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BEFORE THE ARIZONA CORPORATION COMMISSION

2014 SEP 24 P 1:19

COMMISSIONERS

BOB STUMP, Chairman
GARY PIERCE
BRENDA BURNS
BOB BURNS
SUSAN BITTER SMITH

Arizona Corporation Commission

DOCKETED

SEP 24 2014

AZ CORP COMMISSION
DOCKET CONTROL

DOCKETED BY 

ORIGINAL

IN THE MATTER OF THE APPLICATION
OF ABRA WATER COMPANY, AN
ARIZONA CORPORATION, FOR A
DETERMINATION OF THE CURRENT
FAIR VALUE OF ITS UTILITY PLANT
AND PROPERTY AND FOR INCREASES
IN ITS RATES AND CHARGES FOR
UTILITY SERVICE.

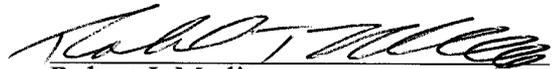
DOCKET NO. W-01782A-14-0084

**NOTICE OF FILING SUPPLEMENTAL
REJOINER TESTIMONY OF
THOMAS J. BOURASSA**

Abra Water Company, Inc. ("Abra"), through undersigned counsel, hereby files its
Supplemental Rejoinder Testimony of Thomas J. Bourassa, attached hereto as Exhibit A.

RESPECTFULLY SUBMITTED this 24nd day of September, 2014.

MUNGER CHADWICK, P.L.C.



Robert J. Metli
2398 E. Camelback Road, Suite 240
Phoenix, AZ 85016
Attorney for Abra Water Company, Inc.

ORIGINAL and thirteen (13) copies filed
this 24nd day of September, 2014, with:

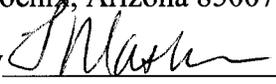
Docket Control
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007

1 COPY of the foregoing mailed/hand-delivered
2 this 24nd day of September, 2014, to:

3 Sarah N. Harpring
4 Administrative Law Judge
5 Arizona Corporation Commission
6 1200 W. Washington Street
7 Phoenix, Arizona 85007

8 Janice Alward, Chief Counsel
9 Legal Division
10 Arizona Corporation Commission
11 1200 W. Washington Street
12 Phoenix, Arizona 85007

13 Steven M. Olea, Director
14 Utilities Division
15 Arizona Corporation Commission
16 1200 W. Washington Street
17 Phoenix, Arizona 85007

18 By 

19
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26

EXHIBIT A

TABLE OF CONTENTS

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

I INTRODUCTION AND QUALIFICATIONS 1

II ARSENIC MEDIA COSTS 1

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q1. PLEASE STATE YOUR NAME AND ADDRESS.**

3 A1. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive,
4 Phoenix, Arizona 85029.

5
6 **Q2. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

7 A2. I am testifying in this proceeding on behalf of the applicant, Abra Water Company,
8 Inc. (“AWC” or the “Company”).

9
10 **Q3. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN THE INSTANT
11 CASE?**

12 A3. Yes, I have previously submitted direct, rebuttal, and rejoinder testimony in
13 support of the request for new rates in this docket.

14 **II. ARSENIC MEDIA COSTS**

15
16 **Q4. WHAT IS THE PURPOSE OF THIS SUPPLEMENTAL REJOINDER
17 TESTIMONY?**

18 A4. The purpose of my testimony is to provide supplemental testimony on the dispute
19 between Staff and the Company regarding \$79,900 of arsenic media costs which
20 Staff believes was in the balance for account 320 – Water Treatment Equipment in
21 the last rate case.¹ The Company’s position is that the \$79,900 was not in the
22 balance for account 320 – Water Treatment Equipment in the last case because it
23 was transferred out to account 151 – Plant Materials and Supplies. The Company
24 provided information in its rebuttal filing to demonstrate this part.² However, Staff

25
26 ¹ See Rejoinder Testimony of Thomas J. Bourassa (“Bourassa Rj.”) at 6.
² See Rebuttal Testimony of Thomas J. Bourassa (“Bourassa Rb.”) at 6-9.

