045,020	39.67%
25	80001	90000	0	39	95.12%	1,045,020	39.67%
26	90001	100000	1	40	97.56%	1,140,020	43.28%
27	140400		1	41	100.00%	1,280,420	48.61%
28	151200		1	42	102.44%	1,431,620	54.35%
29	162000		1	43	104.88%	1,593,620	60.50%
30	172800		1	44	107.32%	1,766,420	67.06%
31	176400		1	45	109.76%	1,942,820	73.76%
32	216000		1	46	112.20%	2,158,820	81.96%
33	475200		1	41	100.00%	2,634,020	100.00%
34	TOTALS	47	2,634,020	41		2,634,020	
35							
36	Average Number of Customers:			3.9			
37							
38	Average Consumption:			56,587			
39							
40	Median Consumption:			24,000			

ATTACHMENT ROWELL – 1

Matthew Rowell

PO Box 51628
Phoenix, AZ 85076
602-762-0100
mattrowell@cox.net

Professional History

- **Desert Mountain Analytical Services, LLC (DMAS) 2007 – Present**

Managing Member

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

- **Arizona Corporation Commission 1996 to 2007**

Chief Economist (July 2001 to February 2007)

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

Economist (October 1996 to July 2001)

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

Education

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

Certifications

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

List of Specific Projects

Global Water Resources

Consulted on Global's seven company rate case: Provided expert testimony regarding Global's cost of capital and rate consolidation. Formatted the billing data from the seven systems to allow for bill-count analysis and rate design. Consulted on the totality of schedules and testimony. Participated in multi-party settlement talks. Was instrumental in developing Global's settlement strategy that ultimately resulted in an ACC decision that resolved the complex and highly contested issue of the regulatory treatment of ICFA agreements. Developed full rate case schedules for each of the seven companies that support the settlement revenue requirements and rate designs. Docket Nos. SW-20445A-12-0309 et al.

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

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

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

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

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

EPCOR Utilities, Inc.

Providing consulting services on EPCOR's current multisystem rate case (Docket No. WS-01303A-14-0010) and CC&N applications (WS-01303A-13-0446.)

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

Joshua Valley Utility Company

Preparing all schedules necessary for a water rate case.

Baca Float Water Company

Preparing all schedules necessary for water and wastewater rate cases.

Park Water Company, Inc.

Prepared all schedules necessary for a water rate case.

Dragoon Water Company

Prepared all schedules necessary for a water rate case. Docket No. W-01917A-14-0313

Greenhaven Water and Sewer Companies

Prepared all schedules necessary for water and wastewater rate cases.

Valle Verde Water Company

Successfully negotiated a Settlement with the ACC Staff that resulted in a meaningful revenue increase and resolution of several regulatory issues. Docket No. W-01431A-13-0265.

Truxton Canyon Water Company

Prepared a valuation of assets owned by Truxton's affiliate that are to be transferred to Truxton. Docket No. W-02168A-11-0363

Naco Water Company

Prepared all schedules and testimony necessary for a rate case and am co-managing the responses to data requests. Docket No. W-02860A-13-0399.

Arizona Windsong

Produced all schedules necessary for a rate case application. Docket No. W-02250A-14-0028.

East Slope Water Company

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

Arizona Coalition for Water Energy and Jobs

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

Cordes Lakes Water Company

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

Assembled all necessary information for an application to extend Cordes Lakes CC&N area. Docket No. W-02060A-14-0281.

Consulted with company on various regulatory matters.

Ray Water Company, Inc.

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

Rio Rico Properties

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

Residential Utility Consumer Office

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

Other

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

ACC Staff

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

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

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

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

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

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

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

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

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

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

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

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

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

ATTACHMENT 2

ATTACHMENT 3

Company Name: Joshua Valley Utility Co.

Name of System:

ADEQ Public Water System Number: 08-017

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (inches)	Meter Size (inches)	Year Drilled
55-610733	15	43	600	10	2	1966
55-610729	20	28	800	8	2	1972
55-610725	20	55	645	6	2	1973
55-610726	20	72	600	6	2	1973
55-914283	10	50	610	6	2	2012

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

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

BOOSTER PUMPS

Horsepower	Quantity

FIRE HYDRANTS

Quantity Standard	Quantity Other
None	

STORAGE TANKS

Capacity	Quantity
100,000 gallon	2
125,000 gallon	1
185,000 gallon	1

PRESSURE TANKS

Capacity	Quantity
5,000 gallon	1

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

Company Name: Joshua Valley Utility Co.		
Name of System:	ADEQ Public Water System Number:	08-017

WATER COMPANY PLANT DESCRIPTION (CONTINUED)

MAINS		
Size (in inches)	Material	Length (in feet)
2	transite	2,400
3	PVC	2,865
4	PVC	107,670
4	transite	6,600
5		
6	PVC	179,440
6	transite	8,400
8	PVC	9,705
10		
12		

CUSTOMER METERS	
Size (in inches)	Quantity
5/8 x 3/4	938
3/4	5
1	19
1 1/2	1
2	1
Comp. 3	
Turbo 3	
Comp. 4	
Turbo 4	
Comp. 6	
Turbo 6	

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

TREATMENT EQUIPMENT:

STRUCTURES:

2 - 20' x 60' metal buildings

OTHER:

Backhoe/front-end loader, 2 service trucks

Coin metered standpipe

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