

### BEFORE THE ARIZONA CORPORATION CC

GARY PIERCE - Chairman **BOB STUMP** SANDRA D. KENNEDY PAUL NEWMAN **BRENDA BURNS** 

DOCKET NO. W-01445A-10-0517

### NOTICE OF FILING SETTLEMENT AGREEMENT

IN THE MATTER OF THE APPLICATION OF ARIZONA WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR ADJUSTMENTS TO ITS RATES AND CHARGES FOR UTILITY SERVICE FURNISHED BY ITS WESTERN GROUP AND FOR CERTAIN RELATED APPROVALS.

The Utilities Division ("Staff") of the Arizona Corporation Commission ("Commission"), on behalf of the Signatory Parties to the Proposed Settlement Agreement ("Agreement"), hereby files the Agreement in compliance with the filing deadline of February 15, 2012 set by the Administrative Law Judge in her January 31, 2012 Procedural Order.

RESPECTFULLY SUBMITTED this 15<sup>th</sup> day of February, 2012.

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Original and thirteen (13) copies of the foregoing filed this 15th day of February, 2012, with:

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

'an Cleve Scott Hesla

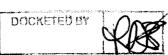
Attorneys, Legal Division

Arizona Corporation Commission 1200 West Washington Street Phoenix, Arizona 85007

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Arizona Corporation Commission DOCKETED

FEB 1 5 2012



1	Copy of the foregoing mailed this
2	15 <sup>th</sup> day of February, 2012, to:
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### ARIZONA WATER COMPANY

### WESTERN GROUP GENERAL RATE CASE

PROPOSED SETTLEMENT AGREEMENT

Docket No. W-01445A-10-0517

### SETTLEMENT AGREEMENT

### **AND**

### LIST OF SIGNATORY PARTIES

The purpose of this Settlement Agreement ("Agreement") is to settle identified disputed issues related to Docket No. W-01445A-10-0517, Arizona Water Company's ("AWC" or "Company") application to increase rates for its Western Group of systems as identified in its December 29, 2010 application, as amended on May 9, 2011 ("Rate Case"). This Agreement is entered into by the following entities, which together comprise the entirety of the parties to this proceeding, including all intervenors:

Arizona Water Company
Arizona Corporation Commission Utilities Division ("Staff")
Residential Utility Consumer Office ("RUCO")
Abbott Laboratories ("Abbott")
The Water Utility Association of Arizona ("WUAA")

These entities shall be referred to collectively as the "Signatory Parties."

### TERMS AND CONDITIONS

In consideration of the promises and agreements contained in this Agreement, the Signatory Parties agree that the following numbered sections and subsections, including attached exhibits and schedules, comprise the Signatory Parties' Agreement.

### 1.0 RECITALS

- 1.1 Docket No. W-01445A-10-0517 was commenced by the filing of a rate application by AWC on December 29, 2010. AWC filed an amendment to its application on May 9, 2011. AWC's amended application ("Application") requested a total proposed revenue increase of \$4,564,110, or approximately 24.45%, and a Fair Value Rate Base ("FVRB") of \$54,072,795.
- 1.2 Following a sufficiency finding by Staff on June 8, 2011, RUCO filed an Application to Intervene on June 15, 2011. Abbott filed an Application to Intervene on September 13, 2011. WUAA filed an Application to Intervene on October 3, 2011.
- 1.3 The Administrative Law Judge granted the applications to intervene filed by RUCO, Abbott and WUAA ("Intervenors"). No other persons or entities have intervened in this proceeding.
- 1.4 The Administrative Law Judge scheduled an evidentiary hearing on the Application to commence on February 21, 2012.
- 1.5 The parties' litigation positions for hearing associated with the total proposed revenue increase and FVRB, together with the amount proposed in settlement<sup>1</sup>, are as follows:

Agreement	\$3,224,403	17.30%	\$53,234,209
RUCO	\$3,147,980	16.89%	\$53,439,157
Staff	\$2,520,496	13.52%	\$53,538,325
Company	\$4,535,587	24.34%	\$53,798,510
	Revenue Increase	% Increase	<b>FVRB</b>

1.6 Staff filed a notice of settlement discussions on January 24, 2012, noting that AWC had approached Staff concerning the possibility of settling some or all of the issues in the Rate Case, and that Staff believed settlement of the Rate Case might be possible. The Signatory Parties were notified of the settlement discussion process, were encouraged to participate in the negotiations, and were provided with an equal opportunity to participate. Pursuant to a notice of scheduling of settlement conference docketed by the Company on January 25, 2012, formal settlement discussions between the Signatory Parties began on January 31, 2012, at the

<sup>&</sup>lt;sup>1</sup> WUAA and Abbott did not advocate for a particular amount of revenue increase or FVRB, but rather focused on issues specific to their interests, the resolution of which are set forth in other sections of this Agreement.

Commission's offices, and resumed on February 2, 2012, at which point they were concluded, with a settlement reached on all issues in the Rate Case by the Signatory Parties.

- 1.7 The Signatory Parties agree that the negotiation process undertaken in this matter was open, transparent and inclusive of all Signatory Parties, with each such party having an equal opportunity to participate. All Signatory Parties, including their counsel and principal witnesses and representatives, attended and actively participated in all phases of the settlement discussions. This Agreement is a result of those meetings and the Signatory Parties' good faith efforts to settle all of the issues presented in this Rate Case. A material consideration by AWC in compromising its positions is the ability to quickly move its Application to final determination by the Commission, so that the new rates as set forth in this Agreement and ordered by the Commission may be implemented at the earliest possible date. To this end, the Signatory Parties agree to expedite their efforts in advancing this matter before the Commission consistent with the Procedural Orders made in the Rate Case and Commission Rules.
- 1.8 The purpose of this Agreement is to settle all issues presented in the Rate Case in a manner that will promote the public interest, provide for a prompt resolution of the issues, and allow expeditious implementation of the new rates as ordered by the Commission.
- 1.9 The Signatory Parties agree that the terms of this Agreement will serve the public interest by providing a just and reasonable resolution of the issues presented by the Rate Case, establishing just and reasonable rates for AWC's customers, and promoting the health, welfare and safety of AWC's customers. Commission approval of this Agreement will further serve the public interest by allowing the Signatory Parties to avoid the expense and delay associated with continued litigation.
- 1.10 The Signatory Parties agree to ask the Commission to (1) find that the terms and conditions of this Agreement are just and reasonable and in the public interest, along with all other necessary findings, and (2) approve the Agreement and order that the Agreement and the rates contained therein shall become effective at the earliest practicable date.

### 2.0 REVENUE REQUIREMENT, RATE BASE, INCOME STATEMENTS AND ADJUSTMENTS TO SAME

- 2.1 For ratemaking purposes and for the purposes of this Agreement, the Signatory Parties agree that:
- 2.2 AWC will receive an annual increase in revenues of \$3,224,403 for an annual revenue requirement of \$21,862,556;
- 2.3 The FVRB, which is determined based on the Original Cost Less Depreciation Rate Base for purposes of this Rate Case, is \$53,234,209.
- 2.4 The breakdown of test year revenues of the Western Group among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems is set forth in Schedule A-1 attached and incorporated into the Agreement by this reference.

- 2.5 The breakdown of FVRB of the Western Group among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems is set forth in Schedule B-1 attached and incorporated into the Agreement by this reference.
- 2.6 The Pro Forma Adjustments applicable to FVRB for the Western Group and the breakdown of such adjustments among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems and the Phoenix Office and Meter Shop are set forth in Schedule B-2, including its appendix attached, which are incorporated into the Agreement by this reference.
- 2.7 The Adjusted Test Year Operating Income applicable to the Western Group and the breakdown of same among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems are set forth in Schedule C-1 attached and incorporated into the Agreement by this reference.
- 2.8 The Income Statement Pro Forma Adjustments applicable to the Western Group and the breakdown of such adjustments among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems are set forth in Schedule C-2, including its appendix attached, which are incorporated into the Agreement by this reference.
- 2.9 The computation of the Gross Revenue Conversion Factor applicable to the Western Group and the breakdown of such factor among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems are set forth in Schedule C-3 attached and incorporated into the Agreement by this reference.

### 3.0 COST OF CAPITAL

3.1 For ratemaking purposes and for the purposes of this Agreement, the Signatory Parties agree that an appropriate return on common equity shall be 10.0%, an appropriate cost of long-term debt shall be 6.82%, and that a capital structure comprised of 49.03% long-term debt and 50.97% common equity shall be adopted, which equates to a weighted cost of debt of 3.34%, a weighted cost of common equity of 5.10%, and an overall Weighted Average Cost of Capital of 8.44%, as set forth in Schedule D-1 attached and incorporated into the Agreement by this reference.

### 4.0 RATE DESIGN

- 4.1 For ratemaking purposes and for the purposes of this Agreement, the Signatory Parties agree that:
- 4.2 The summary of revenues by customer classification for the Western Group and the breakdown of such revenues by classification among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems shall be as set forth in Schedule H-1 attached and incorporated into the Agreement by this reference.
- 4.3 The specific revenues by customer classification for the Western Group and the breakdown of such specific revenues by classification among the Pinal Valley (Casa Grande, Coolidge, Stanfield), White Tank and Ajo systems are set forth in Schedule H-2 attached and incorporated into the Agreement by this reference.

- 4.4 The summary of changes in representative rate schedules by customer classification for the Pinal Valley (Casa Grande/Coolidge), Pinal Valley (Stanfield), White Tank and Ajo systems is set forth in Schedule H-3 attached and incorporated into the Agreement by this reference.
- 4.5 The summary of a typical bill analysis, showing impact on bills from the settlement set forth in this Agreement for the Pinal Valley (Casa Grande/Coolidge), Pinal Valley (Stanfield), White Tank and Ajo systems is set forth in Schedule H-4 attached and incorporated into the Agreement by this reference.

### 5.0 RATE CONSOLIDATION

5.1 The Signatory Parties spent a significant portion of their settlement discussions on the topic of rate consolidation of the Company's Western Group systems, specifically regarding AWC's, Staff's and RUCO's separate positions regarding system consolidation, the Commission's comments regarding consolidation in the last AWC rate case (Docket No. W-01445A-08-0440, Decision No. 71845, August 25, 2010), and the Company's consolidation study docketed in that case. Without waiving their respective positions regarding rate consolidation for future cases, the Signatory Parties agree that the Stanfield system should be fully consolidated with the Pinal Valley system. In Decision No. 71845, the Commission partially consolidated the Stanfield system with the other Pinal Valley (Casa Grande and Coolidge) systems by authorizing a common monthly service charge, but different commodity rates. Under this Agreement, the White Tank and Ajo systems will remain separate and unconsolidated.

### 6.0 DISTRIBUTION SYSTEM IMPROVEMENT CHARGE ("DSIC")

6.1 The Signatory Parties also spent significant time and effort in discussing the appropriateness of implementing a DSIC mechanism in this Rate Case. Both Staff and RUCO opposed a DSIC in their testimony. Without waiving its position for future cases that a DSIC is in the public interest, AWC withdraws its request for a DSIC in this Rate Case.

### 7.0 OTHER SETTLEMENT ISSUES

- 7.1 The Signatory Parties agree on AWC's Off-site Facilities Fee as proposed in its Application and on the Company's Off-site Facilities Fee Tariff Schedule in the form set forth on Exhibit 1 attached and incorporated into the Agreement by this reference.
- 7.2 The Signatory Parties agree on AWC's proposal to continue its Arsenic Cost Recovery Mechanism ("ACRM"). AWC's General Service Tariff shall be amended to provide limited exceptions to the ACRM surcharge to exclude Industrial class customers that do not receive water from the potable water distribution system from the surcharge.
- 7.3 The Signatory Parties agree that AWC's Central Arizona Project ("CAP") hookup fee for the Company's Casa Grande, Coolidge and White Tank systems should be continued, without change, but that the name of this fee should be changed to "CAP M&I Fees," as this

more accurately describes the charges being imposed and avoids confusion with other hook-up fee tariffs.

- 7.4 The Signatory Parties agree that Decision No. 71845 authorizes AWC to continue to defer its costs associated with implementing and performing additional Best Management Practices for recovery in a future general rate case, and that AWC should record such deferral of costs.
- 7.5 The Signatory Parties agree that AWC should be allowed to accrue Allowance for Funds Used During Construction on land purchased for the Arizona City water storage tank and booster pump station.
- 7.6 AWC's next Western Group general rate case filing, or rate case filed for any individual system of the Western Group, shall use a test year including at least twelve months of actual experience with the rates approved in this Rate Case.

### 8.0 COMMISSION EVALUATION OF PROPOSED SETTLEMENT

- 8.1 This Agreement shall serve as a procedural device by which the Signatory Parties will submit their proposed settlement of AWC's Rate Case Docket No. W-01445A-10-0517 to the Commission.
- 8.2 All currently-filed testimony and exhibits, as well as the testimony in support of this Agreement anticipated by the Commission's January 31, 2012 Procedural Order, shall be offered into the Commission's record as evidence. All Signatory Parties waive the filing and submission of surrebuttal testimony and exhibits from Staff and Intervenors, and the filing and submission of rejoinder testimony and exhibits from AWC.
- 8.3 The Signatory Parties recognize that the Commission will independently consider and evaluate the terms of this Agreement.
- 8.4 If the Commission issues an order adopting all material terms of this Agreement, such action shall constitute Commission approval of the Agreement. Thereafter, the Signatory Parties shall abide by the terms as approved by the Commission.
- 8.5 The Signatory Parties agree to support and defend this Agreement, including filing testimony in support of the Agreement and presenting evidence in support of the Agreement at the hearing scheduled to begin on March 1, 2012, and will not oppose any provision of the Agreement in pre-filed or live testimony. The parties agree to waive their rights to appeal a Commission Decision approving the same, provided that the Commission approves all material provisions of the Agreement. The Signatory Parties shall take reasonable steps to expedite consideration of the settlement, entry of a Decision adopting the settlement, and implementation of the rates anticipated in this Agreement and shall not seek any delay in the schedules set for consideration of the Agreement or for the Administrative Law Judge's or Commission's consideration of the settlement embodied in the Agreement. If the Commission adopts an order approving all material terms of this Agreement, the Signatory Parties will

support and defend the Commission's order before any court or regulatory agency in which it may be at issue.

- 8.6 Consistent with any order of the Commission, AWC shall file compliance tariffs for Staff review and approval. Such compliance tariffs, however, will become effective upon the effective date of the rate increase stated in the Commission's Order.
- 8.7 If the Commission fails to issue an order adopting all material terms of this Agreement or adds new or different material terms to this Agreement, any or all of the Signatory Parties may withdraw from this Agreement, and such Signatory Party or Parties may pursue without prejudice their respective remedies at law. For the purposes of this Agreement, whether a term is material shall be left to the discretion of the Signatory Party choosing to withdraw from the Agreement, so long as such discretion is reasonable. If a Signatory Party files an application for rehearing before the Commission, Staff shall not be obligated to file any document or take any position regarding the withdrawing Signatory Party's application for rehearing.
- 8.8 The Signatory parties recognize that Staff does not have the power to bind the Commission. For purposes of proposing a settlement agreement, Staff acts in the same manner as any party to a Commission proceeding.

### 9.0 MISCELLANEOUS PROVISIONS

- 9.1 The provisions set forth in the Agreement are made for purposes of settlement only and shall not be construed as admissions against interest or waivers of litigation positions of the Signatory parties in this Rate Case or related to other or future rate cases.
- 9.2 This Agreement represents the Signatory Parties' mutual desire to settle disputed issues in a manner consistent with the public interest. None of the positions taken in this Agreement by any of the Signatory Parties may be referred to, cited, or relied upon as precedent in any proceeding before the Commission, any other regulatory agency, or any court for any purpose except in furtherance of this Agreement.
- 9.3 This case presents a unique set of circumstances and to achieve consensus for settlement, participants may be accepting positions that, in other circumstances, they would be unwilling to accept. They are doing so because the Agreement, as a whole, with its various provisions for settling the unique issues presented by this case, is consistent with their long-term interests and with the broad public interest. The acceptance by any Signatory Party of a specific element of this Agreement shall not be considered as precedent for acceptance of that element in any other context.
- 9.4 No Signatory Party is bound by any position asserted in negotiations, except as expressly stated otherwise in this Agreement. No Signatory Party shall offer evidence of conduct or statements made in the course of negotiating this Agreement before this Commission, or any other regulatory agency, or any court.
- 9.5 Each of the terms and conditions of the Agreement is in consideration and support of all other terms. Accordingly, the terms are not severable.

- 9.6 The Signatory Parties warrant and represent that each person whose signature appears below is fully authorized and empowered to execute this Agreement.
- The Signatory Parties acknowledge that they are represented by competent legal counsel and that they understand all of the terms of this Agreement and have had an opportunity to participate in the drafting of this Agreement and to fully review it with their counsel before signing, and that they execute this Agreement with full knowledge of the terms of the Agreement.
- 9.8 This Agreement may be executed in any number of counterparts and by each individual Signatory Party on separate counterparts, each of which when so executed and delivered shall be deemed an original and all of which taken together shall constitute one and the same instrument. This Agreement may also be executed electronically or by facsimile.
- To the extent any provision of this Agreement is inconsistent with any existing Commission order, rule or regulation, this Agreement shall control
- Nothing in this Agreement shall prevent AWC from requesting a change to its rates in the event of conditions or circumstances that constitute an emergency. For purposes of this Agreement, the term "emergency" is limited to an extraordinary event that, in the Commission's judgment, requires rate relief in order to protect the public interest. This provision is not intended to preclude Staff or any Intervenor from opposing an application for rate relief filed by AWC pursuant to this paragraph. Nothing in this Agreement is intended to limit the Commission's ability to change rates at any time pursuant to its lawful authority.

Executed this 15<sup>TH</sup> day of February, 2012.

ARIZONA WATER COMPANY

By: William M. Gavfield

Name: William M. Gavfield

Its: President and Chief Operating Officer

ARIZONA CORPORATION COMMISSION **UTILITIES DIVISION** 

for By: Smo. Aneros.

Name: Steve M. Dlea.

Its: Arizong. Corp. Commission

Director Utilities Division

### RESIDENTIAL UTILITY CONSUMER OFFICE

Name.

Its:/

ABBOTT LABORATORIES

By: Iffry 7. Stuly

Name: Jeffery 7. Starling

Its: Plant Engineering Manager

THE	WATER	UTILITY	ASSOCIATION	OF
ARIZ	ONA			

By:	F		
Name:_	WUNG	Director	
Its:			

### **EXHIBIT NO. 1**

### TARIFF SCHEDULE

UTILITY: Arizona Water Company
(Pinal Valley & Stanfield systems)
DOCKET NO. W-01445A-10-0517

DECISION NO	
EFFECTIVE DATE:	

### **OFF-SITE FACILITIES FEE (WATER)**

### I. Purpose and Applicability

The purpose of the off-site facilities fees payable to Arizona Water Company ("the Company") pursuant to this tariff is to equitably apportion the costs of constructing additional off-site facilities necessary to provide water production, treatment, delivery, storage and pressure among all new service connections. These charges are applicable to all new service connections established after the effective date of this tariff undertaken via Main Extension Agreements or requests for service not requiring a Main Extension Agreement. The charges are one-time charges and are payable as a condition to Company's establishment of service, as more particularly provided below.

### II. Definitions

Unless the context otherwise requires, the definitions set forth in R-14-2-401 of the Arizona Corporation Commission's ("Commission") rules and regulations governing water utilities shall apply in interpreting this tariff schedule.

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

"CAP Water" means water from the Central Arizona Project provided directly or indirectly to the Company.

"Company" means Arizona Water Company.

"Main Extension Agreement" means any agreement whereby an Applicant agrees to advance the costs of the installation of water facilities necessary for the Company to serve new service connections within a development, or installs such water facilities necessary to serve new service connections and transfer ownership of such water facilities to the Company, which agreement shall require the approval of the Commission pursuant to A.A.C. R-14-2-406, and shall have the same meaning as "Water Facilities Agreement" or "Line Extension Agreement."

"Off-site Facilities" means water treatment facilities, including treatment of CAP Water and other available water supplies, storage tanks and related appurtenances and equipment necessary for proper operation of such water treatment facilities, including engineering and design costs. Off-site facilities may also include booster pumps, wells for recovery of stored CAP water or

other groundwater supplies, pressure tanks, transmission mains and related appurtenances and equipment necessary for proper operation of such facilities if these facilities are not for the exclusive use of the applicant and will benefit the entire water system.

"Service Connection" means and includes all service connections for single-family residential or commercial, industrial other uses, regardless of meter size.

### III. Off-Site Water Facilities Fee

For each new service connection, the Company shall collect an off-site facilities fee derived from the following table:

OFF-SITE	FACILITIES FEE TA	BLE
Meter Size	Size Factor	Total Fee
5/8" x 3/4 "	1	\$3,500
3/4"	1.5	\$5,250
1"	2.5	\$8,750
1-1/2 "	5	\$17,500
2"	8	\$28,000
3"	16	\$56,000
4"	25	\$87,500
6" or larger	50	\$175,000

### IV. Terms and Conditions

- (A) <u>Assessment of One Time Off-Site Facilities Fee</u>: The off-site facilities fee may be assessed only once per parcel, service connection, or lot within a subdivision (similar to meter and service line installation charge). These charges are not applicable to additional service connections that are established as back-up connections, under the condition that these service connections are not to be used at the same time.
- (B) <u>Use of Off-Site Facilities Fee</u>: Off-site facilities fees may only be used to pay for capital items of off-site facilities or for repayment of loans obtained to fund the cost of installation of off-site facilities. Off-site facilities fees shall not be used to cover repairs, maintenance, or operational costs. The Company shall record amounts collected under tariff as Contributions in Aid of Construction ("CIAC"); however, such amounts shall not be deducted from rate base until such amounts have been expended for utility plant.

### (C) <u>Time of Payment</u>:

- 1) For those requiring a Main Extension Agreement: In the event that the Applicant is required to enter into a Main Extension Agreement, whereby the Applicant agrees to advance the costs of installing mains, valves, fittings, hydrants and other on-site improvements or construct such improvements in order to extend service in accordance with R-14-2-406(B), payment of the off-site facilities fees required hereunder shall be made by the Applicant no later than 15 calendar days after receipt of notification from the Company that the Utilities Division of the Arizona Corporation Commission has approved the Main Extension Agreement in accordance with R-14-2-406(M).
- 2) For those connecting to an existing main: In the event that the Applicant is not required to enter into a Main Extension Agreement, the off-site facilities fee charges hereunder shall be due and payable at the time the meter and service line installation fee is due and payable.
- (D) Off-Site Facilities Construction By Developer: Company and Applicant may agree to construction of off-site facilities necessary to serve a particular development by Applicant, which facilities are then conveyed to Company. In that event, Company shall credit the total cost of such off-site facilities as an offset to off-site facilities fees due under this Tariff. If the total cost of the off-site facilities constructed by Applicant and conveyed to Company is less than the applicable off-site facilities fees under this Tariff, Applicant shall pay the remaining amount of off-site facilities fees owed hereunder. If the total cost of the off-site facilities contributed by Applicant and conveyed to Company is more than the applicable off-site facilities fees under this Tariff, Applicant shall be refunded the difference upon acceptance of the off-site facilities by the Company.
- (E) <u>Failure to Pay Charges; Delinquent Payments</u>: The Company will not be obligated to make an advance commitment to provide or actually provide water service to any Applicant in the event that the Applicant has not paid in full all charges hereunder. Under no circumstances will the Company set a meter or otherwise allow service to be established if the entire amount of any payment due hereunder has not been paid.
- (F) <u>Large Subdivision and/or Development Projects</u>: In the event that the Applicant is engaged in the development of a residential subdivision and/or development containing more than 150 lots, the Company may, in its discretion, agree to payment of off-site facilities fees in installments. Such installments may be based on the residential subdivision and/or development's phasing, and should attempt to equitably apportion the payment of charges hereunder based on the Applicant's construction schedule and water service requirements. In the alternative, the Applicant shall post an irrevocable letter of credit in favor of the Company in a commercially reasonable form, which may be drawn by the Company consistent with the actual or planned construction and hook up schedule for the subdivision and/or development.
- (G) Off-Site Facilities Fees Non-refundable: The amounts collected by the Company as off-site facilities fees shall be non-refundable contributions in aid of construction.

- (H) <u>Use of Off-Site Facilities Fees Received</u>: All funds collected by the Company as off-site facilities fees shall be deposited into a separate interest bearing bank account and used solely for the purposes of paying for the costs of installation of off-site facilities, including repayment of loans obtained for the installation of off-site facilities that will benefit the entire water system.
- (I) Off-Site Facilities Fee in Addition to On-site Facilities: The off-site facilities fee shall be in addition to any costs associated with the construction of on-site facilities under a Main Extension Agreement.
- (J) <u>Disposition of Excess Funds</u>: After all necessary and desirable off-site facilities are constructed utilizing funds collected pursuant to this tariff, or if the off-site facilities fee tariff has been terminated by order of the Arizona Corporation Commission, any funds remaining in the bank account shall be refunded. The manner of the refund shall be determined by the Commission at the time a refund becomes necessary.
- (K) <u>Fire Flow Requirements</u>: In the event the Applicant for service has fire flow requirements that require additional facilities not covered by this tariff, such additional facilities shall be constructed under a separate Main Extension Agreement as a non- refundable contribution and shall be in addition to the off-site facilities fees.
- (L) Status Reporting Requirements to the Commission: The Company shall submit a calendar year off-site facilities fee status report each January 31<sup>st</sup> to Docket Control for the prior twelve (12) month period, beginning January 31, 2013, until the off-site facilities fee tariff is no longer in effect. This status report shall contain a list of all customers that have paid the off-site facilities fee, the amount each has paid, the physical location/address of the property in respect of which such fee was paid, the amount of money spent from the account, the amount of interest earned on the funds within the tariff account, and a list of all facilities that have been installed with the tariff funds during the 12 month period.

Schedule A-1 Settlement Page 1 of 3 Witness: Reiker

Exhibit

				Western Group			
S S	Description		[ <del>X</del> ]	[8]	<u></u>	<u>©</u>	
- ~ ~				Settlement	=		
<b>4</b> (	Adjusted Rate Base	€9	53,234,209				
9 0	Adjusted Operating Income	69	2,549,460				
- ω σ	Current Rate of Return (Ln. 6 + Ln. 4)		4.79%				
, <del>c</del> t	Required Operating Income (Ln. 4 X Ln. 12)	69	4,494,718				
- 22 5	Required Rate of Return		8.44%				
5 <del>4</del> 6	Operating Income Deficiency (Ln. 10 - Ln. 6)	↔	1,945,258				
9 2 4	Gross Revenue Conversion Factor		1.6576				
2 4 4 5	Required Increase in Gross Revenue (Ln. 14 X Ln. 16)	69	3,224,403				
3 2 8	Add: Consolidated Revenue Adjustment <sup>1</sup>	69	•				
2 23	Proposed Increase in Gross Revenues	69	3,224,403				
25 26							
27		_	Revenue -	Revenue -	100	- noon	
8 8	Customer Classification		Rates	Rates	Increase	Increase	
8 %	Residential	€9		\$ 13,916,986	\$ 1,765,770	14.53%	
33 33	Commercial Industrial		4,419,455	5,699,855	1,280,400	28.97%	
8 8	Private Fire Service		102,252	111,700	9,448	9.24%	
8 8	Offner Water Revenues		268,754	313,117	44,363	16.51%	
37	Total Water Revenues	es l	17,878,729	\$ 21,103,091	\$ 3,224,361	18.03%	
සු ස							
4 :	Miscellaneous Revenues		759,466	759,466			
42	Total Operating Revenues	မှာ	18,638,195	\$ 21,862,556	\$ 3,224,361	17.30%	
<b>4</b>							
<del>2</del> 4							
47							
8 8 8							
5 2 2							
8 25	'Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement		•				
22	resulting from proposed rate consolidation.						

<sup>&</sup>lt;sup>1</sup>Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement resulting from proposed rate consolidation.

Supporting Schedules: B-1 Settlement, C-1 Settlement, H-1 Settlement

# ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Computation of Increase in Gross Revenue Requirement

<u>Description</u>		[A] [B] [B] [C]	Coolinge, Staring	[0]	[E]	(F)	<u>[G</u>	Ξ
		Settlement	ıt			Settlement	± t	
Adjusted Rate Base	\$ 46,638,551				\$ 5,609,221			
Adjusted Operating Income	\$ 2,294,545				\$ 170,224			
Current Rate of Return (Ln. 6 + Ln. 4)	4.92%				3.03%			
Required Operating Income (Ln. 4 X Ln. 12)	\$ 3,937,827				\$ 473,603			
Required Rate of Return	8.44%				8.44%			
Operating Income Deficiency (Ln. 10 - Ln. 6)	\$ 1,643,282				\$ 303,379			
Gross Revenue Conversion Factor	1.6585				1.6526			
Required Increase in Gross Revenue (Ln. 14 X Ln. 16)	\$ 2,725,357				\$ 501,373			
Add: Consolidated Revenue Adjustment <sup>1</sup>	· 49							
Proposed Increase in Gross Revenues	\$ 2,725,357				\$ 501,373			
Customer Classifi <u>cation</u>	Revenue - Present <u>Rates</u>	Revenue - Settlement <u>Rates</u>	Dollar Increase	Percent Increase	Revenue - Present Rates	Revenue - Settlement <u>Rates</u>	Dollar <u>Increase</u>	Percent Increase
Residential Commercial	\$ 10,454,403 \$ 4,124,957	\$ 11,878,933	\$ 1,424,530	13.63% 27.88%	\$ 1,316,859 172,063		\$ 356,749 116,995	27.09% 68.00%
Private Fire Service Other Water Revenues	100,237 218,600	109,525 235,990	9,288 17,390	9.27% 7.96%	23,139 1,361 47,484	1,500 74,486	139 139 27,002	2.21% 10.18% 56.87%
Total Water Revenues	\$ 15,810,092 \$	\$ 18,535,209	\$ 2,725,117	17.24%	\$ 1,562,926	\$ 2,064,382	\$ 501,455	32.08%
Miscellaneous Revenues	734,234	734,234			21,463	21,463		
Total Operating Revenues	\$ 16,544,326	\$ 19,269,443	\$ 2,725,117	16.47%	\$ 1,584,389	\$ 2,085,845	\$ 501,455	31.65%
Consolidated Revenue Adjustment represents								
ure increase/(decrease) in revenue requirement resulting from proposed rate consolidation.								

<sup>&</sup>lt;sup>1</sup>Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement resulting from proposed rate consolidation.

Supporting Schedules: B-1 Settlement, C-1 Settlement, H-1 Settlement

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Computation of Increase in Gross Revenue Requirement

<sup>&</sup>lt;sup>1</sup>Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement resulting from proposed rate consolidation. 

Supporting Schedules: B-1 Settlement, C-1 Settlement, H-1 Settlement

			≷	Western Group	
		₹		[8]	[0]
	୦ ଶ୍ର	O.C. Rate Base - Company - As Filed	<b>4</b> (	Settlement Adjustments	O.C. Rate Base <u>Settlement</u>
Gross Plant in Service	69	166,694,053	e <del>s</del>	\$ (060,061)	166,497,963
Less: Accumulated Depreciation		33,280,458		334,468	33.614.925
Net Plant in Service	€9	133,413,595	€	\$ (859,558)	132,883,037
Less: Advances in Aid of Construction Contributions in Aid of Construction		53,463,817		ı	53,463,817
Gross		21,508,932		ı	21,508,932
Accumulated Amortization		(3,699,158)			(3,699,158)
Net Contributions in Aid of Construction	69	17,809,774	€9	69	17,809,774
Deferred Income Tax		9,644,941			9,644,941
Customer Deposits		357,699			357,699
Add: Working Capital		1,462,431		(308,027)	1,154,404
Net Regulatory Asset / (Liability)		473,000		. '	473,000
Total Rate Base	69	54,072,795	s	\$ (838,585)	53.234.209

		Pinal Valley	(Casa	Pinal Valley (Casa Grande, Coolidge, Stanfield)	tanfield)				White Tank	
		[¥]		[8]	[0]		[ <del>V</del> ]		[8]	[5]
	O.C. Rate Company -	O.C. Rate Base - company - As Filed	ω ≰l	Settlement Adjustments	O.C. Rate Base <u>Settlement</u>	Comp	O.C. Rate Base - <u>Company - As Filed</u>	~1	Settlement <u>Adjustments</u>	O.C. Rate Base <u>Settlement</u>
Gross Plant in Service	49	145,686,165	€	(201,996) \$	145,484,169	<b>↔</b>	18,693,007	69	5,876 \$	18,698,883
Less: Accumulated Depreciation		29,456,880		290,128	29,747,008		2,856,989		44,245	2.901.234
Net Plant in Service	<del>so</del>	116,229,285	es	(492,124) \$	115,737,160	69	15,836,018	s	\$ (698'88)	
Less: Advances in Aid of Construction Contributions in Aid of Construction:		45,465,736		ı	45,465,736		7,891,919		•	7,891,919
Gross		19,589,664		1	19,589,664		1,831,118		•	1,831,118
Accumulated Amortization		(3,428,365)			(3,428,365)		(250,616)		ì	(250,616)
Net Contributions in Aid of Construction	€9	16,161,299 \$	€9	<b>⇔</b>	16,161,299	<del>so</del>	1,580,502	₩	<del>сэ</del>	1,580,502
Deferred Income Tax		8,683,491		,	8,683,491		771,189		•	771.189
Customer Deposits		327,277			327,277		22,494		•	22,494
Add: Working Capital		1,333,549		(267,355)	1,066,194		112,351		(34.674)	77.677
Net Regulatory Asset / (Liability)		473,000		•	473,000		•		` '	•
Total Rate Base	es	47,398,030	es es	(759,479)	46,638,551	69	5,682,264	€	(73,043) \$	5,609,221

 $\frac{1}{2} \frac{1}{2} \frac{1}$ 

	[5]	O.C. Rate Base <u>Settlement</u>	2,314,911	689,996	1,348,228		106,162	88,150	(20,177)	67,973	190,261	7,929		10,533	986,437	
			69		<b>\$</b>					69				_	\$	
			8	95	(65)									(866'¢) -	(6,063)	
Ajo	(e)	Settlement Adjustments											,	~		
			69		69					€9					မာ	
	[A]	O.C. Rate Base - Company - As Filed	2,314,881	966,588	1,348,293		106,162	88,150	(20,177)	67,973	190,261	7,929		16,931 -	992,500	
		O.O.	49		<del>so</del>					<del>6</del>					↔	
			Gross Plant in Service	Less: Accumulated Depreciation	Net Plant in Service	Less:	Advances in Ald of Construction Contributions in Aid of Construction:	Gross	Accumulated Amortization	Net Contributions in Aid of Construction	Deferred Income Tax	Customer Deposits	Add:	voorning Capital Net Regulatory Asset / (Liability)	Total Rate Base	

### ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Originai Cost Rate Base Pro Forma Adjustments

Plant Classification Intangible Plant Source of Supply Plant Pumping Plant Water Treatment Plant Transmission & Distribution Plant General Plant Total Gross Plant in Service Less: Accumulated Depreciation Net Plant in Service Accumulated Amortization Contributions in Aid of Construction: Gross Accumulated Amortization Deferred Income Tax Customer Deposits Add: Working Capital	Actual End of Test Year  \$ 1,552,568 \$ 853,660 10,842,941 10,814,267 126,807,423 4,083,217 \$ 162,714,076 \$ 32,640,331 \$ 130,073,744 \$ 130,073,744 \$ 17,809,774 \$ 17,809,774 \$ 17,809,774 \$	<del>и</del> и и	Asia Asia Asia Asia Asia Asia Asia Asia		\$ (63)  \$ 333.247  \$ (333,310)	S S S S S S S S S S S S S S S S S S S	Settlement Rate For Settlement Se	3-4	E WANTE	Settlement Adi. RB-5  \$ 2,343 \$ 2,343 \$ 2,135	Total Settlement Adjustments   \$ 9,532 (63) (207,903)   \$ (196,090)	Adjusted Test Year - Settlement \$ 1,556,046
ant Classification Intangible Plant Source of Supply Plant Pumping Plant Water Treatment Plant Transmission & Distribution Plant General Plant Total Gross Plant in Service sss: Accumulated Depreciation Net Plant in Service sss: Advances in Aid of Construction Contributions in Aid of Construction: Gross Accumulated Amortization Deferred Income Tax Customer Deposits dd: Working Capital		Adjustments 3,478 \$ 154,865 1,138,354 2,682,471 3,979,977 \$ 640,126 3,339,851 \$ - 8,644,941	As Filed 1,556,046 8,633,691 10,977,806 10,977,806 10,815,777 6,765,688 166,694,053 33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699	BIANK	Settlement Adi. RB-1 (63) (63) (63) (63) (333.247 (333,310)	Settle Se	Settlement Adi. RB-3	Adi. RB-4 Adi. RB-4 (258,409) (258,409) (258,409) (258,409)	BLANK	Adi. F	Settlement Adjustments Adjustments 9,532 (207,903) (207,903) 2,343 (196,090)	_   % <u>_</u>
Intangible Plant Source of Supply Plant Pumping Plant Pumping Plant Treatment Plant Transmission & Distribution Plant General Plant Total Gross Plant in Service siss: Accumulated Depreciation Net Plant in Service siss: Advances in Aid of Construction Contributions in Aid of Construction Gross Accumulated Amortization Deferred Income Tax Customer Deposits dd: Working Capital		3,478 \$ 30 154,865 1,138,354 2,682,471 3,979,977 \$ 640,126 3,339,851 \$ \$ 9,644,941	1,556,046 8,633,691 10,977,806 10,815,047 127,945,777 6,765,688 133,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(63) (63) (63) (63) (333.247	w w w		(258,409) (258,40			9,532 (63) (207,903) (196,090)	•
Source of Supply Plant Pumping Plant Water Treatment Plant Water Treatment Plant Transmission & Distribution Plant General Plant Total Gross Plant in Service sss: Accumulated Depreciation Net Plant in Service sss: Advances in Aid of Construction Contributions in Aid of Construction Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits  4d: Working Capital		154,865 1,138,354 2,682,471 3,979,977 \$ 640,126 3,339,851 \$	8,633,691 10,977,806 10,815,047 127,945,777 6,765,688 166,694,053 33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(63) (63) (63) (63) (333,247			(258,409) (258,40			9,532 (63) (207,903) 2,343 (196,090)	•
Pumping Plant Water Treatment Plant Transmission & Distribution Plant General Plant Total Gross Plant in Service ss: Net Plant in Service ss: Gross Plant in Service hat advances in Aid of Construction Contributions in Aid of Construction Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits di: Working Capital		154,865 779 1,138,354 2,682,477 3,979,977 \$ 640,126 3,339,851 \$	10,977,806 10,815,047 127,945,777 6,765,688 166,694,053 33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(63) (63) (63) (333,247 (333,310)	ω ω ω ω		(258,409) (258,40			9,532 (63) (207,903) 2,343 (196,090)	00000
Water Treatment Plant Transmission & Distribution Plant General Plant Total Gross Plant in Service ss: Accumulated Depreciation Net Plant in Service ss: Advances in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction: Gross Accumulated Amortization Deferred Income Tax Customer Deposits d: Working Capital		779 1,138,354 2,682,471 3,979,977 \$ 640,126 3,339,851 \$ - \$ 9,644,941	10,815,047 127,945,777 16,694,053 33,280,458 133,413,595 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(63) (63) (63) (333,247 (333,310)	м м м		(258,409) (258,409) (258,409) (258,409) (258,409) (258,409) (258,409)			(207,903) (207,903) (2,343 (196,090)	× ×
Transmission & Distribution Plant General Plant Total Gross Plant in Service ss: Accumulated Depreciation Net Plant in Service ss: Advances in Aid of Construction: Gnoss Accumulated Amortization Net Contributions in Aid of Construction Gross Accumulated Amortization Gross Accumulated Amortization Gross Accumulated Amortization Gross Accumulated Amortization directed Income Tax Customer Deposits d; Working Capital		1,138,354 2,682,471 3,979,977 \$ 640,126 3,339,851 \$ - \$ 9,644,941	127,945,777 6,765,688 166,694,063 33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(63)	<b>м</b> м		(258,409) (258,40			(207,903) 2,343 (196,090)	10.814.984
General Plant Total Gross Plant in Service ss: Accumulated Depreciation Net Plant in Service ss: Advances in Aid of Construction Contributions in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital		3,979,977 \$ 3,979,977 \$ 640,126 3,339,851 \$	6,765,688 166,694,053 33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699 1,462,431		(63) 333.247 (333,310)			(258,409)			2,343 (196,090)	127 737 874
Total Gross Plant in Service ss: Net Plant in Service ss: Standard Depreciation Net Plant in Service ss: Gross in Aid of Construction Contributions in Aid of Construction Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital	ا ا	3,979,977 \$ 640,126 3,339,851 \$ - \$	166,694,063 33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(63) 333,247 (333,310)			(258,409)	w w w		(196,090)	476,101,121
Accumulated Depreciation  Net Plant in Service Ss: Advances in Aid of Construction Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital	ا ا	640,126 3,339,851 \$ - - \$,644,941	33.280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699 1,462,431		333,247			(258,409)	 			\$ 166,497,963
Accumulated Depreciation Net Plant in Service ss: Advances in Aid of Construction Contributions in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits dd: Working Capital		840,126 3,339,851 \$ - \$,644,941	33,280,458 133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699 1,462,431		333,247			(258,409)	φ φ			
Net Plant in Service ss: Advances in Aid of Construction Contributions in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital	اما	3,339,851 &	133,413,595 53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699		(333,310)			(258,409)			334 468	33 614 925
ss: Advances in Aid of Construction Contributions in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital	53,463,817 21,508,932 (3,699,158) 17,809,774 357,699	9,644,941	53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699							,	\$ (530,558)	\$ 132,883,037
Advances in Aid of Construction Contributions in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital	53,463,817 21,508,932 (3,699,158) 17,809,774 - 357,699	9,644,941	53,463,817 21,508,932 (3,699,158) 17,809,774 9,644,941 357,699	, , , , , , , ,					· · · · ·			
Contributions in Aid of Construction: Gross Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d; Working Capital	21,508,932 (3,699,158) 17,809,774 - 357,699 1,462,431	9,644,941	21,508,932 (3,699,158) 17,809,774 9,644,941 357,699	, ,				. , , ,	. , , , , , , , , , , , , , , , , , , ,			53,463,817
unoss Accumulated Amortization Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d:	21,508,932 (3,699,158) 17,809,774 357,69	9,644,941	21,508,932 (3,699,174 17,809,774 9,644,941 357,699 1,462,431						ı , ,			
Net Contributions in Aid of Construction Deferred Income Tax Customer Deposits d: Working Capital	357,699	9,644,941	17,809,774 9,644,941 357,699 1,462,431		•			,   , ,	· · ·	•	•	21,508,932
Deferred Income Tax Customer Deposits id: Working Capital		9,644,941	9,644,941 357,699 1,462,431		, s				•	45	· ·	(3,699,158)
Deferred income fax Customer Deposits id: Working Capital	357,699	9,644,941	9,644,941 357,699 1,462,431					•		•		
Vorking Capital	1,462,431		1,462,431	•		1	•		•	t		9,644,941
td: Working Capital	1,462,431	, ;	1,462,431	ı			•	•	,	•	,	357,699
WOLKING Capital	1,462,431		1,462,431									
Net Requisition Asset / // jability		172 000	479 000	,	•		(308,027)		•	•	(308,027)	1,154,404
(Clabing)	ı	4/3,000	47.5,000		•	•	•	•	•		•	473,000
Total Rate Base	\$ 59,904,885	\$ (5,832,090) \$	54,072,795 \$		\$ (333,310)	\$ 59,025	\$ (308,027) \$	(258,409)	69	\$ 2,135	\$ (838,585)	\$ 53,234,209
ial Rate Base	59,904,885	(5,832,090)	54,072,795			SS (05)		(258,409)	<b>S</b>		(838,585)	I I

	[A] Actual	[B] Total		[C] Adjusted	Q	(E)	(E) (F) Settlement Rate Base Adjustme	[F] [G] [H] Settlement Rate Base Adjustments	[H]	8	5		[X] Total	[L] Adjusted
	End of Test Year	Pro Forma Adjustments		Test Year - As Filed	BLANK	Settlement Adj. RB-1	Settlement Adj. RB-2	Settlement Adj. RB-3	Settlement Adj. RB-4	BLANK	Settlement Adj. RB-5	l.,	Settlement Adjustments	Test Year - Settlement
Plant Classification														
Intangible Plant	\$ 1,533,974	€>	69	1,537,106		, <del>()</del>	· \$		· \$		€9	↔	9	1,537,106
Source of Supply Plant	7,110,689	89	77 7	7,110,716		•	•		•		•		•	7,110,716
Pumping Plant	9,110,796	96 154,865	-	9,265,661		•	9,532				•		9 532	9 275 193
Water Treatment Plant	9,119,376		702 8	9,120,077		,	•		,		•		! !	9 120 077
Transmission & Distribution Plant	111,483,305	05 1,022,395		112,505,699		,	44,771		(258.409)		•		(213 638)	112 292 061
General Plant	3,731,834			6,146,905		•			(222, 1222)		2.1	2.110	2.110	6.149.015
Total Gross Plant in Service	\$ 142,089,974	74 \$ 3,596,191	ı	\$ 145,686,165 \$		, <del>69</del>	\$ 54,303	, es	\$ (258,409)	· •	\$ 2,1	49		\$ 145,484,169
Less: Accumulated Depreciation	28.880 112	12 576 768		29 456 880		288 979	96				•	101	200	900 141 000
Net Plant in Service	\$ 113,209,862	65		\$ 116 229 285 \$	-	(988 979)	5.7	4	\$ (028 400) \$		- 6	6	230,120	290,120 29,141,000
		•		201(2011)			<b>&gt;</b>	·		ı <del>9</del>		9	(434, 124)	13,737,190
Less:														
Advances in Aid of Construction Contributions in Aid of Construction	45,465,736	36	. 4	45,465,736									1	45,465,736
Gross	19 589 664	75	21	19 589 664										400 000
Accumulated Amortization	(3.428,365)	35)		(3.428.365)									r I	19,369,064 (3,428,365)
Net Contributions in Aid of Construction	\$ 16,161,299	\$ 66	- \$ 16	16,161,299 \$	1	· \$	- 49	<del>'</del>	69	9	49	\$	\$	16,161,299
Deferred Income Tax	'	8,683,491		8,683,491							•			8 683 491
Customer Deposits	327,277			327,277										327,277
Add:														
Working Capital	1,333,549			1,333,549				(267,355)					(267,355)	1,066,194
Net Regulatory Asset / (Liability)	•	473,000	000	473,000										473,000
Total Rate Base	\$ 52,589,10	52,589,100 \$ (5,191,069) \$ 47,398,030	069) \$ 47	\$ 050,865,7	'	\$ (288,979)	\$ 53,341	\$ (267,355) \$	\$ (258,409) \$		\$ 1,9	1,923 \$	(759,479) \$	46,638,551

 $\frac{1}{100} = \frac{1}{100} = \frac{1}$ 

## ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Original Cost Rate Base Pro Forma Adjustments

Line		[8]	ក្	<u> </u>	<u> </u>	<u> </u>	9	Ī		-	5	1	Z
Plant Classification Intangible Plant Source of Supply Plant Source of Supply Plant Pumping Plant Water Treatment Plant Transmission & Distribution Disease.			Adjusted	.		Settleme	ant Rate Base	Adjus			Ξ		Total
y Plant It Plant It Plant		Pro Forma <u>Adjustments</u>	Test Year - <u>As Filed</u>	BLANK	Settlement Adi. RB-1	Settlement Adj. RB-2	Settlement Adi. RB-3	nt Settlement 3 Adj. RB-4	nt 4 BLANK		Settlement Adj. RB-5	Settl Adjus	Settlement Adjustments
<del>49</del>													
	14,082 \$	2/8	14,360 \$	, ,	· ·	· ·				₩	•	မာ	
	1 622 914	1	1,527,914	•							•		
	1,690,602	62	1,690,664		(47)								, 5
	13,304,456	115,913	13,420,369	1	<u>.</u>	5.735							5 735
ŀ		- 1	- 1	-			- 1						187
lotal Gross Plant In Service \$ 18,36	18,362,266 \$	330,741 \$	18,693,007 \$	•	\$ (47)	\$ 5,735	, 69	• •	€9	<del>69</del> 1	187	<del>G</del>	5,876
- 1			- 1			ļ	- 1						
Net Plant in Service	15,556,302 \$	279,716 \$	15,836,018 \$	•	\$ (44,224)	5,684	' \$	' ∳	<del>⇔</del>	<b>↔</b> '	171	\$	\$ (696,86)
Less: Advances in Aid of Construction 7.89	7.891.919	,	7.891.919										
ion:	) 1 1 1												
	1,831,118	ı	1,831,118										
Accumulated Amortization (25) Net Contributions in Aid of Construction \$ 1,58	(250,616) 1,580,502 \$	· ·	(250,616)	,	\$	9	67	65	65	65		64	
Deferred Income Tay			. 77			-		•	•	•			
	22,494		22,494										
Add: Morking Canital													
	112 351	,	12385					Š				9	í í
Asset / (Liability)	112,351	, ,	112,351				(34,674)	.74)				8)	(34,674)
Asset / (Liability)	64		112,351		8 (44.274)	89 y		(34,674)	e	e	171	(34 (34	(34,674)

## ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Original Cost Rate Base Pro Forma Adjustments

Pro Forma Adjustments	Test Year - As Filed				nt Rate Base	r	Ξ	Ξ	Σ.ξ	[L]
		BLANK	Settlement Adj. RB-1	Settlement Adj. RB-2	tlement Settlement Settlem I.RB-2 Adj.RB-3 Adj.RE	Settlement Adj. RB-4	BLANK	Settlement Adj. RB-5	Settlement Adjustments	Adjusted Test Year - Settlement
	4.580 \$	1		<del>6</del>				6	6	
	,024	1	,	•				, , e	, i	4,580 11,024
, ,	89,231	•	, :					1	•	
5 4	4,303 2,019,708		(al.)						(16)	4,289
52,916 53,046 \$	186,032		. (16)	es.	69	€6	er.	46	46	186,079
						•	<b>,</b>		•	
12,333	1,348,293 \$		\$ (107)	S (	69	65	65	\$ 42	95	966,683
•	106,162					•			<b>,</b>	•
	010									,
· ·	(20,177) (57,973 \$	,	· &	· •	69	<del>Ω</del>	69	69	· ' '	88,150 (20,177) \$ 67,973
190,261	190,261 7,929									
	16,531				(5,99)	3)			(866'5)	·
(149,548) \$	992,500 \$	.	\$ (107)	<del>9</del>	\$ (5.998)	69	65	\$	(6.063)	986 437
190		106,162 88,150 (20,177) \$ 67,973 190,261 7,929	\$8,150 (20,177) \$ 67,973 \$ - 190,261 7,929	106,162 88,150 (20,177) \$ 67,973 \$ - \$ 190,261 7,929	\$8,150 (20,177). \$ 67,973 \$ - \$ - 190,261 7,929	\$8,150 (20,177) \$ 67,973 \$ - \$ - \$ 190,261 7,929	\$8,150 (20,177) \$ 67,973 \$ - \$ - \$ 190,261 7,929	\$8,150 (20,177) \$ 67,973 \$ - \$ - \$ - \$ 190,261 7,929	\$8,150 (20,177) \$ 67,973 \$ - \$ - \$ - \$ - \$ - \$ 190,261 7,929	88,150 (20,177) \$ 67,973 \$ - \$ - \$ - \$ - \$ - \$ 190,261 7,929

Supporting Schedules:

N:2011\_Rate\_Case\SettlementWestern Group/2011 AWC Rate Case Model Settlement-WG v4 FINAL\B2 Processing Date: 2/14/2012 4:19 PM

## ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Original Cost Rate Base Pro Forma Adjustments

ion: rruction	Adjustments Adjustments Test Year - Settlement Set Test Year Adjustments As Filed BLANK Adj. RB-1 Adj. RB-
Test Year Adjustments As Filed BLANK Adj. RB-1 Adj. RB-2 Adj. RB-3 Adj. RB-4 BLANK Adj. RB-5	Test Year   Adjustments   As Filed   BLANK   Adj. RB-1   Adj. Adj
\$ 9,148 \$ (9,149) \$	Classification angible Plant angible Plant angible Plant angible Plant three of Supply Plant three of Supply Plant three of Supply Plant after Treatment Plant after Treatment Plant after Treatment Plant in Service and Supply Plant
# 6.883.048 \$ (6.882.048) \$ - \$ - \$ 6.163 \$ - \$ (6.163)	ure of Supply Plant mining Plant ansernission & Distributions in Aid of Construction artification and or Construction artification Texture Income Tax ferred Income Tax storner Deposits  urred of Suphy Plant and of Suphy Pl
\$ 6.883.048 (6.883.048)	are Treatment Plant are Treatment Plant ansmission & Distribution Plant ansmission & Distribution Plant ansmission & Distribution Plant are Incard Gross Plant in Service  Cumulated Depreciation Arcamulated Depreciation Arcamulated Amortization Arcamulated Amortization Accumulated Deposits Accumulated Deposits Accumulated Amortization Accumulated Deposits Accumulated Deposits Accumulated Amortization Accumulated Amorti
\$ 6,883,048 (6,882,196) \$ . \$ . \$ . \$ 6,163 (6,163) \$ (6,163) \$ (6,163) \$ (6,163) \$ (6,163) \$ (6,163) \$ (6,163) \$ (6,82,196) \$ . \$ . \$ . \$ (6,163)	arter Treatment Plant
\$ 6,883,046 (6,883,048)	ansmission & Distribution Plant Ineral Plant Ineral Plant Ineral Plant Ineral Plant In Service
6,163 6, 683,048 (6,883,048)	neral Plant         6,883,048         (6,883,048)         -         \$
\$ 6,892,196 \$ (6,892,196) \$ - \$ - \$ - \$ - \$ - \$ - \$ (5,163) \$ - \$ - \$ - \$ (6,163) \$ (1,587,468) - \$ - \$ - \$ (5,177,58) \$ - \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ - \$ - \$ - \$ (5,177) \$ - \$ (5,177) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	cumulated Depreciation       1,587,468       (1,687,468)       - \$ - \$       -
1,587,468 (1,587,468)	cumulated Depreciation         1,587,468         (1,587,468)         - \$         - \$         - \$           Net Plant in Service         \$ 5,304,728         \$ (5,304,728)         - \$         - \$         - \$           vances in Aid of Construction rimbutions in Aid of Construction         \$         \$         - \$         - \$           Gross         Accumulated Amortization         \$         \$         - \$         - \$           t Contributions in Aid of Construction         \$ \$         \$         - \$         - \$           terred Income Tax         stomer Deposits         \$         \$         \$           rking Capital         \$         \$         \$           rking Capital         \$         \$         \$           rking Liability)
1,587,468 (1,587,468) - \$ - \$ - \$ - \$ - \$ (5,617) \$ - \$ - \$ (5,617) \$ (5,304,728) \$ - \$ - \$ - \$ - \$ (5,617) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	cumulated Depreciation         1,587,468         (1,587,468)         -         \$
\$ 5,304,728 \$ (5,304,728) \$ - \$ - \$ 5,617 \$ - \$ - \$ (5,617) \$ - \$ (5,617) \$ - \$ - \$ (5,617) \$ - \$ - \$ (5,617) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Net Plant in Service
Inuction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	vances in Aid of Construction ndributions in Aid of Construction: Gross Accumulated Amortization  it Contributions in Aid of Construction  ferred Income Tax storner Deposits  25,368,073  25,368,073  - \$ - \$ - \$  25,368,073  \$  15,368,073  \$  15,368,073  \$  16,368,073  \$  17,368,073  \$  18,368,073
Truction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	vances in Aid of Construction mributions in Aid of Construction Gross Accumulated Amortization t Contributions in Aid of Construction ferred Income Tax stomer Deposits  Triple Capital t Regulatory Asset / (Liability)  Triple Capital Triple Capita
Truction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Accumulated Amortization
Truction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Gross Accumulated Amortization  **Contributions in Aid of Construction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
25,368,073 (25,368,073) - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Accumulated Amortization  st Contributions in Aid of Construction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
25,368,073 (25,368,073) - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	# Contributions in Aid of Construction \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
25,368,073 (25,368,073)	ferred Income Tax 25,368,073 (25,368,073) Istomer Deposits
	stomer Deposits orking Capital rt Regulatory Asset / (Liability)
	orking Capital
	orking Capital tt Regulatory Asset / (Liability)
	Asset / (Liability)
\$ (20.063.345) \$ 20.063.345 \$ - \$ - \$ - \$ - 6 - c - c - c - c - c - c - c - c - c	
	20.053.345) 5 70.053.345 5 5
\$ 20.063.345 \$ - \$ - \$ 5.47	
	\$ (20,063,345) \$ 20,063,345 \$ - \$ - \$

	i							Mete	Meter Shop								
	¥	[A] Actual	[B] Total	[C] Adjusted	<u>e</u>		(E)	[F] Settlem	[F] [G] [H] Settlement Rate Base Adjustments	se Adjustr	[H] nents	=		≘	Total	[L] Adiuster	٠,
	Tes E	End of Test Year	Pro Forma Adjustments	Test Year - As Filed	BLANK	, 취	Settlement Adi. RB-1	Settlement Adj. RB-2	Settlement Adj. RB-3	3-3 /	Settlement Adj. RB-4	BLANK		Settlement Adj. RB-5	Settlement Adjustments	Test Year - Settlement	불팀
Plant Classification	6	4		_	•	•		•									
Source of Supply Plant	9	, , ,	. (08)	, ,	Ð	<i>p</i>		, , ,							, <del>()</del>	<b>↔</b>	,
Pumping Plant		; ,	€,	•		,	•	•							• •		
Water Treatment Plant		2,050	(2,050)	1		,	•	•									
Transmission & Distribution Plant		990'9	(990'9)	•		·	ı	ı							•		
General Plant		146,809	(146,809)	į											•		
Total Gross Plant in Service	69	155,005 \$	(155,005) \$		\$	<del>69</del>	,	, \$7	€	<b>€</b> >	,	ક	\$			s	١.
Less: Accumulated Depreciation		56.404	(56.404)	,													
Net Plant in Service	<del>ss</del>	98,601 \$	(98,601) \$		<del>59</del>		-	- \$	\$	€	-	€	69	-		₩	
Fess:																	
Advances in Aid of Construction			•	•											•		,
Gross			,	١													
Accumulated Amortization			. ,														
Net Contributions in Aid of Construction	es			•	€	\$		€	€9	\$		€9	<del>\$</del>	1	₩	8	. .
Deferred Income Tax		1	,	•											•		,
Customer Deposits		ı	•	٠											•		
Add:																	
Working Capital			•	•											•		,
Net Regulatory Asset / (Liability)			•	•											•		
			ļ														
Total Rate Base	<del>69</del>	98,601 \$	(98,601) \$	,	8		,	-	€9	<del>6</del> 9	,	69	69	,	9	မ	١,

 $\frac{1}{10} \frac{1}{10} \frac$ 

Exhibit

Pinal Valley	* ā	(Decrease)		1		es		•	•	•		· •			•	•		, ,					,	•	• •			•	•	•					•		•						· · · · · · · ·	69	\$ 288,979	\$ (288,979)
	Depreciation	Kate	%U0 U	)/a	, c	<b>5</b>		%00.0	00:00	n/a	3.13%			0.00%	2.86%	5.88%	\$.00. <del>†</del>		8000	800.0	2.30%	2.00.7		%00.0	200%	1.79%	2.00%	2.38%	4.55%	1.82%			%00.0	2.50%	n/a	6.67%	5.00%	4.00%	5.00%	6.67%	6.67%	3.33%				
		tool Coldinated	intangible Flatit 301 Organization				Source of Supply Plant	310.1 Water Rights	310.3 Other Source of Supply Land	310.4 Wells - Other	314 Wells	Subtotal Source of Sup. Plant	Pumping Plant			328 Gas Engine Equipment		Water Treatment Diant	330 Water Treatment Diant I and		332 Water Treatment Equipment		Transmission & Distribution Plant	340 Trans. and Dist. I and			344 Fire Sprinkler Taps	345 Services		348 Hydrants	Subtotal Trans. & Dist.	ď.			-			•				398 Miscellaneous Equipment	Subtotal General Plant	Total Utility Plant	Accumulated Depreciation	Net Plant

[8]	Adjstmt' to Depreciation	Expense	•	•	69		, ,	•	.	' &>	•	•	•	\$	-	•			(D) *	•	ŗ	•	•	•	•	9	•	•	,	•	•	•	•				€9	\$		89		(10/)				
[A] Ajo	Increase /	(Decrease)	· •	•	5		<b>,</b> 1	•		1 59	1	1	•	€		•	1 .	(16)	(91)	ı	1	1	•	•	<b>i</b> 1	\$		ı	ı	1	1	1		•			' ·	\$ (16)								
	Depreciation		%00.0	a // / / /	•	%UU U	%00:0 %00:0	n/a	3.13%		0.00%	2.86%			:	%00.0	2.50%	2.00%		0.00%	2.00%	1.79%	2.00%	7.30% 7.55%	1.82%			0.00%	2.50%	n/a	6.67%	3.00%	5.00%	6.67%	6.67%	3.33%										
		쁄	Organization Franchises		Subtotal Intangible Plant	310.1 Water Rights	310.3 Other Source of Supply Land	310.4 Wells - Other	Wells Subtotal Source of Sun Diant	ump		Fumping Plant Struct. & Improv. Fleethic Dimping Equipment		Subtotal Pumping Plant	®		Water Treatment Equipment		ransr	Trans, and Dist. Land			Services			Subtotal Trans. & Dist.	ě				Variet Puriture & Equipment Warehouse Fourinment	Tools, Shop & Garage Fortin	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Subjoial General Plant	Total Utility Plant		Accumulated Depreciation	Net Plant					
	Line No.		301		ഗധ			9 310	11 314			15 325			18	33.4				340	25 342	27 243								35 390.1					41 39/		3 4	45	46	47 48	49	20	51	53	5 2	55

ARIZONA WATER COMPANY

Settlement Rate Base Adjustment RB-2 Test Year Ended December 31, 2010

True-up Post-Test Year Plant to Reflect Actual Costs

Adjstmt' to Depreciation ဗ Expense 3,494 353 033 Pinal Valley Decrease) ncrease / 1-4768  $\overline{\circ}$ 141,847 \$ Work Authorization 120,248 13,882 141,847 Actual \$ 137,814 \$ 13,529 116,754 531 1-4768 Filed As ₹ ďa n/a ď Z 2.86% 5.88% 0.00% 0.00% 0.00% 3.13% 0.00% 2.50% 2.86% 2.00% 2.38% 4.55% 0.00% 6.67% 5.00% 4.00% 5.00% 6.67% 6.67% 3.33% 0.00% 4.00% ďa Depreciation Rate Accumulated Depreciation (1/2-Year Convention) Subtotal Source of Sup. Plant Pumping Plant Struct. & Improv. Subtotal Water Trtmt. Plant 310.3 Other Source of Supply Land Water Trtmt. Struct. & Improv. Transmission & Distribution Plant Electtric Pumping Equipment Office Furniture & Equipment Warehouse Equipment Tools, Shop & Garage Equip. Subtotal Intangible Plant Water Treatment Plant Land Water Treatment Equipment Power Operated Equipment Subtotal Pumping Plant Communication Equipment Subtotal General Plant Subtotal Trans. & Dist. Miscellaneous Equipment Leasehold Improvements General Plant Structures Gas Engine Equipment Laboratory Equipment Trans. and Dist. Land Pumping Plant Land Trans. & Dist. Mains Source of Supply Plant General Plant Land Water Treatment Plant Fire Sprinkler Taps Other Intangibles Total Utility Plant Storage Tanks Intangible Plant 11 Organization 12 Franchises 310.1 Water Rights 310.4 Wells - Other Pumping Plant General Plant Services Hydrants Net Plant 314 Wells 301 320 330 321 340

Ē	<u>a</u>	Adjstmt' to	Depreciation	Expense	, <del>()</del>	1	,	69			•	•		·	1		•	•	<b>↔</b>		•	•	·	, <del>(4)</del>			746		(405)	•		341		. 1	•	•		•	•		•	<i>e</i> :		341		1/0	\$ 24.479						
Pinal Valley (Continued)	<u> </u>	1-4773	Increase /	(Decrease)		•				•					•		•	•			•				·		41,678	. •	(17,029)	1	,	24,649	ı	,				•			•			24,649									
	[5] Work Authorization	1-4773	Actual	[S	€9			,					ľ	•					<del>\$</del>				•	•			117,361		28,468		- 1	145,629										47		145,829 \$									
[A]		1-4773	As					<del>ده</del> ا					ŀ	•					\$				ŀ	•			75,683		45,497			\$ 001,121										67		121,180 \$									
		;	Depreciation	Nate	0.00%	n/a	n/a	₩		0.00%	%00.0 ,	n/a	3.13%	9	%000	2.86%	5.88%	4.00%	€		0.00%	2.50%	7.86%	A	%00 o	2.00%	1.79%	2.00%	2.38%	4.55%	1.82%	9	0.00%	2.50%	n/a	6.67%	2.00%	4.00%	5.00%	6.67%	3.33%	₩ 8		<del>ω</del>	( " )	Verillority							
				Intangible Plant	Organization	Franchises	Other Intangibles	Subtotal Intangible Plant	Source of Supply Plant	310.1 Water Rights	3 Other Source of Supply Land	+	VVBIIS Subtotal Source of Sun Blood	Pumping Plant	Pumping Plant Land			Gas Engine Equipment	Subtotal Pumping Plant	voater Treatment Plant	Water Treatment Plant Land	Water Troopmont Equipmont	Voace Treatment Equipment	Subtotal Water Trum. Plant Transmission & Distribution Diant	Trans. and Dist. Land	Storage Tanks	Trans. & Dist. Mains	Fire Sprinkler Taps	Services	Weters	Hydrants Sulkidal Trans & Diet	General Plant	General Plant Land	General Plant Structures	_	Office Furniture & Equipment	Warehouse Equipment	Tools, Shop & Garage Equip.	Laboratory Equipment	Communication Equipment	Miscellaneous Equipment	Subtotal General Plant		Total Utility Plant	Accumulated Depression (4/9 Voca)		Net Plant						
			P C		301		4 303		200		310.3	,		12	13 320			16 328		ò	200				340				28 345	29 346			386			•		38 394	39 392				44	45	46 47	48	49	ය ය	52	22.53	54	55	

Exhibit
Schedule B-2 Settlement Appendix
Page 6 of 17
Witness: Reiker

[a]	Adjstmť to	Depreciation	expense	ı <del>69</del>	1	1	59		•	•	,		1 <del>(4)</del>		1 1	1	•			•	•	•	· •		1		(2,103)	2.665	•		\$ 785		, ,	, ,	•	•		,	•	•		' <del>'</del>	785		\$ 393		\$ 6,362					
\ \	1-4772	Increase /	Declease	' &	•		•		,	•	•		, \$ <del>5</del>	·		•	•	، ب		•	1		, sə		•	(117.510)		3 111,993		2 12,272	€				•	ı	•	,	•		.	ا چ	6 755	•								
[B] Work Authoriz		As Actual	200				• <del>•</del>						, sə					· •					•			663 251 545 741		111,993			663,251 \$ 670,006											· **	663.251 \$ 670.006	*								
		Depreciation A		0.00%	n/a	n/a	49		0.00%	%00.0	n/a	3.13%	æ	%UU 0	2.86%	5.88%	4.00%	€9		0.00%	2.50%	2.86%	**	è	0.00% 0.00%			2.38%	4.55%		φ	à	2.50%	n/a	%299	2.00%	4.00%	2.00%	6.67%	6.67%	3.33%	A	ş		ention)							
		u	Intangible Plant	Organization	Franchises	Other Intangibles	Subtotal intangible Plant	Source of Supply Plant	Water Rights	310.3 Other Source of Supply Land	Wells - Omer	Wells	Subjects Source of Sup. Plant Dimping Plant	Pumping Plant Land	Pumping Plant Struct. & Improv.	Electtric Pumping Equipment	Gas Engine Equipment	Subtotal Pumping Plant	Water Treatment Plant	Water Treatment Plant Land	water Intim. Struct. & Improv.	valer Treatment Equipment	Subjudge Water (Itmlt, Plant Transmission & Distribution Disease	Trans and Dist I and	Storage Tanks	Trans. & Dist. Mains	Fire Sprinkler Taps	Services	Meters	Hydrants	Subtotal Trans. & Dist.	General Plant	General Plant Structures	Leasehold Improvements	Office Furniture & Equipment	Warehouse Equipment	Tools, Shop & Garage Equip.	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaredus Equipment		Total Utility Plant	•	Accumulated Depreciation (1/2-Year Convention)	100	Net Plant					
	<u></u>	P C N				4 303	່ດພ	240	210.1		,	0. £		13 320			16 328		č	330		756		346	25 342					30 348	31	380		35 390.1	,,,		38 394			41 39/		4	5	46	47	<b>5 6</b>	64.0	51	52	53	5 2	55

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Rate Base Adjustment RB-2 (Continued)
True-up Post-Test Year Plant to Reflect Actual Costs

Work Authorization 1-4801 Adj		1	Ā	Pin.	Pinal Valley (Continued)	Q
1-4801   1		ļ	- 1	ork Authorizatio		<u>.</u>
Plant		Depreciation Rate	1-4801 As Filed	1-4801 Actual	1-4801 Increase / (Decrease)	Adjstmt' to Depreciation Expense
Plant		78000				
Section   Sect		0.00% n/a			· ·	; 1
ourse of Sup- Plant 0.00%	libles Intangible Plant	- 1				
ource of Sup- Plant 0,000% - 3,13% - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	y Plant	•	•		•	· •
aucre of Sup. Plant 0.00% 2.86% 23.971 35,083 11,112 400% 2.86% 2.3.971 35,083 11,112 5 4000mmtd 4.00% 5.23.971 5.5083 11,112 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	of Supply Land	%00.0 %00.0			•	•
313% \$ - \$ - \$ - \$ - \$ \$	pina fiddina ia .	0.00%			. ,	1 1
ant 0.00%		- 1			•	
v. 5.88% 23.971 35.083 11,112 58% 2.89% 23.971 \$ 35.083 \$ 11,112 5 \$ 0.00% 2.50% 2.50% 2.0	Source of Sup. Plant	₩		•	· &	· <del>69</del>
2.88% 23,971 35,083 11,112 5.88% 20.00% 2.50% 2.86% 2.	nt Land	%00.0				•
5.00% 2.00% 2.00% 2.00% 2.00% 3.30% 4.55% 4.55% 4.55% 5.649 5.75,449 7.1,074 2.00% 6.67% 5.00% 6.67% 6	nt Struct. & Improv.	2.86%				ı
1.00% 2.50% 2.86% 2.00% 2.00% 2.00% 2.38% 4.55% 4.55% 4.55% 6.4,375 \$ 75,449 \$ 11,074 2.50% 2.50% 2.50% 6.67	ping Equipment	5.88%	23,971	35,083	11,112	653
0.00% 2.50% 2.86% 2.00% 2.00% 2.00% 2.00% 2.00% 2.38% 4.55% 4.55% 4.55% 6.4375 \$ 75,449 \$ 11,074 2.50% 6.67% 5.00% 6.67%	Equipment Pumping Plant	- 1				
2.50% 2.86% 2.86% 2.00% 2.00% 2.00% 2.38% 4.55% 4.55% 1.82% 5.00% 2.50% 1.00% 5.00% 5.00% 6.67% 6.67% 6.67% 6.67% 6.67% 6.67% 3.33% 6.67% 6.67% 8.88,346 \$ 110,533 \$ 22,187 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	t Plant	•				
2.50% 2.88% 5.00% 2.00% 2.00% 4.55% 6.4,375 \$ 75,449 \$ 11,074 2.50% 1.82% 6.67% 5.00% 5.00% 6.67% 6.67% 6.67% 6.67% 6.67% 6.67% 3.33% 8.346 \$ 110,533 \$ 22,187 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	nent Plant Land	%00:0			•	,
2.86% 2.00% 2.00% 2.00% 2.38% 4.55% 1.82% 2.50% 6.67% 5.00% 5.00% 6.67% 5.00% 6.67%	Struct. & Improv.	2.50%				
0.00% 2.00% 1.79% 64.375 75,449 11,074 2.00% 4.55% 1.82% 6.4375 75,449 11,074 5 6.67% 5.00% 6.67% 6.67% 6.67% 6.67% 5.00% 6.67% 6.67% 6.67% 6.67% 5.33% 7.449 7.449 7.449 8.11,074 8.667% 6.67%	nent Equipment	2.86%			•	•
2.00% 2.00% 1.79% 64.375 75,449 11,074 2.33% 4.55% 1.82% 5.60% 6.67% 5.00% 6.67% 6.6	Water Trimit. Plant	€			· •э	, \$
0.00% 2.00% 2.38% 2.38% 2.38% 2.50% 3.64,375 \$ 75,449 \$ 11,074 2.50% 2.60% 2.60% 2.60% 3.33%	Distribution Plant					
2.00% 2.38% 2.38% 4.55% 1.82% 5.60% 5.00% 5.00% 6.67% 6.67% 6.67% 5.00% 5.00% 6.67% 6.67% 6.67% 8.33% 8.346 \$ 110,533 \$ 22,187	اist. Land ارم	0.00% 0.00%			•	1
2.00% 2.38% 4.55%	Mains	2.00% 1.79%	AA 275	75 449	11 074	100
2.38% 4.55%	r Taps	2.00%	20.5	2	t 2. '	98 ,
1.82% \$ 64,375 \$ 75,449 \$ 11,074 \$ 0.00% 2.50% 6.67% 5.00% 6.67% 6.67% 3.33% \$ - \$ - \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	<u> </u>	2.38%				•
1.82%		4.55%			•	1
\$ 64,375 \$ 75,449 \$ 11,074 \$ \$ 2.50%    1,00%		1.82%			•	•
2.50%  1.667%  5.00%  6.67%  6.67%  3.33%  8.88,346 \$ 110,533 \$ 22,187	Frans, & Dist.	₩				ľ
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\$ 88,346 \$ 110,533 \$ 22,187 \$ \$	Jeneral Plant	<b>69</b>				· •
ь .	'lant	φ.	346	110,533		
6	J Depreciation (1/2-Year C	Sonvention)				\$ 426
						•

Exhibit
Schedule B-2 Settlement Appendix
Page 8 of 17
Witness: Reiker

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Rate Base Adjustment RB-2 (Continued)
True-up Post-Test Year Plant to Reflect Actual Costs

[a]	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Adjstmt to Depreciation	Expense	<del>e</del>	, ,	•	θ.		•	•		1	·	•	1	(112)	•	\$ (112)			•		, <del>•</del>			1			1		69		•	1	•	•	ı	1	•	•	,	· ·	•	\$ (112)		\$ (99)	\$ (1.853)						
Pinal Valley (Continued) [C]	4 4000	I-4602 Increase /	(Decrease)		•	•				•	r	,	·	,	•	(1,909)	•	(1,909)		•			, \$		•			•					•	•		1	ı	•	•	•	•		•	(1,909)									
Pinal [B]	Work Authorization	Actual	Cost	·			,						1			78,811		78,811					•																					78,811									
<u>(</u>	We	1-460 <i>z</i> As	Filed				-						,			80,720		\$ 80,720 \$					<del>دی</del> ۱																			9		\$ 80,720 \$									
i	1	Depreciation	Rate	%000	6/00:0 D/a		ام		%00.0	%00.0 ,	n/a	3.13%	7	0.00%	2.86%	5.88%	4.00%	•		00:0	2.50%	2.86%	<del>97</del>	0	%00.0	2.00%	1.79%	2.00%	4.55%	182%		•	0.00%	2.50%	n/a	6.67%	9.00°c	4.00%	9.00%	0.01%	9.20%	1	•	 	;	vention)							
				intaligible Flam  Organization	Franchises	Other intangibles	Subtotal Intangible Plant	Source of Supply Plant	310.1 Water Rights	310.3 Other Source of Supply Land	310.4 Wells - Other	Wells Subtotal Source of Sun Dloot	Pumping Plant	Pumping Plant Land	Pumping Plant Struct. & Improv.	Electtric Pumping Equipment	Gas Engine Equipment	Subtotal Pumping Plant	Water I reatment Plant	water I reament Flant Land	water I rimt. Struct. & Improv.	Water I reatment Equipment	Subtotal Water Trimt. Plant	Transmission & Distribution Plant	Irans, and Dist. Land	Storage Lanks	Clans. & Dist. Mains	Services	Meters	Hydrants	Subtotal Trans. & Dist.	General Plant	General Plant Land			Office Furniture & Equipment	valenouse Equipment	Loois, Shop & Garage Equip.	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Subtotal General Plant		Total Utility Plant	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accumulated Depreciation (1/2-Year Convention)	Net Plant						
		Line	<u> </u>	2 301	3 302	4 303		9		310.3			12 Pu	320			16 328		18	330		21 332		247	240	25 342			29 346							36 391		39 394					44	45	46 47	48	49	90	51	52	22.	4 t	S

Recap Schedules:

AKIZONA WAIER COMPANY	Test Year Ended December 31, 2010	Settlement Rate Base Adjustment RB-2 (Continued)	True-up Post-Test Vear Plant to Reflect Actual Costs
AKE	Test Y	Settle	Tries

[D] Adjstmt to Depreciation	Expense	· ·	,	1	5		ı	ı			1 <del>69</del>	•	•	(121)		\$ (121)		r			•	1		•	•	(6)			(a) ♣	,		r	•		•				en en	<b>,</b>	\$ (129)		(co)	\$ (2,350)					
Pinal V [B] Work Authorization 1-4803 Actual	Filed Cost (Decrease)	€5	•					•			1 99	•		35,039 32,984 (2,056)		35,039 \$ 32,984 \$ (2,056)		•		9		•	•	1		359 (359)		•	(ACC) # - # ACC	•	•	,	•	•	•		•	•		•	35,398 \$ 32,984 \$ (2,415)								
 <u>s</u>	<del>Vare</del>	%000	n/a	n/a	₩		0:00%	0.00%	n/a	%21.5 %21.5	÷	%00.0	2.86%	5.88%	4.00%	€	7000	%00.0 %09.0	2.30% 2.30%	200.7	•	0.00%	2.00%	1.79%	2.00%	2.38%	4.55%	1.82%	A	%UU 0	2.50%	n/a	6.67%	2.00%	4.00%	5.00%	6.67%	0.01%	8,555		<u>ω</u>	Continuition	COINGINGII)						
	Intangible Plant	1 Organization		ş	Subtotal Intangible Plant	Source of Supply Plant	310.1 Water Rights	310.3 Other Source of Supply Land	4	^	Subtotal Source of Sup. Plant Pumping Plant	0 Pumping Plant Land			Ö	Subtotal Pumping Plant	Water Treatment Plant I and				Transmission & Distribution Plant	0 Trans. and Dist. Land	٠,					o nydrants Subtotal Trans 9 Dict	General Plant	9 General Plant Land	_	Ξ.	_	ا <	_		5 Power Operated Equipment 7 Communication Equipment				Total Utility Plant	Accumulated Depreciation (1/2-Veer Contention)		Net Plant					
Line	<u> </u>	2 301	3 302	4 303	s o	; 1			310.		- 2	13 320			16 328	<u> </u>	19 330				3	24 340				28 345		34 546	3 6	389	34 390				38 394		40 390			4 :	45	47	. 48	49	2 20	22	23	25	55

Schedule B-2 Settlement Appendix Page 10 of 17 Witness: Reiker

Exhibit

	<u> </u>	Adjetmt' to	Depreciation	Expense	•	'		69	•	,	ı	ı		' <del>69</del>		, ,	•	1	· •		P		, 67			(28)		ı	1	1	(28)		•	,	1	,		1 1	,	1	•	 		\$ (28)	\$ (14)	\$ (1,368)					
Pinal Valle	[A] [B] [C]	1-4807 1-4807 1-4807	Actual	Cost	•	· •	• •	. s	•			•					•		- w - w -		• '	•				33,339 31,958 (1,381)	•		•		\$ 33.339 \$ 31.958 \$ (1.381)	• • • • • • • • • • • • • • • • • • • •		•	•	•	•		•	•		- & - & - &	9 000 00	\$ 655							
'		•	Depreciation	Rate		%)°C	1,0g 1,0g	le Plant		0.00%	pply Land 0.00%	n/a	3.13%	or sup. Plant	%UU U			ent 4.00%	g Plant	2000 C				tion Plant				2.00%	7.38%	4.53%				2.6		quipment 6.67%	ri su				ment 3.33%	•			Accumulated Depreciation (1/2-Year Convention)						
			Line	No.	1 Intangible Plant	3 302 Franchises			6 Source of Supply Plant			310.4	10 314 Wells	11 Subtotal Source of Sup. Plant	320	321	325	16 328 Gas Engine Equipment	17 Subtotal Pumping Plant	33(	33.1	332		Trar	340	342	343		20 346 Meters	348	2	Gener	389	989	35 390.1 Leasehold Improvements		398	395	396	397	398 Mis	43 Subtotal General Plant	44 45 Total I Itility Disert			49 Net Plant	51	52	53	54	55

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Rate Base Adjustment RB-2 (Continued)
True-up Post-Test Year Plant to Reflect Actual Costs

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Exhibit

[0]	Adjstmt' to	Depreciation	Expense	· ·	•	•	66	•				r =	er.	· •	•		140		\$ 140				•	₩		•	•	•		•		-	,		•	•		•	•		<b>s</b> 1			<del>\$</del>		\$ 140		9	5 2314						
S	1-4763	Increase /	(Decrease)	,	,				•	•	•	ı •		•	•	•	2,384		\$ 2,384		•	•	•	- 8		•	•	•	•	•	•	-	, es		•		•		•	•				8		2,384									
	1-4763	Actual	Cost	-			,							,			17,519		17,519					,									'											-		17,519									
1	1-4763	i As	Liled				-	•					65	۲			15,135		15,135 \$					5									<del>•</del>											<del>()</del>		15,135 \$									
		Depreciation	Kate	%00.0	n/a	n/a	မာ	•	0.00%	0.00%	n/a	3.13%	65	٠	%00'0	2.86%	5.88%	4.00%	€>		%00:0	2.50%	2.86%	€9		0.00%	2.00%	1.79%	2.00%	2.38%	4.55%	1.82%	<del>69</del>	7800	0.00%	88.0	2015 2075 2015	0.01 % 5.00%	2.00%	,00.r	6.67%	6.67%	3.33%	\$		<del>ω</del>		nvenuon)							
			Intandible Plant	Organization	Franchises	Other Intangibles	Subtotal Intangible Plant	Source of Supply Plant	310.1 Water Rights	310.3 Other Source of Supply Land	310.4 Wells - Other	Wells	Subtotal Source of Sup. Plant	Pumping Plant	Pumping Plant Land	Pumping Plant Struct. & Improv.	Electtric Pumping Equipment	Gas Engine Equipment	Subtotal Pumping Plant	Water Treatment Plant	Water I reatment Plant Land	Water Trtmt. Struct. & Improv.	Water Treatment Equipment	Subtotal Water Trtmt. Plant	Transmission & Distribution Plant	Trans, and Dist. Land	Storage Tanks	Trans. & Dist. Mains	Fire Sprinkler Taps	Services	Weters	Hydrants	Subtotal Irans. & Dist.	General Plant   and	General Plant Structures	easehold Improvements	Office Furniture & Fauinment	Warehouse Equipment	Tools Shop & Garage Equip	Laboratory Fourinment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Subtotal General Plant	· · · · · · · · · · · · · · · · · · ·	Total Utility Plant	Accimulated Degraciation (1/2 Year Canting	Acculiniaida Depiecianoi (17276a) voi	Net Plant						
		Line	- <u> </u>	2 301	3 302	4 303	5		7 310.1	8 310.3	9 310.4	0	7		35			16 328					21 332							28 345		30 348	3 2	380	34 390						40 396	41 397	42 398	43	44 .	45	46 47	₹ 84	49	50	51	52	53	4 1	S

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Schedule B-2 Settlement Appendix
Page 12 of 17
Witness: Reiker

(Q)	Total	Adjstmt' to	Depreciation	Expense	¥	•	• 1	<del>6</del>		•	•	r	•	₽			. ;	999	- 99		•	1	1	\$			(28)	(/60,1)	2.260	002,2	227	\$ 1,362		r	1	•	•	ı					69		\$ 1,923	\$	\$ 53,341			
Pinal Valley - Total		Total	Increase /	(Decrease)							,		•			•		9,532	0 537	700'0	,	•		.		•	(1,381)	(61,203)	94 958	20,'to	12,457	44,771		•	,	1		Ī	• •	,	•	•			54,303					
Pinal (B)	Work Authorization	Total	Actual ir					<del>ω</del>		,	•			<del>\$</del>				164,397	16/ 307 @		ı			€9 -			31,958	000,000	154 343	) t	19,988	1,065,089 \$		ı				ı	1 1	•	ı	,	1		1,229,486 \$					
[A]	İ	Total		Filed		•	. 1	5			•			<b>\$</b>			, ,	154,865	154 865 &				,	\$			33,339	920,000	59.385	20,1	7,531	1,020,318 \$		1		•			. ,	,	ı	•	69		1,175,183 \$					
			Depreciation	Rate	\$ %00 0		5 /c	69		%00.0	0.00%	n/a	3.13%	<b>6</b> Э	;	0.00%	7.86%	5.88% 20%	e-	•	0.00%	2.50%	2.86%	€9		%00.0 0	2.00%	%67.1 %00.0	2.38%	4 55%	1.82%	69		0.00%	%OC.7	1)d	5.00%	4.00%	5.00%	6.67%	6.67%	3.33%	မှာ	- i	မှာ	/ention)				
				4.00	angible Flam. Organization	Franchises	Other intangibles	Subtotal intangible Plant	Source of Supply Plant	310.1 Water Rights	310.3 Other Source of Supply Land	310.4 Wells - Other	Wells	Subtotal Source of Sup. Plant	Pumping Plant	Pumping Plant Land	Punipulg Plant Struct. & Improv.	Electuric Pumping Equipment Gas Engine Equipment	Subtotal Pumping Plant	Water Treatment Plant	Water Treatment Plant Land	Water Trtmt. Struct. & improv.	Water Treatment Equipment	Subtotal Water Trtmt. Plant	Transmission & Distribution Plant	Trans. and Dist. Land	Storage Lanks Trans & Dist Mains	Fire Sprinkfer Tans	Services	Meters	Hydrants	Subtotal Trans. & Dist.	General Plant	General Plant Land	Cercial Figure Succiales	Ceaseriou Improvernerus Office Fumiture & Fourinment	Warehouse Fournment	Tools Shon & Garage Fourin	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Subtotal General Plant		l otal Utility Plant	Accumulated Depreciation (1/2-Year Convention)	Net Plant			
				1	301	302			Sou	310.1	310.3 (	310.4 \	314		ξ	320		328		Wat	330	331	332 \		Trai	_ ,	342	_			348	•	ē	500	-			,	_	396				•	-	a.	_			

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010

True-up Post-Test Year Plant to Reflect

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lest real Elided December 31, 2010	Settlement Rate Base Adjustment RB-2 (Continued	Trile.iin Docf. Tecf Veer Diens to Deflect Actival Costs

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Schedule B-2 Settlement Appendix
Page 13 of 17
Witness: Reiker

	[Q]	Adistmt' to	Depreciation	Expense	69	•		٠ چ		, ,	•	-	<b>6</b> 9		. 1	•		' &>		E I	. ,	·	•	1	•	103	•		. 1	\$ 103			•	,	•	d 1	1	•	•	•	· ·	\$ 103		\$ 51	4	9,004				
White Tank	[0]	1-4810	Increase /	(Decrease)	· \$	•		' &	,	•	•		- •>	,		•		· •••				  -		•	, ;	5,735	, ,			\$ 5,735		•			•	. ,	,	•				\$ 5,735								
	[B] Work Authorization	1-4810	Actual	Cost				·					· •					·								121,464				121,464										ļ	,	121,464								
	₹	1-4810	As	Lifed				•					r					•				1				115,729				115,729 \$											<i>₽</i>	115,729 \$								
		I	Depreciation	Rate	0.00%	n/a	n/a	ь	%00.0	0.00%	n/a	3.13%	₩	%00.0	2.86%	5.88%	4.00%	<del>',</del>	%000	2.50%	2.86%	<del>67</del>		%00.0	2.00%	7.00%	2.38%	4.55%	1.82%	₩		0.00%	2.50%	6.67%	5.00%	4.00%	2.00%	6.67%	6.67%	3.33%	<del>P</del>	မ		rtion)						
			Pe	Intangible Plant	301 Organization		303 Other intangibles	Source of Supply Plant	310.1 Water Rights	310.3 Other Source of Supply Land	4	314 Wells	Subtotal Source of Sup. Plant Pumping Plant	320 Pumping Plant Land			328 Gas Engine Equipment	Water Treatment Plant	330 Water Treatment Plant Land		332 Water Treatment Equipment	Subtotal Water Trtmt. Plant	<u>'</u> <u>a</u>		342 Storage Lanks 343 Trans & Diet Mains	- 11.		346 Meters	348 Hydrants	Subtotal Trans. & Dist.	φ	389 General Plant Land	390 General Plant Structures			394 Tools, Shop & Garage Equip.			39/ Communication Equipment	Section in section in the section in		Total Utility Plant		Accumulated Depreciation (1/2-Year Convention)	Net Plant					
			Line	S	8		4 տ	റ ശ				2 5	- 2	ι ε			ō ¢	- 8				22			9 %		•	29		સ્ લ		888							. c . c		4	45	46	, 4 4 8	49	20	5 2	2 23	3 %	55

Exhibit

Schedule B-2 Settlement Appendix
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Witness: Reiker

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Rate Base Adjustment RB-2 (Continued)
True-up Post-Test Year Plant to Reflect Actual Costs

[0]	Adistmt' to	Depreciation	Expense	•	·	T				•	•	ı		' ***			( )	, ,	<b>υ</b>	•	ı	•	,	9		•	•	ı				· ·	•	•		ı		•	(1,023)	ı	1 ,	2,116	100		\$ 1.094		\$ 547		\$ 5,617						
Phoenix Office [C]	1-4823	Increase /	Decrease)			•					1	•		•		•	, ,		,			•	,					•		•		,		•	•	ı	,		(25,564)		, 1	31,727	6 163	6, 193	6.163	32.12									
Phoe [B] Work Authorization				•	A		6	<del>6</del>					•	<del>/ 2</del>					69	٠				<b>↔</b>								69	•								100	51,727	31 707 €		31,727 \$	4I									
[A] Work A	1-4823 1-		Filed				6	e '						<del>, )</del>					69	•				69								4							25,564				25 56A @		25,564 \$										
<u> </u>	-	Depreciation		ò	%00.0 %0	e/C	9	9	7000	0.00%	%00.0 +/-	n/a	3.13%	æ	7000	0.00%	5.8% 88% 88%	4.00%	es.	•	0.00%	2.50%	2.86%	69		0.00%	2.00%	1.79%	2.00%	4.55%	1.82%	69	•	0.00%	2.50%	n/a	6.67%	2.00%	4.00%	5.00% 5.00%	0.07%	3 33%	₩ 2000	•	₩		vention)								
		_		intangible Plant	Olganization Franchises	Other Intancibles	Subtotal Intendible Dient	Source of Supply Plant	310 1 Mater Binhts	310.3 Other Source of Supply Land	310.4 Wells Other	Wells - Other	Wells Subtatal Source of Suc Direct	Subtotal Source of Sup. Plant	Tipling Flatti Pumping Plant Land	Pumping Figure Carro Pumping Plant Struct & Improv	Electric Pumping Equipment	Gas Engine Equipment	Subtotal Pumping Plant	Water Treatment Plant	Water Treatment Plant Land	Water Trtmt. Struct. & Improv.	Water Treatment Equipment	Subtotal Water Trtmt. Plant	Transmission & Distribution Plant	Irans, and Dist. Land	Storage Lanks	Figure Springles Tons	Fire Optiminer Laps	Meters	Hydrants	Subtotal Trans. & Dist.	General Plant	General Plant Land	General Plant Structures	Leasehold Improvements	Office Furniture & Equipment	Warehouse Equipment	l obors, Shop & Garage Equip.	Laboratory Equipment	Communication Equipment	Miscellaneous Equipment	Subtotal General Plant		Total Utility Plant	•	Accumulated Depreciation (1/2-Year Convention)		Net Plant						
		Line	öl	1 inta	5 6	303			346			_	4.0		320 -	32	325	328		Wa	330	331	332		č	9 4 6 5 6	342	2 2	345	346	348			389	330	390.1	391		30 394	98	307	368	;	4				φ		3 2	- C	22	? :	54	55

ARIZONA WATER COMPANY

Test Year Ended December 31, 2010
Settlement Rate Base Adjustment RB-3
Update Working Cash to reflect Settlement Operating Expenses and Remove Cost of Equity Component (Accept Staff Rate Base Adjustment No. 2 & RUCO Rate Base Adjustment No. 6)

Adjustment to Working Capital / <u>Rate Base</u>	(267,355) (34,674) (5,998)	(308,027)
₹₽ EI	₩	69
Revised Working Capital -	1,066,194 77,677 10,533	1,462,431 \$ 1,154,404 \$
01	↔	69
Company Working Capital - As Filed	1,333,549 112,351 16,531	1,462,431
0 -	<b>↔</b>	69
	Pinal Valley White Tank Ajo	

 $\frac{1}{8} \frac{1}{10} \frac{1}{10} = \frac{1}{10} \frac{1}{10$ 

46 47 47 48 48 50 50 52 53 53 55 56

Western Group [B] [C] [D]	Allocated	Pinal Valley White Tank Ajo	0.3423 0.0304 0.0075		e-				2770	\$ 187 \$	!	1923 \$ 171 \$ 42	÷	4 0000	-				ı	•		ı					es				· •		•			€	187 17 1	\$		1,923 \$ 171 \$ 42	
[A]	Rebuttal -	_			es ,	,	J	•	6 163	\$ 6,163 \$		\$ 5.617 \$	1	£ 57.7 &				69 1	•	1	,	•	5		•	€5 1 €5	<del>.</del>				65 1	•			6,163	\$ 6,163 \$		\$ 5,617 \$		\$ 5,617 \$	
			3-Factor Allocation Ratio	Phoenix Office Plant Classification	Intangible Plant	Source of Supply Plant	Fumping Plant Water Treatment Digat	Transmission & Distribution Plant	General Plant	Total Gross Plant in Service	Less. Accumilated Depreciation	Net Plant in Service	Less:	Deferred Income Tax Total Rate Base		0.00	Plant Classification	Intangible Plant	Source of Supply Plant	Fumping Flant	Water Treatment Plant Transmission & Distribution Plant	General Plant	Total Gross Plant in Service	Less:	Accumulated Depreciation	Net Plant in Service	Total Rate Base		Total Phoenix Office & Meter Shop	Figure Classification	Source of Supply Plant	Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant	l otal Gross Plant in Service Less:	Accumulated Depreciation	-	Less. Deferred Income Tax	Total Rate Base	
	Line	회.	9 7	4 3	9	۰ م	οσ	, 6	£	2 5	5 4	15	9 1	- &	5 5 6	2 2	ង ន	24	32	9 6	7 %	ខ្ល	30	31	33	3 %	32	36 37	8 8	8 6	5 <del>1</del>	42	43	<b>4</b> :	<del>ر</del> ة 15 م	6 <del>7</del>	48	<b>한</b> 년	5.5	22	3

Exhibit
Schedule B-5 Settlement
Page 1 of 4
Witness: Reiker

			Š	Western Group	
	Comp	[A] Company - As Filed Morking Capital		[B] Settlement	[C] Working Capital -
Working Cash Requirement (Sch. B-5 Appendix)	€	254,562	<del>69</del>	(308,027)	(53,466)
Material and Supplies Inventories <sup>1</sup>		128,714		•	128,714
Required Bank Balances <sup>1</sup>		826,817		,	826,817
Prepayments & Special Deposits¹		252,338		1	252,338
Total Working Capital Allowance	မာ	1,462,431 \$	€	(308,027)	1,154,404

<sup>13-</sup>month average balances Supporting Schedules: B-5 Settlement Appendix 

anfield)	[0]	Working Capital -	Settlement	(31,805)	126,149	744,601	227,249	1,066,194
s, St		_		€9				89
Pinal Valley (Casa Grande, Coolidge, Stanfield)	<u>e</u>	Settlement	Adjustments	(267,355)	•	•	•	(267,355) \$
(Ca				€9				69
Pinal Valle	¥.	Company - As Filed	Working Capital	235,550	126,149	744,601	227,249	1,333,549 \$
		S	š	es-				69
				Working Cash Requirement (Sch. B-5 Appendix)	Material and Supplies Inventories	Required Bank Balances <sup>1</sup>	Prepayments & Special Deposits <sup>1</sup>	Total Working Capital Allowance

Line
| Norking Cash Requirement | 3 | (Sch. B-5 Appendix) | 4 | (Sch. B-5 Appendix) | 4 | (Sch. B-5 Appendix) | 5 | (Sch. B-5 Appendix) | 6 | (Sch.