1 did not accept the Company's explanation and now asserts that the \$79,900 of
2 arsenic media cost (from Aquacell Water Treatment ("Aquacell")) was transferred
3 back into account 320 – Water Treatment as part of a 2009 journal entry totaling
4 \$102,209.50.³

5
6 **Q5. DID THE \$102,209.50 ENTRY TO ACCOUNT 320 – WATER TREATMENT**
7 **INCLUDE ARSENIC MEDIA COSTS FROM AQUACELL?**

8 A5. No. I have examined the documentation giving rise to the 2009 journal entry for
9 \$102,209.50 and it does not contain arsenic media costs from Aquacell. I have
10 prepared Supplemental Rejoinder Exhibit TJB-SRJ-1 which includes a copy of the
11 entire journal entry ("JE 150"), copies of invoices and other information which
12 support my conclusion.

13
14 **Q6. PLEASE EXPLAIN.**

15 A6. JE 150 is the journal entry that is the source of the \$102,209.50 entry to account
16 320 –Water Treatment which is discussed in the Staff Surrebuttal Testimony and
17 which Staff asserts contains the \$79,900 of arsenic media cost which was
18 transferred out of account 320 – Water treatment. A copy of JE 150 can be found
19 at page 1 of the exhibit. The total capitalized cost recorded in JE 150 totals
20 \$200,177.84 and was as follows:

21	304 - Structures & Improvements	\$	64,542.76
22	311 - Pumping Equipment		26,225.58
23	320 - Water Treatment		102,209.50
	330.1 - Storage		7,200.00
24	Total	\$	<u>200,177.84</u>

25
26 ³ See Surrebuttal Testimony of Brendan C. Aladi ("Aladi Sb.") at 2-3.

1 On page 2 of the exhibit contains a schedule showing the source (vendor and
2 invoice number) and the amounts supporting the \$200,177.84 of capitalized costs.
3 The first column shows the details of the amounts initially recorded to account
4 105.5 – Construction Work-in-Progress (“CWP”) totaling \$97,051.36. All of the
5 \$97,051.36 of cost was from J&L Land Services invoices.⁴ Column 2 shows the
6 details of \$101,518.50 of cost that was paid directly by WIFA through its
7 disbursement system. The WIFA paid costs were not previously recorded on the
8 books of the Company. The WIFA paid costs include amounts from J&L Land
9 Services and McPhee Environmental Supply (“McPhee”). None of these costs
10 represent arsenic media costs from Aquacell. The amount transferred from CWIP
11 and recorded from amounts paid directly by WIFA totals \$198,569.86 of the total
12 capitalized cost of \$200,177.84 from JE 150.

13
14 **Q7. WHAT ABOUT THE REMAINING \$1,607.98?**

15 A7. The remaining amount of \$1,607.98 is yet to be identified. However, it is
16 immaterial at this point. The important point is there are no invoices from
17 Aquacell supporting Staff assertion that the \$79,900 was transferred back into
18 account 320 – Water Treatment.

19
20 **Q8. HAVE YOU INCLUDED COPIES OF THE INVOICES AND OTHER**
21 **SUPPORTING DOCUMENTATION IN THE EXHIBIT?**

22 A8. Yes. Included in the exhibit at pages 4 through 16 are copies of the invoices as
23 well as copies of the WIFA disbursement requests.

24
25
26 ⁴ Page 3 of Supplemental Rejoinder Exhibit TJB-SRJ-3 is a copy of the general ledger for account 105.5 –
Construction Work-in-Progress.

1 **Q9. THE MCPHEE INVOICE FOR \$83,136.00 (AT PAGE 13 OF THE**
2 **EXHIBIT) HAS THE DESCRIPTION "MEDIA AND EQUIPMENT".**
3 **COULD THIS INCLUDE THE \$79,900 OF MEDIA COSTS STAFF CLAIMS**
4 **WAS TRANSFERRED BACK INTO ACCOUNT 320 - WATER**
5 **TREATMENT?**

6 A9. No. The McPhee invoice shows that the Task #2 amount was for \$192,269.⁵ This
7 amount includes two invoices from Aquacell totaling \$109,133 (one for \$88,347.21
8 and one for \$20,785.79).⁶ As identified in the invoice, the remaining amount paid
9 to McPhee was \$83,136. The Aquacell invoices were recorded to account 320 -
10 Water Treatment and, as I explained in my rebuttal testimony, \$79,900 of the
11 Aquacell cost was subsequently transferred out of account 320- Water Treatment to
12 account 151 - Plant materials and Supplies.⁷ So, the \$79,900 was not in the
13 approved balance from the last rate case and the \$83,136 to McPhee was an
14 addition to plant and unrelated to arsenic media.