Supporting Schedules: B-5 Settlement Appendix

			White Tank	
	Com	[A] Company - As Filed Working <u>Capital</u>	[B] Settlement Adjustments	[C] Working Capital - <u>Settlement</u>
Working Cash Requirement (Sch. B-5 Appendix)	69	24,222 \$	(34,674)	\$ (10,451)
Material and Supplies Inventories <sup>1</sup>		2,057	•	2,057
Required Bank Balances¹		65,947	•	65,947
Prepayments & Special Deposits <sup>1</sup>		20,124	i	20,124
Total Working Capital Allowance	မှာ	112,351 \$	(34,674) \$	\$ 77,677

Supporting Schedules: B-5 Settlement Appendix Schedule B-5 Settlement Page 4 of 4 Witness: Reiker

Exhibit

			Ajo	
	Comp	[A] Company - As Filed Working Capital	[B] Settlement Adjustments	[C] Working Capital - Settlement
Working Cash Requirement (Sch. B-5 Appendix)	€	(5,211) \$	\$ (866'5)	(11,209)
Material and Supplies Inventories <sup>1</sup>		202	•	507
Required Bank Balances¹		16,270	ī	16,270
Prepayments & Special Deposits1		4,965	•	4,965
Total Working Capital Allowance	\$	16,531 \$	\$ (866'5)	10,533

<sup>13-</sup>month average balances  $\frac{1}{100} \frac{1}{100} = \frac{1}{1$ 

Supporting Schedules: B-5 Settlement Appendix

					Pinal Va	illev (Casa Grande	Pinal Valley (Casa Grande, Coolidge, Stanfield)	_				
	₹	[8]	[0]	[0]			[9]	Ξ	Ξ	2	图	17
			Company - As Filed	- As Filed					Settlement	ment		
	Adjusted	O CONTRACTOR	00000	Net	Lead / Lag	Working Cash	Adjusted			Net	Lead / Lag	Working Cash
Operating Expenses	As Filed	Lag Days	Lag Days <sup>2</sup>	B-CI	D + 365	requirement [A X E]	Resufts - Rebuttal	Revenue Lag Days¹	Expense Lag Days <sup>2</sup>	Lag Days [H - I]	Factor [J + 365]	Requirement [G X K]
Purchased Power	\$ 1,783,602	30.10	30.87	(0.77)	_	(3.758)	\$ 1771179	200	0000	Í		J
Payroll	2,924,079	30.10	14.00	16.10	0.0441	_	•	30.70	30.87	(0.7)	(0.0021)	\$ (3,732)
Purchased Water	445,372	30.10	(55.31)	85.41	0.2340	104 218	427 973	30.10	755 34)	16.10	0.0441	128,988
Chemicals	237,329	30.10	(18.11)	48.21	0.1321	31.348	237,379	30.20	(33.31)	4.00	0.2340	100,147
Property & Liability Insurance	189,650	30.10	(45.27)	75.37	0.2065	39.162	189.650	8.5 5.5	(46.11)	140.21	0.1321	31,348
Workman's Compensation Insurance	43,376	30.10	(46.50)	76.60	0.2099	9,103	43.376	30.10	(46.50)	76.67	0.2000	39,162
Health Insurance	539,321	30.10	(8.92)	39.02	0.1069	57,657	539 321	5.00	(40.00)	30.00	0.2099	9,103
Other O&M (Excluding Rate Case Expense)	2,913,906	30.10	(9.27)	39.37	0.1079	314,311	2 735 356	30.75	(0.92)	30.02	0.1009	759'76
rederal income Taxes	1,505,971	30.10	37.00	(06.9)	(0.0189)	(28,465)	1 224 661	30.5	37.00	(00.9)	0.079	150,052 00,449)
State Income Taxes	331,752	30.10	37.00	(06.9)	(0.0189)	(6.271)	269 782	5 5	27.00	(0.90)	(0.0109)	(23,148)
FICA Taxes	219,076	30.10	14.00	16 10	0.0441	9,664	210,102	20.00	37.00	(6.90)	(0.0189)	(2,099)
FUTA & SUTA Taxes	6.783	30.10	83 10	(53.00)	(0.1452)	100,0	0/0,614	30.10	14.00	16.10	0.0441	9,664
Property Taxes	914 804	30.10	212.00	(181 00)	(0.4004)	(360)	20/0	30.70	83.10	(23.00)	(0.1452)	(382)
Registration, Svc. Contracts & Misc Fees	182 830	30.10	(60 60)	120.30	0.1904)	(433,696)	942,318	30.10	212.00	(181.90)	(0.4984)	(469,608)
Retirement Appliities (401k)	276,460	9.5	(50.05)	120.93	0.3532	64,585	182,839	30.10	(98.83)	128.93	0.3532	64,585
(VI Ot) compliant viction and	2/0,469	30.10	34.72	(4.62)	(0.0127)	(3,499)	276,469	30.10	34.72	(4.62)	(0.0127)	(3,499)
Subtotal	\$ 12,514,327					280 163	9 44 000 404					
							401,030,104					\$ 229,635
Interest Expense Cost of Equity	1,585,957	30.10	91.25	(61.15)	(0.16753)	(265,698)	1,560,544	30.10	91.25	(61.15)	(0.16753)	(261,440)
Sup-	2,925,333	36.10 36.10	•	30.10	0.08247	241,085	i	30.10	ŧ	30.10	0.08247	` ' ,
Subtotal	\$ 4,509,311				\$	(24,613)	\$ 1,560,544					\$ (261,440)
lotak	17,023,638				\$	235,550	13,550,728					\$ (31,805)

	<u>A</u>	<u>(8</u>	<u></u>	[0]	(E)	[F]	[9]	Ξ	Ξ	Ξ	区	IJ
			Company - As Filed	As Filed					Settlement	ment		
	Adjusted	1	1	Net	Lead / Lag	Working Cash	Adjusted			Net	Lead / Lag	Working Cash
	Results -	Revenue	Expense	Lag Days	Factor	Requirement	Results -	Revenue	Expense	Lag Days	Factor	Requirement
Operating Expenses	As Filed	Lag Days	Lag Days <sup>2</sup>	[B-C]	[D + 365]	[A X E]	Rebuttal	Lag Days <sup>1</sup>	Lag Days <sup>2</sup>	H	[] + 365]	GXK
Purchased Power	\$ 147.338	31.37	30.87	0.50		\$ 203	446 136	24 27	20.04	0	7	
Payroll			14.00	17.37	9000			01.57	30.07	100	0.0014	207
Purchased Water	64 894		41.88	(10.51)	(0.0288)	13,361	595,300	91.57	2.60	17.37	0.0476	13,961
Chemicals	18,312		(18.11)	49.48	0.1356	2.483	18,312	31.37	18.14	(10.31)	(0.0288)	(1,808)
Property & Liability Insurance	16,843		(45.27)	76.64	0.2100	3,537	16.843	3137	(45.27)	76.64	0.230	2,403
Workman's Compensation Insurance	3,852		(46.50)	77.87	0.2134	822	3.852	31.37	(46.50)	77.87	0.2134	20,0
Health Insurance	35,631		(8.92)	40.29	0.1104	3,933	35,631	31.37	(8.92)	40.29	0.1104	3 933
Other O&M (Excluding Rate Case Expense)	297,309		(9.27)	40.64	0.1114	33,106	280,404	31.37	(9.27)	40.64	0.1114	31 223
Federal Income Taxes	180,542		37.00	(5.63)	(0.0154)	(2,783)	147,290	31.37	37.00	(5,63)	(0.0154)	(2.271)
State Income Taxes	29,77		37.00	(5.63)	(0.0154)	(613)	32,447	31.37	37.00	(2.63)	(0.0154)	(200)
FICA Taxes	22,133		14.00	17.37	0.0476	1,053	22,133	31.37	14.00	17.37	0.0476	1.053
FUTA & SUTA Taxes	764		83.10	(51.73)	(0.1417)	(108)	764	31.37	83.10	(51.73)	(0.1417)	(108)
Property Taxes	68,827		212.00	(180.63)	(0.4949)	(34,060)	76,289	31.37	212.00	(180.63)	(0.4949)	(37,753)
Registration, Svc. Contracts, & Misc. Fees	16,238	8 31.37	(98.83)	130.20	0.3567	5,792	16,238	31.37	(98.83)	130.20	0.3567	5.792
Retirement Annuities (401k)	18,265	31.37	34.72	(3.35)	(0.0092)	(167)	18,265	31.37	34.72	(3.35)	(0.0092)	(167)
Subtotal	\$ 1,224,026	9				\$ 25,289	\$ 1,172,803					\$ 20,338
Interest Expense Cost of Equity	190,131 350,463	31.37 3 31.37	91.25	(59.88) 31.37	(0.16405)	(31,190) 30,124	187,687	31.37 31.37	91.25	(59.88) 31.37	(0.16405) 0.08595	(90,789)
Subtotal	\$ 540,594	4				\$ (1,067)	\$ 187,687					(30,789)
Total	1,764,620	0				\$ 24,222	1,360,490					\$ (10,451)

¹2010 Actual lag days per AWC billing system.
²Dec. No. 64282 as amended by Dec. Nos. 66849
& 68302. Purchased power and purchased
water lag days per Dec. No. 71845. 

Supporting Schedules:

Company - As Filed		<u>\</u>	[8]	[2]	<u>0</u>	Œ	E	[6]	Ξ	Ξ	[7]	Z.	[7]
Results				Company -	As Filed					Settler	nent		
## \$ 3,083		Adjusted Results -	Revenue	Expense	Net Lag Days	Lead / Lag Factor	Working Cash Requirement	Adjusted Results -	a roave G	200	Net	Lead / Lag	Working Cash
## \$ 3.083 28.95 30.87 (1.93) (0.0053) \$ (16) \$ 3.083 28.95 30.87 (1.93) (0.0053) \$ (17) \$ 7.022 28.95 (1.90) (0.0275) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.811) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.821) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.922) \$ 7.022 28.95 (1.022) \$ 7.022 28.95	rating Expenses	As Filed	Lag Days1	Lag Days <sup>2</sup>	[B-C]	[D + 365]	AXE	Rebuttal	Lag Days1	Lag Days <sup>2</sup>	[H - I]	1 + 365]	Kequirement [G X K]
76 021         28.95         14.00         14.95         0.0409         3,113         76,021         28.95         14.00         14.95         0.0409           147,188         28.95         14.00         10.289         0.0409         3,113         76,021         28.95         14.00         14.95         0.0409           1,146         28.95         (18.11)         47.06         0.1289         44.55         28.95         (18.11)         47.06         0.1289           4,155         28.95         (45.27)         74.22         0.2033         845         41.55         28.95         (48.50)         77.00         0.02073           14,052         28.95         (48.50)         75.47         0.1037         14.68         4.155         28.95         (48.50)         77.42         0.2067           14,052         28.95         (8.97)         75.87         0.1037         14.68         4.156         28.95         (48.50)         77.42         0.2067           14,052         28.95         37.00         (8.06)         (0.0221)         (14.96         28.95         7.00         (8.06)         0.0221         1.00         14.95         0.0409         7.20         28.95         28.95         7.00 </td <td>Purchased Power</td> <td></td> <td></td> <td>30.87</td> <td>(1.93)</td> <td>(0.0053)</td> <td></td> <td></td> <td>28 95</td> <td>30.87</td> <td>(1 93)</td> <td>(0.0053)</td> <td></td>	Purchased Power			30.87	(1.93)	(0.0053)			28 95	30.87	(1 93)	(0.0053)	
147,188   28.95   38.97   (10.03)   (0.0275)   (4.043)   (147,188   28.95   38.97   (10.03)   (0.0275)   (1.146   28.95   (18.11)   47.06   0.1289   44.155   28.95   (18.11)   47.06   0.1289   44.155   28.95   (45.27)   74.22   0.2033   44.155   28.95   (45.27)   74.22   0.2033   44.155   28.95   (45.27)   74.22   0.2033   44.155   28.95   (45.27)   74.22   0.2033   44.155   28.95   (45.27)   74.22   0.2033   75.45   0.1037   14.062   28.95   (46.50)   75.45   0.2047   0.1037   14.062   28.95   (46.50)   75.45   0.1037   14.062   28.95   (46.50)   75.45   0.1037   14.062   28.95   (46.50)   75.45   0.1037   14.062   28.95   (46.50)   75.45   0.1037   14.062   28.95   37.00   (8.06)   (0.0221)   (6.96)   25.902   28.95   37.00   (8.06)   (0.0221)   (6.96)   28.95   37.00   (8.06)   (0.0221)   (6.96)   28.95   37.00   (8.06)   (0.0221)   (6.96)   28.95   28.95   37.00   (8.06)   (0.0221)   (6.96)   28.95   28.95   37.00   (8.06)   (0.0221)   (1.144)   28.95   24.451   28.95   34.72   (5.78)   (0.0499   2.289   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.0159)   (1.144)   7.203   28.95   34.72   (5.78)   (0.01707)   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (1.144)   7.203   28.95   (	Payroll	76,021		14.00	14.95	0.0409	3,113	76,021	28.95	14.00	14.95	0.0409	
1,146   28.95	Purchased water	147,188		38.97	(10.03)	(0.0275)	(4,043)	147,188	28.95	38.97	(10.03)	(0.0275)	(4 043
1,155   28.35	Organization Included Description	1,146		(18.11)	47.06	0.1289	148	1,146	28.95	(18.11)	47.06	0.1289	148
14,022	Morkman's Composition Income	4,155		(45.27)	74.22	0.2033	845	4,155	28.95	(45.27)	74.22	0.2033	845
14,052	working southersalion insurance	956		(46.50)	75.45	0.2067	196	950	28.95	(46.50)	75.45	0.2067	196
5)         75,54         28.95         (9.27)         38.22         0.1047         5,523         49,160         28.95         (9.27)         38.22         0.1047           1,535         28.96         37.00         (8.06)         (0.0221)         (696)         25,902         28.95         37.00         (8.06)         (0.0221)           6,995         28.96         37.00         (8.06)         (0.0221)         (153)         5,692         28.95         37.00         (8.06)         (0.0221)           5,695         28.96         14.00         14.96         0.0409         23.3         5,695         28.95         37.00         (8.06)         (0.0221)           167         28.96         83.10         (54.16)         (0.1484)         (25)         14.00         14.95         0.0409           24,066         28.95         83.10         (54.16)         (0.1484)         (25)         14.02         4,006         28.95         34.72         (5.78)         (0.1484)         7,203         28.95         34.72         (5.78)         (0.0158)         11/4)         7,203         28.95         34.72         (5.78)         (0.0158)           \$         37,9364         \$         28.95         91.25 <td>Office On Charles</td> <td>14,052</td> <td></td> <td>(8.92)</td> <td>37.87</td> <td>0.1037</td> <td>1,458</td> <td>14,052</td> <td>28.95</td> <td>(8.92)</td> <td>37.87</td> <td>0 1037</td> <td>1 458</td>	Office On Charles	14,052		(8.92)	37.87	0.1037	1,458	14,052	28.95	(8.92)	37.87	0 1037	1 458
31,555   28.95   37.00   (8.06)   (0.0221)   (6.96)   25,902   28.95   37.00   (8.06)   (0.0221)   (153)   5,706   28.95   37.00   (8.06)   (0.0221)   (153)   5,706   28.95   37.00   (8.06)   (0.0221)   (153)   5,706   28.95   37.00   (8.06)   (0.0221)   (10.0221)   (153)   5,706   28.95   37.00   (8.06)   (0.0221)   (10.0221)   (12.021)	Outer Owin (Excluding Nate Case Expense)	52,754		(9.27)	38.22	0.1047	5,523	49.160	28 95	(4 27)	38 22	7,040	777
6.947 28.95 37.00 (8.06) (0.0221) (153) 5,706 28.95 37.00 (8.06) (0.0221) (153) 5,695 28.95 37.00 (8.06) (0.0221) (153) 5,695 28.95 37.00 (8.06) (0.0221) (10.0221) (16.02221) (16.02221) (16.02221) (16.02221	rederal income Taxes	31,535		37.00	(8.06)	(0.0221)	(969)	25,902	28.95	37.00	(8.06)	(0.03)	741,0
5,695       28.95       14.00       14.95       0.0409       233       5,695       28.95       14.00       14.95       0.0409       233       5,695       28.95       14.00       14.95       0.0409         167       28.95       83.10       (44.16)       (0.1484)       (25)       167       28.95       14.00       (14.40)       (0.1484)         24,406       28.95       (38.83)       127.78       (0.5015)       (12.288)       28.95       127.00       (183.06)       (0.5015)       (14.40)         7,203       28.95       (38.83)       127.78       (0.3501       (11.4)       7,203       28.95       (98.83)       127.78       0.3501         7,203       28.95       (38.85)       127.78       (0.0158)       (11.4)       7,203       28.95       (9.883)       127.78       0.3501         \$       33,209       28.95       91.25       (62.31)       (0.1707)       (5.689)       \$ 37.0,799       \$ 28.95       91.25       (62.31)       (0.1707)       \$ (814)       \$ 33,007       28.95       91.25       (62.31)       (0.0793       \$ (814)       \$ 33,007       28.95       91.25       0.0793	State Income Taxes	6,947		37.00	(8.06)	(0.0221)	(153)	5 706	28.05	34.00	(90.0)	(0.0221)	(3/2)
167     28.95     83.10     (54.16)     (0.1484)     (25)     167     28.95     83.10     (44.16)     (0.1484)       24,461     28.95     212.00     (183.06)     (0.5015)     (12.268)     26.363     28.95     212.00     (183.06)     (0.1484)       4,006     28.95     28.95     212.00     (183.06)     (0.5015)     (1144)     7,203     28.95     (183.06)     (0.5015)       5     379,364     33.209     28.95     91.25     (62.31)     (0.1707)     (5.669)     33,007     28.95     91.25     (62.31)     (0.1707)       61,214     28.95     91.25     (62.31)     (0.0793     4,854     -     28.95     -     28.95     0.0793       \$ 94,424     \$ (814)     \$ (814)     \$ (814)     \$ (814)     \$ (814)     \$ (814)     \$ (814)	FICA Taxes	5,695		14.00	14.95	0.0409	233	5,695	28.55	8 5	(6.06) 14 PF	0.0221)	971)
24,461     28.95     212.00     (183.06)     (0.5015)     (12,268)     26,363     28.95     212.00     (183.06)     (0.5015)     (0.5015)       4,006     28.95     (98.83)     127.78     0.3501     1,402     4,006     28.95     212.00     (183.06)     (0.5015)       7,203     28.95     (98.83)     127.78     0.3501       \$ 379,364     \$ (4,396)     \$ 370,799       \$ 94,424     \$ (814)     \$ (814)       \$ 94,424     \$ (814)	-UIA & SUIA Taxes	167		83.10	(54.16)	(0.1484)	(52)	167	28.95	83.10	(57.16)	0.0403	35
4,006     28.95     (98.83)     127.78     0.3501     1,402     4,006     28.95     28.95     127.78     0.3501       7,203     28.95     34.72     (5.78)     (0.0158)     (114)     7,203     28.95     34.72     (5.78)     (0.0158)       \$ 379,364     \$ (4,396)     \$ (4,396)     \$ 370,799       \$ 91,25     (62.31)     (0.1707)     (5,669)     33,007     28.95     91.25     (62.31)     (0.1707)       \$ 94,424     \$ (814)     \$ (814)     \$ (814)     \$ (814)     \$ (814)     \$ (814)	Property Taxes	24,461		212.00	(183.06)	(0.5015)	(12.268)	26.363	28.05	27.50	(103.00)	(0.1404)	(2)
\$ 379,364   \$ 34.72	Registration, Svc. Contracts, & Misc. Fees	4,006		(98.83)	127.78	0.3501	1 402	4,006	28.05	(00 00)	103.06)	(0.3013)	(13,222
\$ 379,364 \$ 370,799 \$ 33,209 28.95 91,25 (62.31) (0.1707) (5,669) 33,007 28.95 91,25 (62.31) (0.1707) \$ 33,007  \$ 94,424 \$ (814) \$ 33,007  **A73,788	Retirement Annuities (401k)	7,203	28.95	34.72	(5.78)	(0.0158)	(114)	7,203	28.95	34.72	(5.78)	(0.0158)	1,402
33,209 28.95 91.25 (62.31) (0.1707) (5,669) 33,007 28.95 91.25 (62.31) (0.1707) (5,669) 33,007 28.95 91.25 (62.31) (0.1707) (5,649) 33,007 28.95 91.25 (62.31) (0.1707) (5,649) 33,007 33,007 8	Subtotal								-				
33,209 28.95 91.25 (62.31) (0.1707) (5,669) 33,007 28.95 91.25 (62.31) (0.1707) (6,1214 28.95 0.0793 4,854 28.95 0.0793 4,854 \$ 8.95 0.0793 4,854 \$ 8.95 0.0793 \$ (814) \$ 33,007 \$ \$ 473,788						•							\$ (5,575)
\$ 94,424 \$ 33,007 \$ 473,788 \$ (5.241)	nterest Expense Cost of Equity	33,209 61,214		91.25	(62.31) 28.95	(0.1707) 0.0793	(5,669) 4,854	33,007	28.95 28.95	91.25	(62.31) 28.95	(0.1707)	(5,634)
473,788 \$ (5,541)	Subtotal												\$ (5,634)
	Total	473,788					(5 211)	403 808					

	Test Year	Pro Forms	!			:		
Onersting Bayaniae	Ended 12/31/2010	Adjustments As Filed	ma ents - ed	Adjusted Test Year - As Filed	Settlement Adjustments	Adjusted Test Year - Settlement	Required Increase - Settlement	Adjstd' w/ Increase - Settlement
Operating Reventues Residential Commercial Industrial Private Fire Service Other Water Revenues Total Water Revenues	\$ 12,691,964 4,520,297 1,209,938 56,746 257,514 \$ 18,736,459	ω ω	(540,880) \$ (100,784) (244,923) 45,506 111,271 (829,809) \$	12,151,084 4,419,514 965,015 102,252 268,786 17,906,650	\$	\$ 12,151,084 4,419,514 937,053 102,252 268,786 \$ 17,878,688		
Miscellaneous Total Operating Revenues	832,174 \$ 19,568,633	69	(72,708) (902,517) \$	759,466 18,666,115	\$ (27,962)	759,466	\$ 3,224,403	\$ 21,862,557
Operating Expenses Source of Supply Expenses: Purchased Water Other	618,095 82,779		39,359 3,162	657,454 85,941	(17,399) (591)	640,055 85,350	1 1	640,055 85,350
Purchased Power	1,901,110		32,913	1,934,023	(13,632)	1,920,391	•	1,920,391
Purchased Gas Other	927 643 730		- 159 766	927 803 496	(31.091)	927	•	927
Water Treatment Expenses	1,107,608	·	108,937	1,216,545	(2,484)	Ψ.		1.214.061
유통	1,729,209 1,300,821	ų)	596,996 59,488	2,326,205	(115,312) (16,442)		, ,	2,210,893
Sales Expense Administrative & General Expenses			351,821	2,582,308	(140,188)	2,442,119		2.442.119
Total Operations & Maintenance Expense	\$ 9,614,766	es -	1,352,442 \$	10,967,208	\$ (337,140)	<del>⇔</del>	- چ	\$ 10,630,068
Depreciation & Amortization Expenses	3,586,696		213,761	3,800,457	(27,066)	3,773,390	,	3,773,390
Taxes						-		
Federal Income Taxes State Income Taxes Property Taxes	693,433 78,335 723,110		(395,280) (12,655) 209,821	298,153 65,680 932,931	97,598 21,500 55,750	395,751 87,180 988,681	1,002,102 220,754 56,289	1,397,853 307,935 1,044,970
Outer Total Taxes	\$ 3,619,904	69	(2,109,517) \$	1,510,387	\$ 174,848	\$ 1,685,235	\$ 1,279,146	213,622 \$ 2,964,380
Total Operating Expenses Operating Income	\$ 16,821,366 \$ 2,747,267	မာမာ	(543,315) \$ (359,203) \$	16,278,051 2,388,064	\$ (189,358) \$ 161,396	\$ 16,088,693 \$ 2,549,460	\$ 1,279,146 \$ 1,945,258	\$ 17,367,839 \$ 4,494,718
Other income & Deductions: Interest:								
Long-Term Debt Short-Term Debt	1,856,723		(47,426)	1,809,297	(28,059)	1,781,238		1,781,238
Other Total Interest	(114,557)		114,557	4 000 000		6		
Other (Income) - Net		,					 e	- 1,781,238
Total Other (Income) & Deductions	\$ 1,710,487	69	98,810 \$	1,809,297	\$ (28,059)	\$ 1,781,238	, \$	\$ 1,781,238
Net Income	\$ 1,036,780	<del>s</del>	(458,013) \$	578,767	\$ 189,455	\$ 768,222	\$ 1,945,258	\$ 2,713,480

Supporting Schedules: C-2 Settlement

Exhibit Schedule C-1 Settlement Page 2 of 4 Wftness: Reiker

Operating Revenues Residential Commercial Industrial Private Fire Service Other Water Revenues							•
srvice evenues	Test Vear	Dro Forma	Adinated		Adinita	Positi in a	) or the factor of
rvice evenues	Ended 12/31/2010	Adjustments -	Adjusted Test Year - As Filed	Settlement Adjustments	Adjusted Test Year - Settlement	Required Increase - Settlement	Adjsta w/ Increase - Settlement
•	10,895,910 8 4,209,134 1,185,133 55,631 207,551	(441,824) (84,136) (245,277) 44,606 11,087	10,454,087 4,124,997 939,855 100,237 218,638	- (27,962) - -			
Total Water Revenues \$  Miscellaneous Total Operating Revenues \$		\$ (715,545) (70,907) \$ (786,452)	\$ 15,837,815 734,234 \$ 16,572,049	\$ (27,962) \$ - - \$ (27,962) \$	\$ 15,809,853 734,234 \$ 16,544,087	\$ 2.725.357	\$ 19.269.444
Operating Expenses Source of Supply Expenses: Purchased Water Other		2,693	445,372 70,038	(17,399)	427,973 69,497	. ,	427,973
Fullpling Experises. Purchased Power	1,758,865	24,737	1,783,602	(12,429)	1,771,173		1,771,173
Purchased Gas Other	927	145 411	927	(28 234)	927	• 1	927
Water Treatment Expenses	995,342	110,334	1,105,676	(2,526)	1.103,150		1.103.150
Transmission & Distribution Expenses Customer Accounting Expenses	1,562,011 1,177,556	534,339	2,096,350	(104,251)	1,992,099		1,992,099
Sales Expense	, 000	- 070	100	1 0		•	
Total Operations & Maintenance Expense \$	8,536,752	\$ 1,190,157	\$ 9,726,909	\$ (307,820) \$	\$ 9,419,089	69	\$ 9,419,089
Depreciation & Amortization Expenses	3,104,883	208,518	3,313,401	(27,209)	3,286,192	ı	3,286,192
Taxes							
Federal Income Taxes State Income Taxes Property Taxes	612,128 69,150 656,118	(324,838) (5,863) 191,833	287,290 63,287 847,951	90,832 20,009 45,317	378,122 83,297 893,268	846,539 186,485 49,050	1,224,661 269,782 942,318
Other Total Taxes \$	3,291,711	(1,764,741)	189,574 \$ 1,388,102	\$ 156,159 \$	189,574 \$ 1,544,261	\$ 1,082,075	189,574
Total Operating Expenses \$ Operating Income	14,933,346 2,425,155	\$ (504,934) \$ (281,517)	\$ 14,428,412 \$ 2,143,637	\$ (178,870) \$ \$ 150,908 \$	\$ 14,249,542 \$ 2,294,545	\$ 1,082,075 \$ 1,643,282	\$ 15,331,616 \$ 3,937,827
Other Income & Deductions: Interest:							
Long-Term Debt Short-Term Debt	1,629,974	(44,017)	1,585,957	(25,412)	1,560,544	1	1,560,544
Other	- 1	100,567	4 505 057		- 000		
) - Net		67,057	, ce, coc, .	(20,412)	, 200,044		4 1,36U,344
Total Other (Income) & Deductions	1,499,925 \$	86,032	\$ 1,585,957	\$ (25,412) \$	\$ 1,560,544	69	\$ 1,560,544
Net Income	925,230 \$	(367,549)	\$ 557,680	\$ 176,321	\$ 734,001	\$ 1,643,282	\$ 2,377,283

Test Year Pro Forma Adjusted Adjustments Settlement Test Year Pro Forma Adjusted Adjustments Settlement Test Year 1,409,477 \$ (92,533) \$ 1,316,944 \$ - \$ 1,409,477 \$ (16,316) \$ 1,316,944 \$ - \$ 1,409,477 \$ (16,316) \$ 1,316,944 \$ - \$ 1,409,477 \$ (16,316) \$ 1,316,944 \$ - \$ 1,409,477 \$ (16,316) \$ 1,316,944 \$ - \$ 1,409,400 \$ 24,809 \$ - \$ 1,409,400 \$ - \$		[4]		9	5	White Tank	[		[	S	ı
Test Year		₹		<u> </u>	<u>.</u>	<u>-</u>	<u>n</u>		E	<u>5</u>	
\$ 1,409,477 \$ (92,533) \$ 1,316,944 \$ \$ 1,409,477 \$ (16,316) 172,061 \$ 1,88,379		Test Yes Ended 12/31/20	ե _ 위	Pro Forma Adjustments - <u>As Filed</u>	Adjusted Test Year - <u>As Filed</u>	Settlement Adjustments	Adjusted Test Year - Settlement	I +-1	Required Increase - Settlement	Adjstd' w/ Increase - Settlement	
\$ 1,670,688 \$ (107,599) \$ 1,563,009 \$ - \$ 1, 1	nues ial pial ire Service ire Revenues	4, 1		(92,533) (16,318) 354 659	<u>.</u>	. , , , , , , , , , , , , , , , , , , ,	<u>.</u>	316,944 172,061 25,159 1,361			
\$ 1,689,624 \$ (109,152) \$ 1,584,472 \$ - \$ 1,	Sevenues	1,6		(107,599)	7.	, <del>60</del>	1,	600			
25,535 39,359 64,894 (1,203) 139,162 8,176 147,338 (1,203) 133,987 11,875 145,862 (2,445) 104,242 (1,525) 102,744 (1,03) 123,225 47,016 170,241 (8,339) 123,225 47,016 170,241 (8,339) 123,431 4,703 98,134 (1,165) 133,987 11,875 145,862 (2,445) 133,987 11,875 145,895 (9,814) 14,778 15,297 \$ 925,114 \$ (23,105) \$ (9,814) 133,257 (113,940) 19,317 - 1,201 44,778 (180,944) \$ 62,520 \$ 14,829 \$ (8,141) \$ 1,021 191,352 (1,221) 190,131 \$ (2,444) \$ (1,244) \$ (1,241) \$ (1,244) \$ (1,24	eous		- 1	(109,152)	- 1	·   ·	4,	21,463 84,472 \$	501,373	\$ 2,085,845	
139,162   8,176   147,338   (1,203)     13,987   11,875   145,862   (2,445)     104,242   (1,528)   102,714   (100)     104,242   (1,528)   102,714   (100)     103,225   47,016   170,241   (8,339)     93,431   4,703   98,134   (1,165)     99,134   4,703   98,134   (1,165)     57,907   (72,356)   (14,449)   5,453     6,542   (9,725)   (3,183)   1,201     45,778   15,057   (3,183)   1,201     45,778   15,057   (3,183)   1,201     45,778   (113,940)   19,317   (2,444)     5	ses pply Expenses: I Water	25 15	,535 ,158	39,359 278	64,894 15,436	, (8E)		64,894 15,397		64,894 15,397	
Expenses 133,987 11,875 145,862 (2,445) 104,242 (15,28) 102,714 (100) 12,325 47,016 170,241 (8,339) 102,714 (1,165) 103,431 4,703 98,134 (1,165) 102,105 \$ 93,431 4,703 98,134 (1,165) \$ 98,134 (1,165) \$ 99,814 (1,165) \$ 925,114 \$ (23,105) \$ 98,134 (1,165) \$ 925,114 \$ (23,105) \$ 98,135 (9,844) \$ 925,114 \$ (23,105) \$ 98,135 (9,842) \$ 925,114 \$ (23,105) \$ 98,175 (1,201) \$ 925,114 \$ (23,105) \$ 925,114 \$ (23,105) \$ 925,114 \$ (23,105) \$ 925,114 \$ (23,105) \$ 925,114 \$ (23,105) \$ 925,114 \$ (23,105) \$ 925,114 \$ (23,105) \$ 925,114 \$ (13,940) 19,137 \$ (1,201) 19,135 (1,201) 19,137 \$ (1,201) 19,135 (1,201) 19,131 \$ (2,444) \$ 925,141 \$ (1,201) 190,131 \$ (2,444) \$ 925,141 \$ (1,201) 190,131 \$ (2,444) \$ 925,141 \$ (1,202) \$ 1,201 \$ 925,141 \$ (1,211) 190,131 \$ (2,444) \$ 925,141 \$ (1,211) 190,131 \$ (2,444) \$ 925,141 \$ (1,211) \$ 190,131 \$ (2,444) \$ 925,141 \$ (1,211) \$ 929,131 \$ (2,444) \$ 925,14	enses: I Power	139	,162	8,176	147,338	(1,203		146,135	•	146,135	
Expenses 104,242 (1,528) 102,714 (100) 123,225 47,016 170,241 (8,339) 13,431 4,703 98,134 (1,165) 1.65,077 25,418 180,495 (9,814) 180,495 (9,814) 185,507 25,418 180,495 (9,814) 185,507 (72,356) (14,449) 5,453 (1,201 45,778 15,057 60,835 8,175 133,257 (113,940) 19,317 - 133,257 (113,940) 19,317 - 191,352 (1,201 44,11) (1,806) 11,806 1 (1,806) 1 (	900	133	- 286,	11,875	145,862	(2,445		-143,417		143,417	
ses 155,077 25,418 180,495 (9,814) penses 5 789,817 \$ 135,297 \$ 925,114 \$ (23,105) \$ 15,007  ses 430,907 3,848 434,755 135 6,542 (9,725) (3,183) 1,201 45,778 (13,940) 19,317 6,1201 \$ 243,484 \$ (180,964) \$ 62,520 \$ (14,449) \$ 1,201 \$ 1,464,208 \$ (41,819) \$ 1,422,389 \$ (8,141) \$ 1,201 \$ 4,411 (4,411)	ant Expenses & Distribution Expenses	104	,242	(1,528) 47,016	102,714	(100)		102,614 161,902	1 1	102,614 161,902	
\$ 789,817 \$ 135,297 \$ 925,114 \$ (23,105) \$ 985  \$ 430,907	ouring Expenses e & Ganeral Expenses	93	<del>1</del> 5	4,703	98,134	(1,165	•	96,969	1 1	96,969	
568       430,907       3,848       434,755       135         57,907       (72,356)       (14,449)       5,453         6,542       (9,725)       (3,183)       1,201         45,778       15,057       60,835       8,175         133,257       (113,940)       19,317       -         \$ 1,464,208       \$ (41,819)       \$ 1,422,389       \$ (81,41)       1,         \$ 1,464,208       \$ (41,819)       \$ 1,422,389       \$ (81,41)       1,         \$ 1,464,208       \$ (41,819)       \$ 1,422,389       \$ (81,41)       1,         \$ 1,464,208       \$ (41,819)       \$ 1,422,389       \$ (81,41)       1,         \$ 1,464,208       \$ (41,411)       1,62,083       \$ 8,141       \$ 1,         \$ 183,957       \$ (1,21)       190,131       \$ (2,444)       \$ (5,955)       5,955       -         \$ 178,002       \$ 12,129       \$ 190,131       \$ (2,444)       \$ 5         \$ 5,955       -       -       -       -         \$ 178,002       \$ (2,444)       \$ (2,444)       \$ (2,444)       \$ (2,444)	aintenance Expense		1	135,297			69	\$ 600,206		\$ 902,009	,
57,907       (72,356)       (14,449)       5,453         6,542       (9,725)       (3,183)       1,201         45,778       (15,057)       60,835       8,175         133,257       (113,940)       19,317       -         \$ 243,484       \$ (180,964)       \$ 62,520       \$ 14,829       \$         \$ 1,464,208       \$ (41,819)       \$ 1,422,389       \$ (8,141)       \$ 1,         \$ 229,416       \$ (67,334)       \$ 162,083       \$ 8,141       \$         441       (4,411)       -       -       -         411       (4,411)       -       -       -         (1,806)       11,806       -       -       -         \$ 183,957       6,174       \$ 190,131       \$ (2,444)       \$         \$ 178,002       12,129       190,131       (2,444)       \$         \$ 5,955       5,955       -       -       -         \$ 51,414       \$ (79,463)       \$ (28,048)       \$ 10,585       \$	tization Expenses	430	706'	3,848	434,755	135		434,890	•	434,890	
\$ 243,484 \$ (180,964) \$ 19,317	ie Taxes Taxes is	57 6 6 45	,907 ,542 ,778	(72,356) (9,725) 15,057	(14,449) (3,183) 60,835	5,453 1,201 8,175		(8,996) (1,982) 69,010	156,286 34,428 7,279	147,290 32,447 76,289	
\$ 1,464,208 \$ (41,819) \$ 1,422,389 \$ (6,141) \$ 1,452,389 \$ (6,141) \$ 1,452,389 \$ (6,141) \$ 1,452,389 \$ (6,141) \$ 1,411 \$ (1,21) 190,131 \$ (2,444) \$ (1,809) 1,1809			- 1	(180,964)		ŀ	\$	19,317 77,349 \$	197,994	19,317 \$ 275,343	
191,352 (1,221) 190,131 (2,444) 4,411 (4,411) (11,806) 11,806 \$ 183,957 \$ 6,174 \$ 190,131 \$ (2,444) \$ (5,955) 5,955 \$ 178,002 \$ 12,129 \$ 190,131 \$ (2,444) \$ \$ 51,414 \$ (79,463) \$ (28,048) \$ 10,585 \$	nses		1 1 #	(41,819) (67,334)			& <del>&amp;</del>	,414,248 \$ 170,224 \$	197,994 303,379	\$ 1,612,242 \$ 473,603	
\$ 183,957 \$ 6,174 \$ 190,131 \$ (2,444) \$ (5,955) 5,955	luctions: ebt	191	,352 ,411 806)	(1,221) (4,411)	190,131	(2,444		187,687		187,687	
(5,955)       5,955         \$ 178,002       \$ 12,129       \$ 190,131       \$ (2,444)         \$ 51,414       \$ (79,463)       \$ (28,048)       \$ 10,585			1	6,174			69	187,687 \$		\$ 187,687	
\$ 178,002 \$ 12,129 \$ 190,131 \$ (2,444) \$ \$ 51,414 \$ (79,463) \$ (28,048) \$ 10,585 \$	Net	(5	(922)	5,955	ı	•				,	
51,414 \$ (79,463) \$ (28,048) \$ 10,585 \$	& Deductions			12,129			₩	187,687 \$	,	\$ 187,687	
		\$ 51	1 1	(79,463) \$	(28,048)		es l	(17,463) \$	303,379	\$ 285,916	٠.,

 $\frac{1}{100} \frac{1}{100} \frac{1}$ 

Schedule C-1 Settlement Page 4 of 4 Witness: Reiker

Exhibit

Operating Revenues Residential Commercial Industrial									
Operanija Residentia Commercial Industrial	1 T	Test Year Ended 12/31/2010	Pro Forma Adjustments - <u>As Filed</u>	Adjusted Test Year - <u>As Filed</u>	Settlement Adjustments	,	Adjusted Test Year - <u>Settlement</u>	Required Increase - Settlement	Adjstd' w/ Increase - Settlement
	↔	386,577 122,784	\$ (6,524) \$ (329)	380,053 122,455	· · ·	€	380,053 122,455		
Private Fire Service Other Water Revenues		412 2,719	241 (54)	653 2.665			653 2.665		
Total Water Revenues	€9	1	\$ (999'9)	505	€	69	505,826		
Miscellaneous Total Operating Revenues	s	4,016 516,508	(248) \$ (6,914) \$	3,768	·   ·	65	3,768 509,594 \$	(2,326)	\$ 507,268
Operating Expenses Source of Supply Expenses: Purchased Water Other		147,188	, 5	147,188	, 5	- 5	147,188	,	147,188
Pumping Expenses: Purchased Power		3,083		3,083	- ,	-	3,083		3,083
Purchased Gas			, ,	;	• }	;	. !	ı	. "
Water Treatment Expenses		8,8,8 8,0,8	2,480	11,299	(412)	Q Q	10,887	•	10,887
Transmission & Distribution Expenses		43,973	15,641	59,614	(2,723)	ν <u>დ</u>	56,891		56,891
Customer Accounting Expenses		29,834	1,121	30,955	(147)	Ē	30,808	1	30,808
Administrative & General Expenses		47 000	7 423	54 423	(8,064)	S	. 1300	•	
Total Operations & Maintenance Expense	69	288,197	\$ 26,988 \$	315,185	\$ (6,215)	\$ (9	\$ 026,808		\$ 308,970
Depreciation & Amortization Expenses		50,906	1,394	52,300		œ	52,308	•	52,308
Taxes									
Federal Income Taxes State Income Taxes		23,398 2,643	1,914	25,312 5,576	1,313	ന ത	26,625 5.865	(723)	25,902
Property Taxes		21,214	2,932	24,146	2,258	œ	26,403	(40)	26,363
Other Total Taxes	€9	- 1	(32,723)	4,731	\$ 3,860	9	4,731 63,625 \$	(922)	4,731
		- 1				- 1	- !		
	e 69	423,812 92,696	\$ 3,438 \$ \$ (10,352) \$	82,344 82,344	\$ (2,347) \$ 2,347	\$ &	424,903 \$ 84,691 \$	(1,404)	\$ 423,981 \$ 83,288
Other Income & Deductions:									
Long-Term Debt		35 307	(2 188)	33 200	(203)	é	23 007		0000
Short-Term Debt		816	(2,186)	603,66	g ,	<u> </u>	/00'ee	, ,	33,007
Other		(2,184)	2,184	٠	1			•	•
Total Interest	es-		\$ (820) \$	33,209	\$ (203)	3) &	33,007 \$	,	\$ 33,007
Other (income) - Net		(1,469)	1,469	•	•		•	•	•
Total Other (Income) & Deductions	69	32,560	\$ 649 \$	33,209	\$ (203)	3) &	33,007 \$		\$ 33,007
Net Income	69	60,136	\$ (11,001) \$	49,135	\$ 2,550	\$	51,685 \$	(1,404)	\$ 50,281

		Pro Forma	Dalening			Settle	ament Income St	Settlement Income Statement Adjustments	nente [1]	Ξ	2
Opposition December	End of Test Year	Adjustments - <u>As Filed</u>	Test Year - As Filed	BLANK	Settlement Adj. IS-1	Settlement Adj. IS-2	Settlement Adj. IS-3	Settlement Adi. IS-4	Settlement Adi IS-5	Settlement Adi IS-6	Settlement
Operating Revenites Residential	\$ 12,691,964	\$ (540,880) \$	\$ 12,151,084 \$	1		·					
Commercial	4,520,297	(100,784)	4,419,514	•	j		· ·	•	, , <del>,</del>	, i	·
Private Fire Service	1,209,938	(244,923)	965,015	•	ŧ	i	•	•	(27,962)		•
Other Water Revenues	257.514	11.271	102,252 268 786			•	ı	•	•	•	•
Total Water Revenues	1	۱_	\$ 17,906,650 \$		8	9	, , ,	es es	(27 962)		
Miscellaneous	832,174	(802 62)	759.466								, <del>)</del>
Total Operating Revenues		\$ (902,517) \$	18,666,115 \$		\$		69	€5	\$ (27 962)	e.	
Operating Expenses Source of Supply Expenses:								•	(700'17)		· •
Purchased water Other	618,095	39,359	657,454	,	(17,399)	•	ı	•	٠	•	•
Pumping Expenses:	677'79	3,162	85,941	•	•	(415)	,	•	•	•	(176)
Purchased Power	1,901,110	32,913	1,934,023	ı	ı	٠					
Purchased Gas	927		927	,		•		• •	•	•	(13,632)
Other	643,730	159,766	803,496		,	(4,197)	•	ì (i	1 1	• 1	, 0)
vvater Treatment Expenses	1,107,608	108,937	1,216,545	•	•	(1,303)		•			(0,0%
Customer Appendix Programmers	1,729,209	296,996	2,326,205	•		(13,703)		1		, 1	(1,101)
Sales Expenses	1,300,821	59,488	1,360,309	,		(3,694)		•	•	•	(12,74
Administrative & General Expenses	7 230 087	. 25.4	- 000 0	i	•		•	•	,		· ·
Total Operations & Maintenance Expense	1	\$ 1,352,442 \$	10,967,208 \$		\$ (17,399)	(1,340)		(10,664)	· ·	(11,925)	(9,199)
Depreciation & Amortization Expenses	3,586,696	213,761	3.800,457	,	•	•	(30 506)				
Taxes							(20,02)	•	1	•	•
Federal Income Taxes	693 433	(395 280)	208 153								
State Income Taxes	78.335	(12,655)	65,680				,	•	r	•	•
Property Taxes	723,110	209,821	932.931	; 1		•		•	•	1	1
Other	ĺ	(1,911,404)	213.622	•			•	•		•	•
Total Taxes	\$ 3,619,904 \$	1	-	,	9		\$	\$	· .		69
Total Operating Expenses	\$ 16,821,366 \$		15	\$	(17,399)	\$ (24.652)	(29.506)	(10 664)	·	(11 025)	
Operating income	- 11	(359,203)	2,388,064	٠,	17,399	24,652	8		(27,962)	\$ 11,925	\$ 69,127
Other Income & Deductions:											
Interest:											
Long-Term Debt Short-Term Debt	1,856,723	(47,426)	1,809,297	•	,	•	,	1		,	1
Other	42,002	(42,802)	ı	1	ı	,	•	t	,	ı	•
Total Interest	\$ 1,784,968 \$	24,329 \$	1,809,297 \$	·   ·		9		6		-	,   
Other (Income) - Net	(74 481)	74 481									' '
	(101,11)			•	•	•		•	•	•	•
lotal Orner (Income) & Deductions	\$ 1,710,487 \$	98,810 \$	1,809,297 \$	-	5	\$	-	9		- 9	65
Net income	\$ 1,036,780 \$	(458.013) \$	578 767 \$		17 300 \$		202.00				
	ı			*	660	700'47	29,50p	\$ 10,664	\$ (27,962) \$	11,925	\$ 69,127