15
16 **Q10. BASED UPON YOUR ANALYSIS, NO ARSENIC MEDIA COSTS WERE**
17 **INCLUDED IN THE \$102,209.50 ENTRY FROM JE 150 TO ACCOUNT 320**
18 **- WATER TREATMENT?**

19 A10. Correct. The bottom line is Staff's recommendation to remove \$79,900 from plant-
20 in-service is unsupported by the evidence.

21 **Q11. DOES THAT COMPLETE YOUR PREPARED SUPPLEMENTAL**
22 **REJOINDER TESTIMONY?**

23
24 A11. Yes, it does.

25 ⁵ See McPhee Environmental Services invoice for \$83,136.00 included in Supplemental Rejoinder Exhibit TJB-SRJ-

26 ⁶ Aladi Sb. at 2.

⁷ Aladi Sb. at 3; See also Bourassa Rb. at 8.

**Abra Water Company
Docket No. W-01782A-14-0084**

**THOMAS J. BOURASSA
SUPPLEMENTAL REJOINDER TESTIMONY**

EXHIBIT TJB-SRJ-1

3:24 PM

09/17/14

Accrual Basis

Abra Water Co., Inc.
General Journal Transaction
December 31, 2009

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
150		Arsenic treat...	320 · Water Treatm...		102,209.50	
		Arsenic buildi...	304 · Structures & I...		64,542.76	
		Elec boxes, b...	311 · Electric Pump...		26,225.58	
		24,000 gallon...	330.1 · Storage Tan...		7,200.00	
		To correct eo...	224-3 · WIFA Loan ...		481.02	
		To balance w...	252-3 · Service Line		1,694.92	
		To correct pri...	271 · Contributions i...		60,529.51	
		To bring bala...	224-5 · WIFA Loan ...			97,032.80
		BC's investm...	211 · Paid in Capita...			68,799.13
		Reclassify W...	105.5 · WIP - Arsen...			97,051.36
					<u>262,883.29</u>	<u>262,883.29</u>
TOTAL					<u>262,883.29</u>	<u>262,883.29</u>

Abra Water Company
Journal Entry 150

			[1]	[2]	[3]	[4] = [1]+[2]+[3]		
Vendor	Invoice	Date	Amount	Recorded to CWMP (Account 105.5)	Not Recorded Paid Through WFA	Not Recorded Other	Balance to Distribute	
J&L Land Services	10515	12/19/2007	54,001.36	\$ 54,001.36			\$ 54,001.36	Copy Attached
J&L Land Services	10477	1/1/2007	2,500.00	2,500.00			2,500.00	Copy Attached
J&L Land Services	10478	1/31/2007	50.00	50.00			50.00	Copy Attached
J&L Land Services	10481	2/28/2007	260.00	260.00			260.00	Copy Attached
J&L Land Services	10489	4/30/2007	580.00	580.00			580.00	Copy Attached
J&L Land Services	10501	7/4/2007	97.50	97.50			97.50	Copy Attached
J&L Land Services	10474	11/7/2006	52,750.00	39,562.50	13,187.50		52,750.00	Copy Attached
McPhee	21648	8/1/2006	83,136.00		83,136.00		83,136.00	Copy Attached
McPhee	21829	4/10/2007	5,195.00		5,195.00		5,195.00	Copy Attached
Other - not identified			1,607.98			1,607.98	1,607.98	
				\$ 97,051.36	\$ 101,518.50	\$ 1,607.98	\$ 200,177.84	

(see copy of GL for CWMP attached)