Recap Schedules: C-1 Settlement

The control of the	Settlement Adi. IS-8  * Adi. IS-8	€	Settlement Adju Settlement Settlement S	ustments Settlement	<u> </u>	<u> </u>	Total	[T] Adjusted	[U]	[V]
Selfement  S	Settlement Adi_1S-8	€9	Settlement S Adi, IS-10 /	settlement	- Wiener			najeninu		
\$ 1.07.060) \$ 1.08.050) \$ 1.08.050) \$ 1.07.060) \$ 1.07	se s	,		4dj. IS-11	Settlement Adj. IS-12	Settlement Adj. IS-13	Settlement Adjustments	Test Year - Settlement	Increase - Settlement	Increase - Settlement
\$ 107.060   \$ 107.	ce ss \$			,	1		•			
S	se s		ı	•	,		•			
\$	se s			,	•	•	(27,962)	937,053		
\$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	ь. •						•	102,252		
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	60	,		-	'   '		(27,962)	- 1		
\$ - \$ - \$ - \$ - \$ - \$   \$   \$   \$   \$	<b>.</b>		,	•	,	•	,	750 466		
(17,399)   (18,303)   (19,303)	Operating Expenses						(27,962)	18,	\$ 3,224,403	\$ 21,862,557
(17.389) (18.303) (18.303) (18.303) (19.304) (19.305) (19	Source of Supply Expension									
(13,00)   (18,	Source of Supply Experises. Purchased Water									
Expenses (19,009)	Other		• 1	•		•	(17,399)	640,055		640,055
(18,303)   (19,004)   (19,005)   (19,004)   (19,005)   (19,004)   (19,005)   (19,006)	Pumping Expenses:		1	r	ı	1	(591)	85,350		85,350
Expenses (107,060) (78,009) (115,312	Purchased Power		,	•	,	ı	(13,632)	1.920.391		1,920,391
(18,303)   (18,303)   (18,303)   (18,304)   (18,312)   (18,412)   (18,412)   (18,412)   (18,412)   (18,412)   (18,412)   (19,412)	ased Gas		•		•	ı	,	927		927
Sees (107,060) \$ (96,313) \$ . \$ . \$ . \$ . \$ . \$ (14,42) \$ (16,442) \$ (16,442) \$ (107,060) \$ (96,313) \$ . \$ . \$ . \$ . \$ . \$ . \$ (107,060) \$	•	- (20)	•	•		,	(31,091)	772,405		772,405
(16,312)   (16,442)	ŗ		1	1			(2,484)	1,214,061		1,214,061
ses (107,060) \$ (96,313) \$ . \$ . \$ . \$ . \$ . \$ (140,188) \$ (107,060) \$ (96,313) \$ . \$ . \$ . \$ . \$ . \$ (27,066) \$ (10,042)	999	- ·	, ,	• 1	1	1	(115,312)	2,210,893		2,210,893
sees         (107,060)         2,440         2,440         3         37,598         97,598	Sales Expense	•					(16,442)	1,343,867		1,343,867
\$ (107,060) \$ (96,313) \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	(107,060)	1		-	•	•	(140,188)	2.442.119		2 442 119
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ (107,060) \$	· &	1	,	•		(337,140)		· •	\$ 10,630,068
\$ (107.060) \$ (96.313) \$ . \$ (28.059	Depreciation & Amortization Expenses		2,440	,	٠	•	(27,066)	3,773,390		3,773,390
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Taxes									
\$ - \$ - \$ 55,750 \$ 119,098 \$ 174,848 \$ 1 1	Federal Income Taxes	•	•	i	,	97,598	97,598	395,751	1,002,102	1,397,853
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	State littorile taxes Property Taxes		•	i	. ;	21,500	21,500	87,180	220,754	307,935
\$ (107,060) \$ (96,313) \$ - \$ (2,440) \$ - \$ (55,750) \$ (119,098) \$ (189,358) \$ 16	Other				55,750		55,750	988,681	56,289	1,044,970
\$ (107,060) \$ (96,313) \$ - \$ 2,440 \$ - \$ 55,750 \$ 119,098 \$ (189,358) \$ \$ 5 107,060 \$ 96,313 \$ - \$ (2,440) \$ - \$ (55,750) \$ (119,098) \$ (119,098) \$ (189,358) \$ \$ \$ \$ 107,060 \$ 96,313 \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	e9				55,750		174,848	1,685,235	\$ 1,279,146	\$ 2,964,380
\$ 107,050 \$ 96,313 \$ - \$ (2,440) \$ - \$ (55,750) \$ (119,036) \$ 161,396 \$ \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ (107,060) \$	\$	2,440	11	55,750		(189,358)	16,088,693	1,279,146	17,367,839
\$ - \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ (28,059) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 090,701 &	φ.	(2,440)	-	(55,750)	1	161,396	2,549,460	\$ 1,945,258	\$ 4,494,718
\$ - \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ (28,	Other Income & Deductions: Interest:									
\$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$	Ferm Debt -	1 1		(28,059)		, ,	(28,059)	1,781,238		1,781,238
\$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$	'	•		ı	•			, ,		1 1
\$ \$	₩	٠	•	,	•	,	(28,059)	1,781,238	· ·	1,781,238
\$ - \$ - \$ (28,059) \$ - \$ - \$ (28,059) \$	Other (income) - Net	•		•		•	•	•		•
	69 1	ا ج				.	(28,059)	1,781,238	<del>s</del>	1,781,238
\$ 107,060 \$ 96,313 \$ - \$ (2,440) \$ 28,059 \$	Net Income \$ 107,060 \$ 96,31	13 \$8		28 059 \$	(55 750)	(110 008)	190 455	760 000	6 4 045 AEO &	007 074 0

Recap Schedules: C-1 Settlement

## ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Income Statement Pro Forma Adjustments

	[A] Actual	[B] Pro Forma	[C] Adjusted	<u></u>	[E]	[F] Settlen	[F] Settlement Income Statement Adjustments	[H]	Ξ	2	Z
Operation of sections	End of Test Year	Adjustments - <u>As Filed</u>	Test Year - As Filed	BLANK	Settlement Adj. IS-1	Settlement Adj. IS-2	Settlement Adj. IS-3	Settlement Adj. IS-4	Settlement Adj. IS-5	Settlement Adj. IS-6	Settlement Adj. IS-7
Operating Reventies Residential Commercial Industrial Private Fire Service Other Water Revenues	\$ 10,895,910 4,209,134 1,185,133 55,631 207,551	\$ (441,824) \$ (84,136) (245,277) 44,606 11,087	\$ 10,454,087 4,124,997 939,855 100,237 218,638						(27,962)		
Total Water Revenues	\$ 16,553,359	I -	ı	· ·	φ	\$		-	(27,962)	69	69
Miscellaneous Total Operating Revenues	805,141 \$ 17,358,501	(70,907) \$ (786,452)	734,234 \$ 16,572,049 \$	, es	· •		<i>↔</i>	·	(27,962)	·	
Operating Expenses Source of Supply Expenses: Purchased Water Other	445,372 67,345	2,693	445,372 70,038		(17,399)	(373)					(168)
rumping Expenses: Purchased Power Purchased Gas	1,758,865	24,737	1,783,602								(12,429)
Other Water Treatment Expenses	500,924	145,411	646,335 1 105,676			(3,778)					(7,039)
Transmission & Distribution Expenses Customer Accounting Expenses Sales Expense	1,562,011	534,339 53,664	2,096,350 1,231,220			(12,337) (12,337) (3,326)					(1,333) (22,009) (11,804)
Administrative & General Expenses Total Operations & Maintenance Expense	2,028,410 \$ 8,536,752	318,979 \$ 1,190,157	2,347,389 \$ 9,726,909 \$	,	\$ (17,399)	(1,207) \$ (22,194) \$	1	(9,757)		(8,425)	(8,479)
Depreciation & Amortization Expenses	3,104,883	208,518	3,313,401				(29,506)				
Taxes Federal Income Taxes State Income Taxes Property Taxes Other	612,128 69,150 656,118 1,954,315 \$ 3,291,711	(324,838) (5,863) 191,833 (1,764,741) \$ (1,903,609) \$	287,290 63,287 847,951 189,574 \$ 1,388,102 \$		·	<del>.</del>	'	<del>.</del>		,	ر ب
Total Operating Expenses Operating Income	\$ 14,933,346 \$ 2,425,155	\$ (504,934) ( \$ (281,517) (	\$ 14,428,412 \$ \$ 2,143,637 \$		\$ (17,399) \$ \$ 17,399 \$	\$ (22,194) \$ \$ 22,194 \$	(29,506) \$ 29,506 \$	(9,757) \$	(27,962) \$	(8,425) 8,425	\$ (63,281) \$ 63,281
Other Income & Deductions: Interest: Long-Term Debt Short-Term Debt Other Total Interest	1,629,974 37,575 (100,567) \$ 1,566,982	(44,017) (37,575) 100,567 \$ 18,975 \$	1,585,957	,		ь	<del>.</del>	 	<b>ω</b>	,	
Other (income) - Net	(67,057)	67,057									
Total Other (Income) & Deductions	\$ 1,499,925	\$ 86,032 \$	\$ 1,585,957 \$		φ, ,	₩ -	<del>.</del>		1		- &
Net Income	\$ 925,230	\$ (367,549) \$	\$ 557,680 \$		\$ 17,399 \$	22.194 \$	29,506 \$	9.757 \$	(27,962) \$	8,425	\$ 63,281

		[M]	Settlement Inc	[N] [O] [P] Settlement Income Statement Adjustments	P) Adjustments	<u>3</u>	Œ	Total	[T] Adiusted	[U] Reguired	[V] Adistd' w/
Operating Beyanines	Settlement Adj. IS-8	Settlement Adi. IS-9	BLANK	Settlement Adj. IS-10	Settlement Adj. IS-11	Settlement Adj. IS-12	Settlement Adj. IS-13	Settlement Adjustments	Test Year - Settlement	Increase - Settlement	Increase -
Programmer Residential Commercial Industrial Private Fire Service Other Water Revenues								\$ - (27,962)	\$ 10,454,087 4,124,997 911,893 100,237		
Total Water Revenues	<del>\$</del>		,	, <del>69</del>	<del>СР</del>	, 69	· &	\$ (27,962)	\$ 15,809,853		
Miscellaneous Total Operating Revenues	<del>.</del>	'	,	, <del>О</del>	φ.	<del>.</del>	· •	\$ (27,962)	734,234 \$ 16,544,087 \$	\$ 2,725,357	\$ 19,269,444
Operating Expenses Source of Supply Expenses: Purchased Water Other Dimoring Expenses:								(17,399)	427,973 69,497		427,973 69,497
Purchased Power Purchased Gas Other		(17 417)						(12,429)	1,771,173		1,771,173
Water Treatment Expenses Transmission & Distribution Expenses Customer Accounting Expenses Sales Expense		(69,905)						(26,234) (2,526) (104,251) (15,130)	1,103,150 1,992,099 1,216,090		1,103,101 1,103,150 1,992,099 1,216,090
Administrative & General Expenses Total Operations & Maintenance Expense	(99,442) \$ (99,442) \$	\$ (87,322) \$	,	, 65	· •	- •	·	(127,310) \$ (307,820)	2,220,079 \$ 9,419,089 \$	· •	2,220,079 \$ 9,419,089
Depreciation & Amortization Expenses				2,297				(27,209)	3,286,192		3,286,192
l axes Federal Income Taxes State Income Taxes Property Taxes Otther						45,317	90,832 20,009	90,832 20,009 45,317	378,122 83,297 893,268	846,539 186,485 49,050	1,224,661 269,782 942,318
Total Taxes	<del>€</del>		,	- 69	, <del>69</del>	\$ 45,317	\$ 110,841	\$ 156,159	1	\$ 1,082,075 \$	2
Total Operating Expenses Operating Income	\$ (99,442) \$ \$ 99,442 \$	87,322) \$ 87,322 \$	1 5	\$ 2,297 \$ (2,297)	 Ф Ф	\$ 45,317 \$ (45,317)	\$ 110,841 \$ (110,841)	\$ (178,870) \$ \$ 150,908 \$	\$ 14,249,542 \$ \$ 2,294,545 \$	\$ 1,082,075 \$ \$ 1,643,282 \$	15,331,616 3,937,827
Other Income & Deductions: Interest: Long-Term Debt Shour-Term Debt Other					(25,412)			(25,412)	1,560,544		1,560,544
Total interest Other (Income) - Net			,	, Ф	\$ (25,412)	·	' ₩	\$ (25,412) \$	\$ 1,560,544 \$	·	1,560,544
Total Other (Income) & Deductions	€ <del>7</del>	\$	1	-	\$ (25,412)	· ·	· •	\$ (25,412)	\$ 1,560,544		1,560,544
Net Income	\$ 99,442 \$	87,322 \$	3	\$ (2,297)	\$ 25,412	\$ (45,317)	\$ (110,841)	\$ 176,321	\$ 734,001	\$ 1,643,282 \$	2,377,283

Operating Revenues Residential						ő						
€9	End of Ad Test Year	Adjustments - T <u>As Filed</u>	Fest Year - As Filed	BLANK	Settlement Adj. iS-1	Settlement Adj. 1S-2	nt Settlement Settlement Statement Statement Settlement Settlement Settlement Statement Statemen	t Settlement Adj. IS-4	ent Settle	Settlement S Adi. 1S-5	Settlement Adi. IS-6	Settlement Adi IS-7
Industrial	1,409,477 \$ 188,379 24,805	(92,533) \$ (16,318) 354	1,316,944 172,061 25,159									
Private Fire Service Other Water Revenues Total Water Revenues	702 47,244 1,670,608 \$	659 238 (107,599) \$	1,361 47,483 1,563,009 \$		9		€	G	e.			
Miscellaneous			- 1				•	•	•		,	
A	1,693,624 \$	(109,152) \$	1,584,472 \$		•	· •	•	€	<b>€</b> >	\$	€ <del>5</del>	
Operating Expenses Source of Supply Expenses: Purchased Water Other	25,535 15,158	39,359 278	64,894 15,436		•	(33)	~					(9)
Purchased Power	139,162	8,176	147,338									(1,203)
Other	133 987	11875	145 862									
Water Treatment Expenses	104,242	(1,528)	102,714			(336)						(1,535)
Transmission & Distribution Expenses	123,225	47,016	170,241			(1,096)						(1.246)
Sales Expense	93,431	4,703	98,134			(295,	~					(870)
	155,077	25,418	180,495			(707)	_		(674)		6	ţ
l otal Operations & Maintenance Expense \$	789,817 \$	135,297 \$	925,114 \$	-	- 9	\$ (1,971)	\$ (	\$	(671) \$	69	(3,500)	(5,396)
Depreciation & Amortization Expenses	430,907	3,848	434,755									•
Taxes Federal Income Taxes State Income Taxes State Income Taxes Other	57,907 6,542 45,778	(72,356) (9,725) 15,057	(14,449) (3,183) 60,835									
Total Taxes	243,484 \$	(180,964) \$	19,317	69		65	4	e	6	•		
Total Operating Expenses \$ 1	1,464,208 \$ 229,416 \$	(41,819) \$ (67,334) \$	1,422,389 \$			\$ (1,971)	1 1		(671) \$ 671 \$	<b>↔</b> <del>(</del> •	\$ (3,500) \$	(5,396)
Other Income & Deductions: Interest*											<b>!</b>	
Long-Term Debt Short-Term Debt	191,352	(1,221)	190,131									
Other	(11,806)	11,806										
Total Interest \$	183,957 \$	6,174 \$	190,131 \$		-		\$	69	89	49		
Other (Income) - Net	(5,955)	5,955	•							•	•	
Total Other (Income) & Deductions	178,002 \$	12,129 \$	190,131 \$	,		69	- ₩	<del>69</del>	<del>6</del>	€	69	'
Net Income	51,414 \$	(79,463) \$	(28,048) \$	<del>()</del>		1,971	- ج	69	671 \$	<del>69</del>	3.500	5 396

Recap Schedules: C-1 Settlement

	르	[7]	[W]	[N] Settlement	[N] [O] [P] Settlement Income Statement Adjustments	ement Adius	[P] stments	<u></u>	图		Total	[T] Adiusted	[U]	[V]
Operating Revenues	Settlemen Adi. IS-8	_	Settlement Adj. 1S-9	BLANK	Settlement Adj. IS-10	10 A	Settlement Adj. IS-11	Settlement Adj. IS-12	Settlement Adj. IS-13	1	Settlement Adjustments	Test Year -	Increase -	Aujsta w/ Increase - Settlement
Residential Commercial Industrial Private Fire Service										₩	1 1 1 ,1	\$ 1,316,944 172,061 25,159 1,361		
Other Water Revenues Total Water Revenues	€	\$	-	· ·	€9	€	-	· •	₩.	<b>€</b>		47,483 \$ 1,563,009		
Miscellaneous Total Operating Revenues	89	69	,	, ss	69	<b>₩</b>	1	69	69	69	1	21,463	\$ 501.373	2 085 845
Operating Expenses Source of Supply Expenses: Purchased Water Other										•	, 6		•	
Pumping Expenses: Purchased Power											(1,203)	146,135		146,135
Purchased Gas Other			(574)								- (2,445)	143,417		143,417
Water Treatment Expenses Transmission & Distribution Expenses Customer Accounting Expenses	ç		(5,997)								(8,339)	102,614		102,614
Sales Expense Administrative & General Expenses		(4,997)									(1,165)	96,969		96,969
Total Operations & Maintenance Expense	49	(4,997) \$	(6,571)	-	69	<del>69</del>	ı	69	€9	<del>69</del>	(23,105) \$		· &	\$ 902,009
Depreciation & Amortization Expenses						135					135	434,890		434,890
Taxes Federal Income Taxes State Income Taxes Property Taxes Other								8,175		5,453 1,201	5,453 1,201 8,175	(8,996) (1,982) 69,010	156,286 34,428 7,279	147,290 32,447 76,289
Total Taxes	<del>ss</del>	<del>σ</del>	<del>(\$</del>	-	€9	€9	-	\$ 8,175	69	6,654 \$	14,829 \$	77,349	\$ 197,994	\$ 275,343
Total Operating Expenses Operating Income	မာမာ	(4,997) \$ 4,997 \$	(6,571) \$ 6,571 \$		မ မ	135 <b>\$</b> (135) <b>\$</b>	1 1	\$ 8,175 \$ (8,175)	မှာ မှာ	6,654 \$ (6,654) \$	8,141 \$	1,414,248	\$ 197,994 \$ 303,379	\$ 1,612,242 \$ 473,603
Other Income & Deductions: Interest: Long-Term Debt Short-Term Debt							(2,444)				(2,444)	187,687		187,687
Total Interest	69	\$	<del>ده</del>	-	€9	\$	(2,444)		89	€9	(2,444) \$	187,687	69	\$ 187,687
Other (Income) - Net											,	1		1
Total Other (Income) & Deductions	69	<del>\$</del>	φ,	,	69	<b>\$</b>	(2,444)	· •	es.	\$	(2,444) \$	187,687	· •	\$ 187,687
Net Income	ω	4,997 \$	6,571 \$	1	<del>so</del>	(135) \$	2,444	\$ (8 175)	643	\$ (7599)	10 585 C	(47 463)	9000020	0.00

## ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Income Statement Pro Forma Adjustments

	,	[A] Actual	Ę	[B] Pro Forma	[C] Adjusted	<u>[</u>	_	<u>u</u>		E		ement !	[G] [H] Settlement Income Statement Adjustments	tatemer	[H] nt Adjust	nents	E		5	区	-
	ř	End of Test Year	Adji A	Adjustments - T As Filed	est Year - As Filed	BLANK	¥	Settlement Adi IS-1	ment S-1	Settlemen Adi IS-2	Settlement Adi IS-2	         	Adi 15-3	βQ	Adi 19.4	4	201	Settl	Settlement	Settlement	ment
Operating Revenues Residential Commercial	€9	386,577 122,784	€9	24) <b>\$</b> 29)	380,053 122,455			İ			! !			2		<b>E</b>	]	<b>a</b>		į į	<u> </u>
Industrial Private Fire Service Other Water Revenues Total Water Revenues	69	412 2,719 512,492	643	241 (54) (6.666) \$	653 2,665 505,826	es		€5		€.		er.		ď		e e		6		6	
Miscellaneous Total Operating Revenues	€	4,016 516,508	4		3,768 509,594	. 6		. es	,	· 69	-	. s	-	. ⊌	-	. σ	-	φ		. b	•
Operating Expenses Source of Supply Expenses: Purchased Water		147,188 276		. 161	147,188 467				•		(6)										(3)
Pumping Expenses: Purchased Power Purchased Gas		3,083		1 1	3,083																•
Other Treatment Expenses		8,819		2,480	11,299						(83)										Ξ
Transmission & Distribution Expenses Customer Accounting Expenses		0,024 43,973 29,834		15,641 1,121	8,155 59,614 30,955						(3) (3)										(345) (74)
Sales Expense Administrative & General Expenses Total Operations & Maintenance Expense	65	47,000	6	7,423	54,423	6		e e		e	(26)	e		6	(236)			6		6	(180)
Depreciation & Amortization Expenses	•	906'05			52,300	•		<b>,</b>		•	È	<b>.</b>	•	<del>)</del>	) (2)		1	9		9	ŧ,
Taxes Federal Income Taxes State Income Taxes Property Taxes Other		23,398 2,643 21,214 37,454		1,914 2,933 2,932 (32,723)	25,312 5,576 24,146 4,731																
Total Taxes	₩	84,709	69	(24,945) \$	59,764	69	-	69		€9	,	89		မာ		s,		69	,	s s	'
Total Operating Expenses	မာ	423,812	69	3,438 \$	427,250	€	1	€9	.	₩	(487)	69		ક્ક	(236)	\$		s		es.	(450)
Operating Income	99	95,696	- (1	(10,352) \$	82,344	69		မ		မှ	487	မာ	•	€	236	4		es	-	ક	450
Other Income & Deductions: Interest: Long-Term Debt Short-Term Debt Other		35,397 816 (2,184)	_	(2,188) (816) 2,184	33,209																
Total Interest	<del>69</del>	34,029	€9	(820)	33,209	es.	-	es.	,	es.	,	69		မာ		€9	-	s	-	€9	'
Other (Income) - Net		(1,469)		1,469	1																
Total Other (Income) & Deductions	69	32,560	69	649 \$	33,209	69		. €9	.	89		69		€9		€9		69	.	es.	'
Net Income																					

 $\frac{1}{100} \frac{1}{100} \frac{1}$ 

# ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Income Statement Pro Forma Adjustments

	]	[W]	[N] Settlement in	[N] [O] [P] Settlement Income Statement Adjustments	[P] t Adiustments	<u>ල</u>	<u>E</u>	[S] Total	[T] Adiusted	[U] Required	\[\]
Onerating Revenues	Settlement Adj. IS-8	Settlement Adj. IS-9	BLANK	Settlement Adj. IS-10	Settlement Adi. IS-11	Settlement Adi. IS-12	Settlement Adj. IS-13	Settlement Adjustments	Test Year -	Increase -	increase -
Residential Commercial								۰ ۱ <del>ده</del>	\$ 380,053 122,455		
Industrial Private Fire Service Other Water Revenues	•					ļ					
Miscellaneous	·	, <del>,</del>	i.	, <del>,</del>	' <del>A</del>	· ÷	' <del>99</del>	' <del>ω</del>	\$ 505,826		
Total Operating Revenues	· •	· •	· •	&	, es	- \$		· ·	\$ 509,594	\$ (2,326)	\$ 507,268
Operating Expenses Source of Supply Expenses: Purchased Water Other								· (11)	147,188 456		147,188 456
Purchased Power									3,083		3,083
Purchased Gas Other		(312)						(412)	10.887		10.887
Water Treatment Expenses Transmission & Distribution Expenses		(2.108)						142	8,297		8,297
Customer Accounting Expenses Sales Expense		į						(147)	30,808		30,808
Administrative & General Expenses Total Operations & Maintenance Expense	(2,621) \$ (2,621)	\$ (2,420)	, sp	- ↔	<del>ω</del>	. ↔	· •	(3,064)	51,360 \$ 308,970	· <del>v</del>	51,360 \$ 308,970
Depreciation & Amortization Expenses				80				œ	52,308		52,308
Taxes Federal Income Taxes State Income Taxes Property Taxes Other						2,258	1,313	1,313 289 2,258	26,625 5,865 26,403	(723) (159) (40)	25,902 5,706 26,363
Total Taxes	· •			•	, es	\$ 2,258	\$ 1,603	\$ 3,860	\$ 63,625	\$ (922)	\$ 62,702
Total Operating Expenses Operating Income	\$ (2,621) \$ 2,621	\$ (2,420) \$ 2,420		\$ 8	69 69	\$ 2,258 \$ (2,258)	\$ 1,603	\$ (2,347) \$ 2,347	\$ 424,903 \$ 84,691	\$ (922) \$ (1,404)	\$ 423,981 \$ 83,288
Other Income & Deductions: Interest: Long-Term Debt Short-Term Debt					(203)			(203)	33,007		33,007
Total Interest	<del>СЭ</del>	es	· •	' &	\$ (203)	60		\$ (203)	\$ 33,007	ا <del>ده</del>	\$ 33,007
Other (Income) - Net								•			ı
Total Other (Income) & Deductions	. ↔			- -	\$ (203)	\$	- -	\$ (203)	\$ 33,007	9	\$ 33,007
Net Income	\$ 2621	\$ 0.420 \$		6							

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Exhibit

Schedule C-2 Settlement Appendix Page 1 of 19 Witness: Reiker

ARIZONA WATER COMPANY

Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-1
Accept Staff Income Statement Adjustment No. 2 - Reduce Over-Amortization of CAP M&I Charges

(17,399) (17,399) Increase / (Decrease) 4 Total Western Group Pinal Valley White Tank Ajo 

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-2
Accept Staff income Statement Adjustment No. 3 - Fleet Fuel Expense

- ·	Supply Supply Expenses - Increase /	A Z on O	Pumping Expenses - Increase / Decrease)	water Treatment Expenses - Increase /	ransmission & Distribution Expenses - Increase / (Decrease)	Customer Accounting Expenses - Increase / (Decrease)	_ B ' \ (d	Administrative & General Expenses - Increase / (Decrease)	Total Increase / (Decrease)
€9	(373)	<del>63</del>	(3,778) \$	(1,173) \$	(12,337)	\$ (3,	3,326) \$	(1,207) \$	(22,194)
	(33)		(336)	(104)	(1,096)	~	295)	(107)	(1,971)
	6)		(83)	(26)	(270)		(73)	(26)	(487)
€	(415)	69	(4,197) \$	(1,303) \$	(13,703) \$		(3,694) \$	(1,340) \$	(24,652)

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ARIZONA WATER COMPANY

Test Year Ended December 31, 2010

Settlement Income Statement Adjustment IS-3

Accept Staff Income Statement Adjustment No. 7 - Depreciation Expense (Amortization of Regulatory Asset - Double Counted)

(29,506) (29,506)Depreciation & Amortization Expense - Increase / (Decrease) Total Western Group Pinal Valley White Tank 

	Pinal Valley	White Tank	Ajo
Description	Amount	Amount	Amount
Civic/Sevice Club Fees, Donations, and Dues	\$ 4,907	\$ 4,907	\$ 4,907
Water Association Dues and Fees	\$2,717.36 500	\$2,717.36	\$2,717.36
	1,359	1,359	50%
Flowers	\$375.36	\$375.36	\$375.36
Service Awards and Banquets	\$4,022.57	\$4,022.57	\$4,022.57
Total Miscellaneous Expenses Disallowed	\$ 10,664	\$ 10,664	\$ 10,664
Pinal Valley Allocation Factor by Customer Count	0.9149	0.0629	0.0222
RUCO Miscellaneous Expense Adjustment	\$ (9.757)	\$ (671)	\$ (236)

ARIZONA WATER COMPANY

Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-5
Adjust Pinal Valley Industrial Revenues to Reflect Known & Measurable Post-Test Year Reduction in Usage

Exhibit
Schedule C-2 Settlement Appendix
Page 5 of 19
Witness: Reiker

Increase / (Decrease) <u>in Revenues</u>	(488)	3,742	1,648		3,815	(2,708)	1	(27,962)																												
a Q 'il	↔	<del>69</del> 6	. <del>69</del>	69	so se	• •	<del>\$</del>	\$																												
T.Y. Rate Per 1,000 Gals	1.5036	1.5036	1.5036	1.5036	1.5036	1.5036	1.5036	•																												
σl	<b>\$</b>					* **	↔	اد																												
Increase / (Decrease) in Usage	(324.7)	2,488.8	1,096.1	. !	2,537.0	(1,801.0)	•	(18,596.7)																												
Total Industrial Usage - (M Gals)	398.0	11,378.2	11,586.6	1 00 07	42,327.0	26,006.4	1	578,107.2																												
Total Industrial Usage - (M Gals)	7.22.7	8,889.4	10,490.5	, 60	509,003.9	27,807.4	•	596,703.9																												
	Pinal Valley Industrial 5/8 x 3/4 -inch	Industrial 1-inch Industrial 1.5-inch	Industrial 2-inch	Industrial 3-inch	Industrial 6-inch	Industrial 8-inch	industrial 10-inch	I																												
Line No.	0 to 4	က တ	7	<b>o</b> o	° 6	Ξ:	2 5	<u>4</u>	9 !	72	5 6	2 50	7 27	8 3	52 t	26	78	53	3 6	32	S 48	32	36	88	& &	4	42	3	45	4 4	<b>8</b> 6	22 9	52	23	55	

Exhibit

Schedule C-2 Settlement Appendix Page 6 of 19 Witness: Reiker

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-6
Remove Company pro forma adjustment related to additional BMPs

Increase / (Decrease) <u>Settlement</u>	\$ (8,425) (3,500)	\$ (11,925)
Company Proposed BMP Expense - <u>As Filed</u>	8,425 3,500	11,925
S PMB	₩.	<b>ь</b>
Description	Pinal Valley White Tank Ajo	
Line No.	· 01 60 4 14	$^{\circ}$ $^{\circ}$

ARIZONA WATER COMPANY

Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-7
Accept portion of Staff Income Statement Adjustment No. 1 related to unbilled operating expenses

Exhibit
Schedule C-2 Settlement Appendix
Page 7 of 19
Witness: Reiker

ARIZONA WATER COMPANY

Test Year Ended December 31, 2010

Settlement Income Statement Adjustment IS-8

Rate Case Expense Settlement - Adopt RUCO recommended rate case expense of \$304,975 recovered over 3-years

Exhibit
Schedule C-2 Settlement Appendix
Page 8 of 19
Witness: Reiker

ncrease / <u>Decrease</u>	(99,442) (4,997) (2,621)	(107,060)
<del></del>	<del>⇔</del>	69
Normalization in <u>Years</u>	იოი	
Difference	(298,327) (14,990) (7,864)	(321,181)
G <sub>i</sub>	69	€
Agreed Upon Rate Case Expense - Settlement	274,574 24,385 6,016	304,975 \$
§ K m ∖vl	€9	69
Company Proposed Rate Case Expense - As Filed	572,901 39,375 13,880	626,156 \$
0 11 22 11 11	↔	€9
Allocation <u>%</u>	90.03% 8.00% 1.97%	\$ %001
3-Factor <u>Ratio</u>	0.3423 0.0304 0.0075	0.3802
Description	Pinal Valley White Tank Ajo	Total

Total Increase / <u>Decrease</u>	\$ (87,322) (6,571) (2,420)	\$ (96,313)
Normalized Pumping Maintenance Expense - Increase / Settlement Decrease	195,428 \$ (17,417) 14,807 (574) 3,596 (312)	213,831 \$ (18,303)
-	212,845 \$ 15,381 3,908	232,134 \$
Normalized Pumping Maintenance Expense - As Filed	<b>\$</b> 121	\$ 23
Increase / <u>Decrease</u>	\$ (69,905) (5,997) (2,108)	\$ (78,009)
Normalized T&D Maintenance Expense -	\$ 1,145,359 83,160 31,523	1,338,052 \$ 1,260,043 \$
Normalized T&D Maintenance Expense -	1,215,264 89,157 33,631	1,338,052
<b>∠ ∑</b> -	₩	€
Description	Pinal Valley White Tank Ajo	Totai

Recap Schedules:

Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-10
Adjust Depreciation Expense to Reflect Settlement Plant Adjustments

ation Adjustments Settlement Correase/ Phoe Rate Base Rate Base Increase/ Phoe Phoe Rate Base Rate Base Increase (140.00					-	=				2	
Total Part   Tot		F 5	Ξ		<u>.</u>	<u>5</u>	[⊏] increase /	luci	ار] ease/	<u>2.</u>	~
Participation   Control Part			Settlemen		lement		(Decrease)	(Dec	rease)	Ţ	<u> </u>
Page State   Pag			Rate Base		e Base	Increase /	Phoenix Office		r Shop	Incre	ase/
Procession of Supply Plant	ਲੇ ਹ	Depreciation	Adjustment		tments -	(Decrease)	(3-factor Alloc		or Alloc.)	(Decr	ease)
Operations of Commission of Computation of Commission of Commission of Commission of Commission of Commission of Statement Part Land         0.00%         \$		- Vale	DIEG LIB			Dept. Exp.	0.3423	S)	2423	1 1 1 2	1 + F
Particulation   Particulatio		0.00%	69	<b>6</b> ⊅		1		69	,	69	
Source of Supply Plant		note_1		,	ı	•	•		,		•
Subtouch interplate Plant  Subtouch interplate Plant  Subtouch interplate Plant  Subtouch interplate Plant  Subtouch interplate Plant  Subtouch interplate Plant  Subtouch Source of Supply Plant  Oncos  Subtouch Source of Supply Plant  Oncos  Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Land  Oncos  Subtouch Subtouch Interplate Plant  Transmission & Distribution Maine  1.70%  Subtouch Subtouch Interplate Plant  Transmission & Subtouch Plant  Subtouch Subtouch Interplate Plant  Subtouch Subtouch Interplate Plant  Subtouch Subtouch Plant  Subtouch Subtouch Plant  Subtouch Subtouch Plant  Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch Subtouch Subtouch Plant  Subtouch	ē	note_1		1	-	٠	•				,
Water Figure         COOK	Subtotal Intangible Plant		ь	<del>\$</del>	\$	ı	69	s		s	١,
Order Source of Supply Land         0.00%           Ower Source of Supply Land         0.00%           Waster Figures         3.00%         5         5         5         5         5         8         8         5         5         8         9         5         8         9         5         8         9         2         8         9         2         8	Source of Supply Plant										
Outs Source of Supply Land         Outs Source of Supply Land         Outs Source of Supply Land         Outs Source of Supply Plant         S		%00.0			1	•	1				1
Walks - Other Volume         Volume of Supply Plant         100b. 1         1         8         \$		%00.0			1	•	•				
Visite of Source of Supply Plant         175%         \$		note_1			1		•				•
Subclast State of Supply Plant  Pumping Plant Land  Pumping Plant Land  Pumping Plant Supply Plant  Subclast Land  General Plant	Wel	3.13%			-	-	1		-		
Pumping Patel Land	Subtotal Source of Supply Plant		€9	<del>69</del>	<b>€</b> 7	•	5	69	١.	s	
Pumpling Plant Succines & Improvements         2,88%         9,522         560         5         5         6         6         6         6         6         6         6         6         6         6         6         6         6         6         6         6         6         6         6         7         8	F .										
Electric Purpling Plant Studentes & Improvements   5.88%   9.532   5.60   5.5		%00.0		1	1	•	1		٠		,
Bedinder Purpling Equipment		2.86%		ı	,	•	•		1		
Subtract Equipment   1,00%   5   5   5   5   5   5   5   5   5		5.88%		,	9.532	260	,		,		560
Valet Teathment Plant         \$ 9.532 \$ 560 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		4.00%			. '		•		٠		3
Water Treatment Plant Land         0.00%         \$ <th< td=""><td>Subtotal Pumping Plant</td><td></td><td>\$</td><td>\$</td><td>1</td><td>560</td><td></td><td>69</td><td></td><td>65</td><td>580</td></th<>	Subtotal Pumping Plant		\$	\$	1	560		69		65	580
Water Treatment Pant Land         0.00%         0.	Water T							•		•	3
Valet Treatment Structures & Improvements         2.5%           Wate Treatment Structures & Improvements         2.6%         \$		0.00%			,	1	•		1		,
Water Treatment Equipment         2.86%         \$		2.50%			,						•
Subtotal Water Treatment Paint   Statement Paint   Statement Paint   Subtotal Water Treatment Paint   Cook   C258,409		2.86%			ı				•		•
Transmission & Distribution Plant   Transmission & Distribution Land   Transmission & Distribution Land   2,00%   (1,381)   (28)   (1,097)   (1,	Subtotal Water Treatment Plant		69	69	6	,	£	e		ě	
Transmission and Distribution Land   0.00%   (258,409)   (1,381)   (28)   (1,087)	Transmission & Distribution Plant		•	•	•		· •	∍	•	9	1
Classical State		%00.0	(258.4	(60	,	,	•				
Transmission & Distribution Mains         179%         (61,263)         (1,077)         Fire Sprinker Taps           Sprinker Taps         2,00%         2,200         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,260         2,267         2,267         2,277		2.00%		Ì.	(1.381)	(28	۰				(80)
Fire Sprinkler Taps         2.00%         94,958         2.260         2.06           Meters         4,55%         12,457         227         227           Meters Subtractions & Distribution Plant         1,82%         44,771         \$         5         5           Power all Plant Land General Plant Land General Plant Structures         2,50%         -         5         5         5         -         \$         5         5         5         5         5         -         \$         5         5         -         \$         5         -         \$         -		1.79%			(61.263)	(1.097					7 (50)
Services         2.38%         94.958         2.260         2.360         2.360         2.360         2.360         2.360         2.360         2.37         2.32         2.32         2.32         2.32         2.32         2.32         2.32         2.32         2.32         2.32         2.32         3.34 <td></td> <td>2.00%</td> <td></td> <td></td> <td></td> <td>1</td> <td>,</td> <td></td> <td></td> <td></td> <td>(2)</td>		2.00%				1	,				(2)
Hoteless		2.38%			94 958	2.260	1				2 280
Hydrants		4.55%			} '	2			. ,		7,200
Subtotal Transmission & Distribution Plant General Plant General Plant End General Plant End General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Structures Leasehold Improvements General Plant Leavatory Equipment General Plant Augustory Caugiment General Plant Miscellaneous Equipment Gommunication Expense - Utility Plant Subtotal General Plant Structure Structure General Plant Structures General Plant Structures General Plant Structures Gommunication Expense - Utility Plant Structure Gommunication Expense - Utility Plant Contributions in Aid of Construction Contributions in Aid of Construction		1.82%			12 457	700					207
Seneral Plant Land   General Plant Land   General Plant Structures   General Plant Structures   Compared Plant Land   General Plant Structures   Compared Plant Structures   Compared Plant Structures   General Plant Structures   General Plant Structures   General Plant Structures   General Plant   Ge	Subtotal Transmission & Distribution Plant			1		1 362	<i>u</i>	e e	.   .		1 383
General Plant Land         0.00%           General Plant Structures         2.50%           Leasehold throwsoments         6.67%           Office Struiture & Equipment         6.67%           Varehouse Equipment         5.00%           Varehouse Equipment         6.67%           Varehouse Equipment         6.67%           Power Operated Equipment         6.67%           Power Operated Equipment         6.67%           Also Sommunication Equipment         6.67%           Subtotal General Plant         724           Subtotal General Plant         3.33%           Subtotal General Plant         \$ (258,409) \$ 54,303 \$ 1,923 \$ 374 \$ \$ 2           Septraciation Expense - Utility Plant         \$ (258,409) \$ 54,303 \$ 1,923 \$ 374 \$ \$ 2           Contributions in Aid of Construction         2.00%	General Plant					-	•	•		•	400,
General Plant Structures   2.50%   Leasehold Improvements   Contributions of Funiture & Equipment   Contributions in Aid of Construction   Contributions in Aid of Construction   Contributions   Contributions in Aid of Construction   Contributions   Con		%00.0		,	•	•	•				
Leasehold Improvements		2.50%			ı				•		
Office Furniture & Equipment         6.67%  .		note 2			1	1					,
Warehouse Equipment         5.00%         .		6 67%					,				•
Tools, Shop & Garage Equipment  Laboratory Equipment  Some convert Operated Equipment  Communication Equipment  Subtotal General Plant  Subtotal Gener		5.00%									,
Laboratory Equipment  Power Operated Equipment  Communication Equipment  Subtoal General Plant  Subtoal General Plant  Subtoal Construction  Contributions in Aid of Construction  2.00%  Laborated Laborated Construction  Subtract Construction  (6.67%  (6.		4 00%			ı	•	• (0)	á			' 0
Power Operated Equipment         6.67%         724           Communication Equipment         3.33%         724           Miscellaneous Equipment         3.33%         3.33%           Subtotal General Plant         \$ 74 \$         \$           I Depreciation Expense - Utility Plant         \$ (258,409) \$         54,303 \$         1,923 \$         374 \$         \$         2           Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)         2.00%         2.00%         2.00%         2.00%		200°5				1	3	Š	,		200
Communication Equipment       6.67%       -       724         Miscellaneous Equipment       3.33%       -       \$       -       \$         Subtotal General Plant       \$       -       \$       -       \$       -       \$         I Depreciation Expense - Utility Plant       \$       (258,409)       \$       54,303       \$       -       \$       2         Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)       2.00%       2.00%       -       \$       -       \$       -       \$       -       \$       2		667%				•	•		ı		1
Miscellaneous Equipment         3.39%         \$         74           Subtotal General Plant         \$         \$         \$         5         \$ <td< td=""><td></td><td>6.67%</td><td></td><td></td><td></td><td>Į.</td><td>, ,</td><td>2</td><td></td><td></td><td></td></td<>		6.67%				Į.	, ,	2			
Subtotal General Plant  \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		333%				•	2	<b>.</b>	ı		124
2.00%		2000	4	<b>4</b>					1	6	- 12
\$ (258.409) \$ 54,303 \$ 1,923 \$ 374 \$ . \$			•	•	•	•				<del>0</del>	2.0
2.00%	al Depreciation Expense - Utility Plant				1	1,923	\$		-	69	2,297
	t Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.) ss: Contributions in Aid of Construction	2.00%									
	The state of the s	:							'		

note\_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.
Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments. note\_2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.  $\begin{array}{c} \text{Line} \\ \text{NN} \\ \text{No.} 

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-10 (Continued)
Adjust Depreciation Expense to Reflect Settlement Plant Adjustments

Schedule C-2 Settlement Appendix Page 11 of 19 Witness: Reiker

Exhibit

Part	The part   The part	Comparison   Com	(D] Increase / (Decrease) <u>Depr. Exp.</u>	[E] Increase / (Decrease)	[F] Increase /	[6]
Statement   Selection   Concesses   Conc	Selection   Contraction   Co	Interpolite Plant   Rate Base   Rate Rate   Rate Rate Rate Rate Rate Rate Rate Rate	Increase / (Decrease) <u>Depr. Exp.</u>	(Decrease)	- Coase	
Demonstrate   Characteristic   Charact	The manager   Part	Name Acct.	Increase / (Decrease) <u>Depr. Exp.</u>	(0000000)	(Decrease)	
Figure   Part	National Part   Committee	No.   No.   No.   No.   No.   Control	(Decrease) <u>Depr. Exp.</u>	Phoenix Office	Meter Shop	Total
10.1   Water Plant   10.00%	Transplate Point   Transplate	Miningliber Plant   Cognization   Cognizat	Depr. Exp.	(3-factor Alloc.)	(3-factor Alloc.)	(Decrease)
Some of Experimental Control	202   Functional Color   202   Functional Co	3.01 Organization   0.00%   5   5   5   5   5   5   5   5   5		0.0304	0.0304	(C+D+E+F)
State Colored Figure   1995	10.02   Other Employee   Plant   Other   Secretaria   Other   Secretar	Source of Supply Plant   Source of Supply Land   Source of Supply Plant   So		•		
2010 Wilder State (2010)   2010   2	17   Control Mariagness   17   Control Mar	Source of Supply Plant   Subtocal Infançables	,	,		, \$
State Control Report   State Control Report	30 Control Microbiole Plant   Source of Supply Plant   Dock   D	Source Supply Plant   Source of Supply Plant     310.1 Water Rights   Source of Supply Land   Doors     310.1 Water Rights   Doors   Supply Land     310.2 Maker Source of Supply Plant     310.3 The Pumping Plant and     3.30 Pumping Plant and     3.30 Pumping Plant and     3.30 Pumping Plant and     3.30 Pumping Plant and     3.31 Pumping Plant and     3.32 Pumping Plant and     3.33 Pumping Plant and     3.34 Strippe Equipment     3.35 Pumping Plant and     3.36 Pumping Plant and     3.37 Pumping Plant and     3.38 Pumping Plant and     3.39 Water Treatment Plant and     3.30 Water Treatment Plant and     3.31 Pumping Plant and     3.32 Pumping Plant and     3.33 Pumping Plant and     3.34 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.36 Pumping Plant and     3.37 Pumping Plant and     3.38 Pumping Plant and     3.39 Pumping Plant and     3.30 Pumping Plant and     3.31 Pumping Plant and     3.32 Pumping Plant and     3.33 Pumping Plant and     3.34 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.35 Pumping Plant and     3.36 Pumping Plant and     3.37 Pumping Plant and     3.38 Pumping Plant and     3.39 Pumping Plant and		•		•
10.00	10.00000   10.000000   10.000000   10.000000   10.00000   10.00000   10.00000   10.000000   10.00000   10.00000   10.00	310.3 Outroe of Supply Plant   2000%   310.3 Outroe of Supply Plant   2000%   310.3 Outroe of Supply Plant   2000%   310.3 Outroe of Supply Plant   313.4 Weeks   310.3 Outroe of Supply Plant   313.4 Weeks   320.5 Unpulp Plant   320.5 Unpu				,
10.20   When Touring Part and Subsidior Supply Land   10.0005	310.3 Order Source of Supply Land   0.00%     311.3 Purpling Plant Land   0.00%     312.4 Walter Total Depth Land   0.00%     313.5 Charles Source of Supply Plant   0.00%     313.5 Charles Source of Supply Plant   0.00%     314.5 Charles Source of Supply Plant   0.00%     315.5 Charles Source of Supply Plant   0.00%   0.00%   0.00%     315.5 Charles Source of Supply Plant   0.00%   0.00%   0.00%   0.00%   0.00%     315.5 Charles Source Sour	310.1 Water Right Land	,		\$	8
10.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Colore of Supply Land   0.000     20.00   Other Colore of Supply Colore of Supply Land   0.000     20.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Land   0.000     20.00   Other Colore of Supply Colore   0.000	1104   Wells Comer of Supply Land   1006%   1104   Wells Comer of Supply Plant   1104   Wells Comer of Supply Plant   1104   1104   Wells Comer of Supply Plant   1104   Wells Comer of Supply Plant   1104   Wells Comer of Supply Plant   1104   11	310.3 Office Source of Supply Land   0.00%     314				
214 Wells   20ther	14   Wells - Other   Total	310.4 Wells - Other	,			
25	17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Supply Plant   17.5   Subtolad Source of Subtolad Subto	13   Wells		•		
Purpling Plantal Source of Supply Plant   313%   5	2320 Pumping Plant and American Source of Supply Plant   2,58%   5,5	Subtotal Source of Supply Plant   3.13%				
Pumple Plant Land   2.89	Pumping Plant a Control Source of Supply Plant     22	Pumping Plant Land   2.86%   2.56			,	
2.2. Pumping Plant Lander Experiments (2.8%) 2.3. Pumping Plant Lander Experiments (2.8%) 2.4. Subtractive Lander Plant Lander Experiment (2.8%) 2.5. Subtractive Lander Plant Lander Character Experiment (2.8%) 2.5. Subtractive Lander Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Experiment Plant Lander Character Plant Lander Character Plant Lander Character Plant Lander Character Plant Lander Character Plant Lander Character Experiment Character Character Plant Lander Character Plant Lander Character Experiment Character Character Experiment Character Character Experiment Character Character Plant Lander Character Experiment Character C	2.20 Pumping Plant Land   2.21 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Plant Land   2.22 Pumping Plant Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant Land   2.22 Pumping Plant   ant   2.22 Pumping Plant Plant   2.22 Pumping Plant   2.22 Pumping Plant   2.22 Pumping Plant   2.22 Pumping Plant   2.22 Pumping Plant   2.22 Plant Plant Plant   2.22 Plant Plant Plant   2.22 Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant   2.22 Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant Plant   2.22 Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant	2.30	,		•	
2.22 Purpling Particle and Structures & Improvements   2.88%	3.25         Pumping Plant Structures & Improvements         2.86%           5.25         Everythic Plant Land         4.00%           6.35         Eligine Equipment         4.00%           7.32         Valear Treatment Plant Land         0.00%           3.31         Water Treatment Equipment         2.60%           3.25         Water Treatment Equipment         2.60%           3.27         Water Treatment Equipment         2.60%           3.28         Water Treatment Equipment         2.60%           3.44         Fire Sprinkler Tapes         2.28%           3.45         Meters         3.60           3.44         Fire Sprinkler Tapes         4.60%           3.45         Meters           3.46         Fire Sprinkler Tapes	3.20 Pumping Plant Land         2.86%           5.25 Electric Pumping Plant Land         5.88%           6.326 Electric Pumping Plant         4.00%           8.330 Water Treatment Plant         6.00%           9.330 Water Treatment Plant Land         0.00%           3.31 Water Treatment Plant Land         0.00%           1.32 Water Treatment Plant Land         0.00%           2.50%         4.77           3.4 Water Treatment Plant Land         0.00%           1.32 Water Treatment Plant Land         0.00%           2.50%         4.77           3.4 Water Treatment Plant Land         0.00%           3.4 Water Treatment Plant Land         0.00%           3.4 Valent Treatment Plant Land         0.00%           3.4 Sprinkler Taps         2.00%           3.4 Sprinkler Taps         2.00%           3.4 Sprinkler Taps         2.00%           3.4 Shorticas Equipment         4.55%           3.5 A Subtoral Treatments on Distribution Plant         6.00%           3.6 General Plant Land         0.00%           3.8 General Plant Land         0.00%           3.8 General Plant Land         0.00%           3.8 General Plant Land         0.00%           3.8 Horicase Equipment         6.00% <t< td=""><td>,</td><td>· •</td><td>9</td><td>69</td></t<>	,	· •	9	69
Pumping plant Structures & Improvements   2.88%   2.	5. 228   Purplicy Plant Structures & Improvements         2,86%           5. 228   Case Electric Pumping Plant         4,00%           6. 228   Case Electric Pumping Equipment         4,00%           5. 334   Valent Treatment Plant Land         0,00%           337   Valent Treatment Plant Land         2,60%           338   Valent Treatment Plant Land         0,00%           339   Valent Treatment Plant Land         0,00%           340   Valent Treatment Plant Land         0,00%           341   Present Plant Land         0,00%           342   Stock Land Treatment Plant Land         0,00%           343   Free Sprinker Treatment Plant Land         0,00%           344   Free Sprinker Treatment Plant Land         1,77%           345   Sharker Treatment Plant Land         0,00%           346   Annual Plant Land         0,00%           347   Free Sprinker Taps         1,77%           348   Hard Land         0,00%           349   Canneral Plant Land         0,00%           350   General Plant Land         0,00%           360   General Plant Land         0,00%           361   Land Canada Equipment         6,00%           362   General Plant Land         0,00%           363   Communication Equipment         6,00%           364   Land Canada Eq	4 321         Pumping Plant Structures & Improvements         2,86%           5 326         Electric Pumping Equipment         5,88%           7 Subtotal Pumping Plant         4,00%           8 330         Walter Treatment Plant Land         0,00%           9 331         Walter Treatment Structures & Improvements         2,50%           1 331         Walter Treatment Plant Land         2,60%           2 34         Walter Treatment Plant Land         2,00%           3 40         Transmission & Distribution Land         2,00%           3 42         Storage Tanks         2,00%           3 44         Fire Sprinkler Taps           3 44         Fire Sprinkler Taps				
2.25   Electric Unique Equipment   2.05%   3.25   Electric Unique Equipment   4.00%   3.25   Electric Unique Equipment   4.00%   3.25   Electric Equipment   4.00%   3.25   Electric Equipment   4.00%   3.25   Electric Equipment   4.00%   Electric Equipment   Elec	5 226         Electric bumping Equipment         5,28%           7 28 Electric bumping Equipment         4,00%         \$ <td< td=""><td>5 325         Electric Pumping Equipment         5.86%           6 32 Subtoal Pumping Plant         4.00%           8 Subtoal Pumping Plant         4.00%           9 33 Water Treatment Plant Land         0.00%           9 34 Water Treatment Equipment         2.50%           1 32 Water Treatment Equipment         2.60%           1 34 Water Treatment Equipment         2.00%           2 34 Storage Tanks         4.7) \$           3 44 Transmission &amp; Distribution Plant         1.79%           3 45 Fire Sprinkler Taps         2.00%           3 46 Metrics         2.00%           3 47 Transmission &amp; Distribution Mains         1.75%           3 48 Fire Sprinkler Taps         2.00%           3 44 General Plant Land         2.00%           3 45 General Plant Land         0.00%           3 46 Metrics         3.40 General Plant Structures           3 89 General Plant Cartures         2.50%           3 90 Leasehold Improvements         6.00%           3 90 Leaved Plant Structures         2.50%           3 90 Contract Plant Cartures         2.50%           3 90 Contract Plant Cartures         2.50%           3 90 Contract Carture Caulpment         6.67%           3 90 Contract Carture Caulpment         6.67%</td><td></td><td>•</td><td></td><td></td></td<>	5 325         Electric Pumping Equipment         5.86%           6 32 Subtoal Pumping Plant         4.00%           8 Subtoal Pumping Plant         4.00%           9 33 Water Treatment Plant Land         0.00%           9 34 Water Treatment Equipment         2.50%           1 32 Water Treatment Equipment         2.60%           1 34 Water Treatment Equipment         2.00%           2 34 Storage Tanks         4.7) \$           3 44 Transmission & Distribution Plant         1.79%           3 45 Fire Sprinkler Taps         2.00%           3 46 Metrics         2.00%           3 47 Transmission & Distribution Mains         1.75%           3 48 Fire Sprinkler Taps         2.00%           3 44 General Plant Land         2.00%           3 45 General Plant Land         0.00%           3 46 Metrics         3.40 General Plant Structures           3 89 General Plant Cartures         2.50%           3 90 Leasehold Improvements         6.00%           3 90 Leaved Plant Structures         2.50%           3 90 Contract Plant Cartures         2.50%           3 90 Contract Plant Cartures         2.50%           3 90 Contract Carture Caulpment         6.67%           3 90 Contract Carture Caulpment         6.67%		•		
State Countries (State Countries)   2,589%   1,000%   1	State   Continuition   Continuity   Contin	See See Engine Equipment		•		,
Valent Transmert Perunting Plant   4,00%   5	Nater Treatment Part	Water Treatment Plant End				
Water Treatment Plant Land   2.50%	Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Plant and Water Treatment Structures & Ingress (47)	Water Treatment Plant Land     9.330	,			
333   Water Treatment Plant Land   2,50%   5,70%   (1)   5   5   5     324   Water Treatment Plant Teachment Plant Land   2,50%   5,70%   (1)   5   5   5     325   Water Treatment Plant Teachment Plant   2,50%   5,70%   (1)   5   5   5     326   Water Treatment Plant Teachment Plant   2,50%   5,70%   (1)   5   5   5     327   Straint-ston and Distribution Land   2,00%   2,50%	9 330 Water Treatment Plant Land         0.00%           2 450 Water Treatment Structures & Improvements         2.66%         (47)         (1)           2 5 Water Treatment Structures & Improvements         2.66%         (47)         (1)         (1)           3 Publical Valer Treatment Equipment Equipment Solution Mains         1.00%         (47)         (1)         (1)           340 Transmission & Distribution Mains         1.15%         (2.00%         5.735         103           341 Services         2.00%         2.00%         5.735         103           342 Services         3.46 Meters         4.55%         103         6.735           344 Meters         5.000g Tainsmission & Distribution Plant         2.60%         5.735         103           345 General Plant Land         0.000%         5.735         103         6.735           346 Meters         5.000m         5.735         103         6.735           348 General Plant Land         0.000%         5.735         103         6.735           349 General Plant Land         0.000%         5.00%         5.00%         3.60%           349 General Plant Land         0.000%         5.00%         5.00%         5.00%           340 Tools, Stop & Garage Equipment         6.00%	9 330 Water Treatment Plant Land         0.00%           0 331 Water Treatment Plant Equipment         2.60%           1 32 Water Treatment Plant         2.60%           2 Water Treatment Plant         2.60%           3 Vater Treatment Equipment         2.00%           3 Ad Transmission and Distribution Land         2.00%           3 Ad Transmission and Distribution Mains         2.00%           3 Ad Fire Sprinkler Taps         2.00%           3 Ad Fire Sprinkler Taps         2.00%           3 Ad Meters         3.38%           4 Addrants         4.50%           3 Ad General Plant         6.00%           3 Ad General Plant         4.00%           3 Ad Marehouse Equipment         4.00%           3 Ad Marehouse Equipment         4.00%           3 Ad Miscollaneous Equipment         4.00%           3 Ad Miscollaneous Equipment         4.00%           3				
332   Water Treatment Structures   2,00%   5	331 Water Treatment Equipment   2.00%   5.00	331		•		· •
322   Water Treatment Equipment   2.85%   (47)   \$   (1)   \$   (2)   \$   (3)   \$   (41	250%   Water Treatment Edujament Plant   2.56%   47)   5   7   7   7   7   7   7   7   7   7	33				
Subtraction Experiment   2,86%   (47)   (1)   (1)   (1)   (2,6%   (47)   (1)	2.86%	332   Water Treatment Equipment   2.86%   (47)     340   Transmission & Distribution Plant   1.79%				
Transmission & Depretation Plant   Subtement Plant   Substitution   Substitutio	Transmission & Distribution Plant   Succession & Contribution Plant   Subtoble Water Teachment Plant   Transmission & Distribution Plant   Subtoble Tanks   S	Subtotal Water Treatment Plant		•		٠
Market Services   August Plant   A	Transmission & Distribution Plant   2,00%   1,19%	Transmission & Distribution Plant			•	+
340         Stratumistic and Distribution Land         0.00%           342         Stratumistic and Distribution Land         2.00%           343         Finansmission & Distribution Mains         1.79%           344         Fine Sprinker Taps         2.00%           345         Services         2.00%           346         Hydrans         4.55%           347         Services         4.55%           348         Hydrans         4.55%           349         Hydrans         2.00%           380         General Plant Land         0.00%           380         General Plant Land         0.00%           380         Lasserboid Improvements         2.50%           380         Lasserboid Improvements         6.57%           381         Office Furthines Equipment         6.67%           384         Tools Shop & Grange Equipment         6.67%           385         Laboratory Equipment         6.67%           386         Laboratory Equipment         6.67%           389         Miscellatrous Equipment         6.67%           389         Miscellatrous Equipment         6.67%           389         Miscellatrous Equipment         6.67%	3.40         Transmission and Distribution Land         0.00%           3.42         Transmission and Distribution Mains         1.79%         5.735         1.03           3.44         Fire Sonrider Taps         2.00%         5.735         1.03           3.44         Fire Sonrider Taps         2.00%         5.735         1.03           3.45         Meters         4.55%         5.735         1.03           3.46         Meters         5.735         3.103         6.73           3.40         Centeral Plant Land         1.82%         5.735         3.103         6.73           3.50         General Plant Land         6.00%         5.00%         5.00%         5.00%         5.00%           3.91         Inchange Equipment         6.07%         6.07%         5.00%         5.00%           3.92         Laboratory Equipment         6.07%         5.00%         5.00%         5.00%           3.93         Miscollancous Equipment         6.07%         5.0	340   Transmission and Distribution Land   2.00%     342   Storage Tanks     343   Storage Tank     344   Fire Sprinkler Taps     345   Services     346   Meters     346   Meters     347   Services     348   Fire Sprinkler Taps     349   Services     340   Services     340   Services     340   Meters     341   Fire Sprinkler Taps     342   Services     343   Services     344   Fire Sprinkler Taps     345   Services     346   Meters     347   Services     348   Meters     349   General Plant Land     340   General Plant Structures     350   General Plant Structure & Equipment     350   General Plant Structure & Equipment     350   Authoritory Equipment     350   Authoritory Equipment     350   Services     351   Office Furniture & Equipment     352   Services     353   Waterbouse Equipment     354   Tools Structure & Equipment     355   Services     356   Services     357   Communication Equipment     358   Miscellaneous Equipment     359   Services     350   Services     351   Office Furniture & Equipment     352   Services     353   Services     354   Services     355   Services     355   Services     355   Services     365   Services     366   Services     367   Services     367   Services     368   Services     369   Services     360	3	,		
342         Storage Tanks         2,00%           344         Fire Sprinkler Taps         2,00%           345         Fire Sprinkler Taps         2,00%           346         Melers         2,00%           346         Melers         4,55%           346         Melers         4,55%           346         Melers         1,82%           347         Subtoal Tanks         1,82%           348         General Plant Land         0,00%           340         General Plant Land         0,00%           340         General Plant Land         1,00%           340         General Plant Land         1,00%           350         General Plant Land         1,00%           351         Laboratory Equipment         6,00%           352         Laboratory Equipment         6,67%           354         Miscellaneous Equipment         6,67%           356         Mescellaneous Equipment	342         Storage Tanks         2.00%         2.00%         3.735         103         3.436         1.73%	342         Storage Tanks         2,00%           343         Transmission & Distribution Mains         1,79%           344         Fire Sprinkler Taps         2,00%           345         Free Sprinkler Taps         2,00%           346         Meters         2,38%           346         Meters         4,55%           348         Hydrants         4,55%           348         Hydrants         5,00%           380         General Plant Land         0,00%           380         General Plant Eard         6,67%           390         General Plant Structures         2,50%           390         General Plant Structures         2,50%           391         Office Furniture & Equipment         6,67%           393         Varehouse Equipment         5,00%           394         Tools, Shop & Garage Equipment         5,00%           395         Laboratory Equipment         6,67%           396         Power Operated Equipment         5,00%           397         Communication Equipment         3,33%           Subtotal General Plant         6,67%           All Sequilatory Assers(i ishtire plant         5,735    All Required by the contraction Expense - Utility Plant				
345         Transmission & Distribution Mains         1.79%         5,735         103           345         Free Sprinker Tapes         2.00%         5,735         103           346         File Sprinker Tapes         2.30%         5,735         103         \$           348         Hydrants         Subtoted Transmission & Distribution Plant         1,82%         \$         5,735         \$ <td< td=""><td>3.43         Transmission &amp; Distribution Mains         1.79%         5.735         103           3.46         Services         2.00%         5.735         103           3.46         Meltra Services         2.00%         5.735         103           3.47         Meltra Services         2.00%         5.735         103           3.48         Hoffdrants         4.55%         5.735         103           3.89         General Plant and Structures         2.50%         5.735         103         5.735           3.90         General Plant and Structures         2.50%         2.50%         5.735         103         5.735           3.91         Leasendorth Improvementalis         6.00%         5.736         6.73         6.73           3.91         Leasendorth Improvementalis         6.00%         5.00%         5.00%         5.00%           3.94         Tools Stop &amp; General Plant and Construction         5.00%         5.735         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.</td><td>  1.79%   1.79</td><td></td><td>•</td><td></td><td></td></td<>	3.43         Transmission & Distribution Mains         1.79%         5.735         103           3.46         Services         2.00%         5.735         103           3.46         Meltra Services         2.00%         5.735         103           3.47         Meltra Services         2.00%         5.735         103           3.48         Hoffdrants         4.55%         5.735         103           3.89         General Plant and Structures         2.50%         5.735         103         5.735           3.90         General Plant and Structures         2.50%         2.50%         5.735         103         5.735           3.91         Leasendorth Improvementalis         6.00%         5.736         6.73         6.73           3.91         Leasendorth Improvementalis         6.00%         5.00%         5.00%         5.00%           3.94         Tools Stop & General Plant and Construction         5.00%         5.735         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.735         7.01         5.	1.79%   1.79		•		
344         Fire Sprinkler Taps         5,735         103           345         Meters         2,30%         5,735         103           346         Meters         4,52%         5,735         103         5           346         Meters         4,52%         5,735         5         103         5         5           346         Horizotal Transmission & Distribution Plant         0,000%         5,735         5         103         5	344         Fire Sprinkler Taps         2.00%         5,735         103           346         Meters         2.38%         2.38%         1.03         2.38%         1.03         2.38%         2.50%	344   Fire Sprinkler Taps   2.09%   2.38%   2.38%   4.55%		•		
346         Services           346         Services           346         Melcreta           948         Hydrants           Subtotal Transmission & Distribution Plant         1,82%           Abbotal Transmission & Distribution Plant         1,82%           Ceneral Plant Land         0,00%           389         General Plant Churchness           390.1         Leashadd Improvements           391         Leabrad Churchness           392         Videor E-mitting & Equipment           393         Videor Equipment           394         Tools Shop & Garage Equipment           395         Videor Equipment           396         Found Plant           397         Communication Equipment           398         Miscellaneous Equipment           399         Found Plant           390         Found Plant           390         Found Plant           390         Found Plant           391         Found Plant           392         State Contributions in Aid of Construction           Annotization Expense - Utility Plant         State St	3.45         Services         2.00%           3.46         Meters         4.55%           3.46         Meters         4.55%           3.46         Meters         1.82%           3.46         Hydrants         1.82%           Subtotal Transmission & Distribution Plant         0.00%           3.89         General Plant Structures         2.50%           3.80         General Plant Structures         2.50%           3.80         General Plant Structures         2.50%           3.90         Leasehold Improvements         note-2           3.91         Understouch Equipment         6.67%           3.93         Warehouse Equipment         4.00%           3.94         Tools, Shop & Garage Equipment         4.00%           3.95         Laboratory Equipment         6.67%           3.97         Communication Equipment         6.67%           3.97         Communication Equipment         6.67%           3.97         Subtotal General Plant         3.33%           A local Depreciation Expense - Utility Plant         5.735 \$           1 lost Scalar (Liabilities) (Sch. B-2 Rebuttal Appndx.)         2.00%           1 lost Scalar (Liabilities) (Sch. B-2 Rebuttal Appndx.)         2.00% <tr< td=""><td>  345   Services   2.38%     346   Meters     4.55%   F.     347   Subtotal Transmission &amp; Distribution Plant     389   General Plant Land     380   General Plant Structures     380   General Plant     380   General Plant     380   General Plant     381   Gravate Equipment     382   General Plant     383   Miscellaneous Equipment     384   Total Structures     385   General Plant     386   General Plant     387   Gommunication Equipment     388   Miscellaneous Equipment     389   General Plant     380   General Plant     380   General Plant     380   General Plant     381   General Plant     382   General Plant     383   General Plant     384   General Plant     385   General Plant     385   General Plant     386   General Plant     387   General Plant     388   General Plant     389   General Plant     380   General Plant     4.00%     4.00%     4.00%     5.735     6.67%     6.67%     6.67%     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.356     7.357     7.357     7.357     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358    </td><td>103</td><td>,</td><td></td><td>50</td></tr<>	345   Services   2.38%     346   Meters     4.55%   F.     347   Subtotal Transmission & Distribution Plant     389   General Plant Land     380   General Plant Structures     380   General Plant     380   General Plant     380   General Plant     381   Gravate Equipment     382   General Plant     383   Miscellaneous Equipment     384   Total Structures     385   General Plant     386   General Plant     387   Gommunication Equipment     388   Miscellaneous Equipment     389   General Plant     380   General Plant     380   General Plant     380   General Plant     381   General Plant     382   General Plant     383   General Plant     384   General Plant     385   General Plant     385   General Plant     386   General Plant     387   General Plant     388   General Plant     389   General Plant     380   General Plant     4.00%     4.00%     4.00%     5.735     6.67%     6.67%     6.67%     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.355     7.356     7.357     7.357     7.357     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358     7.358	103	,		50
346   Meters	346   Meters   Activates   A	346   Meters				3
Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Transmission & Distribution Plant   182%   Subtotal Construction   182%   Subtotal Constr	348	Subtotal Transmission & Distribution Plant   Subtotal Transmission & Distribution Plant   Subtotal Transmission & Distribution Plant   Subtotal Plant Land   Subtotal Plant Land   Subtotal Plant Shuctures   Subtotal Plant   Subt				
Subtotal Transmission & Distribution Plant   10278   5   1735   1735   5   1735   5   1735   5   1735   5   1735   5   1735   5   1735   5   1735   5   1735   5   1735   5   1735   5   1735   17	Subtotal Transmission & Distribution Plant   1.02.00	Subtotal Transmission & Distribution Plant		,		
Septeral Plant	Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant Land   Seneral Plant   Seneral Plan	Seneral Plant   Seneral Plant   Seneral Plant   Seneral Plant   Seneral Plant   Seneral Plant   Seneral Plant   Seneral Plant   Seneral Plant Structures   Seneral Plant		,		
389         General Plant Land         0.00%           380         General Plant Land         0.00%           390.1         Leasehold Improvement         2.50%           391         Office Furniture & Equipment         6,67%           394         Tools Shop & Garage Equipment         5,00%           395         Laboratory Equipment         6,67%           396         Power Operated Equipment         6,67%           397         Communication Expense Upility Plant         6,67%           398         Miscellaneous Equipment         6,67%           399         Power Operated Equipment         6,67%           391         Communication Expense - Utility Plant         6,67%           398         Miscellaneous Equipment         6,67%           399         Found         6,7%           390         Found         6,7%           390         Scholar Increase/(Liabitities) (Sch. B.2 Rebuttal Appndx.)         5         \$           200%         Scholar Increase/(Decrease) in Depreciation & Amortization Expense - Settlement         \$         \$         \$           10tal Increase/(Decrease) in Depreciation & Amortization Expense - Settlement         \$         \$         \$         \$	389 General Plant Land         0.00%           390 General Plant Structures         2.56%           390.1 Leasehold Improvements         0.00%           391 Office Furniture Requipment         6.67%           392 Varehouse Equipment         6.67%           393 Varehouse Equipment         5.00%           394 Tools, Shop & Garage Equipment         4.00%           395 Laboratory Equipment         6.67%           396 Communication Equipment         6.67%           397 Communication Equipment         6.67%           398 Miscellaneous Equipment         6.67%           398 Miscellaneous Equipment         6.67%           399 Albotal General Plant         3.33%           Abbreciation Expense - Utility Plant         \$           Total Depreciation Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)         \$           Less: Contributions in Aid of Construction         Amortization Expense - Settlement           Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	389 General Plant Land         0.00%           4 390 General Plant Structures         2.50%           390.1 Leasehold Improvements         note 2           390.1 Leasehold Improvements         note 2           394 Office Furniture & Equipment         6.67%           395 Laboratory Equipment         5.00%           396 Power Operated Equipment         5.00%           397 Communication Equipment         6.67%           398 Miscellaneous Equipment         6.67%           398 Miscellaneous Equipment         6.67%           398 Miscellaneous Equipment         6.67%           333%         5.33%	103			
390 General Plant Stuctures         2.50%           390.1 Leashold Improvements         2.50%           391.1 Leashold Improvements         0.00%           393.1 Varietious Equipment         6.67%           394 Tools, Shop & Garage Equipment         6.67%           395 Laboratory Requipment         5.00%           396 Power Operated Equipment         6.67%           397 Communication Equipment         6.67%           398 Power Operated Equipment         6.67%           399 Fower Operated Equipment         6.67%           399 Fower Operated Equipment         6.67%           390 Fower Operated Equipment         6.67%           391 Fower Operated Equipment         6.67%           392 Fower Operated Equipment         3.33%           393 Fower Operated Equipment         5.735           394 Fower Operated Equipment         6.67%           Subtotal Construction         5.755           A Construction         2.00%           Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement         5.735           A Construction         5.735	4 390 General Plant Structures         0.00%           390.1 Leasehold Improvements         0.00%           390.1 Leasehold Improvements         0.00%           391 Office Furniture & Equipment         6.67%           393 Warehouse Equipment         6.67%           394 Toylor Special Equipment         4.00%           395 Laboratory Equipment         6.67%           396 Power Operated Equipment         6.67%           397 Communication Equipment         6.67%           398 Miscellaneous Equipment         6.67%           399 Altotal General Plant         3.33%           390 Altotal General Plant         5.00%           5 State	390 General Plant Structures   2.50%     390.1 Leasehold Improvements   1.50%     391 Office Furniture & Equipment   6.67%     393 Warehouse Equipment   5.00%     394 Tools, Shop & Garage Equipment   5.00%     395 Laboratory Equipment   5.00%     396 Power Operated Equipment   5.00%     397 Communication Equipment   6.67%     398 Miscellaneous Equipment   6.67%     398 Subtotal General Plant   3.33%     Total Depreciation Expense - Utility Plant   5.735	3	•		
390.1 Leasefold Improvements         2.50%           391 Office Furniture & Equipment         6.67%           392 Variety of Secretary Configuration Equipment         6.67%           393 Variety of Sequence Equipment         5.00%           394 Tools Shop & Garage Equipment         4.00%           395 Laboratory Equipment         5.00%           396 Communication Equipment         6.67%           397 Communication Equipment         6.67%           398 Miscellaneous Equipment         6.67%           399 Communication Equipment         6.67%           399 Communication Equipment         6.67%           390 Communication Expense - Utility Plant         6.67%           3.33%         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	390.1 Learned Tank Structures         2.50%           391 Office Furniture & Equipment         note 2           392 Warehouse Equipment         6.00%           393 Warehouse Equipment         6.00%           394 Tools, Shop & Garage Equipment         6.00%           396 Laboratory Equipment         6.00%           396 Power Operated Equipment         6.00%           397 Communication Equipment         6.67%           398 Miscellaneous Equipment         6.57%           399 Aboratory Equipment         6.33%           390 Power Operated Equipment         6.57%           391 Aboratory Equipment         6.57%           392 Aboratory Equipment         6.57%           393 Aboratory Equipment         6.57%           394 Aboratory Equipment         6.57%           395 Aboratory Equipment         6.57%           396 Aboratory Equipment         6.57%           397 Communication Expense - Utility Plant         7.735 \$ 101 \$ 33           398 Aboratory Assets/(Labilities) (Sch. B-2 Rebuttal Appndx.)         8. (47) \$ 5,735 \$ 101 \$ 33           Less: Contributions in Aid of Construction         2.00%           Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement         7.735 \$ 101 \$ 33	390.1 Leasehold Improvements         2.50%           391 Office Furniture & Equipment         6.67%           393 Warehouse Equipment         6.00%           394 Tools, Shop & Garage Equipment         4.00%           395 Power Operated Equipment         5.00%           396 Power Operated Equipment         6.70%           397 Communication Equipment         6.67%           398 Miscellaneous Equipment         6.67%           398 Aliscellaneous Equipment         6.67%           399 Aliscellaneous Equipment         6.67%           399 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.67%           390 Aliscellaneous Equipment         6.7%           390 Aliscellaneous Equipment         6.7% <t< td=""><td></td><td></td><td></td><td></td></t<>				
391   Control Paragraph	1991   Creation in proventions   1992   Creation in proventions   1993   Varietiouse Equipment   1993   Varietiouse Equipment   1994   Tools, Shop & Garage Equipment   1995   Laboratory Equipment   1996   Laboratory Equipment   1997   Communication Equipment   1997   Communication Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998   Miscellaneous Equipment   1998	391 Office Furniture & Equipment 6,67% 393 Warehouse Equipment 5,00% 394 Tools, Shop & Garage Equipment 5,00% 395 Laboratory Equipment 5,00% 396 Power Operated Equipment 6,67% 397 Communication Equipment 6,67% 398 Miscellaneous Equipment 6,67% 399 Subtotal General Plant 6,67% 3,33% 3,33%  Total Depreciation Expense - Utility Plant 5,735	•		,	•
239   Variety of Equipment   6,67%     394   Tools, Shop & Garage Equipment     395   Laboratory Equipment     396   Laboratory Equipment     396   Laboratory Equipment     397   Tools, Shop & Garage Equipment     398   Laboratory Equipment     399   Tools, Shop & Garage Equipment     390   Communication Equipment     391   Miscellaneous Equipment     392   Laboratory Equipment     393   Miscellaneous Equipment     394   Tools, Shop & Garage Equipment     395   Laboratory Equipment     396   Communication Equipment     397   Shop & Garage Equipment     398   Miscellaneous Equipment     399   Miscellaneous Equipment     300   Shop & Garage Equ	Signature & Equipment	393 Variet Purition & Equipment 6.67% 394 Variethouse Equipment 5.00% 395 Laboratory Equipment 5.00% 396 Power Operated Equipment 5.00% 397 Communication Equipment 6.67% 398 Miscellaneous Equipment 6.67% 3997 Communication Equipment 3.33% Subtotal General Plant 6.67%  Total Depreciation Expense - Utility Plant 5.735		,		
394 Tools (Shop & Garage Equipment 5,00% 4,00% 5	Say   Warehouse Equipment   S.00%   Solution & Garage Equipment   S.00%   S.00%   Solution & Garage Equipment   S.00%   S.00	393 Varehouse Equipment 5.00% 4.00%				
394   Tools, Shop & Garage Equipment   4,00%     395   Laboratory Equipment     396   Laboratory Equipment     397   Communication Equipment     398   Miscellaneous Equipment     398   Miscellaneous Equipment     398   Miscellaneous Equipment     399   Communication Equipment     390   Communication Equipment     391   Communication Equipment     392   Communication Equipment     393   Communication Equipment     394   Toola Miscellaneous Equipment     395   Laborated Equipment     396   Laborated Equipment     333   San	394   Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment 4,00% 395 Laboratory Equipment 5,00% 396 Power Operated Equipment 6,67% 397 Communication Equipment 6,67% 398 Miscellaneous Equipment 3,33% Subtotal General Plant 3,33% Total Depreciation Expense - Utility Plant \$ 5,735				
295 Laboratory Equipment 5,00% 396 Power Operated Equipment 6,67% 397 Communication Equipment 6,67% 398 Miscellaneous Equipment 3,33% \$	236 Laboratory Equipment 5,00% (31) 236 Power Operated Equipment 6,67% 397 Communication Equipment 6,67% 398 Miscellaneous Equipment 3,33% Subtotal General Plant 3,33%  Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction 2,00%  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	395   Laboratory Equipment   5.00%   3.96   Power Operated Equipment   5.00%   3.97   3.97   3.33%   Subtotal General Plant   5.735      Net Regulatory Assets(II inhilition) (Cart of a part of a		,		•
396 Power Operated Equipment 397 Communication Equipment 398 Miscellaneous Equipment 398 Miscellaneous Equipment 398 Miscellaneous Equipment 398 Miscellaneous Equipment 3,33% 5	396   Power Operated Equipment   5.00%     397   Communication Equipment   6.67%     398   Miscellaneous Equipment     3.33%     Subtotal General Plant     Total Depreciation Expense - Utility Plant     Net Regulatory Assets/(Labilities) (Sch. B-2 Rebuttal Appndx.)     Less: Contributions in Aid of Construction     Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement     Solution	396 Power Operated Equipment 5,00% 397 Communication Equipment 6,67% 398 Miscellaneous Equipment 6,67% Subtotal General Plant 3,33% Total Depreciation Expense - Utility Plant \$ 5,735		(34)		, !
397 Communication Equipment 388 Miscellaneous Equipment 388 Miscellaneous Equipment 3.33% \$ 64 \$ .	397         Communication Equipment           398         Miscellaneous Equipment           34 Miscellaneous Equipment         3.33%           Subtotal General Plant         \$         \$           Total Depreciation Expense - Utility Plant         \$         \$         \$         \$           Net Regulatory Assets/(Labbitities) (Sch. B-2 Rebuttal Appndx.)         \$         \$         \$         \$         \$         33           Less: Contributions in Aid of Construction         Zootal Increase/(Decrease) in Depreciation & Amortization Expense - Settlement         2.00%         Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	397 Communication Equipment 6.67% 398 Miscellaneous Equipment 6.67% 3-33% Subtotal General Plant 3-33%  Total Depreciation Expense - Utility Plant \$ 5,735		(0)	,	(31)
Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal General Plant   Subtotal Appendix	Subtotal General Plant  Subtotal General Plant  Subtotal General Plant  Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	398 Miscellaneous Equipment 3.33% 5.735  Subtotal General Plant 5.735  Total Depreciation Expense - Utility Plant 5.735		•	,	
Subtotal General Plant	Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement  3.33%  \$ 3.33%  \$ 5.00%  \$ 7.35 \$ 101 \$ 33  2.00%	Subtotal General Plant  Total Depreciation Expense - Utility Plant  Net Regulatory Assets(II inhillitics) (CEL 19 2 5,735	,			
Subtotal General Plant  Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Labilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Subtotal General Plant  Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Subtotal General Plant  Total Depreciation Expense - Utility Plant  S (47) \$ 5,735		64		64
Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Total Depreciation Expense - Utility Plant  S (47) \$ 5,735				,
Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Total Depreciation Expense - Utility Plant  Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Total Depreciation Expense - Utility Plant  \$ (47) \$ 5,735  Net Regulatory Asserts(II inhibition) ICLE 10.001		33		
Net Regulatory Assets/(Labilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Net Regulatory Assets/(Labilities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Z.00%  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Net Regulatory Asserts (1) is builting your 100 to		3	•	
Net Regulatory Assets/(Liabitities) (Sch. B-2 Rebuttal Appndx.)  Less: Contributions in Aid of Construction  Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement	Net Regulatory Assets/(Liabitities) (Sch. B-2 Rebuttal Appndx.) Less: Contributions in Aid of Construction  2.00% Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement		101	33		
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note\_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.
Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.
note\_2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.

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Water Treatment Structures & Improvements         250%         (16)         \$         (0)         \$         \$           Subtotal Water Treatment Plant         7 mineral Structures         1 (16)         \$         (16)         \$	Water Treatment Structures & Improvements         2.50%         (16)         (10)         \$         \$           Subtraction of Equipment Plant         2.50%         \$ (16)         \$ (16)         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		7600 0								
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Leasehold Improvements	Leasehold Improvements		2 50%				•			•	•
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Tools, Shop & Garage Equipment         4.00%           Laboratory Equipment         5.00%           Power Operated Equipment         6.67%           Communication Equipment         1.6           Communication Equipment         3.33%           Subtotal General Plant         \$         \$         \$           Subtotal General Plant         \$         \$         \$         \$           Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)         \$         (16) \$         \$         \$           Regulatory Assets/(Decrease) in Depreciation & Amortization Expense - Settlement         2.00%         \$         \$         \$	Tools, Shop & Garage Equipment         4.00%         1.00%         <		% (C.S.		,		•		•	•	•
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Power Operated Equipment	Power Operated Equipment		%00.+		ı		•		<u>(8</u>	•	8)
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	note_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.										

note\_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.
Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.
note\_2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.

Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-10 (Continued)
Adjust Depreciation Expense to Reflect Settlement Plant Adjustments

Phoenix Office

Exhibit

Schedule C-2 Settlement Appendix Page 13 of 19 Witness: Reiker

Particular   Company   C	Depreciation	Particular   Par	Participation   Participatio	Settlement   Set			<u>R</u>	[9]	[0]	[0]	
Depreciation Adjustments Adjustments (Increase of Doctors	Page-reciation   Page	Page-reciation Adjustments - Adjustments - Depreciation note   1	Page-reciation Adjustments	Depreciation Adjustments - Adjustments - Depreciation 100%				Settlement	Settlement		
0.00% \$	Male   Direct Plant   PLLY P.   Debut B.	Nate   Deput   Poly	Male   Lineat Plant   PLTY P.   Debut S	Name   Depart   Dep			Depreciation	Adjustments -	Adjustments -	(Decrease)	
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1.82% \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	1.82% \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	1.82% \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	1.82%	1.82% \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$		Meters	4.55%			í	
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0.00% 2.50% note_2 6.67% 5.00% 4.00% 6.67% 6.67% 6.67% 3.33% \$ \$ \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.00% 2.50% 1.006_2 6.67% 5.00% 4.00% 6.67% 6.67% 3.33% \$\$ 6,163 \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$	0.00% 2.50%	0.00% 2.50% note_2 6.67% 5.00% 4.00% 6.67% 6.67% 6.67% 3.33% \$ . \$ 6,163 \$ \$  \$ . \$ 6,163 \$ \$  \$ . \$ 6,163 \$ \$  \$ . \$  \$ . \$ \$  \$ . \$ \$  \$ . \$ \$  \$ . \$ \$  \$ . \$ \$  \$ . \$ \$  \$ . \$  \$ . \$  \$ . \$ \$  \$ . \$	0.00% 2.50% note_2 6.67% 5.00% 4.00% 6.67% 6.67% 6.67% 3.33% \$\$ . \$ 6,163 \$\$  conse - Settlement \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$		酉		sə	8	5	
2.50%	0.00% 2.50% note_2 6.67% 5.00% 4.00% 6.67% 6.67% 3.33% \$	0.00% 2.50% note_2 6.67% 5.00% 4.00% 6.67% 5.00% 6.67% 3.33% \$\$ - \$ 6,163 \$\$  \$\$  \$\$  \$\$  \$\$  \$\$  \$\$  \$\$  \$\$  \$	0.00% 2.50% note_2 6.67% 5.00% 4.00% (25,564) 5.00% 6.67% 3.33% \$ . \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.50%	*	neral Plant				•	
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667%	hote_2 6.67% 5.00% 6.67% 6.67% 3.33% \$	hote_2	hote_2 6.67%	hote_2 6.67%		General Plant Structures	2.50%		,	,	
6.67% 5.00% 6.67% 6.67% 6.67% 3.33% \$	6.67% 5.00% 6.67% 6.67% 6.67% 3.33% \$ 6.163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6.67% 4.00% 6.67% 6.67% 6.67% 3.33% \$ . \$ 6,163 \$ \$  cpense - Settlement \$ 3.33 Other intangibles amortized over 15 & 20 Years.	6.67% 5.00% 6.67% 6.67% 6.67% 3.33% \$	6.67% 5.00% 6.67% 6.67% 6.67% 3.33% \$\$ - \$ 6,163 \$\$ **		Leasehold Improvements	note 2		,	,	
5.00% 4.00% 5.00% 6.67% 6.67% 3.33% \$ . \$ 6,163 \$ \$ . \$ 31,727 \$ 3.33% \$ . \$ 6,163 \$ \$ . \$ 33.33 \$ . \$	5.00% 4.00% 5.00% 6.67% 6.67% 3.33% \$ \$ 6,163 \$ \$  Same an ortized over 15 & 20 Years.	5.00% 4.00% 5.00% 6.67% 6.67% 3.33% \$ 6,163 \$ \$ 6,163 \$ \$ 303 - Other intangibles amortized over 15 & 20 Years.	5.00% 4.00% 5.00% 6.67% 6.67% 3.33% \$	5.00% 4.00% 5.00% 6.67% 6.67% 3.33% \$		Office Furniture & Equipment	6.67%			r	
4,00% (25,564) 5,00% 6,67% 31,727 3,33% \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,00% (25,564) 5,00% 6,67% 3,33% 3,33% 8 6,163 \$ \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,00% (25,564) 5,00% 6,67% 7,172 3,33% \$ - \$ 6,163 \$ 5  cpense - Settlement \$ 20 Years.	5.00% (25,564) 5.00% 6.67% 31,727 3.33% \$ 6,163 \$ 6,163 \$ 3.33% \$ . \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,00% (25,564) 5,00%		Warehouse Equipment	2.00%		1	•	
5.00% 6.67% 3.33% \$ . \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5.00% 6.67% 3.33% \$ \$ \$ \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5.00% 6.67% 3.33% \$ . \$ 6,163 \$ \$ . \$ 31,727  9.33% \$ . \$ 6,163 \$ \$ . \$ 33,000  \$ . \$ 3,000  \$ .	5.00% 6.67% 6.67% 3.33% \$ . \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5.00% 6.67% 6.67% 3.33% \$ . \$ 6,163 \$ \$ . \$ 6,163  cpense - Settlement \$ . \$ 7.727  \$ . \$ 6,163  \$ . \$ 6,163  \$ . \$ 1.63  \$ .		Tools, Shop & Garage Equipment	4.00%		(25,564)	(1,023)	
6.67% 31,727 3.33% \$ . \$ 6,163 \$ certilement  spense - Settlement  303 - Other intangibles amortized over 15 & 20 Years	6.67% 31,727 3.33% \$ 6,163 \$ \$ 6,163 \$ \$ 303 - Other intangibles amortized over 15 & 20 Years.	6.67% 31,727 3.33% \$ . \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6.67% 31,727 3.33% \$ - \$ 6,163 \$ pense - Settlement  \$ 3.30 - Other intangibles amortized over 15 & 20 Years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	6.67% 3.33% \$ . \$ 6,163 \$ \$ .		Laboratory Equipment	2.00%			1	
9.33%	6.67% 3.33% \$ - \$ 6,163 \$ \$ expense - Settlement  \$ 0.0ther intangibles amortized over 15 & 20 Years.	6.67% 31,727 3.33% \$ - \$ 6,163 \$ pense - Settlement  character over 15 & 20 Years.	6.67% 3.33% \$ - \$ 6,163 \$ \$  \$ pense - Settlement  \$ 203 - Other intangibles amortized over 15 & 20 Years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	6.67% 3.33% \$\frac{6.67\times }{\$}\$ 3.33% \$\frac{5}{\$}\$ \$\		Power Operated Equipment	6.67%			1	
3.33% 5 6,163 \$ \$ 6,163 \$ \$ \$ \$ 6,163 \$ \$ \$ \$ \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 5.33% \$ . \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 5.33% \$ . \$ 6,163 \$ \$ ense - Settlement \$ . \$ 6,163 \$ \$ . \$ . \$ \$ . \$ . \$ \$ . \$ . \$ \$ .	\$3.33% \$ - \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$3.33% \$ - \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Communication Equipment	6.67%		31,727	2,116	
\$ 6,163 \$  \$ 6,163 \$  \$ anortized over 15,8,20 Years	\$ 6,163 \$  pense - Settlement \$ 6,163 \$ 303 - Other intangibles amortized over 15 & 20 Years.	s 6,163 \$  spense - Settlement  The settlement strangibles amortized over 15 & 20 Years.	\$ 6,163 \$  \$ - \$ 6,163 \$  \$ pense - Settlement  \$ 303 - Other intangibles amortized over 15 & 20 Years.	\$ 6,163 \$  \$ - \$ 6,163 \$  \$ pense - Settlement  \$ 303 - Other intangibles amortized over 15 & 20 Years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments. The remaining life of the associated lease.		Miscellaneous Equipment	3.33%			1	
spense - Settlement \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	spense - Settlement  spense - Settlement  spense - Settlement  spense - Settlement  spense - Settlement	cpense - Settlement  \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	spense - Settlement  spense - Settlement  303 - Other intangibles amortized over 15 & 20 Years.  Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	spense - Settlement  spense - Settlement  303 - Other intangibles amortized over 15 & 20 Years.  Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.  the remaining life of the associated lease.		Subtotal General Plant		, & <del>&gt;</del>			
spense - Settlement \$ 6,163 \$ \$  spense - Settlement \$ 5.00 Years	s 6,163 \$  spense - Settlement \$ 0.00 - Other intangibles amortized over 15 & 20 Years.	spense - Settlement  spense - Settlement  spense - Settlement  spense - Settlement  spense - Settlement  spense - Settlement	\$ - \$ 6,163 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ - \$ 6,163 \$ <pre>pense - Settlement</pre> 303 - Other intangibles amortized over 15 & 20 Years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments. The remaining life of the associated lease.							
pense - Settlement \$\$  \$ 303 - Other intangibles amortized over 15 & 20 Years	spense - Settlement \$\$ 303 - Other intangibles amortized over 15 & 20 Years.	spense - Settlement \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	pense - Settlement \$  303 - Other intangibles amortized over 15 & 20 Years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	spense - Settlement  303 - Other intangibles amortized over 15 & 20 Years.  Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.  The remaining life of the associated lease.	٦,	preciation Expense - Utility Plant		·			
sase) in Depreciation & Amortization Expense - Settlement  same in Depreciation & Amortization Expense - Settlement  same in Depreciation & Amortization Expense - Settlement   same in Depreciation & Amortization   same in Depreciation   same in Depreciation & Amortization   same in Depreciation   same in Department   same in Depa	sase) in Depreciation & Amortization Expense - Settlement  from the set amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	sase) in Depreciation & Amortization Expense - Settlement  same in Depreciation & Amortization Expense - Settlement  chileses amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	\$ 20 Years.	\$ 20 Years. 111 - Amort. Of Ltd. Term Investments.	π	uratory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)				•	
nohises amortized over 25 vears. Acct. 303 - Other intandibles amortized over 15 & 20 Years	anothises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	nchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	& 20 Years. 111 - Amort. Of Ltd. Term Investments.	& 20 Years. 111 - Amort. Of Ltd. Term Investments.	त्त	Increase/(Decrease) in Depreciation & Amodization Expense - Settle	ment				
.1 Acct. 302 - Franchises amortized over 25 vears. Acct. 303 - Other intannibles amortized over 15 & 20 Years	1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	.1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years. Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	. 1 Act. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years. Act. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments. 2. Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.							
1 Acct, 302 - Franchises amortized over 25 vears. Acct. 303 - Other intannibles amortized over 15 & 20 Years	1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.	_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years. Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years. Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.							
The state of the s	And AACH. Automotive to the second se	Arct 310 4 - Walle - Other emonitoral average of average American beauted to Act and	Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.	Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.  2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.	Υ,	Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other i	ntangibles amortiz	ed over 15 & 20 Ye.	ars.		

note\_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.
Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments.
note\_2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.

## ARIZONA WATER COMPANY

Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-10 (Continued)
Adjust Depreciation Expense to Reflect Settlement Plant Adjustments

Line No.

Schedule C-2 Settlement Appendix Page 14 of 19 Witness: Reiker

Exhibit

[0]	Increase / (Decrease)	Depr. Exp.		1	\$		r 1	•	,	, A	,	,	r		·			•	69		1	•	1	•			\$		•	•	•	1		ı	,	1		\$		. , •	
Meter Shop [C]	Settlement Rate Base Adjustments -	PTYP			69				6	<del>,</del>				ļ	÷												69											\$		<del>ss</del>	
[8]	Settlement Rate Base n Adjustments -	Direct Plant			69				e.	· •				4					€÷								s											\$	ļ	·	
[A]	Depreciation	Rate	0.00%	note 1	l	00:00	%00.0	note_1	3.13%		%00.0	2.86%	5.88%	4.00%		0.00%	2.50%	2.86%			%00.0	2.00%	%UU C	2.38%	4.55%	1.82%			0.00%	2.50%	7 alou 7 alou	5.00%	3.00%	4.00%	6.67%	6.67%	3.33%				- Settlement
		Intancible Diant	nangote Frant Oganization Franchises	Other Intangibles	Subtotal Intangible Plant Source of Supply Plant	3		Wells - Other Wells	Subtotal Source of Supply Plant	Pumping Plant	Pumping Plant Land	Pumping Plant Structures & Improvements	Electric Pumping Equipment	Subtotal Primoing Plant	Water Treatment Plant	Water Treatment Plant Land	Water Treatment Structures & Improvements	Water Treatment Equipment	Subtotal Water Treatment Plant	Transmission & Distribution Plant	Hanspilesion and Distribution Land Storage Tanks	Transmission & Distribution Mains	Fire Sprinkler Taps	Services	Meters	Hydrants	Subtotal Transmission & Distribution Plant	General Plant	General Plant Land	Leasehold Improvements	Office Furniture & Equipment	Warehouse Equipment	Tools, Shop & Garage Fourpment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Subtotal General Plant	Total Depreciation Expense . Utility Dient	Net Regulatory Assets/(Liabilities) (Sch. B-2 Rebuttal Appndx.)	Total Increase/(Decrease) in Depreciation & Amortization Expense - Settlement
		2	i		й	310.1	310.3	310.4		ď					3				Ě	É							Ċ	3		390.1									صّ	i g	<u>E</u>

note\_1 Acct. 302 - Franchises amortized over 25 years. Acct. 303 - Other intangibles amortized over 15 & 20 Years.
Acct. 310.4 - Wells - Other amortized over 24 years. Accumulated Amortization booked to Acct. 111 - Amort. Of Ltd. Term Investments. note\_2 Acct. 390.1 - Leasehold Improvements amortized over the remaining life of the associated lease.