JE 150 - Amounts Recorded to Plant (See copy of JE 150 attached)

304 - Structures & Improvements	\$ 64,542.76
311 - Pumping Equipment	26,225.58
320 - Water Treatment	102,209.50
330.1 - Storage	7,200.00
Total	\$ 200,177.84

7:17 PM

09/18/14

Accrual Basis

Abra Water Co., Inc.
Account QuickReport
All Transactions

Type	Date	Num	Name	Memo	Split	Amount	Balance
105 - Const Work In Progress							
105.5 - WIP - Arsenic Removal Plant							
Check	02/27/2007	1020	J & L Land Services	Inv.#10477	131.1-4 · Off-...	2,500.00	2,500.00
Check	03/06/2007	4735	J & L Land Services	Inv.#10478	131.1-1 · Che...	50.00	2,550.00
Check	03/06/2007	4735	J & L Land Services	Inv.#10481	131.1-1 · Che...	260.00	2,810.00
Check	05/07/2007	4939	J & L Land Services	Inv.#10489	131.1-1 · Che...	580.00	3,390.00
Check	05/09/2007	4789	J & L Land Services	Inv.#10474	131.1-1 · Che...	39,562.50	42,952.50
Check	07/05/2007	4988	J & L Land Services	Inv.#10501	131.1-1 · Che...	97.50	43,050.00
Check	04/25/2008	0	J & L Land Services		131.1-5 · Off-...	54,001.36	97,051.36
General Journal	12/31/2009	150		Reclassify WIP to Fixed asset	320 · Water T...	-97,051.36	0.00
Total 105.5 · WIP - Arsenic Removal Plant						0.00	0.00
Total 105 · Const Work In Progress						0.00	0.00
TOTAL						0.00	0.00

J & L Land Services, L.L.C.

P.O. Box 566

Paulden, AZ 86334

Invoice

DATE	INVOICE #
12/19/2007	10515

PAID

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
ArsBoos001	Due on receipt

DESCRIPTION	AMOUNT
Installation of 20,000 gallon storage tank with two submersible booster pumps in casing, including all parts, valves, pipe, connections, check valves, permitting, etc.	47,106.82
Misc backhoe work, leveling tank location, fill dirt and delivery, etc.	6,895.00
paid	-0.46

Thank you for your business.	Total	\$54,001.36
------------------------------	--------------	-------------

Phone #	Fax #
928-636-7774	928-636-7702

Payments/Credits	\$-54,001.36
Balance Due	\$0.00

J&L Land Services
 PO Box 566
 Paulden, Az 86334
 (928)713-2788
 (928)925-1049
 ROC135042 & ROC135043

Invoice

DATE	INVOICE #
1/1/2007	10477

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
Overflow001	Due on receipt

DESCRIPTION	AMOUNT
Haul dirt to top of Abra Tank hill and build overflow diversion dam.	2,500.00
<p><i>PAID # 1030 2-22-07 \$2,500.00 pm</i></p>	

Thank you for your business.	Total	\$2,500.00
	Payments/Credits	\$0.00
	Balance Due	\$2,500.00

J&L Land Services
 PO Box 566
 Paulden, Az 86334
 (928)713-2788
 (928)925-1049
 ROC135042 & ROC135043

Invoice

DATE	INVOICE #
1/31/2007	10478

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
BackhoeJan07	Due on receipt

DESCRIPTION	AMOUNT
Equipment rental for main line repair on Emery at Emery Hill Drive.	50.00
<i>Rec'd # 4735 3-6-07 \$50.00 PM</i>	
Total	\$50.00
Payments/Credits	\$0.00
Balance Due	\$50.00

J & L Land Services, L.L.C.

P.O. Box 566
Paulden, AZ 86334

Invoice

DATE	INVOICE #
2/28/2007	10481

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
BackhoeFeb07	Due on receipt

DESCRIPTION	AMOUNT
Backhoe work for main line repair at BC Rd and Hwy 89. Replace old, broke 6" T.	195.00
Exposed main line on Yellowstone Rd for service tap.	65.00
<p><i>PAID # 4735</i> <i>3-6-07</i> <i>1260⁰⁰</i> <i>PM</i></p>	
Thank you for your business.	Total \$260.00

Phone #	Fax #
928-636-7774	928-636-7702

Payments/Credits	\$0.00
Balance Due	\$260.00

J & L Land Services, L.L.C.