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-11
Adjust Synchronized Interest to Reflect Settlement Rate Base Adjustments

, and the second	1	. ^	al l		<u>(6</u>													
	Σ.		merest exp.	s 6	\$ (28,059)													
	[7]	Test Year Other Interest -	As Fried															
	E	(Decrease) Short-Tem	X I I I I I I I I I I I I I I I I I I I															
	Ξ	Adjusted T.Y. Short-Term Interest																
Interest	[9]	Synchronized Interest - S-T Debt																
Western Group - Synchronized Interest	(E)	Weighted Cost of Short- Term Debt Sch. D.4	% % % %	•   <u>φ</u>														
Western Gro	Œ	Increase / (Decrease) Long-Term Interest Exp.	\$ (25,412) (2,444) (203)															
	<u>[</u>	Adjusted T.Y. Long-Term Interest - As Filed	957 131 209	1,809,297														
	<u>5</u>	Synchronized Interest - L-T Debt - Settlement	44 45 70 88 88 88 88 88 88 88 88 88 88 88 88 88	1,781,238														
	[8]	Weighted Cost of Long- Term Debt Sch. D-1	3.3% %E.E 3.3%	. "														
	₹	Settlement Orig. Cost Rate Base Sch. B-1 Ln. 23	\$ 46,638,551 5,609,221 986,437 \$ 53,234,209	\$ 53,234,209														
			iat		e) in Expenses													
		System	Western Group Pinal Valley White Tank Ajo Subtotal	Total	Increase/(Decrease) in Expenses													
		No No	764597			<del>4</del> 5 9 5	: 8 6 6	3 22 28	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	28 27 29	3888	3 8 8 8	38 34 88	39 41 42	£ 4 4 5	84 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	52 52 53 52 54	55 55

509,594 509,594 507,268

[F]
Adjusted Settlement
w/ Increase

508,819

1,017,638

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-12
Adjust Property Taxes

		Pinal Valley	White Tank	Ċ
:				1
- Kg E		T.Y. Adjstd' - Settlement Settlement w/ Increase	T.Y. Adjstd' - Settlement <u>Settlement</u> w/ Increase	T.Y. Adjstd' - Se Settlement w/
01 to 4 to	Adjusted Revenues - Settlement Adjusted Revenues - Settlement Adjusted Revenues - Settlement / Proposed Revenues	\$ 16,544,087 \$ 16,544,087 16,544,087 16,544,087 16,544,087 19,269,444	\$ 1,584,472 \$ 1,584,472 1,584,472 1,584,472 1,584,472 2,085,845	\$ 509,594 \$ 509,594 \$ 509,594
9 6	Average Revenue	\$ 16,544,087 \$ 17,452,539	\$ 1,584,472 \$ 1,751,596	\$ 509,594 \$
- ω σ	Average Revenue Multiplied by 2	\$ 33,088,174 \$ 34,905,079	\$ 3,168,944 \$ 3,503,192	\$ 1,019,189 \$
5 1 2				
t 4 t	Dadure			
1 19	Net Book Value of Transportation Equipment	. \$ .		φ.
8 6 8	Full Cash Value	\$ 33,088,174 \$ 34,905,079	\$ 3,168,944 \$ 3,503,192	\$ 1,019,189 \$
3 2 8	Assessment Ratio	21.0%	21.0% 21.0%	21.0%
2 23 23	Assessed Value	6,948,517 7,330,067	665,478 735,670	214,030
72 78 78	Property Tax Rate 1	12.86% 12.86%	10.37% 10.37%	12.34%
27 28	Property Tax	893,268 942,318	69,010 76,289	26,403
3 2 5	Tax on Parcels		1	1
3 25 8	Total Property Taxes - Calculated	\$ 893,268 \$ 942,318	\$ 69,010 \$ 76,289	\$ 26,403 \$
8 8 8	Adjusted Property Taxes - As filed	847,951	60,835	24,146
32	Increase / (Decrease) in Property Taxes - Settlement	\$ 45,317	\$ 8,175	\$ 2,258
37	Adjusted Property Taxes - Settlement	893,268	69,010	
8 8 8	Inc. / (Dec.) in Property Taxes at Proposed Rates - Settlement	\$ 49,050	\$ 7,279	ь
4 4	As % of Change in Revenue Requirement	1.80%	1.45%	
<b>₹</b> 4				
45				
4 4				
5 4 6 5 6				
5 2				
52 53				
54 55	<sup>1</sup> Property Tax rates updated to reflect current known & measurable rates.			

12.34%

26,363

26,363

213,704

1,017,638

(40)

1.73%

26,403

Schedule C-2 Settlement Appendix Page 17 of 19 Witness: Reiker

Exhibit

		Westem Group [A]
No.		Adjusted - T.Y. Adjstd' - Settlement Settlement  Wincrease
. 0 m 4 r	Adjusted Revenues - Settlement Adjusted Revenues - Settlement Adjusted Revenues - Settlement / Proposed Revenues	\$ 18,638,153 \$ 18,638,153 18,638,153 18,638,153 18,638,153 21,862,557
9 6	Average Revenue	\$ 18,638,153 \$ 19,712,955
- თ თ	Average Revenue Multiplied by 2	\$ 37,276,307 \$ 39,425,909
, e ;		
- 22 5		
<u> </u>		
19	Deduct: Net Book Value of Transportation Equipment	
17		
<u> </u>	Full Cash Value	\$ 37,276,307 \$ 39,425,909
3 2 3	Assessment Ratio	21.0% 21.0%
ខ្ល	Assessed Value	7,828,024 8,279,441
22	Property Tax Rate 1	12.63% 12.63%
26	Property Tax	988,681 1,044,970
28 28	Tax on Parcels	
8 8	Total Property Taxes - Calculated	\$ 988,681 \$ 1,044,970
33 83	Adjusted Property Taxes - As filed	932,931
8 8 S	Increase / (Decrease) in Property Taxes - Settlement	\$ 55,750
37	Adjusted Property Taxes - Settlement	988,681
၀ တ္က	Inc. / (Dec.) in Property Taxes at Proposed Rates - Settlement	\$ 56,289
<del>4</del> 4	As % of Change in Revenue Requirement	1 75%
43		
4 4		
4 9		
<b>4</b> 4 8 4 4 8		
& G 1		
52 53		
55	<sup>'</sup> Property Tax rates updated to reflect current known & measurable rates.	

<sup>&</sup>lt;sup>1</sup>Property Tax rates updated to reflect current known & measurable rates.

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Settlement Income Statement Adjustment IS-13
Adjust Income Taxes to Reflect Adjusted Test Year Results & Proposed Revenues

Cj   Cj   Fj   Fj   Adjusted - Settlement   W/ Increase   Settlement   W/ Increase   Settlement   W/ Increase   Settlement   W/ Increase   Settlement   W/ Increase   Settlement   W/ Increase   Settlement   W/ Increase   Settlement   W/ Increase   Settlement   Settlement   W/ Increase   W/ In	\$ 159,246 \$ 653,339	\$ (1,982) \$ 32,447 \$ 5,865 \$ 5,706 \$ (28,441) \$ 466,653 \$ 84,175 \$ 81,890 (1,982) 32,447 5,865 5,706 \$ (26,459) \$ 433,206 \$ 5,708	28,625	\$ (8,996) \$ 147,290 \$ 26,625 \$ 25,902	\$ 32,491 \$ 31,608	38.60% 38.60% 38.60% 38.60% 38.60% 38.60% 31.63% 31.63% 31.63% 31.63% 31.63% 31.63% 31.63% 31.63%	\$ (14,449) \$ 25,312 \$ 5,453 \$ (3,183) \$ 5,576 \$ 1,201	\$ (8.996) \$ 156,286 \$ (1.982)
Pinal Valley  [A] [B]  Adjusted - Settlement  Settlement w/ Increase	\$ 2,755,964 \$ 5,432,270 1,560,544 1,560,544 \$ 1,195,419 \$ 3,871,726	\$ 83.297 \$ 269,782 \$ 1,195,419 \$ 3,871,726 83.297 269,782 \$ 1,112,123 \$ 3,601,944	378,122 1,224,661	\$ 378,122 \$ 1,224,661	\$ 1,4	38.60% 38.60% 6.97% 6.97% 31.63% 31.63%	\$ 287.290 \$ 90.832 \$ 63.287 \$ 20.009	\$ 378,122 \$ 846,539 \$ 83,297
	Operating Income Before Inc. Taxes Interest Expense Arizona Taxable Income (Ln. 3 + Ln. 4)	Less Arizona Income Tax (Ln. 5 X Ln. 7) Arizona Income Tax Rate = 6.968%  Federal Income Before Taxes (Ln. 5) Less Arizona Income Taxes (Ln. 7) Federal Taxable Income (Ln. 10 - Ln. 11)	Federal Income Taxes: 15% Bracket from \$1 to \$50,000 25% Bracket from \$50,001 to \$75,000 34% Bracket from \$75,001 to \$100,000 39% Bracket from \$100,001 to \$335,000 34% Bracket over \$335,000	Federal Income Taxes:	Total Income Tax (Ln. 11 + Ln. 21)	l ax Rate (Ln. 24 ÷ Ln. 5) Effective Income Tax Rates State (Ln. 7 ÷ Ln. 5) Federal (Ln. 21 ÷ Ln. 5)	Test Year Federal Income Taxes - As Filed (Sch. C-2, Ln. 30) Increase / (Decrease) in Federal Income Taxes (Ln. 21 - Ln. 33) Test Year State Income Taxes - As filed (Sch. C-2, Ln. 31) Increase / (Decrease) in State Income Taxes (Ln. 11 - Ln. 36)	Test Year Federal income Taxes - Settlement Increase / (Decrease) in Federal Income Taxes (Ln. 21 - Ln. 39) Test Year State Income Taxes - Settlement

 $\frac{1}{N} \frac{1}{N} = \frac{1}{N} \frac{1}{N} = \frac{1}{N} \frac{1}{N} =$ 

			Western Group [A] Adj	n Gro	oup [B] Adjusted -	
No - o		∑. ∾l	T.Y. Adjusted - Settlement	ળ≱	Settlement w/ Increase	
N ω 4	Operating Income Before inc. Taxes Interest Expense	€	3,032,391	€9	6,200,506	
5 6	Arizona Taxable Income (Ln. 3 + Ln. 4)	65	1,251,154	69	4,419,268	
, r. so o	Less Arizona Income Tax (Ln. 5 X Ln. 7) Arizona Income Tax Rate = 6.968%	6	87,180	<del>⇔</del>	307,935	
2 2 2 2 5	Federal income Before Taxes (Ln. 5) Less Arizona Income Taxes (Ln. 7) Federal Taxable Income (Ln. 10 - Ln. 11)	<b>ө</b>	1,251,154 87,180 1,163,973	<b>ө</b>	4,419,268 307,935 4,111,334	
<u>5 4 5 6 1</u>	Federal Income Taxes: 15% Bracket from \$1 to \$50,000 25% Bracket from \$50,001 to \$75,000		1 1		1 1	
2 8 6	34% Bracket from \$75,001 to \$100,000 39% Bracket from \$100,001 to \$335,000 34% Bracket over \$335,000		395,751		1,397,853	
8 2 8	Federal Income Taxes:	69	395,751	49	1,397,853	
7 2 7 5	Total Income Tax (Ln. 11 + Ln. 21)	↔	482,931	<del>⇔</del>	1,705,788	
3 28 23	Tax Rate (Ln. 24 ÷ Ln. 5)		38.60%		38.60%	
33888	Effective Income Tax Rates State (Ln. 7 + Ln. 5) Federal (Ln. 21 + Ln. 5)		6.97%		6.97% 31.63%	
3 8 8 4	Test Year Federal Income Taxes - As Filed (Sch. C-2, Ln. 30) Increase / (Decrease) in Federal Income Taxes (Ln. 21 - Ln. 33)	တ တ	298,153 97,598			
38 23	Test Year State Income Taxes - As filed (Sch. C-2, Ln. 31) Increase / (Decrease) in State Income Taxes (Ln. 11 - Ln. 36)	မာမြ	65,680 21,500			
x & 5 £	Test Year Federal Income Taxes - Settlement Increase / (Decrease) in Federal Income Taxes (Ln. 21 - Ln. 39)			<b>ы</b>	395,751 1,002,102	
545	Test Year State Income Taxes - Settlement Increase / (Decrease) in State Income Taxes (Ln. 11 - Ln. 42)			မ မ	87,180 220,754	
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4						

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Computation of Gross Revenue Conversion Factor

Exhibit Schedule C-3 Settlement Page 1 of 2 Witness: Reiker

		Western Group [A]
a .	Description	Percentage of Incremental Gross Revenues
	Federal Income Taxes	31.63%
	State Income Taxes	%26.9
	Total Federal & State Income Tax Percentage	38.60%
	Operating Income % = 100% - Tax Percentage	61.40%
	Property Tax Factor (Sch. C-2 Appdx.)	1.75%
	Effective Property Tax Factor (Ln. 8 x Ln. 10)	1.07%
	Combined Federal & State Income & Property Tax Rate	39.67%
	Operating Income % = 100% - Tax Percentage	60.33%
	1 Gross Revenue Conversion Factor Operating Income %	1.6576

 $\frac{1}{100} \frac{1}{100} \frac{1}$ 

ARIZONA WATER COMPANY
Test Year Ended December 31, 2010
Computation of Gross Revenue Conversion Factor

יייים איני איני פוספס אפעפונים כסוגעם אמן בשמים	Pinal Valley (Casa Grande, Coolidge, Stanfield)	White Tank	Ajo	
	[A]	[8]	<u>[</u>	
Description	Percentage of Incremental Gross Revenues	Percentage of Incremental Gross Revenues	Percentage of Incremental Gross Revenues	
Federal Income Taxes	31.63%	31.63%	31.63%	
State Income Taxes	6.97%	6.97%	6.97%	
Total Federal & State Income Tax Percentage	38.60%	38.60%	38.60%	
Operating Income % = 100% - Tax Percentage	61.40%	61.40%	61.40%	
Property Tax Factor (Sch. C-2 Appdx.)	1.80%	1.45%	1.73%	
Effective Property Tax Factor (Ln. 8 x Ln. 10)	1.11%	%68:0	1.06%	
Combined Federal & State Income & Property Tax Rate	39.70%	39.49%	39.66%	
Operating Income % = 100% - Tax Percentage	%08'09	60.51%	60.34%	
1 = Gross Revenue Conversion Factor Operating Income %	1.6585	1.6526	1.6573	

 $\frac{1}{100} \frac{1}{100} \frac{1}$ 

Recap Schedules: A-1 Settlement

	<u> </u>
0	<u>[5]</u>
Vestern Group	<u>@</u>
>	M

Schedule D-1 Settlement Page 1 of 1 Witness: Reiker

Exhibit

		₹	<u>10</u>	<u>5</u>	≘	
		End of	End of Test Year - Actual	Actual		
:		Dollar	Percent	Rate of	Percent Rate of Weighted	
escription		Amonut	of Total	Return	Return	
Short-Term Debt	49	•	0.00%	0.00% 0.00%	0.00%	
Long-Term Debt		28,515,000	49.03%	49.03% 6.82%	3.35%	
Common Equity		29,646,222	50.97%	50.97% 3.21%	1.64%	
Totals	es	58,161,222 100.00%	100.00%		4.98%	

Description

# End of Test Year - Proposed - As Filed

	Dollar Amount <sup>1</sup>	e 1	Percent of Total	Cost Rate	Weighted Cost	
Short-Term Debt	€9	ŧ	0.00%	0.00%	0.00%	
Long-Term Debt	28,515,000	2,000	49.03% 6.82%	6.82%	3.35%	
Common Equity	29,64	29,646,222	50.97% 12.10%	12.10%	6.17%	
Totals	\$ 58,161,222 100.00%	1,222	100.00%		9.51%	

End of Test Year - Settlement           Dollar         Percent         Cost         Weighted           Amount¹         of Total         Rate         Cost           Short-Term Debt         \$         -         0.00%         0.00%         0.00%           Long-Term Debt         28,515,000         49.03%         6.82%         3.34%           Common Equity         29,646,222         50.97%         10.00%         5.10%           Totals         \$         58.161,222         100.00%         8.44%							
End of Test Year - Settlement Dollar Percent Cost Amount of Total Rate  \$ . 0.00% 0.00% 28,515,000 49.03% 6.82% 29,646,222 50.97% 10.00% \$ 58.161,222 100.00%		Weighted	Cost	0.00%	3.34%	5.10%	8 44%
& Ann	ettlement	Cost	Rate	0.00%		10.00%	•
& Ann	st Year - Se	Percent	of Total	0.00%	49.03%	50.97%	100.00%
Short-Term Debt  Long-Term Debt  Common Equity	End of Te	Dollar	Amount	•	28,515,000	29,646,222	58,161,222
Short-Term Debt Long-Term Debt Common Equity Totals				<del>69</del>			€9
				Short-Term Debt	Long-Term Debt	Common Equity	Totals

Supporting Schedules:

<sup>&</sup>lt;sup>1</sup>Allocated based on 3-factor methodology

[0]	%	14.53% 28.97% 13.27% 9.24% 16.51%	18.03%		17.30%	
[5]	Settlement Proposed Increase Amount	\$ 1,765,770 1,280,400 124,380 9,448 44,363	\$ 3,224,361		\$ 3,224,361	
Western Group [B]	Proposed Rates Sch. H-2 Col. I	\$ 13,916,986 5,699,855 1,061,432 111,700 313,117	\$ 21,103,091	759,466	\$ 21,862,556	\$ (0) \$ 0.00%
[4]	Test Year Rates Sch. H-2 Col. E	\$ 12,151,216 4,419,455 937,053 102,262 268,754	\$ 17,878,729	759,466	\$ 18,638,195	
	Customer Classification	Residential Commercial Industrial Private Fire Service Other Water Revenues	Total Water Revenues	Miscellaneous Revenues	Total Operating Revenues	Target Revenue Requirement (Sch. C-1, Ln. 10) Difference (Ln. 14 - Ln. 17) Less: Consolidated Revenue Adjustment¹ Over/(Short) %

<sup>&</sup>lt;sup>1</sup>Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement resulting from proposed rate consolidation. 

Schedule H-1 Settlement Page 2 of 4 Witness: Reiker

Exhibit

	<u>[</u>		<b>%</b>	13.63% 27.88% 13.58% 9.27% 7.96%	17.24%	16.47%	
anfield)	<u>[</u> ]	ant	Proposed Increase <u>Amount</u>	1,424,530 1,150,101 123,809 9,288 17,390	2,725,117	2,725,117	
dge, Sta		Settlement	Prop	↔	€9	69	
Pinal Valley (Casa Grande, Coolidge, Stanfield)	[8]		Proposed Rates Sch. H-2 Col. I	\$ 11,878,933 5,275,058 1,035,703 109,525 235,990	\$ 18,535,209	734,234 \$ 19,269,443	19,269,444 \$ (0) \$ (0) \$ 0.00%
Pinal	[A]		Test Year Rates <u>Sch. H-2 Col. E</u>	\$ 10,454,403 4,124,957 911,893 100,237 218,600	\$ 15,810,092	734,234 \$ 16,544,326	
			Customer Classification	Residential Commercial Industrial Private Fire Service Other Water Revenues	Total Water Revenues	Miscellaneous Revenues Total Operating Revenues	Target Revenue Requirement (Sch. C-1, Ln. 10) Difference (Ln. 14 - Ln. 17) Less: Consolidated Revenue Adjustment¹ Over/(Short)

<sup>&</sup>lt;sup>1</sup>Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement resulting from proposed rate consolidation. 

### ARIZONA WATER COMPANY Test Vear Ended December 31, 2010

Test Year Ended December 31, 2010 Summary of Revenues by Customer Classification - Present & Proposed Rates

	,												
	<u></u>		;	શ્ર	27.09%	89.00%	2.27%	10.18%	26.87%	32.08%		31.65%	
	<u></u>		Proposed Increase	Amount	356,749	116,995	571	139	27,002	501,455		501,455	
		Settlement	Propos	<b>∢</b> I	<del>69</del>					ક્ક		69	
White Tank	[8]		Proposed Rates	Sch. H-2 Col.	1,673,608	289,058	25,730	1,500	74,486	2,064,382	21,463	2,085,845	2,085,845 (0) - (0) 0.00%
			ğ.,	SG	ક્ક					es l		es	မာ
	[A]		Test Year Rates	Sch. H-2 Col. E	\$ 1,316,859	172,063	25,159	1,361	47,484	\$ 1,562,926	21,463	\$ 1,584,389	
			Section 19	Customer Classification	Residential	Commercial	Industrial	Private Fire Service	Other Water Revenues	Total Water Revenues	Miscellaneous Revenues	Total Operating Revenues	Target Revenue Requirement (Sch. C-1, Ln. 10) Difference (Ln. 14 - Ln. 17) Less: Consolidated Revenue Adjustment <sup>1</sup> %

Line

No.

Customer Classification

S Residential

Commercial

Industrial

Private Fire Service

Other Water Revenues

Industrial

Miscellaneous Revenues

Total Water Revenues

Total Water Revenues

Industrial

Miscellaneous Revenues

Industrial

Miscellaneous Revenues

Industrial

Actal Operating Revenues

Industrial

Miscellaneous Revenues

Industrial

Industria

Exhibit Schedule H-1 Settlement Page 4 of 4 Witness: Reiker

	[g]			%	-4.08%	%/9.0	3.35%	-1.08%	-0.44%		-0.43%	
	[0]		Proposed Increase	<u>Amount</u>	(15,509)	coc's -	22	(59)	(2,211)		(2,211)	
		Settlement	Propos	₹	€9				99		€	
Ajo	[8]		Proposed Rates	Sch. H-2 Col. I	364,445	80 / CC	675	2,642	503,500	3,768	507,269	507,268 0 0.00%
			P. S. R.	Sch. F	69				છ		ь	မှာ မှာ
	[A]		Test Year Rates	Sch. H-2 Col. E	379,953		653	2,671	505,711	3,768	509,480	
			P L	Sch	69				မှာ		↔	
				Customer Classification	Residential	Industrial	Private Fire Service	Other Water Revenues	Total Water Revenues	Miscellaneous Revenues	Total Operating Revenues	Target Revenue Requirement (Sch. C-1, Ln. 10) Difference (Ln. 14 - Ln. 17) Less: Consolidated Revenue Adjustment¹ Over/(Short)

<sup>&</sup>lt;sup>1</sup>Consolidated Revenue Adjustment represents the increase/(decrease) in revenue requirement resulting from proposed rate consolidation. Line Circle Circ

ARIZONA WATER COMPANY	Test Year Ended December 31, 2010	Detail Analysis of Revenue by Class
ARIZONA 1	Test Year Ende	Detail Analysis

Comparison   Com	Average	<u> </u>	Ē
Number   N	Mumber of Average   Test Vear   Revoluting Adjusted   Section   Sectin   Section   Section   Section   Section   Section   Section   S	renues	
Continues   Cont	Inch		
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Page 10, 17, 188   786, 664   1475   800, 140   918, 391     Table		%
17. 183.172	17.288   738.664   1,475   800,140   918,391     77   163,172   413,673   (304)   413,669   553,097     7	4	12 2007
77         163,172         413,673         (304)         413,569         653,007         159,728           7         4,663,313         84,981         (117)         94,647         114,766         29,323           4         4,628,570         180,709         (252)         180,457         215,139         36,172           517         27,800         622,833         2,584         383,986         475,686         81,729           517         114,086         2,770,613         17,882         2,188,475         215,134         46,634,19           517         27,800         622,833         5,284         380,386         475,666         81,132         46,634,19           517         27,800         622,833         5,284         380,386         776,131         94,647         756,419         16,284           52         20,001         2,770,613         17,882         2,1843,894         653,419         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         16,634,19         1	The color of the	•	12.20%
Transport   Tran	77   163   17   163   17   163   14   156   14   164   14   168   14   14   168   14   14   168   14   14   168   14   14   168   14   14   168   14   14   168   14   14   168   14   14   15   14   14   14   14   14		0.00%
4 4685   114,786   29,923     5 4 685   18,789   (131)   94,547   132,730   34,622     6 26,8570   180,709   (252)   100,457   215,139   34,622     7 5 72 73 73 73 73 73 74	406,313		33.80%
1,000,000,000,000,000,000,000,000,000,0	18, 18, 18, 18, 18, 18, 18, 18, 18, 18,		35.26%
B   628 570   180,709   (252)   180,457   215,139   34,622	hich 840 8.449 391,393 2,594 390,966 475,865 517 215,139 216,139 6.22,833 2,594 390,966 475,865 517 27,300 6.22,833 5,283 6.28,116 795,410 517 27,300 6.22,833 5,284 6.28,116 795,410 519 2,170,613 17,862 2,188,475 2,843,864 52,835 5,286 2,273,37 3,48,227 3,82,24 4,660 461,587 6.36,52 4,660 53 590,653 112,504 1		40.37%
Second Part	inch 840 8449 381,333 2,554 383,966 475,865 517 27,890 622,833 2,254 622,116 775,410 755,410 755,410 755,410 755,410 755,410 755,2114,096 2,170,613 17,862 2,184,75 2,843,894 75,595 75,940 75,		19.22%
hinch 940 8,449 391,383 2,594 393,966 478,866 81,878  512 140.066 2,170.613 17,822 2,184,75 2,843,894 665,419  513 140.066 2,170.613 17,822 2,184,75 2,843,894 665,419  514 140.066 2,170.613 17,822 2,184,75 2,843,894 665,419  515 746,105 381,524 4,004 385,528 620,115  517 12,823 14,024 14,82 14,82 14,827 11,162  518 2,105,27 14,22 14,82 14,827 11,162  519 14,185 14,185 14,823 14,014 11,162  510 14,184 11,185 14,185 14,1873,084 8 5,835 8 17,1878,729  510 14,184 8 17,873,084 8 5,835 8 17,878,729  510 14,894 8 17,873,084 8 5,835 8 17,878,729  511 15,944 17,873,084 8 5,835 8 17,878,729  511 15,944 17,873,084 8 5,835 8 17,878,729  511 15,944 17,873,084 8 5,835 8 17,878,729  511 15,044 8 17,873,084 8 5,835 8 17,878,729  511 15,044 8 17,873,084 8 5,835 8 17,878,729  512 14,584 8 17,873,084 8 5,835 8 17,878,729	hinch 940 8,449 391,383 2,584 383,986 475,885 517 27,930 622,833 5,283 6,28,116 795,410 622,833 5,283 622,116 795,410 795,410 622,835 5,284 75 2,843,844 73,930 2,594 461,87 630,683 25 693,683 77 88,403 973 88,375 112,504 492,710 973 88,375 112,504 492,710 973 88,375 112,504 492,710 973 88,375 112,504 492,710 973 88,375 112,504 492,710 973 88,375 112,504 492,710 973 88,375 112,504 492,710 973 88,375 112,504 112,504 112,504 112,204 112,204 112,205 1102,205 1117,700 112,205 1102,205 1117,700 1117	•	%00.0
Section	10   1   1   1   1   1   1   1   1   1	•	0.00%
517 27,930 622,833 5,283 628,116 785,410 167,294 518 114,096 2,170,613 17,882 2,184,75 2,844,894 665,419 519 519 14,096 2,170,613 17,882 2,184,75 2,844,894 665,419 519 596,542 456,927 4,600 3,865,528 42,710 107,181 519 596,542 456,927 4,600 386,528 42,710 107,181 519 50,075 14,22 4,890 3,815 112,504 2,105 511,05,278 68,460 3,815 172,275 10,4641 2,2367 511,05,278 68,460 3,815 172,75 10,4641 2,2367 511,05,278 68,460 3,815 172,75 10,4641 2,2367 511,05,278 68,460 3,815 172,75 10,4641 1,110,700 9,448 511,05,278 11,05,282 110,282 111,700 9,448 511,05,283 193,568 193,568 1193,68 24,136 47,790 11,110,104 511,05,282 11,05,282 110,282 111,700 9,448 511,05,282 11,05,282 111,700 9,448 511,05,05,074 11,05,05,074 11,05,091 8 3,3224,361 511,05,074 11,144,667 25,674 2,5,574 2,5,589 26,074 2,136 11,105,074 511,074 11,144,687 25,589 26,074 26,388 27,103,081 8 3,3224,361 511,074 11,144,687 25,589 26,074 26,388 27,103,081 8 3,3224,361 511,074 11,144,687 25,589 26,074 26,388 27,103,081 8 3,3224,361 511,075 511,0	517 27,930 622,833 5,283 628,116 785,410 512 114,096 2,170,613 17,862 2,188,475 2,843,894 25 599,547 4,660 461,557 659,653 25 599,677 4,660 973 88,423 49,14 3 20,075 114,22 46,827 4,660 89,375 112,504  12 82,365 34,014 1,648 35,662 44,658  13 11,05,278 68,460 3,617 7,275 104,641  3 13,428,599 794,853 (33,971) 760,893 827,398 4-inch 1 8,133 4,377 4,377 4,477  11,144,667 25,674 25,674 25,899 10,604 1 1,144,667 25,589 26,538 17,878,799 10,604 1 1,144,667 25,589 26,538 17,878,799 10,604 1 1,144,667 25,589 26,538 17,878,799 10,604 1 1,144,667 25,688 17,878,799 10,604 1 1,144,667 25,589 26,595 817,878,799 10,604 1 1,144,667 25,589 26,595 817,878,799 10,604 1 1,144,667 25,589 26,595 817,878,799 10,604 1 1,144,667 25,589 26,585 817,878,729 821,103,091 \$\frac{1}{2}\$		20.78%
512         114,096         2,170,613         17,862         2,188,475         2,843,894         655,419           25         193,051         2,70,001         2,386         27,2337         348,20         76,433           25         599,627         46,607         46,187         46,187         76,433         100,663         100,663           15         746,105         381,524         4,004         385,528         492,710         107,181           1         7         113,967         15,237         3,742         4,688         944         2,165         1,162           1         1         113,967         15,237         3,742         1,162         1,162         1,162           1         2         31,087         15,237         3,742         1,488         8,975         1,162<	512 114,096 2,170,613 17,862 2,188,475 2,843,894 38 193,051 270,001 2,386 272,397 348,820 25 599,542 40,004 40,004 30,528 492,710 3 20,075 1482 46,927 46,80 46,157 61,254  12 82,355 34,014 1,648 35,662 44,638 1 1,142,867 15,277 111,700 3 1,105,278 68,460 3,815 72,275 104,641 3 3 390,317 25,674 25,674 25,674 26,388 noth 1 1,144,667 25,589 25,389 26,091 noth 1 1,144,667 25,389 25,389 26,091 noth 1 1,144,667 25,389 26,389 36,001 noth 1 1,144,667 25,389 26,389 26,091 noth 1 1,144,667 25,389 26,091 noth 1 1,144,667 25,389 26,091 noth 1 1,144,667 25,389 26,091		26.63%
36 114,056 2,170,613 17,867 2,188,475 2,843,894 665,419 365,410 37 88,403 37,42 16,897 24,189 5,210 37 113,967 15,237 3,742 16,879 24,189 5,210 37 37 31,428,529 34,014 1,648 35,682 44,638 8,975 3 1,105,218 68,460 3,815 72,275 104,641 37 37 85,283 193,568 102,252 111,170 9,448 35 87 37 42,110 10,151 37 85,283 193,568 102,252 111,170 9,448 35 87 37 44,104 867 25,517 4,317 4,470 37 4,410 1 1,144,667 25,517 25,517 25,517 25,517 25,517 36 4,779 4,779 100 100 100 100 100 100 100 100 100 10	25 599,542 456,927 4,660 21,884.75 2,843.894  26 599,542 456,927 4,660 461,587 630,683  27 746,105 381,524 4,600 461,587 630,683  28 599,542 456,927 4,660 461,587 630,683  29 80,877 884,03 973 89,375 112,504  12 82,355 34,014 1,648 944 2,105  21 12 82,355 34,014 1,648 35,662 44,638  21 1,105,278 68,460 3,815 72,275 104,641  3 13,428,539 734,883 837 3,742 102,252 111,700  21 2,317,283 51,019 (2,708) 48,317 50,883 877,398  4-Inch 3 390,317 25,674 25,674 26,388  Inch 3 390,317 25,674 25,589 26,399  1 1,144,667 25,389 25,399 26,091  Inch 1 1,144,667 25,389 25,399 26,091  Inch 1 1,144,667 25,389 25,399 26,091  Inch 1 1,144,667 25,389 25,399 26,091  Inch 1 1,144,667 25,389 26,399 37,1878,729 37,1103,091 \$		0.00%
25 5995.45 270,001 2,386 27237 348 220 76,433 259 2595.45 105,006 105,	25 193,021 270,001 2,386 272,387 348,820 3 699,542 456,927 4,660 461,587 630,653 15 746,105 381,524 4,004 386,528 492,710 3 20,075 1,432 (488) 944 2,105 12 82,355 34,014 1,648 35,662 44,638 3 1,105,278 68,460 3,815 72,275 104,641 3 1,342,859 794,853 (33,971) 760,853 827,398 1 2,317,283 51,019 (2,708) 48,311 85,461 37 85,293 193,588 193,588 241,358 104 3 390,317 25,674 25,589 26,091 104 3 390,317 25,674 25,389 26,091 105,004 11,144,667 25,389 25,389 26,091 105,005 11,103,091 \$ 17,878,729 \$ 21,103,091 \$ 11,10		29.95%
15 746,106 277 4,660 461,587 650,655 199,066 206 206 206 206 206 206 206 206 206	15 381,542 4,660 461,587 630,653 15 381,542 4,004 385,528 492,710 3 20,075 1422 (488) 944 2,105 7 113,967 15,237 3,742 18,979 24,189 12 82,355 34,014 1,648 35,662 44,638 13 1,105,278 68,460 3,815 72,275 104,641 3 13,428,539 794,853 (33,971) 760,883 827,398 1 2,317,283 193,568 193,58 241,358 1 1,144,667 25,514 25,674 25,389 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,674 25,389 26,091 1 1,144,667 25,389 26,389 26,091 1 1,144,667 25,389 26,389 26,091 1 1,144,667 25,389 26,389 26,091 1 1,144,667 25,389 26,389 26,091 1 1,144,667 25,389 26,389 26,091		28.06%
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h 3 20075 1432 (486) 943 112504 23.129  1 13.967 15.237 3,742 16.979 24.189 5,210  1 2 82.355 34.014 1648 35.652 44.638 8,975  2 1105.278 68,460 3,815 72.275 104,641 32.367  3 13.428.539 794,853 (33.971) 760,883 827.398 66.515  2 13.428.539 794,853 (33.971) 760,883 827.398 66.515  1 2 2,377.283 794,883 (33.971) 760,883 827.398 66.515  1 2 2,377.283 193,568 193,568 241,368 47,790  1 85,233 193,568 243,377 4,477 4,779  1 1,144,667 25,389 25,539 26,091 701  1 1,144,667 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701  1 1,144,667 25,389 25,389 25,389 26,091 701	h 3 20,075 1,432 (488) 944 2,105  12 82,355 34,014 1,648 35,682 44,638  12 82,355 34,014 1,648 35,682 44,638  3 1,105,278 68,460 3,815 72,275 104,641  3 13,428,539 794,833 (33,971) 760,883 877,398  1 2,317,283 51,019 (2,708) 48,311 58,461  37 86,293 193,588 - 102,252 111,700  1 1,144,667 25,389 25,389 26,091  and 1 1,144,667 25,389 26,389 26,091	•	27.80%
12 82,355 34,014 1,648 35,662 44,638 5,210 12 82,355 34,014 1,648 35,662 44,638 8,975 13 11,105,278 68,460 3,815 72,275 104,641 32,367 1 2,317,283 51,019 (2,708) 48,311 58,461 10,151 37 85,293 193,568 193,568 11,1700 9,448 1 1,144,667 25,589 25,389 26,091 701 1 1,144,667 25,389 25,389 26,091 701 100h 1 1,144,667 25,389 25,389 26,091 701 100h 1 1,144,667 25,389 25,389 26,091 701 100h 1 1,144,667 25,389 25,389 26,091 701 100h 1 1,144,667 25,389 25,389 26,091 701 100h 1 1,144,667 25,389 25,389 26,091 701 100h 1 1,144,667 25,389 25,389 26,091 701 100h 100h 100h 100h 100h 100h 100h 1	2-inch 37 20,075 1,432 (488) 944 2,105 24,189 24,18		25.88%
2 1,102 1,102 1,102 1,103 1,104 1,105 1,10	2-Inch 3 1,105,278 68,460 3,815 72,775 104,638  3 1,105,278 68,460 3,815 72,275 104,641 3 13,428,539 794,833 (33,971) 760,883 827,398 4-Inch 3 13,428,539 193,568 193,568 241,358 4-Inch 3 390,317 25,674 25,389 6 14,534 \$ 17,873,034 \$ 5,635 \$ 17,878,729 \$ \$ 21,103,091 \$ \$		0.00%
12 82,355 34,014 1,648 35,662 44,638 8,375 3 1,105,278 68,460 3,815 72,275 104,641 32,367 3 13,426,539 794,853 (33,971) 760,883 87,398 66,515 3 13,426,539 794,853 (33,971) 760,883 827,398 66,515 3 13,426,539 794,853 (33,971) 760,883 827,398 66,515 372 102,252 102,252 111,700 9,448 37 85,293 193,668 193,668 241,368 47,790 ach ach ach ach 1,144,667 25,674 26,389 26,091 701 and 30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729  30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729  8 21,103,091 \$ 3224,361	2-Inch 37 85,285 34,014 1,648 35,662 44,638 44,638 13,428 14,638 24,189		123.12%
12 82,355 34,014 1,548 35,662 44,638 8,975 3 1,105,278 68,460 3,815 72,275 104,641 32,367 3 13,428,53 794,853 (33,971) 760,883 827,398 66,515 1 2,317,283 51,019 (2,708) 48,311 82,7398 66,515 3-inch 372 102,252 102,252 111,700 9,448 3-inch 3 85,293 193,568 193,568 241,358 47,790 inch inch 3 390,317 25,674 25,674 26,388 7714 inch inch 3 390,317 25,674 \$25,389 26,091 701 inch inch inch 3 30,585 17,873,094 \$5,635 \$17,878,729 \$21,103,091 \$5,3224,351	12 82,355 34,014 1,648 35,662 44,638 17,105,278 68,460 3,815 72,275 104,641 3 13,428,539 794,833 (33,971) 760,883 827,339 17,2317,283 51,019 (2,708) 48,311 58,461 58,461 372 102,522 102,522 111,700 17,314 11,700 17,314 11,700 17,314 11,700 17,314 11,700 17,314 11,700 17,314 11,700 17,314 11,700 17,314 11,700 17,314 11,144,667 25,674 25,674 25,684 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 10,000 17,00		27.45%
2-inch 37 85,293 193,568 193,568 44,638 8,975  2-inch 37 85,293 193,568 193,568 24,1358 65,15  3. 1,105,272 68,460 3,815 72,275 104,641 32,367  2-inch 37 85,293 193,568 193,568 241,358 47,790  4,377 4,104 1 1,144,667 25,389 25,674 26,388 714  nch 3 396,317 25,674 25,389 26,091 701  nch 1 1,144,667 25,389 25,389 26,091 701  nch 1 1,144,667 25,389 25,389 26,091 701  nch 1 1,144,667 25,389 25,389 26,091 701  nch 1 1,144,667 25,389 25,389 26,091 701  nch 20,636 11,634 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,100,091 \$ 3,224,361	14 04,638 35,662 44,638 1,105,278 68,460 3,815 72,275 104,641 3 13,428,539 794,853 (33,971) 760,883 827,398 1 1,105,275 104,641 58,461 1 1,100 1 1 1,144,667 25,674 5,635 \$ 17,878,729		0.00%
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2-inch 372	2-Inch 37 85,283 193,568 - 102,252 111,700 372 - 102,252 - 102,252 111,700 372 - 19,746 - 19,746 14,811 37 85,293 193,568 - 193,568 241,358 A,377 A,470 Inch 3 390,317 25,674 - 25,674 26,388 Inch 1 1,144,667 25,389 26,091 Inch 3 30,387 25,389 26,091 Inch 1 1,144,667 25,389 26,091 Inch 20,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ \$ 11,03,091 \$ 11,03,091 \$ \$ 11,0		44.78%
2-inch 372 - 102,252 - 102,252 111,700 9,448 3-inch 37 85,293 193,588 - 193,588 241,388 47,790 30,317 25,674 25,638 26,091 701 inch 30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	2-Inch 37 85,293 193,568 - 193,568 241,358 4-Inch 37 85,293 193,568 - 193,568 241,358 4-Inch 1 8,133 4,377 - 25,674 26,388 Inch 1 1,144,667 25,389 26,091 Inch 1 1,144,667 25,389 25,389 26,091 Inch 20,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		8.74%
372 102,252 111,700 9,448  2-Inch 3 85,293 193,568 193,568 3 193,568 4,377 4,470 93  Inch 1 1,144,667 25,389 25,389 26,091 701  Inch 30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729	2-Inch		21.01%
2-Inch	2-lnch 37 85,293 193,568 - 193,568 241,358 4,470 1.x 3/4-lnch 3 390,317 25,674 - 25,674 26,388 1.0ch 1 1,144,667 25,389 - 25,389 26,091 1.ch 1 1,144,667 25,389 - 25,389 26,091 1.ch 1 1,144,667 25,389 26,091 1.ch 1 1,1		%00.0
2-Inch 37 85,293 193,568 193,568 241,358 47,790 4-Inch 1 81,133 4,377 4,377 4,377 4,470 93    2-Inch 3 390,317 25,674 25,674 26,388 774    nch	2-Inch 37 85,293 193,568 - 193,568 241,358 4,377 4,377 4,470 1,344-Inch 3 390,317 25,674 - 25,674 26,388 Inch 3 390,317 25,389 - 25,389 26,091 Inch 3 30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		9.24%
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37 86,293 193,668 241,356 47,790 33 390,317 25,674 25,389 26,091 701 30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	Inch		%00.0
37 85,223 193,568 193,568 241,358 47,790 93  Inch 1 8,133 4,377 4,377 4,470 93  3 390,317 25,674 25,674 26,388 774  1 1,144,667 25,389 26,091 701  30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	37 85,283 193,568 193,568 241,358		-24.99%
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A 30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 22,103,091 \$ 3,224,361	Anch - 4,577 4,470 4,470 - 4,577 25,674 26,388 - 25,674 26,091		24.69%
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30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		0.00%
30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 26,091 \$ 714	30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 26,091		%00:0
1 1,144,667 25,389 26,091 701	1 1,144,667 25,389 - 25,389 26,091		2.78%
30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	30.636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		0.00%
30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		2.76%
30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		0.00%
30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$		0.00%
30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 27,103,091 \$ 3,224,361	30,636 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$	1	0.00%
30,536 14,594 \$ 17,873,094 \$ 5,635 \$ 17,878,729 \$ 21,103,091 \$ 3,224,361	30,000 14,594 \$ 17,878,729 \$ 21,103,091 \$ 21,103,091 \$		
		49	18.03%
	52 5.5 5.4		

臣	8	14.53% 28.97% 13.27% 9.24% 16.51%	18.03%	17.30%																
[9]	Settlement Increase IF - FI	1,765,770 1,280,400 124,380 9,448 44,363	3,224,361	3,224,361																
[4]	70	\$ 13,916,986 \$ 5,699,855 1,061,432 111,700 313,117	\$ 21,103,091 \$	759,466 \$ 21,862,556 \$	21,862,557	\$ 0.00%														
Group [E]	Bill Count Water Revenues Adjusted T.Y. Rates Propose IC+DI Rates	12,151,216 4,419,455 937,053 102,252 268,754	17,878,729	759,466 18,638,195																
Western Group [D] [E]	Reconciling/ Revenue Adjustments	4.00 ♦	\$ 5,635 \$	φ																
Ō	Test Year Rates	380 693 015 252 754	17,873,094	759,466																
[8]	Average Consumption	9,808 \$ 56,482 1,742,306 - 131,291	14,594 \$																	
Æ	Average Number of Customers	28,146 2,047 29 372 42	30,636																	
	Summary Class of Service	Total Residential Total Commercial Total Industrial Total Private Fire Total Other Water Revenues	Totals	Miscellaneous Revenues Total Revenue Generated	Target Rev. Rqrnt. (Sch. C-1) Difference	Less: Consolidated Revenue Adj. Over/(Short) %														
	Line No.	~ 0 % 4 <b>.</b> 0 0 1	~ @ (			5 7 6	2 2 3	2 2 2	25	5 7 7 8 8	3 23	3 23 33	35 35	3 3 2	& 4 <del>1</del>	<b>3 &amp; 4</b>	46	48 49	25 25	& <b>4</b>