P.O. Box 566

Paulden, AZ 86334

Invoice

DATE	INVOICE #
4/30/2007	10489

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
BackhoeApr07	Due on receipt

DESCRIPTION	AMOUNT
Repair main line water leak in March on Catalina St.-replaced transite coupling with stainless steel repair clamp.	130.00
Rebuild standpipe on Enid Dr, including pipe, chain bracing, and welding. Clean up standpipe area/driveway.	450.00
<p>PO# 4939 5-7-07 \$580⁰⁰ PM</p>	

Thank you for your business.	Total \$580.00
------------------------------	-----------------------

Phone #	Fax #
928-636-7774	928-636-7702

Payments/Credits	\$0.00
Balance Due	\$580.00

J & L Land Services, L.L.C.

*P.O. Box 566
Paulden, AZ 86334*

Invoice

DATE	INVOICE #
7/4/2007	10501

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
BackhoeJune07	Due on receipt

DESCRIPTION	AMOUNT
Install service line on Arbor Dr.	97.50
<p><i>ACS # 4988</i> <i>7-5-07</i> <i>49750</i> <i>PM</i></p>	

Thank you for your business.	Total	\$97.50
------------------------------	--------------	----------------

Phone #	Fax #
928-636-7774	928-636-7702

Payments/Credits	\$0.00
Balance Due	\$97.50

J & L Land Services, L.L.C.

P.O. Box 566

Paulden, AZ 86334

Invoice

DATE	INVOICE #
11/7/2006	10474

PAID
05/10/2007

BILL TO
Abra Water Co PO Box 515 Paulden, Az. 86334

Job Reference PO	TERMS
AbArsBuild001	Due on receipt

DESCRIPTION	AMOUNT
30' X 24' X 14' block and frame building with concrete floor and 1- 12' X 20' roll-up door. Includes 2- 3'0' metal entrance doors. Located just west of Highway 89 and Big Chino Road. Payment draws are as follows: First draw: For permitting, plans, perk tests, and footing excavation=\$13,187.50 ① Second draw: For cement footings and slab=\$13,187.50 Third draw: For lumber package and dry-in=\$13,187.50 ② Final draw: For roofing, finish work and doors=\$13,187.50.	52,750.00

① 13,187.50 Paid by WFA draw
 ② 39,562.50 Recorded to CWIP 105.5
 52,750.00

Thank you for your business.

Phone #	Fax #
928-636-7774	928-636-7702

Total	\$52,750.00
Payments/Credits	-\$52,750.00
Balance Due	\$0.00

**Water Infrastructure Finance Authority Requisition 3, Page 2 of 4
Cost Incurred Report and Disbursement Request**

Abra Water Company, Inc.

920113-06

Type of Request: Final Partial

Period Covered: from (m/d/y) to (m/d/y)

Borrower Contact & Address:

Abra Water Company, Inc.
3215 N. Hwy 89
Chino Valley, Arizona 86323

Contact: Kevan Larson
Phone #: (928) 636-2557
FAX #: (928) 636-7702

Payee (If other than Borrower Contact. Must have WIFA pre-approval & W-9 on file with WIFA):

Payee: **ABRA WATER CO., INC**
Address: **P.O. Box 385 Paulden AZ 86339**
C/o McPhee Environmental Supply LLC

Contact: **GEORGE**
Phone #: **602-943-9565**
FAX #: **602-943-3194**

Attach statements, invoices, or other proof that the amount requested below is currently due or has been advanced by the Borrower.

Request by Budget Item (1)	Budget as per Loan (2)	Previously Disbursed (3)	This Request (4)	Total To Date (5) = (4) + (3)	Total as % of Budget (6) = (5) / (2)
Planning	0.00				%
Design & Engineering	0.00				%
Legal/Debt Authorization	0.00				%
Financial Advisor	0.00				%
Land/System Acquisition	0.00				%
Equipment/Materials	213,038.00	83,136.00	5,195.00	88,331.00	41 %
Construction/Installation/Improvement	36,962.00	13,187.50	0	13,187.50	36 %
Inspection & Construction Management	0.00				%
Project Officer	0.00				%
Administration	0.00				%
Staff Training	0.00				%
Capitalized Interest	0.00				%
Other	0.00				%
Total Requested	250,000.00	96,323.50	5,195.00	101,518.50	41 %

Water Infrastructure Finance Authority Requisition 3, Page 3 of 4
MBE/WBE/SBRA Report
Abra Water Company, Inc.
920113-06

Reporting Requirements (data entered in Columns A and B in the table below)

- Report on any procurement related to this disbursement request. "Procurement" means the acquisition through order, purchase, lease or barter of supplies, equipment, construction, or other services.
- Within Column A of the table below, report on any contractor, subcontractor, or vendor that provided goods or services related to this disbursement request.
- The total amount entered at the bottom of Column B must total the amount requested on page 2 of this request.

Product/Service Codes (codes for Column C in the table below)

3 = Construction 4 = Manufacturing 5 = Transportation 6 = Supplies & Equipment, Wholesale
 7 = Supplies & Equipment, Retail 9a = Business Services 9b = Professionals Services
 9c = Other Services 10 = Other/Misc

Definitions (definitions for terms in Columns D, E, and F in the table below)

- **MBE - Minority Business Enterprise:** A business concern that is at least 51% owned by one or more minority individuals and whose daily business operations are managed and directed by one or more of the minority owners.
- **WBE - Women Business Enterprise:** A business concern that is at least 51% owned by one or more women and whose daily business operations are managed and directed by one or more of the women owners.
- **SBRA - Small business in a Rural Area:** A business concern that is physically located outside any standard metropolitan statistical area.

Disbursement Request by Contractor/Subcontractor/Vendor

Contractor/Subcontractor/Vendor Name & Address (A)	\$ Amount (B)	Product/ Service Code (See Codes above) (C)	MBE (D)	WBE (E)	SBRA (F)
Mc Phee Environmental Supply	5,195.00	4,7			
Total of Column B must equal request on Page 2, Column 4 of this Requisition	5,195.00				



Environmental Supply, LLC

11460 N. CAVE CREEK ROAD SUITE 1
 PHOENIX, AZ 85020
 (602) 943-9565 FAX (602) 943-3194

Invoice

Date	Invoice #
8/1/2006	21648

Bill To
ABRA Water Co Kevan Larson 22425 N. Malapai Ridge Rd Paulden, AZ 86334

Ship To
ABRA Water Co Kevan Larson 22425 N. Malapai Ridge Rd Paulden, AZ 86334

P.O. No.	Terms	Due Date	Rep	Ship Date	Project
DWR55-561786	Due on receipt	8/1/2006	LC	8/1/2006	DWR Well #55-561786

Item	Description	Est Amt	Prior ...	Prior %	Rate	Total %	Amount
Task 1	Design & Permitting	12,988.00	7793.00	60.00%	12988.00	60.00%	0.00
Task 2	Media & Equipment	192269.00			*****	43.24%	83,136.00
Contract Terms: Task 1 \$7,793 is due at time of contract signing \$5,195 is due upon receipt of ADEQ approval to construct Task 2 \$ 83,136 is due at task notice to proceed \$103,921 is due at fabrication completion \$ 5,212 is due after 30 days of successful operations							

Thank you for your business.	Subtotal	\$83,136.00
	Sales Tax (0.0%)	\$0.00
	Total	\$83,136.00
	Payments/Credits	\$0.00

McPhee

Environmental Supply, LLC

11460 N. CAVE CREEK ROAD SUITE 1
 PHOENIX, AZ 85020
 (602) 943-9565 FAX (602) 943-3194

Invoice

Date	Invoice #
4/10/2007	21829

Bill To
ABRA Water Co Kevan Larson 22425 N. Malapai Ridge Rd Paulden, AZ 86334

Ship To
ABRA Water Co Kevan Larson 22425 N. Malapai Ridge Rd Paulden, AZ 86334

P.O. No.	Terms	Due Date	Rep	Ship Date	Project
	Due on receipt	4/10/2007	LC	4/10/2007	DWR Well #55-561786