Exhibit Schedule H-2 Settlement Page 3 of 8 Witness: Reiker

Particular of Service   Particular of Average   Test Vasa   Revenue   Proposed   Propo	Average		₹.	<u>o</u>	<u>.</u>	<u>ā</u>	Ш	Œ	<u>[6]</u>	Ξ
Particular   Par	Name and   Name and		V Carolina	•			Bill Count Wa	iter Revenues		
Parallel Class of Service   Construction   Constr	Detail Class of Service   Castorness   Cas		Number of	Average	Test Vear	Reconciling/	Adjusted	700000	Settlement	
The control of the co	The first section 8,520 \$ 9,215,386 \$ (11,452) \$ 9,003,581 \$ 80,03561 \$ 81,581 \$ 11,	Detail Class of Service	Customers	Consumption	Rates	Adjustments	[C + D]	Rates	Increase [F - E]	%
422 22.736 501,249 (668) 500,281 580,586 770,781  7 168,440 804,55 (474) 800,45 114,786 280,281  8 825,57 180,478 (137) 84,477 114,78 20,143 114,78 280,281  4 885,57 180,778 (137) 84,477 113,778 280,281  489 112,714 20,46 015 116,88 20,685 67,180,47 113,780 280,781  2 589,547 26,695 114,786 280,695 114,786 1140,681  2 589,547 26,695 114,780 114,781  2 11,771 20,695 114,781 115,744 114,687 114,687 114,687 114,687 114,687 114,687 114,687 114,687 114,781  2 10,771 20,000 114,786 114,781 114,781 114,781 114,687 114,781 114,7	12	Residential 5/8 x 3/4 -inch	25,100	8,520		(11,452)		10.325.491		70 4 06
75 158,940 390,445 (474) 390,021 11,120,411 12	75 158 940 380,485 (474) 380,021 510,431 46,822 144,786 141,786 4457 1212,720 446,831 84,891 (131) 84,891 (147) 84,873 1414,786 1414,786 1414,786 1414,786 1414,786 1414,786 1414,786 1414,786 1414,786 1414,786 1414,786 1414,887 141,784 141,784 141,786 141	Residential 1-inch	492	22,736	501,249	(899)	1	580,366	-	15.94%
1, 2, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19	7. 188,940 380,485 (474) 380,021 114,786 84,887 114,786 84,887 114,786 84,987 (117) 84,887 114,786 88,787 118,789 114,786 88,781 114,781 118,884 118,88 28,783 114,781 118,884 114,781 118,884 114,781 118,884 114,781 118,887 112,504 112,504 114,887 112,504 114,887 113,987 114,084 114,084 114,080 114,780 114,080 114,780 114,887 114,084 114,084 114,080 114,080 114,780 114,080 114,786 \$ 15,811,386 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$ 16,811,381 \$	Residential 1.5-inch	, ;		1	•	•	•	•	0.00%
4 862 21	14,786   1	Desidential 3 inch	υ	158,940	390,495	(474)	390,021	510,431	120,411	30.87%
nich 867 82.251 94.678 (131) 94.547 121,720 38,173  8 622,517 94,678 (131) 94,677 115,720 38,173  8 67 8 203 331,608 2,608 334,216 65,318  489 112,714 2,046,015 119,628 2,098 544 66,518  2 599,622 530,028 5,152 534,07 67,684 140,643  2 599,622 546,622 5,626 5,632 6,632,09  2 599,622 546,622 5,742 5,	Berry   Berr	Desidential 4 inch	<b>~</b> ·	406,313	84,981	(117)	84,863	114,786	29,923	35.26%
B   628,570   180,709   (252)   160,457   215,139   34,682	B   G28,570   180,709   (352)   180,457   215,139	Desidential 4-Inch	4	885,251	94,678	(131)	94,547	132,720	38,173	40.37%
March   Marc	New York   New York	Residential 6-inch	ω	628,570	180,709	(252)	180,457	215,139	34,682	19 22%
Mathematical Property of the control of the contr	12, 174   2,046,015   19,638   2,668   334,216   399,534     483   112,714   2,046,015   19,638   2,065,654   2,644,908     25   599,632   4,566,72   4,004   385,528   492,710     3   20,075   1,432   4,004   385,528   492,710     1   79,473   77,80   3,448   39,375   112,504     1   79,473   77,789   3,415   77,275   104,641     2,317,283   1,05,377   14,054   25,307   14,054     1   2,317,283   1,00,237   1,00,237   1,00,225     1   1,144,667   25,567   25,389   25,389     1   1,144,667   25,389   2,56,389   2,56,389     1   1,144,667   25,389   2,5,389   2,5,389     1   1,144,667   2,5,389   2,389     1   1,144,667   2,5,389   2,389     1   1,144,667   2,5,389   2,389     1   1,144,667   2,5,389   2,389     1   1,144,667   2,5,389   2,389     1   1,144,667   2,5,389   2,389     1   1,144,667   2,5,389   2,389     1   1,144,687   2,5,389   2,389     1   1,144,687   2,5,389   2,389     1   1,144,687   2,3,389     1   1,144,687   2,3,389     1   1,144,687   2,3,389     1	Residential 8-inch	•	,	į.	•		.•		%UU O
Mathematical Part	National Process	Residential 10-inch	•	•	,	į	•		•	200.0
460 27:502 530,038 5:152 535;190 675;834 140,643 433 1127/4 2,046,015 19,638 2,065,654 2,644,908 579,224 434 1117 2 280,649 2.558 2.065,654 169,008 25 599,637 4,105 381,524 4,004 385,528 40,710 107,181 3 20,075 1422 4,660 385,528 40,710 107,181 3 1,105,278 88,460 3,815 72,759 36,500 9,000 11 79,473 25,902 1,648 27,550 36,500 9,000 2 115,577,073 777,807 (33,977) 74,836 809,756 65,220 1 2,317,283 777,807 (33,977) 74,836 809,756 65,220 1 1,105,278 88,460 3,815 72,275 104,641 32,387 11,000 2,008 146,492 146,492 167,341 20,849 14 1,1144,667 25,638 26,644 25,638 26,691 701 11 1,144,667 25,389 16,810,002 2,168,100,002 2,168,100 100,001 11 1,144,667 25,389 (1,283) \$16,810,002 \$16,852,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,852,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,852,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,852,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,852,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$16,820,00 \$2,775,117  28,000 14,776 \$15,811,385 \$16,810,002 \$2,775,117  28,000 14,000	480 27,502 530,038 5,152 535,190 675,834  493 112,714 2,046,015 19,638 2,065,654 2,644,984  24 112,714 2,046,015 19,638 2,065,654 2,644,984  25 598,642 456,649 2,788 253,477 318,916  3 20,075 14,422 4,004 385,527 4600  3 1,105,778 38,403 37,72 18,979 24,189  21 11 73,473 25,902 1,648 27,550 36,550  3 1,105,778 77,840 (488) 48,311 58,471 14,654  2 19,577,73 77,7847 (2,708) 48,311 58,471 14,654  2 19,577,73 77,7847 (2,708) 48,311 58,471 14,654  2 19,577,73 77,840 146,492 146,492 167,341  1 2,317,283 51,019 (2,708) 48,311 58,471 14,654  2 19,577,73 77,840 146,492 146,492 167,341  1 1,144,667 25,589 25,389 26,389  1 1,105,385,209 \$ 2,116  28,039 14,776 \$ 15,811,355 \$ (1,283) \$ 15,810,092 \$ 18,535,209 \$ 2,28	Commercial 5/8 x 3/4 -inch	867	8,203	331,608	2.608	334.216	399 534	A5 318	10.00%
485 112714 2.046.015 19.638 2.065.654 2.644.908 579.254 34.77 6.506.909 2.758 2.065.654 2.644.908 579.254 34.77 6.506.919 2.758 2.065.654 2.644.908 579.254 36.506.919 2.758 2.758 2.065.659 318.916 65.069 318.916 3.000 318.916 318.916 65.069 318.916 318.916 65.069 318.916 318.91	433 112,714 2,046,015 19,638 2,065,634 2,644,908 34, 191,776 280,649 2,758 2,53,407 318,916 36,925 3,407 318,916 36,927 4,660 461,587 36,926 36,926 375 112,504 36,527 4,004 385,528 492,710 318,916 381,524 4,004 385,528 492,710 318,916 311,3967 15,237 3,742 18,979 24,189 2,105 31,105,278 88,460 3,815 77,275 104,641 2,105 27,7073 777,807 (23,971) 713,838 809,756 1 109,525 1 100,237	Commercial 1-inch	480	27,502	530,038	5 152	535,190	675 834	140,643	76.04
493         112,714         2 046 015         19 638         2 045 664         2 644 308         579 254           34         191,774         2 046 015         196 2347         318 916         65 508         150 683         169 068         579 254           25         569 542         4 660 27         4 660         45 527         4 660         405 528         450 683         165 068           15         7 746,105         361,524         4 040         385 528         4427 10         107,181           1         2 20,075         1 422         (488)         3742         1897         2,105         1162           1         1 113,967         1 5237         3,742         18,979         2,4189         5,210           2         1 113,967         1 5237         3,742         18,977         14,838         90,000           3         1,105,278         68,460         3,815         7,2275         104,641         32,807           4-Inch         3         1,019         (2,708)         3,815         7,2275         104,641         10,151           3-1,105,272         1,0237         1,00,237         1,00,237         1,00,237         1,00,524         2,166           4-1,10c	483 112774 2,046,015 19,638 2,065,654 2,644,908 25 590,649 2,578 259,477 318,916 25 590,649 2,788 259,477 318,916 25 590,649 2,788 259,477 318,916 390,677 38,1524 4,004 365,528 492,710 3 90,6877 31,527 3,742 18,979 24,189 24,1	Commercial 1.5-inch	,		. '			600	250	20.20%
25 191776 250,649 2,758 250,544 2,758 18,946 65,568 18,948 65,568 18,948 191,776 318,946 65,568 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,086 15 189,096 15 189	24 191,776 250,649 2,758 250,407 3,18,196 259,542 46,927 3,18,196 38,1524 4,004 36,528 46,1587 36,553 477 46,106 381,524 4,004 36,528 477 112,504 4,004 381,524 4,004 381,524 4,004 381,524 4,004 381,524 4,004 381,524 4,004 37,72 27 112,504 2,116 2,116 2,117,28	Commercial 2-inch	493	112 714	2 046 015	10.638	2 005 654	000	, 00	%00.0 0.000
25 589,542 466,527 4,660 451,587 159,08 65,089 159,086 159,08 65,089 159,086 159,089 159,086 159,089 159,086 159,089 159,086 159,086 159,089 159,086 159,089 159,086 159,096 159,097 159,089 176,089 159,089 159,089 176,089 1	25 599,542 456,927 4,660 461,587 630,683 90,975 112,504 492,710 491,975 930,683 908,677 88,403 973 89,375 112,504 492,710 91,974 91,975	Commercial 3-inch	34	191 776	250,649	2,000	1,000,004	2,044,900	579,234	28.04%
15 745,105 381,527 4,000 405,158 630,653 115,04 107,181 107,18	15 744,105 432,47 4,000 461,184 622,710 3 20,075 1,432 (488) 944 22,710 3 1,105,278 15,237 3,742 118,979 24,189 117 79,473 25,902 1,648 27,550 36,550 118,977 17,807 (33,971) 74,836 809,756 11 2,317,283 51,109 (2,708) 48,311 88,461 2 19,577,073 777,807 (33,971) 74,836 809,756 1 2,317,283 51,109 (2,708) 48,311 88,461 2 19,577,073 777,807 (33,971) 74,836 809,756 1 10,002 10,0237 109,525 2 10,041 2,317,283 11,000 2,088 2,168 2 106,41 2,317 25,674 25,689 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091 1 1,144,667 25,389 25,389 26,091	Commercial 4-inch	. 4C	500,100	20,048	7,730	703,407	318,916	62,509	25.85%
2-Inch 3 908,577 88,403 973 88,528 492,710 107,181 973 88,775 112,504 107,181 973 88,775 112,504 107,181 973 908,577 113,967 114,527 3,742 18,979 24,189 5,210 17,181 973 110,5278 68,460 3,815 72,275 104,641 32,367 17,371 14,054 17,32 86,799 146,422 116,777 14,054 17,32 86,799 146,422 116,777 14,054 17,32 86,799 146,422 116,744 16,72 16	3 76 7 112,04 404 385,28 492,710 384,03 385,28 492,710 384,03 385,28 492,710 384,03 385,28 492,710 396,077 384,03 385,28 492,710 396,075 113,967 15,237 3,42 18,979 24,189	Commercial 6-inch	3 4	740,042	450,927	4,660	461,58/	630,653	169,066	36.63%
3 20,075 1432 (488) 944 2,105 1,162	3 906,67 88,403 973 89,375 112,504  2 20,075 1,432 (488) 944 2,105  11 79,473 25,902 1,648 27,550 36,550  3 1,105,278 86,460 38,15 72,275 104,641  2 19,577,073 777,807 (33,971) 743,836 809,756  1 2,317,283 51,019 (2,708) 46,311 58,461  2 19,577,073 777,807 (33,971) 743,836 809,756  4-Inch 32 88,799 146,492 146,492 167,341  1 1,144,667 25,539 25,539 26,091  1 1,144,667 25,539 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091	Commercial a inch	2 6	740,105	381,524	4,004	385,528	492,710	107,181	27.80%
2 10075 1,432 (488) 944 2,105 1,162 1,162 1,162 1,162 1,162 1,162 1,163	2-Inch 3 20,075 1,432 (488) 944 2,105   7 113,967 15,237 3,742 18,979 24,189   21,105,278 68,460 3,815 72,750 36,550   1 2,317,283 51,019 (2,708) 48,311 58,461   2,317,283 51,019 (2,708) 48,311 58,461   36.5	Commercial 40 inch	n	7/9'806	88,403	973	89,375	112,504	23,129	25.88%
2-linch 32 68.799 1,452 (488) 944 2,105 1,162 1,162 1,162 1,162 1,162 1,163 1,162 1,163 1,162 1,163 1,162 1,163 1,162 1,163 1,165 1,163 1,165 1,	3 20,075 14,32 (488) 944 2,105  7 113,967 15,237 3,742 18,979 24,189  11 79,473 25,902 1,648 27,550 36,550  3 1,105,278 68,460 3,815 72,275 104,641  2 19,577,073 777,807 (33,971) 74,386 809,756  1 2,317,283 51,019 (2,708) 48,371 58,461  2-Inch 32 68,799 146,492 167,341  Inch 33 390,317 25,674 25,589 26,091  Inch 48,371 25,674 25,899 26,091  Inch 48,371 25,888  Inch 58,799 24,189  Inch 11,100 237 100,237 109,525  Inch 11,100 2,068 2,116  Inch 11,144,667 25,389 25,389 26,091  Inch Inch Inch 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 27,788  Inch Inch Inch 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 27,788		•	•	•	•		•	•	0.00%
7 113,967 15,237 3,742 18,979 24,189 5,210 11 79,473 25,902 1,648 27,550 36,550 9,000 3 1,105,278 68,460 3,615 77,275 104,641 32,367 2 19,577,073 777,807 (33,971) 743,836 809,756 65,920 1 2,317,283 51,019 (2,708) 48,311 58,461 10,151 365 100,237 100,237 100,237 109,525 9,288 3-inch 32 68,799 146,492 146,492 167,341 20,849 1-inch 31 390,317 25,674 25,589 26,091 701 1-inch 1 1,144,667 25,389 25,389 26,091 701 1-inch 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	7 113,967 15,237 3,742 18,979 24,189  11 79,473 25,902 1,648 27,550 36,550  3 1,105,278 68,460 3,815 72,755 104,641  2 19,577,073 777,807 (33,971) 743,836 809,756  2-Inch 365 100,237 100,237 100,237 109,525  365 100,237 100,237 100,237 109,525 Inch 3 380,317 25,674 25,674 26,388 Inch 1 1,144,667 25,389 25,389 26,091 Inch	Illuusulal 3/6 X 3/4 -inch	m	20,075	1,432	(488)	944	2,105	1.162	123.12%
11 79473 25,902 1,648 27,550 36,550 9,000  3 1,105,778 68,450 3,815 72,275 104,641 32,367  1 2,317,283 51,019 (2,708) 48,311 58,461 10,151  365 100,237 100,237 100,237 100,237 100,525 9,288  2-Inch 32 68,799 146,492 16,7341 20,849  4-Inch 0 11,000 2,068 2,068 2,116 48  och 11,000 2,068 25,674 26,574 26,388 714  och 1 1,144,667 25,389 25,389 26,091 701  28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	11 79,473 25,902 1,648 27,550 36,550  3 1,105,278 68,460 3,815 72,275 104,641 2,317,283 777,807 (33,971) 743,836 809,756 1 2,317,283 51,019 (2,708) 48,311 56,461 365 100,237 100,237 109,525 34,1nch 32 68,799 146,492 146,492 167,341 100,100,100 2,068 2,068 2,116 11,000 2,068 2,068 2,116 11,144,667 25,674 25,674 26,388 100 11,144,667 25,674 25,699 100 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 27,788	Industrial 1-inch	7	113,967	15,237	3,742	18,979	24,189	5.210	27.45%
11 78,473 25,902 1,648 27,556 36,550 9,000  3 1,105,278 86,460 3,615 72,275 104,641 32,387 2 19,577,073 777,807 (33,971) 743,836 809,756 66,520 3 6,107,803 777,807 (33,971) 743,836 809,756 66,520 3 6,107,803 777,807 (33,971) 743,836 809,756 66,520 3 6,107,803 777,807 (33,971) 743,836 809,756 66,520 3 6,107,803 777 100,237 10	11 79,473 25,902 1,648 27,550 36,550  3 1,105,278 68,460 3,815 72,275 104,641  2 19,577,073 777,807 (33,971) 743,836 809,756  2 19,577,073 777,807 (33,971) 743,836 809,756  2 19,577,073 777,807 (33,971) 743,836 809,756  2 19,577,073 777,807 (33,971) 743,836 809,756  2 19,577,073 777,807 (33,971) 743,836 809,756  2 19,577,073 777,807 (33,971) 743,836 809,756  2 10,040 11,000 2,068 2,068 2,068  2 10,040 11,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,389 25,389 26,091  1 1,144,667 25,889 25,389 26,091  1 1,144,667 25,889 25,389 26,091  1 1,144,667 25,889 25,389 26,091  1 1,144,667 25,889 25,389 26,091  1 1,144,667 25,889 25,389 26,091  1 1,144,667 25,889 25,389 26,091	Industrial 1.5-inch	•			•			2 '	7000
2 1,105,278 88,460 3,815 72,275 104,641 32,387 2 19,577,073 777,807 (33,971) 743,836 809,756 65,920 3.65 100,237 (2,708) 48,311 68,461 10,151 365 100,237 (2,708) 48,311 68,461 10,151 32 68,799 146,492 146,492 167,341 20,849 4-Inch 0 11,000 2,068 2,068 2,116 48  10 11,100 2,068 2,068 2,116 48  10 11,144,667 25,389 25,389 26,091 701  28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	2-Inch 32 (8.79) 146,422 (1.263) \$ 15,810,092 (2.708) 48,311 (104,641 (1.263) \$ 1,105,278 (104,641 (1.263) \$ 1,105,278 (1.268) (2.708) 48,311 (1.263,209 \$ 2.77 (1.263) \$ 1,100,237 (1.263	Industrial 2-inch	7	79,473	25,902	1.648	27.550	36 550	000	0.00
2 19,577,073 777,807 (33,971) 743,836 809,756 65,920 1 2,317,283 777,807 (33,971) 743,836 809,756 65,920 65,920 1 2,317,283 51,019 (2,708) 48,311 58,461 10,161 10,161 32 68,799 146,492 146,492 167,341 20,849 10th 1 1,144,667 25,674 25,674 26,091 701 10th 1 1,144,667 25,389 25,389 26,091 701 10th 1 1,144,667 25,389 15,810,092 8 18,535,209 \$ 2,725,117 10th 10th 10th 10th 10th 10th 10th 10th	2 19,577,073 777,807 (33,971) 743,836 809,756 1 2,317,283 777,807 (33,971) 743,836 809,756 1 2,317,283 777,807 (33,971) 743,836 809,756 2-Inch 3 68,799 146,492 146,492 167,341 4-Inch 0 11,000 2,068 2,068 2,168 10th 1 1,144,667 25,389 25,389 26,091 Inch Inch Inch 1 28,030 14,726 \$ 15,811,355 \$ (1,283) \$ 15,810,092 \$ 27	Industrial 3-inch	•			! !		200'00	000'6	32.07%
2 19,577,073 777,807 (33,971) 743,836 809,756 65,920 1 2,317,283 51,019 (2,708) 48,311 56,461 10,161 365 100,237 100,237 100,237 100,237 109,525 9,288 2,0nct 11,000 2,068 2,068 2,116 48 10ch 3 390,317 25,674 25,589 25,389 26,081 701 10ch 1 1,144,667 25,389 25,389 26,081 701 28,030 14,726 \$ 15,811,385 \$ (1,263) \$ 15,810,092 \$ \$ 18,535,209 \$ 2,725,117	2 19,577,073 777,807 (33,971) 74,349 809,756 1 2,317,283 51,019 (2,708) 48,311 58,461 2-Inch 365 - 100,237 100,237 109,525 3-100,237 100,237 109,525 3-100,237 100,237 109,525 3-100,237 100,237 109,525 3-100,237 100,237 109,525 3-100,237 100,237 109,525 3-100,237 100,237 109,525 3-100,237 100,237 100,525 3-100,237 100,237 100,525 3-100,237 100,237 100,525 3-100,237 100,237 100,525 3-100,237 100,237 100,525 3-100,237 100,237 100,237 100,525 3-100,237 100,2	Industrial 4-inch	ო	1.105.278	68 460	3 815	376 67	104.644		800.0
2-Inch 36	2-Inch 365	Industrial 6-inch		19 577 073	20t,20 708 777	(20,013)	742,930	199,991	32,36/	44.78%
2-Inch 32 68,799 146,492 146,492 167,341 20,849 1714 1714,667 25,389 25,389 26,091 701 1001 1001 1001 1001 1001 1001 10	2-Inch 35	Industrial 8-inch	1 -	0,077,000	100,77	(1/8,55)	743,836	809,756	65,920	8.86%
2-Inch 32 68,799 146,492 146,492 167,341 20,849 A-Inch 32 68,799 146,492 2,068 2,116 48 Inch 11,1000 2,068 2,567 25,674 26,389 7714 Inch 11,114,667 25,389 25,389 26,091 701 Inch 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,725,117	36.5 100,237 100,237 109,525  2-Inch 32 68,799 146,492 146,492 167,341  4-Inch 3 390,317 25,674 25,674 26,389  10ch 1 1,144,667 25,389 25,389 26,091  Inch 1 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 27	Industrial 10-inch	-	6,110,2	80,10	(5,708)	48,311	58,461	10,151	21.01%
365 - 100,237 100,237 109,525 9,288  2-Inch	Jess - 100,237 109,525  2-Inch - 18,977 14,054  3-Inch - 11,000 2,068 1,068 2,116  - 11,000 2,068 2,068 2,116  - 11,000 2,008 2,116  - 11,000 2,008 2,116	Drivote Eire Conince		1	•		•	•	•	0.00%
2-inch 32 68,799 146,492 146,492 167,341 20,849 2.inch 32 68,799 146,492 167,341 20,849 2.inch 3 390,317 25,674 25,574 25,389 25,091 701 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ \$ 18,535,209 \$ 2,725,117	2-Inch 32 68,799 146,492 146,492 167,341 14,054 17,000 2,068 2,116 2,068 2,116 1,100 2,068 2,116 1,100 1,100 2,068 2,116 1,100	City and California	365	•	100,237		100,237	109,525	9.288	9.27%
18,977 14,054 (4,923) 32 68,799 146,492 146,492 167,341 20,849 0 11,000 2,068 2,1068 2,116 48 3 390,317 25,674 25,389 26,091 701 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ \$ 18,535,209 \$ 2,725,117	18,977 14,054 32 68,799 146,492 167,341 2,068 2,116 3 390,317 25,674 25,389 1 1,144,667 25,389 25,389 26,091 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 3.77	Oniei water Revenues								
32     68,799     146,492     146,492     146,492     167,341     20,849       0     11,000     2,068     2,068     2,116     48       3     390,317     25,674     25,674     26,389     714       1     1,144,667     25,389     26,389     26,091     701       28,030     14,726     15,811,355     (1,283)     15,810,092     \$ 18,535,209     2,725,117	32       68,799       146,492       146,492       167,341         0       11,000       2,068       2,068       2,116         3       390,317       25,674       25,674       26,388         1       1,144,667       25,389       26,091         28,030       14,726       \$ 15,811,355       \$ 16,810,092       \$ 18,535,209       \$ 27	Public Fire Hydrant	,	•	•			•	•	%000
32 68,799 146,492 146,492 167,341 20,849 2,068 2,116 48 3 390,317 25,674 25,389 26,091 701 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	32 68,799 146,492 146,492 167,341 2,068 2,116 2,068 2,116 3 390,317 25,674 25,389 26,091 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ \$ 18,535,209 \$ 27	Coin Machine	•	•	18,977		18 977	14 054	(4 003)	200.00
32 68,799 146,492 146,492 167,341 20,849 0 11,000 2,068 2,116 48 2,068 2,116 48 3 390,317 25,674 26,389 26,091 701 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ \$ 18,535,209 \$ 2,725,117	32 68,799 146,492 146,492 167,341 2,068 2,116 2,068 2,116 3 390,317 25,674 25,389 1 1,144,667 25,389 25,389 26,091 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2.7	Construction Water 2-Inch		•	. •			100'1	(4,950)	-23.94%
0 11,000 2,068 2,116 48 3 390,317 25,674 25,389 26,091 701 28,030 14,726 \$ 15,811,355 \$ (1,283) \$ 15,810,092 \$ 3,18,535,209 \$ 2,725,117	11,000 2,068 2,116 2,068 2,116 3 390,317 25,674 25,389 26,091 1 1,144,667 25,389 26,091 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,7	Construction Water 3-Inch	33	68 799	146 492		146 402	, ,	' '	%00.0 0.00.0
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,175,177	28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092	Construction Water 4-Inch	ļ <b>c</b>	11,000	201.01		140,432	15,741	20,849	14.23%
3 390,317 25,674 26,388 714  1 1,144,667 25,389 25,389 26,091 701  28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	3 390,317 25,674 26,388 1 1,144,667 25,389 25,389 26,091 	Sales for Resale 5/8 x 3/4-lnch	•	90.	7,000		2,068	2,116	48	2.33%
3 390,317 25,674 25,389 714 1 1,144,667 25,389 26,091 701 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,725,117	3 390,317 25,674 26,388 1 1,144,667 25,389 26,091 	Solos for Docolo 4 (not		Ī	•		•		,	0.00%
3 390,317 25,674 26,388 7714 1 1,144,667 25,389 25,389 26,091 701 28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,725,117	3 390,317 25,674 26,388 1 1,144,667 25,389 26,091 28,030 14,726 \$ 15,811,365 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$	Cardo Iol Nesale I-rich	•				•	•	•	0.00%
3 390,317 25,674 25,388 714  1 1,144,667 25,389 25,389 26,091 701  28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	3 390,317 25,674 26,388 1 1,144,667 25,389 26,091 	Sales for Resale 1.5-inch	•					•	,	%000
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	1 1,144,667 25,389 25,389 26,091 	Sales for Resale 2-Inch	က	390.317	25.674		25.674	26 200		0.00
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,725,117	1 1,144,667 25,389 26,091	Sales for Resale 3-Inch	•				10,04	50,300	4	7.78%
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	28,389 26,091	Sales for Resale 4-Inch	•	4 444 007			. ;	t	•	0.00%
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$	Cales for Donalo & Jack	•	100,44,00	50,509		25,389	26,091	5	2.76%
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$	Cares for Nesage 6-11101	•	•	•		•		•	%00.0
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,725,117	28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$	Sales for Resale 8-inch					•		•	%000
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 2,725,117	28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$	Sales for Resale 10-Inch						•		7000
28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$ 2,725,117	28,030 14,726 \$ 15,811,355 \$ (1,263) \$ 15,810,092 \$ 18,535,209 \$	•								8
		Totals	28,030		15,811,355			\$ 18.535.209		17 24%
									i	

		<u>.</u>	<u> </u>	<u>5</u>	<u>n</u>	Ē	<u>5</u>	Ē
	Average	1		Reconciling/	Bill Count Wa	Bill Count Water Revenues Adjusted	Settlement	
Summary Class of Service	Number of Customers	Average Consumption	Test Year <u>Rates</u>	Revenue Adjustments	T.Y. Rates [C + D]	Proposed Rates	Increase [F - E]	%
Total Residential Total Commercial Total Industrial Total Private Fire Total Other Water Revenues	25,686 1,916 27 365 37	9,664 57,558 1,864,700 -	\$ 10,467,498 4,085,164 939,855 100,237 218,600	\$ (13,095) \$ 39,793 (27,962)	\$ 10,454,403 4,124,957 911,893 100,237 218,600	\$ 11,878,933 5,275,058 1,035,703 109,525 235,990	\$ 1,424,530 1,150,101 123,809 9,288 17,390	13.63% 27.88% 13.58% 9.27% 7.96%
Totals	28,030	14,726 \$	\$ 15,811,355	\$ (1,263) \$	15,810,092	\$ 18,535,209	\$ 2,725,117	17.24%
Miscellaneous Revenues Total Revenue Generated	1	•	734,234		734,234 \$ 16,544,326	734,234	\$ 2,725,117	16.47%
Target Rev. Rqmt. (Sch. C-1) Difference						19,269,444		
Less: Consolidated Revenue Adj. Over/(Short) %						%00:0 (0) \$		

Average Number of Average Test Year Reconciling Adjustment Carbon Frontiers of Indiase Selfement Average Consumption Adjustment Carbon Frontiers (Carbon Frontiers Carbon Fronti	Average Number of Average Test vear Reconciling Adjusted Number of Average Test vear Reconciling Adjusted Number of Average Test vear Reconciling Adjusted Number of Average Test vear Reconciling Adjusted Number of Average Test vear Reconciling Number of Average Test vear Reconciling Number of Average Test vear Reconciling Number of Average Test vear Reconciling Number of Adjusted Number of Average Test vear Reconciling Number of Average Test vear			[A]	[8]	<u>[5]</u>	(a)	White Tank [E]	[F]	[9]	王
Numbers         Average         Test Vear         Revenue         TV. Rates         Proposed Activities         Construction           1.549         13.806         \$ 996 917         \$ 7.047         \$ 1,04378         \$ 1,004308         \$ 286.948           2.154         286.966         2,167         226.433         327.567         38.504           1.7         32.539         21.244         (402)         20.843         35.718         14.876           1.7         32.539         21.244         (402)         20.843         35.718         14.876           1.7         32.539         21.244         (402)         20.843         35.718         14.876           1.6         162.296         106.786         (1.960)         104.826         17.963         74.613           2         214.825         19.332         (372)         119.800         22.904         10.924           1         114,050         8,112         8,112         8,145         17.642         596           5         205.804         45,174         45,174         72,131         28.987         45           6         4,550         2,306         2,306         2,306         2,306         2,306         45	Numbers         Average         Test Vear         Reservation (C+D)         Tit Raiss         Proposed Activation (C+D)         Proposed Activation (C+D)         Consumption (C+D)           1540         18 806         \$ 966 917         \$ 7,460         \$ 1,004,718         \$ 1,300,306         \$ 2,900,888           1542         \$ 322,754         \$ 23,178         \$ 2,179         \$ 7,60         \$ 7,644         \$ 42,666         \$ 19,317           17         \$ 32,784         \$ 23,784         \$ (402)         \$ 20,843         \$ 32,788         \$ 19,317           17         \$ 32,784         \$ (402)         \$ 20,843         \$ 35,788         \$ 16,383           16         \$ 163,296         \$ 106,786         \$ (1),960         \$ 104,826         \$ 74,813           1         \$ 164,226         \$ 10,824         \$ (510)         \$ 27,444         \$ 43,787         \$ 16,383           1         \$ 114,656         \$ 11,12         \$ 11,260         \$ 10,4826         \$ 17,447         \$ 16,383           1         \$ 114,656         \$ 11,12         \$ 11,361         \$ 11,560         \$ 13,99           2         \$ 206,804         \$ 1,586,373         \$ 1,586,373         \$ 2,584,382         \$ 2,564,382         \$ 2,564,382         \$ 6,146,66			Average	•		Dococcilion	Bill Count	Water Revenues	1	
1,549   13,906   \$ 996,917   \$ 7,460   \$ 1,004,378   \$ 1,303,305   \$ 286,928     2	1,549	Detail Class of Service		Number of Customers	Average Consumption	Test Year <u>Rates</u>	Revenue Adjustments	T.Y. Rates [C+D]	Proposed Rates	ncrease F - El	%
2 322,754 23,179 170 23,346 42,866 19,377 170 35,346 42,866 19,377 170 35,104 27,244 (402) 20,843 35,718 14,876 170 53,941 14,3797 16,383 16 189,296 106,786 (19,80) 104,826 170,839 74,813 2 2,44,825 19,352 (372) 118,390 29,904 10,924 10,924 11,06,717 17,047 17,	2 322,754 23,179 170 23,346 42,866 19,317 17 32,589 21,244 (402) 20,843 35,718 14,876 17 38,104 27,924 (510) 27,414 43,197 16,383 16 169,286 (19,196) 104,826 176,639 74,813 16,800 114,050 81,112 81,112 81,112 81,086 (24) 1 106,777 17,047 17	Residential 5/8 x 3/4 -inch Residential 1-inch		1,549	13,906				_		29.76%
2 322,754 23,179 170 23,448 42,666 19,317 17 32,539 21,244 (402) 20,843 35,718 14,876 17 36,104 27,524 (510) 27,414 43,797 16,383 16 199,226 10,724 (510) 27,414 43,797 16,383 1 106,717 17,047 17,047 17,047 17,047 17,642 595 5 205,804 45,174 45,174 72,131 26,997 5 205,804 45,174 45,174 72,131 26,997 6 4,550 2,309 2,309 2,309 2,309 2,355 45 1,927 15,795 3,1556,373 \$ 6,554 \$ 1,552,326 \$ \$ 2,064,392 \$ \$ 601,455	2 322,744 23,179 170 23,348 4,2666 19,317 17 32,539 21,244 (402) 20,843 35,718 14,878 17 36,104 27,924 (510) 27,414 43,797 16,383 16 199,256 10,578 (1960) 104,826 179,639 74,813 2 214,825 19,552 (372) 16,890 29,904 10,924 1 114,050 8,112 8,112 8,112 8,108 (24) 1 1106,717 17,047 17,047 17,047 17,047 17,642 595 5 205,604 45,174 45,174 45,774 72,131 26,957 6 4,550 2,309 2,309 2,309 2,305 45 1,927 15,796 \$1,556,377 \$ 6,554 \$ 1,592,928 \$ 5,2,064,382 \$ 501,456	Residential 1.5-inch		•	•	•	,	,	,	1	0.00%
17     32,539     21,244     (402)     20,843     35,718     14,876       17     36,104     27,414     43,797     16,383       16     169,296     106,786     (1,980)     104,826     77,813       2     24,825     19,352     (372)     18,990     29,04     10,324       1     114,050     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,642     596       5     205,804     45,174     45,174     72,131     26,957       5     4,550     2,309     2,309     2,356     46       6     4,550     2,309     2,364     1,562,378     8,084	17 22,539 21,244 (402) 20,843 35,718 14,876 17 36,104 27,924 (510) 27,414 43,797 16,383 16 148,876 17 36,104 27,924 (510) 27,414 43,797 16,383 16 16,286 19,004 10,924 2 214,825 19,352 (372) 16,980 29,904 10,924 1 114,050 8,112 8,112 8,088 (24) 1 114,050 8,112 8,112 8,112 8,088 (24) 1 116,017 17,047 17,	Residential 2-inch Residential 3-inch		7	322,754	23,179	170	23,348	42,666	19,317	82.74%
17   32,539   21,244   (402)   20,843   35,718   14,876   17, 32,539   21,244   (510)   27,414   43,787   16,883   16,883   16   188,296   106,786   (1,960)   104,826   179,639   74,813   16,883   19,342   (372)   18,890   29,904   10,924   10,924   10,924   11,060   8,112   8,112   8,112   8,088   (24)   1   106,717   17,047   17,0	17 32.539 21,244 (402) 20.843 35,718 14,876 17 32,539 1 14,876 17 32,539 21,244 (402) 20.843 35,718 14,876 17 35,104 27,924 (510) 27,414 43,787 15,383 16 163.296 106,786 (1,960) 104,826 179,639 74,813 2 214,825 119,352 (372) 18,960 29,904 10,924 10,924 11,06,717 17,04	Residential 4-inch		•	•						%0.00 0.00%
17     32,539     21,244     (402)     20,843     35,716     14,876       16     188,296     106,786     (1,960)     104,826     179,639     74,413       2     214,825     119,332     (372)     18,880     29,904     10,924       1     114,050     8,112     8,112     8,112     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,047     17,642     595       5     205,804     45,174     45,174     45,174     72,131     28,557       6     4,550     2,309     2,309     2,309     2,309     2,309     2,309     2,309       1,927     15,796     8,1,556,373     6,554     8,1,562,296     501,455	17     32,539     21,244     (402)     20,843     35,718     14,876       17     35,104     27,924     (510)     27,414     43,787     16,883       16     183,296     106,786     (1,960)     104,826     173,639     74,413       2     214,825     119,352     (372)     18,980     29,904     10,924       1     114,050     8,112     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,642     596       5     205,804     45,174     45,174     72,131     26,967       6     4,550     2,309     2,309     2,356     46       1,927     15,706     8,156,373     8,654     8,1562,326     8,01,456	Residential 6-inch			,	,	•	•	•		%00.0 %00.0
17     32,539     21,244     (402)     20,843     35,716     14,876       17     36,104     27,924     (510)     27,414     43,797     16,383       16     169,226     106,786     (1,860)     104,826     74,197     10,924       2     214,825     19,352     (372)     18,960     22,904     10,924       1     114,050     8,112     8,112     8,112     8,112     8,112     8,112     8,112     8,112       5     205,804     45,174     17,047     17,047     17,642     596       5     205,804     45,174     45,174     1,361     1,361     1,361     1,361       6     4,550     2,309     2,309     2,355     45       7     1,977     15,795     5,506,337     6,554     8,1562,396     5,2064,382     5,01,455	17     32,539     21,244     (402)     20,843     35,718     14,876       17     35,104     27,324     (510)     27,414     43,787     16,883       16     169,296     106,786     (1960)     104,826     1776,639     74,813       2     2,14,825     19,352     (372)     18,890     29,004     10,924       1     114,060     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,047     17,042     596       5     205,804     45,174     45,174     72,131     28,957       6     4,550     2,309     2,309     2,309     2,366     2,366       1,927     15,706,337     6,554     5,1562,326     5,2064,332     5,01,456	Residential 8-inch		•	•	,	•	1	,		%00.0 0.00%
17     32,539     21,244     (402)     20,843     35,718     14,876       16     169,266     (1,960)     104,856     179,639     174,813       2     214,825     (1960)     104,856     179,639     174,813       1     114,050     8,112     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,642     596       5     205,804     45,174     45,174     72,131     28,957       6     4,550     2,309     2,309     2,355     45       1,927     15,795     8,156,373     6,654     8,1562,396     \$ 2,064,382     \$ 5,01,455	17     32,539     21,244     (402)     20,843     35,718     14,879     16,883       16     169,286     (1,960)     10,4826     179,939     74,813       2     2,14825     19,382     (372)     18,890     29,904     10,924       1     114,650     8,112     8,112     8,112     8,086     (24)       1     106,717     17,047     17,047     17,047     17,942     566       5     206,804     45,5174     45,114     45,114     45,114     2,309     2,306       6     4,550     2,306     2,306     2,306     2,306     2,306     2,306       1,927     15,795     15,795     5,004,382     5,01,456	Residential 10-inch		•			•	,	•	,	00.00
17 36,104 27,924 (510) 27,414 43,797 16,383 16 169,296 106,726 (1,980) 104,826 172,639 74,813 2 214,825 19,352 (372) 18,980 29,904 10,924 1 114,050 8,112 8,112 8,08 (24) 1 106,717 17,047 17,047 17,047 17,642 595 5 205,804 45,174 45,174 72,131 26,967 0 4,550 2,309 2,309 2,365 45 1,327 15,785 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	17 36,104 27,924 (510) 27,414 43,197 16,383 16 169,296 106,726 (1,980) 104,826 172,639 74,813 2 214,825 19,352 (372) 18,980 29,904 10,924 1 114,060 8,112 8,112 8,086 (24) 1 106,717 17,047 17,347 17,547 17,642 596 5 205,804 45,174 45,174 45,174 72,131 26,987 0 4,550 2,309 2,309 2,365 45 1,327 15,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Commercial 5/8 x 3/4 -inch		17	32,539	21,244	(402)	20,843	35,718	14,876	71.37%
16     166,296     106,786     (1,960)     104,826     179,639     74,813       2     214,825     19,352     (372)     18,890     29,904     10,924       1     114,050     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,047     17,642     596       5     205,804     45,174     46,174     72,131     26,937       6     4,550     2,309     2,309     2,309     2,336     46       1,927     15,786     \$ 1,556,373     8,654     \$ 1,562,926     \$ 501,455	16     169,266     106,786     (1,960)     104,826     179,639     74,813       2     214,825     19,322     (372)     18,960     29,904     10,924       1     114,050     8,112     8,112     8,112     8,112     8,088     (24)       1     106,717     17,047     17,047     17,642     596       5     205,804     45,174     45,174     72,131     26,967       6     4,550     2,309     2,309     2,309     2,355     45       1,327     15,706     8,156,373     6,554     8,156,2926     8, 1,566,373     8, 2,064,382     8, 501,455	Commercial 1-inch		17	36,104	27,924	(510)	27,414	43,797	16,383	29.76%
2 214825 19,322 (372) 18,960 29,904 10,924 10,924 10,924 1 114,060 8,112 8,112 8,088 (24) 1 116,717 17,047 17,047 17,047 17,642 596 5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,309 2,365 45 1,927 15,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ \$ 2,084,382 \$ 501,455	2 214825 19,352 (372) 18,960 29,904 10,924 2 214825 19,352 (372) 18,960 29,904 10,924 1 114,050 8,112 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,047 17,642 5,95 5 205,804 45,174 45,174 45,174 72,131 26,997 6 4,550 2,309 2,309 2,365 45 7 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,004,392 \$ 501,455	Commercial 1.5-inch		, \$	- 007	- 100			, ,	1	0.00%
1 106,717 17,047 17,047 17,047 17,642 595 5 205,804 45,174 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,309 2,305 45 1,927 16,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	5 205 804 45 174 45 174 72 1390 2.395 45 1582 926 1397 15785 5.058 87 1398 1398 1398 1398 1398 1398 1398 1398	Commercial 2-inch		ō.	169,296	106,786	(1,96U)	104,826	1/9,639	74,813	71.37%
1 106,717 17,047 17,047 17,047 17,642 596 5 205,804 45,174 45,174 72,131 26,957 6 4,550 2,309 2,309 2,309 2,305 45 1,927 15,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926	1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,042 595 1 26,957 2,309 2,309 2,309 2,305 45 1,927 15,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Commercial 4-inch		٠,	C20,412	700'6	(2/6)	006,0	408,82	10,924	%55.75
1 106,717 17,047 17,047 17,047 17,642 595 1 205,804 45,174 45,174 45,174 72,131 26,957 5 205,804 45,174 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,309 2,305 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,004,382 \$ 5,01,455	1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,042 595 5 205,804 45,174 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,309 2,305 45 1,927 15,785,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Commercial 6-inch			• •		• 1	•	•	•	%00.0 0.00%
1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 596 5 206,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,309 2,365 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,084,382 \$ 501,456	1 114,060 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,047 17,042 595 5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,305 45 1,927 15,56,373 \$ 6,554 \$ 1,562,926 \$ \$ 2,064,382 \$ 501,455	Commercial 8-inch		, ,						•	0.00% 0.00%
1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 595 5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,305 45 1,327 15,786 \$ 1,586,373 \$ 6,584 \$ 1,582,926 \$ 501,455	1 114,050 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 595 5 1,361 45,174 45,174 45,174 72,131 26,957 6 4,550 2,309 2,309 2,309 2,365 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Commercial 10-inch		ı	•	•				•	0.00%
1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 595 5 205,804 45,174 45,174 72,131 26,957 6 4,550 2,309	1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 595 1 1,361 1,361 1,500 139 5 205,804 45,174 45,174 72,131 26,937 6 4,550 2,309 2,309 2,305 45 1,927 15,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,004,392 \$ 501,455	Industrial 5/8 x 3/4 -inch		j	•	•		•			%00.0
1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 595 5 1,361 45,174 45,174 72,131 26,957 6 4,550 2,309 2,309 2,309 2,309 7 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,047 17,642 595 5 205,804 45,174 45,174 12,309 2,309 2,305 6 4,550 2,309 2,309 2,309 2,305 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Industrial 1-inch		•	ı			,	٠	•	%00.0 0.00%
1 114,050 8,112 8,088 (24) 1 106,717 17,047 17,047 17,642 595  5 1,361 1,361 1,560 139  5 205,804 45,174 45,174 72,131 26,957  6 4,550 2,309 2,309 2,355 45  1,327 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,004,382 \$ 5,01455	1 114,050 8,112 8,112 8,088 (24) 1 106,717 17,047 17,047 17,047 17,642 595 5 1,361 1,361 1,561 1,361 1,500 139 6 4,550 2,309 2,309 2,309 2,355 45 7,927 15,796 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,064,382 \$ 501,455	Industrial 1.5-inch			٠	,		·	•		%00.0 %00.0
1 106,717 17,047 17,047 17,047 17,642 595  5 1,361 1,361 1,361 1,361 1,500 139  6 205,804 45,174 45,174 72,131 26,957  0 4,550 2,309 2,309 2,355 45  1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	1 106,717 17,047 17,047 17,642 595  5 1,361 1,361 1,500 139  5 205,804 45,174 45,174 72,131 26,957  6 4,550 2,309 2,309 2,309 2,365 45  1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Industrial 2-inch		•	114,050			8.112	8.088		0.30%
1 106,717 17,047 17,047 17,042 595  5 1,361 1,361 1,500 139  5 205,804 45,174 45,174 72,131 26,957  0 4,550 2,309 2,309 2,309  1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	1 106,717 17,047 17,047 17,642 595  5 1,361 1,361 1,560 139  5 205,804 45,174 45,174 72,131 26,957  6 4,550 2,309 2,309 2,309  1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 501,455	Industrial 3-inch		•	. •				,		00.0
1 106,717 17,047 17,047 17,642 595  5 1,361 1,361 1,361 1,562,926  6 4,550 2,309 2,309 2,365 45  7 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ \$ 2,064,382 \$ \$ 501,455	1 106,717 17,047 17,042 595  5 1,361 1,361 1,500 139  5 205,804 45,174 45,174 45,174 72,131 26,957  0 4,550 2,309 2,309 2,309 2,365 45  1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,01,455	Industrial 4-inch		•	•			•	•		0.00%
5 205 804 45,174 45,174 72,131 26,957 0 45 0 45 0 45 0 45 0 45 0 45 0 45 0	5 205,804 45,174 45,174 72,131 26,957 6,554 \$ 1,562,926 \$ 501,455	Industrial 6-inch		~	106,717			17,047	17,642		3.49%
5 205,804 45,174 45,174 72,131 26,957 0 45 0 45 0 45 0 1 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926	5 205,804 45,174 45,174 72,131 26,957 0 45 0 45 0 139 0 0 4,550 2.309 2.309 2,309 2,355 45 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Industrial 8-inch			•			1	•		%00.0
1,301 1,301 139 1,301 1,301 1,301 139 1,301 1,301 1,301 139 1,301 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,365 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926	1,901 139 1,001 139 1,001 1,001 139 1,001 1,001 139 1,001 1,001 1,001 139 1,001 1,001 1,001 139 1,001	Private Fire Service		,	•			- 7			%00.0
5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,355 45 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,456	5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,365 45 45	Other Water Revenues		n	•			1,361	1,500	139	10.18%
5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,305 45 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 5,064,382 \$ 501,455	5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,309 45 45 45 45 1,526,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,456	Public Fire Hydrant		,	•	1					ò
5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,355 45 45 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,355 45 45 45 1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,392 \$ 501,455	Coin Machine		•					1	•	0.00%
5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,365 45 45 45 45 45 45 45 45 45 45 45 45 45	5 205,804 45,174 45,174 72,131 26,957 0 4,550 2,309 2,309 2,355 45	Construction Water 2-Inch		•	•	•				•	200.0
0 4,550 2,309 2,309 2,355 45	0 4,550 2,309 2,309 2,355 45	Construction Water 3-Inch		ĸ	205 804	45 174		45 174	72 131	75 96	50.00%
1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	1,927 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Construction Water 4-Inch		0	4,550	2,309		2,309	2,355	45	1 95%
7 15.795 \$ 1,556,373 \$ 6,554 \$ 1,582,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resale 5/8 x 3/4-inch	inch	•				,	ì	? .	%00'0
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,456	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resale 1-Inch		,	1	•		•		•	%00.0
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resale 1.5-Inch		•	i	٠		•	,	•	%00 O
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resaie 2-Inch		•		٠		•	,	•	%00.0
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resale 3-Inch			,			,		,	%00:0
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,582,926 \$ 2,064,382 \$ 501,455	Sales for Resale 4-Inch			•	•		٠	•	,	0.00%
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resale 6-Inch			•	٠		•	•	•	0.00%
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	Sales for Resale 8-Inch			1	•		•	•	•	0.00%
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 <b>\$</b> 1,556,373 <b>\$</b> 6,554 <b>\$</b> 1,562,926 <b>\$</b> 2,064,382 <b>\$</b> 501,455	Sales for Resale 10-Inch		,	1	•		r	•	•	%00.0
7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455	7 15,795 \$ 1,556,373 \$ 6,554 \$ 1,562,926 \$ 2,064,382 \$ 501,455				- 1	- 1					
		Totals		1,927	[]		9				32.08%