Item	Description	Est Amt	Prior Amt	Prior...	Rate	Total...	Amount
Task 1	Design & Permitting	12988.00	7,793.00	60.00%	12,988.00	100.00%	5,195.00
Task 2	Media & Equipment	192269.00	83,136.00	43.24%	192,269.00	43.24%	0.00
Contract Terms: Task 1 \$7,793 is due at time of contract signing \$5,195 is due upon receipt of ADEQ approval to construct Task 2 \$ 83,136 is due at task notice to proceed \$103,921 is due at fabrication completion \$ 5,212 is due after 30 days of successful operations							

Thank you for your business.		Subtotal	\$5,195.00
		Sales Tax (0.0%)	\$0.00
		Total	\$5,195.00
		Payments/Credits	\$0.00

WATER INFRASTRUCTURE FINANCE AUTHORITY

(602) 364-1320 EXT.

INVOICE NO.	INVOICE DATE	INVOICE DESCRIPTION	AGY	DOCUMENT/SFX	AMOUNT
	/ /		WFA	21007439	13187.50

VENDORS CAN NOW RECEIVE PAYMENTS VIA THE ACH AND CREDIT CARD. PLEASE VISIT OUR WEB SITE AT: [HTTP://WWW.GAO.STATE.AZ.US/VENDOR](http://www.gao.state.az.us/vendor)



VENDOR NAME	ABRA WATER CO INC	FUND:	ISSUE DATE	WARRANT AMOUNT
			12/06/06	13,187.50

FOLD OR SEPARATE AT COLORED LINE BELOW

STATE OF ARIZONA

NOT GOOD AFTER VOID DATE SHOWN

DATE ISSUED MO-DAY-YR	VOID AFTER MO-DAY-YR	BANK	WARRANT NO.
12/06/06	06/04/07	21	1584618

FUND	AGENCY	DOCUMENT NO.	PAY THIS AMOUNT
	WFA		\$13,187.50

THIRTEEN THOUSAND ONE HUNDRED EIGHTY SEVEN AND 50/100 DOLLARS

PAY TO THE ORDER OF

ABRA WATER CO. INC
PO BOX 518
PAULDEN AZ 86334



Jim Beer
DIRECTOR
DEPARTMENT OF ADMINISTRATION

Janet Noyles
COUNTERSIGNED GOVERNOR

STATE OF ARIZONA

NOT GOOD AFTER
VOID DATE SHOWN

91-113
1221

DATE ISSUED
MO-DAY-YR.
10/12/06

VOID AFTER
MO-DAY-YR.
04/10/07

BANK WARRANT NO.
21 1465468

FUND AGENCY DOCUMENT NO.
WFA

PAY THIS AMOUNT
\$83,136.00

**EIGHTY THREE THOUSAND ONE HUNDRED THIRTY SIX AND 00/100 DOLLARS

PAY TO THE ORDER OF

ABRA WATER CO INC
PO BOX 515
PAULDEN AZ 86354



Lee Beer
DIRECTOR
DEPARTMENT OF ADMINISTRATION
Jan Nigley
COUNTERSIGNED GOVERNOR

STATE OF ARIZONA REMITTANCE ADVICE

WARRANT NO.
211465468

WATER INFRASTRUCTURE FINANCE AUTHORITY (602) 364-1320 EXT.

INVOICE NO.	INVOICE DATE	INVOICE DESCRIPTION	AGY	DOCUMENT/SFX	AMOUNT
/ /			WFA	21007286	83136.00

VENDORS CAN NOW RECEIVE PAYMENTS VIA THE ACH AND CREDIT CARD. PLEASE VISIT OUR WEB SITE AT: [HTTP://WWW.GAO.STATE.AZ.US/VENDOR](http://www.gao.state.az.us/vendor)



FUND: ISSUE DATE: WARRANT AMOUNT
10/12/06 83,136.00

VENDOR NAME: ABRA WATER CO INC