[A]	Average	Summary Class of Service Customers		Total Private Fire Total Other Water Revenues	Totals	Miscellaneous Revenues Total Revenue Generated	Target Rev. Rqmt. (Sch. C-1) Difference	Less: Consolidated Revenue Adj. Over/(Short) %						
(B)		mers Consumption	1,863 13,409 52 82,783	5 - 191,924	1,927 15,795									
[ <u>C</u>	3	lest Year Rates	\$ 1,307,062 175,307		\$ 1,556,373	21,463								
[0]	Reconciling/	Revenue Adjustments	97		\$ 6,554 \$	'								
	Bill Count	T.Y. Rates [C + D]	\$ 1,316,859 172,063	1,361 47,484	\$ 1,562,926	21,463								
[F]	Bill Count Water Revenues justed	Proposed <u>Rates</u>		25,730 1,500 74,486	\$ 2,064,382 \$	21,463 \$ 2,085,845 \$	2,085,845	(0) \$						
[6]	Settlement	Increase [F - E]	\$ 356,749 116,995	5/1 139 27,002	5 501,455	5 501,455								
Ξ		%	27.09% 68.00%	2.21% 10.18% 56.87%	32.08%	31.65%								

| Number of Consumption   Cartain   Average Rates Revenue T.Y. Rates Pro Adjustmention Rates Adjustments [C+D] R 4,764 \$ 370,371 \$ (843) \$ 369,528 \$ \$ 7,107 10,450 \$ (24) 10,426  4,888 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995  653 653 653 653 653 653 653 653 653 8,400 1,902  |
|---|--|
| Consumption         Test Year         Revenue         T.Y. Rates         Proposed Increase           4,764         \$ 370,371         \$ (443)         \$ 369,528         \$ 354,057         \$ (15,471)           7,107         10,450         (24)         10,428         10,388         (15,471)           7,107         10,450         (24)         10,428         \$ 36,407         \$ (15,471)           4,888         38,540         387         38,928         40,613         1,685           31,342         64,871         641         65,512         75,780         10,288           46,831         17,811         183         17,995         115,347         1,362           769         769         769         769         769         (16)           769         769         769         769         (16)           8,400         1,902         1,902         1,902         1,902         1,902           6,768         \$ 506,366         3,45         \$ 505,711         \$ 503,500         \$ (2211)   | Average Test Year Revenue TY Rates Pro Consumption Rates Adjustments [C+D] Rates 7,107 10,450 (24) 10,426 \$ 7,107 10,450 (24) 10,426 \$ 7,107 10,450 (24) 10,426 \$ 31,342 64,871 641 65,512 64,871 64,871 641 65,512 64,871 64,871 64,165,512 64,871 64,871 64,165,512 65,313 65,31 65,31 65,31 65,31 65,31 65,31 65,31 65,31 8,328 65,31 6  |
| 4,764 \$ 370,371 \$ (843) \$ 369,528 \$ 354,057 \$ (15,471)  7,107 10,450 (24) 10,426 10,388 (15,471)  4,888 38,540 387 38,928 40,613 1,685 31,442 64,871 641 65,512 75,780 10,288 46,831 17,811 183 17,996 19,347 1,352  653 653 653 675 22  769 779 759 756 (16) 33,400 1,902 1,902 1,902 (16)  | 4,764 \$ 370,371 \$ (843) \$ 369,528 \$ 7,107 10,450 (24) 10,426  4,888 38,540 387 38,928 31,342 64,871 641 65,512  46,931 17,811 1183 17,995  769 769 769 38,400 1,902 1,902  |
| 4,888 38,540 387 38,928 40,613 1,655 31,342 64,871 641 66,512 75,780 10,288 46,871 17,811 183 17,966 19,347 1,352 46,871 641 66,512 75,780 10,288 756 (13) 38,400 1,902 11,902 11,902 11,902 11,902 11,902 11,902 12,885 (16) 5,768 \$ 505,366 \$ 345 \$ 505,711 \$ \$ 503,500 \$ (12,11) \$  | 4,888 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995 769 769 769 769 769 769 769 769 769 769  |
| 4,888 38,540 387 38,928 40,613 1,885 31,342 64,871 641 65,512 75,780 10,288 31,342 64,871 183 17,995 19,347 1,352 653 653 653 675 22 756 (16) 38,400 1,902 1,902 1,902 1,902 1,885 (16) 758 \$ 50,5,386 \$ 345 \$ 50,5,711 \$ 5,788 \$ 50,5,386 \$ 345 \$ 50,5,711 \$ 5,788 \$ (2,211)  | 4,888 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995  |
| 4.888 38.540 387 38.928 40,613 1,885 1,342 64,871 641 65,512 75,780 10,288 131,342 64,871 183 17,996 19,347 1,352 756 (13) 769 756 (13) 38,400 1,902 1,902 1,885 (16) 758 8 505,386 \$ 345 \$ 505,711 \$ 503,500 \$ (2211)  | 4,888 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995 769 769 769 769 769 769 769 769 769 769  |
| 4,888 38,540 387 38,928 40,613 1,885 31,342 64,871 641 65,512 75,780 10,288 46,931 17,811 183 17,995 19,347 1,352 75,780 11,362 759 759 759 759 759 759 759 759 759 759   | 4,888 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995 769 769 769 769 78,400 1,902   |
| 4.886 38.540 38.7 38.928 40.613 1.685 31,342 64,871 641 65,512 75,780 10,288 46.931 17,811 183 17,995 19,347 1,352 653 653 653 675 22 653 653 675 22 654 675 675 675 675 655 655 655 675 (16) 65,768 \$ 505,366 \$ 345 \$ 505,771 \$ \$ 503,500 \$ \$ (2,211)   | 4.888 38.540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995  |
| 4,888 38,540 38,728 40,613 1,685 46,831 17,811 183 17,995 19,347 1,352 46,831 17,811 183 17,995 19,347 1,352 653 653 675 22 769 769 769 (13) 38,400 1,902 1,902 1,865 (16)  | 4,886 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995  |
| 4,888 38,540 387 40,613 1,685 31,342 64,871 64,1 65,512 75,780 10,268 46,931 17,811 183 17,995 19,347 1,352 653 663 675 22 653 663 675 (16) 38,400 1,902 1,902 1,865 (16) 6,768 \$ 505,366 \$ 345 \$ 505,711 \$ \$ 503,500 \$ (2,211)   | 4,888 38,540 387 38,928 31,342 64,871 641 65,512 46,931 17,811 183 17,995  |
| 31,342 64,871 641 65,512 75,780 10,288  46,931 17,811 183 17,996 19,447 1,352  663 663 663 675 22  769 769 766 (13)  38,400 1,902 1,902 1,865 (16)  6,768 \$ 505,386 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)  | 31,342 64,871 641 65,512 46,931 17,811 183 17,995  |
| 46,931 17,811 183 17,995 19,347 1,552   | 46,931 17,811 183 17,995   |
| 46,931 17,811 183 17,995 19,347 1,352   | 46,931 17,811 183 17,995   |
| 653 653 675 22  789 769 769 756 (13)  38,400 1,902 1,885 (16)   | 653 663 663 663 663 663 663 663 663 663  |
| 653 653 675 22  789 769 769 76 (13)  38,400 1,902 1,902 1,885 (16)  | 653 653 653 653 653 653 653 653 653 653  |
| 653 6675 22  769 769 756 (13)  38.400 1,902 1,902 1,885 (16)  | 2  |
| 653 655 22  769 769 769 (13)  38,400 1,902 1,902 1,885 (16)   | 653 653<br>653 653<br>769 769<br>769 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 769<br>760 |
| 653 653 675 22  769 769 769 (13)  38,400 1,902 1,902 1,885 (16)   | 2 653 653 653 653 653 653 653 653 653 653  |
| 8653 655 675 22 769 769 756 (13) 38,400 1,902 1,902 1,885 (16)  65,768 \$ 505,386 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)   | 653 653 653 653 653 653 653 653 653 653  |
| 653 655 22  769 769 756 (13)  38,400 1,902 1,902 1,885 (16)   | 653 653<br>653 653<br>653 653<br>769 769<br>769 769   |
| 663 663 675 22  769 769 756 (13)  38,400 1,902 1,902 1,885 (16)   | 653 653 653 653 653 653 653 653 653 653  |
| 653 663 675 22  769 769 756 (13)  38,400 1,902 1,902 1,885 (16)   | 653 653 653 653 653 653 653 653 653 653  |
| 653 675 22  769 769 769 (13)  38,400 1,902 1,902 1,885 (16)  6,768 \$ 505,366 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)   | 653 653 653 653 653 653 653 653 653 653  |
| 653 655 22  769 769 756 (13)  38,400 1,902 1,885 (16)   | 653 653 653<br>769 769 769 769 769 769 769 769 769 769   |
| 653 655 22  769 756 (13)  38,400 1,902 1,902 1,885 (16)   | 653 653<br>653 653<br>769 769<br>769 769<br>769 769<br>769 769<br>769 769  |
| 653 655 22  769 769 756 (13)  1,902 1,902 1,885 (16)  | 653 653 769 769 769 769 769 769 769 769 769 769  |
| 653 655 22  769 769 756 (13)  1,902 1,902 1,885 (16)  | 653 653<br>769 769 769<br>1,902 1,902  |
| 653 655 22  769 756 (13)  1,902 1,885 (16)  | 653<br>769 653<br>1,902 1,902<br>  |
| 769 756 (13) 1,902 1,902 1,885 (16)   | 769 769 769 1,902 1,902  |
| 769 766 (13) 1,902 1,902 1,885 (16)   | 769 769<br>1,902 1,902<br>   |
| 769 756 (13) 1,902 1,865 (16)   | 769 769 769 769 769 769 769 769 769 769  |
| 1,902 1,902 1,885 (16)  | 1,902 1,902  |
| 1,902 1,885 (16)  | 1,902 1,902  |
| \$ 505,366 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)  | 505.366 \$ 345 \$ 505,711 \$ 500   |
| \$ 505,366 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)  | \$ 505,366 \$ 345 \$ 505,711 \$ 50   |
| \$ 505,366 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)  |  |
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| \$ 505,366 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)  | \$ 505,366 \$ 345 \$ 505,711 \$ 50   |
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| \$ 505,366 \$ 345 \$ 505,711 \$ 503,500 \$ (2,211)  | \$ 505,366 \$ 345 \$ 505,711 \$ 50   |
| \$ 505,386 \$ 345 \$ 505,711  | \$ 505,366 \$ 345 \$ 505,711 \$  |
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Supporting Schedules:

ARIZONA WATER COMPANY Test Year Ended December 31, 2010 Summary Analysis of Revenue by Class

1	11	% % % % % % % % % % %	%;	%		
Ξ	<b>%</b>	4.08% 10.87% 0.00% 3.35% -1.08%	-0.44%	-0.43%		
[9]	Settlement Increase [F - E]	(15,509) 13,305 - 22 (29)	(2,211)	(2,211)		
[F]		364,445 \$ 135,739 675 675	\$03,500 \$	3,768 507,269 \$	507,268	0.00%
Ajo [E]	Bill Count Water Revenues Adjusted T.Y. Rates Proposed [C+D] Rates	379,953 \$ 122,434 - 653 2,671	505,711	3,768 \$	↔	₩
<u>[</u>	Reconciling/ Revenue Adjustments	\$ (867) \$ 1,212	\$ 345 \$	1		
<u>[</u>	Test Year Rates	\$ 380,820 121,223 - 653 2,671	\$ 505,366	3,768		
<u>[8]</u>	Average Consumption	4,796 13,164 13,164 38,400	5,768	1		
<u>₹</u>	Average Number of Customers	597 79 '	629			
	Line <u>No. Summary Class of Service</u>	Total Residential Total Commercial Total Industrial Total Private Fire Total Other Water Revenues	Totals	Miscellaneous Revenues Total Revenue Generated	Target Rev. Rqmt. (Sch. C-1) Difference	Less: Consolidated Revenue Adj. Over/(Short) %

	[A]	[8]	[0]	Pinal V	Pinal Valley (Casa Grande/Coolidge) [D] [E]	Grande/C [E]	oolidge)	E		<u>9</u>	.   	Ξ		Ξ
Class of Service	Rate Block	Present	Proposed - Settlement		Ba Present Rate	Basic Service Charge Proposed Settlement	e Charge sed nent	Change	1	Pres	Volumet Present Rate	Volumetric Charge (/M Gal)  nt Proposed  Settlement C	M Gal)	) Change
Residential 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	3 10 99,999	3 10 99,999	<b>6</b> 9	15.79	€9	16.00 \$		0.21	€9	1.3700 \$ 1.7123 2.1406	1.1879 2.1026 3.2590	<del>⇔</del>	(0.1821) 0.3903 1.1184
Residential 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	10 99,999 99,999	25 99,999 99,999	<del>43</del>	39.47	↔	40.00 \$		0.53	€9	1.7123 <b>\$</b> 2.1406 2.1406	2.1026 3.2590 3.2590	69	0.3903 1.1184 1.1184
Residential 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	55 66,98 99,999		n/a	49	80.00		n/a		n/a \$ n/a n/a	2.1026 3.2590 3.2590		n/a n/a n/a
Residential 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	125 99,999 99,999	95,999 99,999 99,999	↔	126.29	& -	128.00 \$		1.71	€9	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	69	0.3903 1.1184 1.1184
Residential 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	299 99,999 99,999	195 99,999 99,999	<b>↔</b>	252.59	<b>8</b>	256.00 \$		3.41	ь	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	6	0.3903 1.1184 1.1184
Residential 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	494 99,999 99,999	315 99,999 99,999	↔	394.67	<del>&amp;</del> 4	400.00 \$		5.33	69	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	₩	0.3903 1.1184 1.1184
Residential 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	925 99,999 99,999	650 69,999 99,999	<b>↔</b>	789.33	∞	800.00		10.67	69	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	↔	0.3903 1.1184 1.1184
Residential 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,500 99,999 99,999	1,000 99,999 99,999	₩	1,262.93	\$ 1,2	1,280.00 \$		17.07	€9	1.7123 <b>\$</b> 2.1406 2.1406	2.1026 3.2590 3.2590	↔	0.3903 1.1184 1.1184
Residential 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	2,264 99,999 99,999	1,475 99,999 99,999	↔	1,815.47	e> ∞_	1,840.00 \$		24.53	φ,	1.7123 <b>\$</b> 2.1406 2.1406	2.1026 3.2590 3.2590	€	0.3903 1.1184 1.1184
			<u> </u>	(Continued)										
**For Service Charges See Company	**For Service Charges See Company-wide Service Charge Tariff at the end of this schedule**	this schedule	. *											

<sup>(</sup>Continued)

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

			3	Pinal	Pinal Valley (Casa Grande/Coolidge)	srande/Cooli	dge)						
	<b>Y</b>	<u>n</u>	<u>5</u>		<u> </u>	Ē		E		<u>©</u>	Ξ		Ξ
	Rate Block	Slock	Proposed -		Basi	Basic Service Charge	large			Volum	Volumetric Charge (/M Gal)	(/M Ga	
Class of Service		Present	Settlement		Rate	Settlement	OI	Change	-	Present Rate	Proposed Settlement		Change
Commercial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	10 99,999 99,999	99,999 99,999	↔	15.79 \$	16.00	<b>⇔</b>	0.21	↔	1.7123 <b>\$</b> 2.1406 2.1406	3.2590 3.2590 3.2590	\$ 80 06	0.3903 1.1184 1.1184
Commercial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	40 99,999 99,999	25 99,999 99,999	<b>↔</b>	39.47 \$	40.00	<del>\$</del>	0.53	₩	1.7123 <b>\$</b> 2.1406 2.1406	3.2590 3.2590 3.2590	\$ 900 800	0.3903 1.1184 1.1184
Commercial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	55 99,999 99,999		n/a \$	80.00	0	n/a		n/a \$ n/a n/a	3.2590 3.2590 3.2590	9 0 0 9 0 0	
Commercial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	125 99,999 99,999	56 666 66 66 66	₩	126.29 \$	128.00	<b>⇔</b> ⊙	1.71	<del>⇔</del>	1.7123 \$ 2.1406 2.1406	3.2590 3.2590 3.2590	\$ 8 8 8 8	
Commercial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	299 99,999 99,999	195 99,999 99,999	↔	252.59 \$	256.00	<b>⇔</b> ⊙	3.41	<b>↔</b>	1.7123 \$ 2.1406 2.1406	3.2590 3.2590 3.2590	\$ 90 90 90	
Commercial 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	494 99,999 99,999	315 99,999 99,999	↔	394.67 \$	400.00	<i></i>	5.33	<del>6</del>	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	\$ 900 900	
Commercial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	925 99,999 99,999	650 98,999 99,999	₩	789.33 \$	800.00	<b>⊕</b>	10.67	↔	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	\$ 9 0 0	
Commercial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,500 99,999 99,999	1,000 99,999 99,999	€9	1,262.93 \$	1,280.00	<i></i>	17.07	<del>\$?</del>	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	\$ 9.00	
Commercial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	2,264 99,999 99,999	1,475 99,999 99,999	ь	1,815.47 \$	1,840.00	<i>⇔</i>	24.53	↔	1.7123 \$ 2.1406 2.1406	2.1026 3.2590 3.2590	\$ 00 00	
				(Continued)									
**For Service Charges See Comp	**For Service Charges See Company-wide Service Charge Tariff at the end of this schedule**	d of this schedule	‡										

Supporting Schedules:

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

	<u>'</u>	<u>o</u>	2		<u>5</u>	II.		E		<u>©</u>	_	Ξ	Ξ	l.
	Rate Block				- 1	Basic Service Charge	arge			Volu	metric CI	Volumetric Charge (/M Gal)	Gal)	
Class of Service		Present	Proposed - Settlement	_	Present <u>Rate</u>	Proposed Settlement	즤	Change	σ.	Present Rate	Settle	Proposed Settlement	Change	l g
Industrial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	99,999 99,999	<b>↔</b>	9.59	16.00	€9	6.41	↔	1.5036 1.5036 1.5036	€	1.5500 2.4800 2.4800	<b>6</b>	0.0464 0.9764 0.9764
Industrial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	25 99,999 99,999	<del>⇔</del>	23.98 \$	40.00	<b>69</b>	16.02	€9	1.5036 1.5036 1.5036	G	1.5500 2.4800 2.4800	<b>⊕</b>	0.0464 0.9764 0.9764
Industrial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	55 99,999 99,999		n/a \$	80.00	_	n/a		n/a n/a n/a	<del>()</del>	1.5500 2.4800 2.4800		n/a n/a n/a
Industrial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	95 96,99 99,999	<b>↔</b>	76.73 \$	128.00	↔	51.27	↔	1.5036 1.5036 1.5036	€9	1.5500 2.4800 2.4800	ооо #	0.0464 0.9764 0.9764
Industrial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	195 99,999 99,999	es	153.46 \$	256.00	€9	102.54	€	1.5036 1.5036 1.5036	₩	1.5500 2.4800 2.4800	o o o #	0.0464 0.9764 0.9764
Industrial 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	315 99,999 99,999	€9	239.77 \$	400.00	69	160.23	<b>↔</b>	1.5036 1.5036 1.5036	€9	1.5500 2.4800 2.4800	ооо <del>•</del>	0.0464 0.9764 0.9764
Industrial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	650 66,66 66,888	₩	479.55 \$	800.00	<b>↔</b>	320.45	↔	1.5036 1.5036 1.5036	<b>↔</b>	1.5500 1.5500 1.5500	o o o	0.0464 0.0464 0.0464
Industrial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	1,000 99,999 99,999	<b>⇔</b>	767.28 \$	1,280.00	€9	512.72	69	1.5036 1.5036 1.5036	<b>⇔</b>	1.5500 1.5500 1.5500	ооо <del>•</del>	0.0464 0.0464 0.0464
Industrial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	1,475 99,999 99,999	↔	1,102.96 \$	1,840.00	↔	737.04	<del>⇔</del>	1.5036 1.5036 1.5036	↔	1.5500 1.5500 1.5500	<b>⇔</b>	0.0464 0.0464 0.0464
Private Fire Service	All meter connection sizes:			69	22.88 \$	25.00	↔	2.12		n/a		n/a		n/a

<sup>(</sup>Continued)

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

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	Rate Block	<b>&gt;</b>				Basic Service Charge	Charge			Volun	Volumetric Charge (/M Gal)	/M Gal	
Class of Service		Present	Proposed - Settlement	_	Present <u>Rate</u>	Proposed Settlement		Change		Present Rate	Proposed Settlement		Change
Public Fire Hydrant					n/a		n/a	n/a		n/a		n/a	
Coin Machine	No. Gallons / \$ .25 (quarter)				n/a		n/a	n/a		132.99	•	109	0.1817
Construction Water (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	125 99,999 99,999	95 99,999 99,999	69	126.29	es ;-	128.00 \$	1.71	₩	1.7123 2.1406 2.1406	\$ 2.1026 3.2590 3.2590	\$ 950 590 590	0.3903 1.1184 1.1184
Construction Water (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	299 99,999 99,999	195 99,999 99,999	69	252.59		256.00 \$	3.41	↔	1.7123 2.1406 2.1406	\$ 2.1026 3.2590 3.2590	\$ 90 \$90 \$90	0.3903 1.1184 1.1184
Construction Water (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	494 99,999 99,999	315 99,999 99,999	<del>⇔</del>	394.67	& 24	400.00 \$	5.33	49	1.7123 2.1406 2.1406	\$ 2.1026 3.2590 3.2590	\$ 050 \$ 060 \$ 060	0,3903 1,1184 1,1184
Sales for Resale (5/8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666 666	666'66 666'66	↔	15.79	<b>.</b> ,	. 16.00 \$	0.21	↔	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	<b></b>	0.0464 0.0464 0.0464
Sales for Resale (1-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	39.47	φ	40.00 \$	0.53	<del>\</del>	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	<i>\$</i>	0.0464 0.0464 0.0464
Sales for Resale (1.5-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	666'66 666'66		n/a	<b>~</b>	80.00	n/a		n/a n/a n/a	\$ 1.5500 1.5500 1.5500	1.5500 1.5500 1.5500	
Sales for Resale (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	126.29	& ;;	128.00 \$	1.71	49	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	1.5500 \$ 1.5500 1.5500	0.0464 0.0464 0.0464
Sales for Resale (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	69	252.59	γ γ	256.00 \$	3.41	↔	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	<b>\$</b> 000000000000000000000000000000000000	0.0464 0.0464 0.0464
Sales for Resale (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	394.67	e> 24	400.00 \$	5.33	₩	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	<b></b> 888	0.0464 0.0464 0.0464
Sales for Resale (6-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	<b>↔</b>	789.33	&	\$00.00	10.67	<del>⇔</del>	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	1.5500 \$ 1.5500 1.5500	0.0464 0.0464 0.0464
Sales for Resale (8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	₩	1,262.93	\$ 1,28	1,280.00 \$	17.07	<b>↔</b>	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	<b>⊕</b> 888	0.0464 0.0464 0.0464
Sales for Resale (10-inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	566 566 566 566 566	€9	1,815.47	48,1	1,840.00 \$	24.53	<del>69</del>	1.5036 1.5036 1.5036	\$ 1.5500 1.5500 1.5500	<b>⇔</b> 0000	0.0464 0.0464 0.0464

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

Characteristic   Char			[A]	[8]	[0]		Pinal Valley (Stanfield) [D] [E]	(Stanfield		E		[6]	Ξ		<b>E</b>
4 + 10h Time Demandment (M Gail)	O	lass of Service	Kate block	Present	Proposed - Settlement	-		Propos Settlem	1	Change		Volur Present Rate	Propo Settlen	sed	al) Change
Tier Two Breakover (M Gai): 1	œ	tesidential 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	3 10 99,999	3 10 99,999	<b>↔</b>	15.79			0.21	<del>⇔</del>	2.4379 3.0476 3.8097			(1.250 (0.945 (0.550
The One Breakover (M. day).  The Three Breakover (M. day).  Th	ır.	tesidential 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	10 99,999 99,999	25 99,999 99,999	€				0.53	ь	3.0476 3.8097 3.8097			(0.945 (0.550 (0.550
Tier Two Breaklover (M Cally: 99,999	œ	tesidential 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	55 66,969 69,999				00.00	n/a		n/a n/a n/a		1026 2590 2590	255
Tier One Breakover (M Gal); 99,999 99,999 99,999 1 262.59 \$ 256.00 \$ 3.41 \$ 5.0476 \$ 2.1026 \$ 3.8097 3.2690 3.8097 3.2590 3.8097 3.8097 3.2590	ıχ	tesidential 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	122 99,999 99,999	666 66 66 66 66 66	<del>49</del>				1.71	<del>⇔</del>	3.0476 3.8097 3.8097			(0.945 (0.550 (0.550
Tier One Breakover (M Gai): 99,999 99,999 1 10 10 10 10 10 10 10 10 10 10 10 10 1	œ	tesidential 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	286 99,999 99,999	195 99,999 99,999	↔				3.41	↔	3.0476 3.8097 3.8097			(0.945 (0.550 (0.550
Tier One Breaktover (M Gal): 9926 99,999 99,999 17 (Continued)  Tier Three Breaktover (M Gal): 99,999 99,999 17 (Continued)  Tier Three Breaktover (M Gal): 99,999 99,999 17 (Continued)  Tier Three Breaktover (M Gal): 99,999 99,999 99,999 17 (Tier Three Breaktover (M Gal): 99,999 99,999 99,999 99,999 99,999 17 (Tier Three Breaktover (M Gal): 99,999 99,999 99,999 17 (Tier Three Breaktover (M Gal): 99,999 99,999 99,999 17 (Tier Three Breaktover (M Gal): 99,999 99,999 99,999 17 (Tier Three Breaktover (M Gal): 99,999 99	œ	tesidential 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	471 99,999 99,999	315 99,999 99,999	<b>↔</b>				5.33	↔	3.0476 3.8097 3.8097			(0.945 (0.550 (0.550
Tier One Breakover (M Gal): 1,500 1,000 \$ 1,262.93 \$ 1,280.00 \$ 17,07 \$ 3,0476 \$ 2,1026 \$ 3	œ	tesidential 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	925 99,999 99,999	650 99,999 99, <b>9</b> 89	ь				10.67	₩	3.0476 3.8097 3.8097			(0.945 (0.550 (0.550
Tier One Breakover (M Gal): 2,223 1,475 \$ 1,815.47 \$ 1,840.00 \$ 24.53 \$ 3.0476 \$ 2,1026 \$ 3.8597	œ	esidential 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,500 99,999 99,999	1,000 99,999 99,999	ь				17.07	€9	3.0476 3.8097 3.8097			(0.945 (0.550 (0.550
(Continued)	œ	esidential 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	2, 223 99, 999 99, 999	1,475 99,999 99,999	₩				24.53	ь	3.0476 3.8097 3.8097			(0.945) (0.550) (0.550
					9)	Continued)	_								

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

Tier One Breakover (M Gal);   199,999   99,999   167 FF FF FF FF FF FF FF FF FF FF FF FF FF			[A] Rate Block	<b>[8]</b>	<u>5</u>		Pinal Valley (Stanfield) [D] [E] Basic Service	ley (Stanfield) [E] Basic Service Charge		E		[G]	[H]	E 6
4 - Inch Time Breakover (M Gal); 99 999 999 98 16379 7 1600 7 160	.≩I	윙		1 -	Proposed - Settlement		1	Proposed Settlement		ange	1 K	sent Pro	posed tlement	Change
Tier Three Breakover (M Gai): 69 969 96 969 97 1762 8 1000 8 1000 8 1000 9 1000		Commercial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	99,999 99,999	99,999 99,999 99,999	↔				0.21	<b>↔</b>			(0.9450) (0.5507) (0.5507)
The Three Breaktover (M Gal):		Commercial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	40 99,999 99,999	25 99,999 99,999	₩				0.53	4			(0.9450) (0.5507) (0.5507)
Terr One Breaktover (M Gal): 9999 9999 99999 145	_	Commercial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	55 99,999 99,999				g	n/a			2.1026 3.2590 3.2590	n/a n/a n/a
Tetr One Breaktover (M Gai): 99999 99999 19599 19599 1959999 195999 195999 195999 195999 195999 195999 195999 195999 195999 19599 19599 19599 19599 19599 19599 19599 19599 19599 195	_	2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	125 99,999 99,999	96,999 96,999	↔				1.71	₩			(0.9450) (0.5507) (0.5507)
Tier One Breakover (M Gai): 99,999 99,999 167 \$ 394.67 \$ 400.00 \$ 5.33 \$ 5.0476 \$ 2.1026 \$ 187 Tier One Breakover (M Gai): 99,999 99,999 167 Tier One Breakover (M Gai): 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 99,999 99,999 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 99,999 99,999 99,999 99,999 17 Tier Three Breakover (M Gai): 99,999 9	_	3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	289 99,999 99,999	195 99,999 99,999	↔	99			3.41	<del>()</del>			(0.9450) (0.5507) (0.5507)
Tier Three Breakover (M Gal): 925 650 \$ 1067 \$ 1067 \$ 3.0476 \$ 2.1026 \$ 1067 Three Breakover (M Gal): 99,999 99,999 1 1,262 93 \$ 1,280 00 \$ 17,07 \$ 3.0476 \$ 3.2690	=	4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	474 99,999 99,999	315 99,999 99,999	<del>⇔</del>				5.33	<del>⇔</del>			(0.9450) (0.5507) (0.5507)
1,500 1,000 \$ 1,262.93 \$ 1,280.00 \$ 17.07 \$ 3.0476 \$ 2.1026 \$ 3.8997 3.2590 99,999 99,999 3,999 99,999 3,999 99,999 3,999 99,999 99,999 99,999 3,8097 3.2590 3.8097 3.2590 3,8097 3.2590 3,999 99,999 99,999 99,999 3,8097 3.2590 3,8097 3.2590 3,8097 3.2590	<del></del>	6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	925 99,999 99,999	659 696,969 69,969	<b>↔</b>				10.67	<b>↔</b>			(0.9450) (0.5507) (0.5507)
Tier One Breakover (M Gal): 2,223 1,475 \$ 1,815.47 \$ 1,840.00 \$ 24.53 \$ 3.0476 \$ 2,1026 \$ \$  Tier Two Breakover (M Gal): 99,999 99,999 99,999  Tier Three Breakover (M Gal): 99,999 99,999  Tier Three Breakover (M Gal): 3,8097 3,2590  (Continued)	<u> </u>	8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,500 99,999 99,999	1,000 99,999 99,999	€>				17.07				(0.9450) (0.5507) (0.5507)
(Continued)	<u>a</u>	10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	2,223 99,999 99,999	1,475 99,999 99,999	↔				24.53				(0.9450) (0.5507) (0.5507)
(Continued)														
(Continued)					•	:								
					9	Sontinued	_							

<sup>(</sup>Continued)

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

Particular   Par		Æ	<b>(8</b> )	<u></u>		[D] [E]	(E)		(F)		[9]	王	Ξ	
The One Breatover (M Gal): 95,999 109 8 9.59 9 160 8 6.41 6.00 8 6	Class of Service	Rate Block		Proposed - Settlement		- 1	Service Cha Proposed Settlement		900	<u> </u>	Volumetric resent P	Charge (/M	Gal)	
The Three Breakover (M Gall): 189999 19989	Industrial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	10 99,999 99,999	€9	9.59	16.00	↔	6.41		476 \$ 476 476	1.5500 2.4800 2.4800	5	.4976) .5676) .5676)
Ther One Brasiover (M. Gal):	Industrial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	25 99,999 99,999	↔		40.00		ı	<b>↔</b>		1.5500 2.4800 2.4800		.4976) .5676) .5676)
Terr One Breakover (M Gali): 99,999 99,999 99,999 1475 8 123-0.	Industrial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	55 66,969 66,666			80.08		n/a			1.5500 2.4800 2.4800		7/a 2/a 2/a
Tier One Breaktover (M Gai): 99 9999 195 99	Industrial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	566'66 566'66	96 96,99 99,999	↔		128.00		(72.00)	69		1.5500 2.4800 2.4800		.4976) .5676) .5676)
Ter One Breakover (M Gal): 99,999 315 \$ 239.77 \$ 400.00 \$ 160.23 \$ 3.0476 \$ 1,5500 \$ 3.0476 \$ 2,4800 \$ 170 Three Breakover (M Gal): 99,999 99,999 650 8 479.55 \$ 800.00 \$ 320.45 \$ 3.0476 \$ 1,5500 \$ 3.0476 \$ 1,55	Industrial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	195 99,999 99,999	↔		256.00		102.54	↔		1.5500 2.4800 2.4800		.4976) 1.5676) 1.5676)
Tier One Breakover (M Gal): 99,999 95,999 99	Industrial 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	315 99,999 99,999	↔		400.00		160.23	69		1.5500 2.4800 2.4800		.4976) .5676) .5676)
Tier One Breakover (M Gal): 99,999 1,000 \$ 767.28 \$ 1,280.00 \$ 512.72 \$ 3.0476 \$ 1,5500 \$ 1 metar connection sizes: \$ 99,999 1,000 \$ 767.28 \$ 1,280.00 \$ 737.04 \$ 3.0476 \$ 1,5500 \$ 1,5500 \$ 1 metar connection sizes: \$ 22.88 \$ 25.00 \$ 2.12 \$ 1,192.00 \$ 1,5500 \$ 1,5500 \$ 1,5500 \$ 1,5500 \$ 1,5500 \$ 1 metar connection sizes: \$ 1,000 \$ 1,	Industrial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666,66 666,66 666,66	650 99,999 99,999	€9		800.00		320.45	₩		1.5500 1.5500 1.5500		.4976) .4976) .4976)
Tier One Breakover (M Gal): 99,999 1475 \$ 1,102.96 \$ 1,840.00 \$ 737.04 \$ 3.0476 \$ 1.5500 \$ 3.0476 \$ 1.	Industrial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	1,000 99,999 99,999	₩		1,280.00		512.72	₩		1.5500 1.5500 1.5500		.4976) .4976) .4976)
All meter connection sizes: \$ 22.88 \$ 25.00 \$ 2.12 n/a n/a (Continued)	Industrial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	1,475 99,999 99,999	₩		1,840.00		737.04	<del>⇔</del>		1.5500 1.5500 1.5500		.4976) .4976) .4976)
(Continued)	Private Fire Service	All meter connection sizes:			↔		25.00		2.12		n/a	n/a		n/a
(Continued)														
				٩	Continued									

<sup>(</sup>Continued)

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

	Rate Block	8	Proposed -		Basi	Basic Service Charge	large			Volumetr	Volumetric Charge (/M Gal)	Gal)
Class of Service		Present	Settlement		Rate	Settlement	O,	Change	-		Settlement	Change
Public Fire Hydrant					n/a	Ē	n/a	n/a		n/a	n/a	n/a
Coin Machine	No. Gallons / \$ .25 (quarter)				n/a	c	n/a	n/a		74.72	109	(0.4564)
Construction Water (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	125 99,999 99,999	966'86 98'888 98'888	<b>↔</b>	126.29 \$	128.00	<b>↔</b> Q	1.71	↔	3.0476 \$ 3.8097 3.8097	2.1026 3.2590 3.2590	\$ (0.9450) (0.5507) (0.5507)
Construction Water (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	289 99,999 99,999	195 99,999 99,999	₩	252.59 \$	256.00	<b>↔</b>	3.41	↔	3.0476 \$ 3.8097 3.8097	2.1026 3.2590 3.2590	\$ (0.9450) (0.5507) (0.5507)
Construction Water (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	474 99,999 99,999	315 99,999 99,999	<del>9</del>	394.67 \$	400.00	<del>\$</del>	5.33	69	3.0476 \$ 3.8097 3.8097	2.1026 3.2590 3.2590	\$ (0.9450) (0.5507) (0.5507)
Sales for Resale (5/8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 66 666 666	666'66 666'66	↔	15.79 \$	16.00	<b>⇔</b> Q	0.21	<del>69</del>	3.0476 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (1-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	69	39.47 \$	40.00	<i>چ</i> 9	0.53	<b>↔</b>	3.0476 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (1.5-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	666'66 666'66		n/a \$	80.00	<u>o</u>	n/a		n/a \$ n/a n/a	1.5500 1.5500 1.5500	n/a n/a n/a
Sales for Resale (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	126.29 \$	128.00	<b>↔</b>	1.71	€9	3.0476 \$ 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 666 666 666	€9	252.59 \$	256.00	<b>↔</b>	3.41	↔	3.0476 \$ 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	€7	394.67 \$	400.00	<i></i>	5.33	€9	3.0476 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (6-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	789.33 \$	800.00	<b>↔</b>	10.67	69	3.0476 \$ 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	₩.	1,262.93 \$	1,280.00	<b>⇔</b> O	17.07	↔	3.0476 \$ 3.0476 3.0476	1.5500 1.5500 1.5500	\$ (1.4976) (1.4976) (1.4976)
Sales for Resale (10-inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 66'66	<del>⇔</del>	1,815.47 \$	1,840.00	<i>9</i> •	24.53	€9	3.0476 \$ 3.0476 3.0476	1.5500	\$ (1.4976) (1.4976)

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

	[A]	<u> </u>	2	!	White Tank	ank		[		2	[2		8	
	7.5	Ī	Ξ		<u> </u>	Ī		<u>.</u>		<u>5</u>	<u>E</u>	_	Ξ	
	Rate Block		Proposed -		Basi	Basic Service Charge	arge		Ì	Volur	Volumetric Charge (/M Gal)	arge (/M C	al)	ľ
Class of Service		Present	Settlement	-	Rate	Settlement	임	Change	ī <sup>-</sup> '	Rate	Settlement	nent ment	Change	쇰
Residential 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	3 10 99,999	5 15 99,999	↔	22.72 \$	23.00	<b>↔</b>	0.28	<b>↔</b>	1.6493 2.0614 2.5769	€ <del>9</del>	1.8000 3.0000 5.1664	\$ 0.1507 0.9386 2.5895	8 8 25
Residential 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	10 99,999 99,999	25 99,999 99,999	↔	56.80	57.50	<b>⇔</b>	0.70	↔	2.0614 2.5769 2.5769	69	3.0000 5.1664 5.1664	\$ 0.9386 2.5895 2.5895	2, 20, 20
Residential 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	666'66 66'66 66'66		n/a \$	115.00	0	n/a		n/a n/a n/a	€9	3.0000 5.1664 5.1664		n/a n/a n/a
Residential 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	185 99,999 99,999	666'66 666'66	↔	181.76 \$	184.00	<i>\$</i>	2.24	€>	2.0614 2.5769 2.5769	€9	3.0000 5.1664 5.1664	\$ 0.9386 2.5895 2.5895	8 8 8
Residential 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	400 99,999 99,999	160 99,999 99,999	↔	363.51 \$	368.00	<i>ө</i>	4.49	€9	2.0614 2.5769 2.5769	69	3.0000 \$ 5.1664 5.1664	\$ 0.9386 2.5895 2.5895	20,00
Residential 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	795 99,999 99,999	250 99,999 99,999	₩	\$ 667.99	575.00	<i>⊕</i>	7.01	↔	2.0614 2.5769 2.5769	€	3.0000 5.1664 5.1664	\$ 0.9386 2.5895 2.5895	20,00
Residential 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,895 99,999 99,999	500 99,999 99,999	↔	1,135.98 \$	1,150.00	<i>ө</i> ,	14.02	↔	2.0614 2.5769 2.5769	φ.	3.0000 \$ 5.1664 5.1664	0.9386 2.5895 2.5895	26 86 86
Residentlal 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	2,500 99,999 99,999	666'66 666'66	69	1,817.56 \$	1,840.00	<b>ө</b>	22.44	↔	2.0614 2.5769 2.5769	φ.	3.0000 \$ 5.1664 5.1664	0.9386 2.5895 2.5895	8 8 8
Residential 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	5,024 99,999 99,999	7,150 99,999 99,999	₩	2,612.75	2,645.00	<b>9</b>	32.25	<del>69</del>	2.5769 2.5769 2.5769	e9	3.0000 \$ 5.1664 5.1664	0.9386 2.5895 2.5895 2.5895	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
			*	(Continued)										
**For Service Charges See Compar	**For Service Charges See Company-wide Service Charge Tariff at the end of this schedule**	this scheduk	*											

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

	[A]	[8]	[5]		White Tank [D]	ank [E]		E		<u>(5)</u>	Ξ	€	
Class of Service	Rate Block	Present	Proposed - Settlement	-	Basi Present Rate	Basic Service Charge Proposed Settlement	4	Change	<u> </u>	Volumetric Present P Rate So	Volumetric Charge (/M Gal) nt Proposed Settlement C	Gal) Change	Jge
Commercial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	10 99,999 99,999	10 99,999 99,999	es es	22.72 \$	23.00	<i>9</i>	0.28	<del>69</del>	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	<b>⇔</b>	0.9386 2.5895 2.5895
Commercial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	75 99,999 99,999	20 99,999 99,999	<b>↔</b>	\$6.80	57.50	<del>49</del>	0.70	<del>69</del>	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	<b>⇔</b>	0.9386 2.5895 2.5895
Commercial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	45 99,999 99,999		n/a \$	115.00	٥	n/a		n/a \$ n/a n/a	3.0000 5.1664 5.1664		n/a n/a n/a
Commercial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	316 99,999 99,999	75 99,999 99,999	<b>↔</b>	181.76 \$	184.00	₩	2.24	₩	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	6 <del>9</del>	0.9386 2.5895 2.5895
Commercial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	667 99,999 99,999	155 99,999 99,999	<b>↔</b>	363.51 \$	368.00	<b>⇔</b>	4.49	↔	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	6 <del>9</del>	0.9386 2.5895 2.5895
Commercial 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,062 99,999 99,999	245 99,999 99,999	↔	\$ 667.99	575.00	<b>⇔</b>	7.01	<b>↔</b>	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	69	0.9386 2.5895 2.5895
Commercial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	2,162 99,999 99,999	500 99,999 99,999	છ	1,135.98 \$	1,150.00	<b>⇔</b>	14.02	છ	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	69 60 60 60 60 60 60 60 60 60 60 60 60 60	0.9386 2.5895 2.5895
Commercial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	3,483 99,999 99,999	966,98 9999 9999	<del>⇔</del>	1,817.56 \$	1,840.00	<b>⇔</b>	22.44	<del>ω</del>	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	e>	0.9386 2.5895 2.5895
Commercial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	5,024 99,999 99,999	1,150 99,999 99,999	₩	2,612.75 \$	2,645.00	<i>9</i>	32.25	<b>⇔</b>	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	6 <del>9</del> O' (1) (1)	0.9386 2.5895 2.5895
				(Continued)									
· Service Charges See Comp	**For Service Charges See Company-wide Service Charge Tariff at the end of this schedule**	this schedul	* •										

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

The Branch   Preparat   Prepara		[A]	<b>(B)</b>	<u>5</u>		White Tank [D]	ank [E]		E		<u>[5]</u>	Ξ		[3]
The Chair Bresidoner (M Ga)		Rate Bloc		Proposed -		- 1	C Service Cl Proposed				Volum	Propos	ge (/M G	(F
Tier One Breakover (M Gai): 99.999 99.999 99.999 11.16 0.	Class of Service	Tion One Brokeway (M. Call).	Present	Settlement	લ	7	Settlen	6	Change 4 46	6	į	Settle	9	Change
Terr You Beackover (M Gal): 99,999 90,989 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	iiluusu lal 3/0 X 5/4 -iilGi	Tier One breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666 666 666	666'66 666'66	<del>)</del>				64.	A				0.53
The Your Breakover (M Gai):	industrial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 66 666 66	20 99,999 99,999	₩.				11.16	69	4.6274 4.6274 4.6274			(1.62 0.53 0.53
Ther Two Breaktover (M Gai): 99 999 95 999 999 999 999 999 999 999	Industrial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	45 99,999 99,999				8	n/a				.0000 .1664 .1664	
Ther One Breaktover (M Gai): 99,999 91,999 150 150 150 17144 8, 46274 8, 30000 8 150 1714 16 1714	Industrial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666,666 666,666	75 99,999 99,999	₩				35.72	<del>↔</del>	4.6274 4.6274 4.6274			(1.62 0.53 0.53
Ther One Breakover (M Gal): 99999 99999 99999 99999 99999 999999 9999	Industrial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666 666	155 99,999 99,999	₩				71.44	<b>↔</b>	4.6274 4.6274 4.6274			(1.62 0.53 0.53
Tier One Breakover (M Gal): 99,999 99,999 1,150 0 \$ 1,150 0 \$ 223.25 \$ 4,6274 \$ 3,0000	Industrial 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	6666 6666 6666	245 99,999 99,999	₩				111.62	<del>67</del>	4.6274 4.6274 4.6274			(1.62 0.53 0.53
Tier One Breakover (M Gal): 99,999 9800 \$ 1,482.81 \$ 1,840.00 \$ 357.19 \$ \$ 4,6274 \$ 3,0000 C Ter Two Breakover (M Gal): 99,999 99,999 1,150 \$ 2,645.00 \$ 513.46 \$ 513.46 \$ 3,0000 \$ 3,0000 C Ter Two Breakover (M Gal): 99,999 99,999 1,150 S 22.69 \$ 25.00 \$ 231	Industrial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666	500 99,999 99,999	₩				223.25	69				(1.62
Tier One Breakover (M Gal): 99,999 1,150 \$ 2,131.54 \$ 2,645.00 \$ 513.46 \$ 4,6274 \$ 3,0000 \$ Tier Two Breakover (M Gal): 99,999 99,999 99,999 99,999	Industrial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	66 66 66 66 66 66 66 66 66 66 66 66 66	800 666'66 666'66	<del>69</del>				357.19	<del>€7</del>				(1.62 (1.62 (1.62
All meter connection sizes: \$ 22.69 \$ 25.00 \$ 1/a n/a n/a (Continued)	Industrial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666 666	1,150 99,999 99,999	₩				513.46	<b>↔</b>				(1.62
(Continued)	Private Fire Service	All meter connection sizes:			₩				2.31		n/a		n/a	
					Continued									

Recap Schedules:

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

					<u> </u>	<u>u</u>		E		<u>©</u>	Ē		Ξ
	Rate Bl	Block		ļ		Basic Service Charge	Charge			Volumet	Volumetric Charge (/M Gal)	/ Gal)	
Class of Service		Present	Proposed - Settlement		Present <u>Rate</u>	Proposed Settlement	ᇴᇦ	Change	ш.	Present <u>Rate</u>	Proposed Settlement	딩	Change
Public Fire Hydrant					n/a		n/a	n/a		n/a	n/a		n/a
Coin Machine	No. Gallons / \$ .25 (quarter)				n/a		n/a	n/a			n/a		n/a
Construction Water (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	316 99,999 99,999	75 99,999 99,999	<b>↔</b>	181.76	\$ 18	184.00 \$	2.24	↔	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	<b>↔</b>	0.9386 2.5895 2.5895
Construction Water (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666 666 666 666	155 99,999 99,999	₩	363.51	98	368.00 \$	4.49	↔	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	<b>↔</b>	0.9386 2.5895 2.5895
Construction Water (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,062 99,999 99,999	245 99,999 99,999	↔	567.99	\$ 57	\$ 575.00 \$	7.01	₩	2.0614 \$ 2.5769 2.5769	3.0000 5.1664 5.1664	↔	0.9386 2.5895 2.5895
Sales for Resale (5/8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	₩	22.72	\$	23.00 \$	0.28	49	4.6274 \$ 4.6274 4.6274	3.0000 3.0000 3.0000	₩	(1.6274) (1.6274) (1.6274)
Sales for Resale (1-inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	69	56.80	ς. <del>S</del>	\$7.50 \$	0.70	↔	4.6274 \$ 4.6274 4.6274	3.0000 3.0000 3.0000	69	(1.6274) (1.6274) (1.6274)
Sales for Resale (1.5-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	666 666 666 666		n/a	<b>\$</b>	115.00	n/a		n/a \$ n/a n/a	3.0000 3.0000 3.0000		n/a n/a n/a
Sales for Resale (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 666 666	<del>69</del>	181.76	\$ \$	184.00 \$	2.24	<del>⇔</del>	4.6274 \$ 4.6274 4.6274	3.0000 3.0000 3.0000	€	(1.6274) (1.6274) (1.6274)
Sales for Resale (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 666 666 666	↔	363.51	36	368.00 \$	4.49	<del>69</del>	4.6274 \$ 4.6274 4.6274	3.0000	<del>⇔</del>	(1.6274) (1.6274) (1.6274)
Sales for Resale (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	49	567.99	\$ 57	575.00 \$	7.01	€	4.6274 \$ 4.6274 4.6274	3.0000 3.0000 3.0000	₩	(1.6274) (1.6274) (1.6274)
Sales for Resale (6-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 666 666 666 666	<del>69</del>	1,135.98	s 1,15	1,150.00 \$	14.02	<b>↔</b>	4.6274 \$ 4.6274 4.6274	3.0000 3.0000 3.0000	↔	(1.6274) (1.6274) (1.6274)
Sales for Resale (8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 66 666 66 666 66	₩	1,817.56	\$ 1,840.00	\$ 00.0	22.44	<del>⇔</del>	4.6274 \$ 4.6274 4.6274	3.0000 3.0000 3.0000	49	(1.6274) (1.6274) (1.6274)
Sales for Resale (10-inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 66 666 66	<b>↔</b>	2,612.75	\$ 2,645.00	\$ 00:3	32.25	€9	4.6274 <b>\$</b> 4.6274 4.6274	3.0000 3.0000 3.0000	₩	(1.6274) (1.6274) (1.6274)

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

E	Volumetric Charge (/M Gal)	Proposed Settlement Change	3.3617 \$ (1.4572) 5.9502 (0.0734) 9.2228 1.6936	5.9502 \$ (0.0734) 9.2228 1.6936 9.2228 1.6936	5.9502 n/a 9.2228 n/a 9.2228 n/a	5.9502 \$ (0.0734) 9.2228 1.6936 9.2228 1.6936	5.9502 \$ (0.0734) 9.2228 1.6936 9.2228 1.6936	5.9502 <b>\$</b> (0.0734) 9.2228 1.6936 9.2228 1.6936	5.9502 \$ (0.0734) 9.2228 1.6936 9.2228 1.6936	5.9502 <b>\$</b> (0.0734) 9.2228 1.6936 9.2228 1.6936	5.9502 <b>\$</b> (0.0734) 9.2228 1.6936
[9]	Volumetric C	Present Pr	\$ 4.8189 \$ 6.0236 7.5292	\$ 6.0236 \$ 7.5292 7.5292	n/a \$ n/a n/a	\$ 6.0236 \$ 7.5292 7.5292	\$ 6.0236 \$ 7.5292				
	e	Change	\$ (0.16)	\$ (0.40)	n/a	\$ (1.27)	\$ (2.54)	\$ (3.97)	\$ (7.94)	\$ (12.70)	\$ (18.25)
(E)	Basic Service Charge	Proposed Settlement	25.00	62.50	125.00	200.00	400.00	625.00	1,250.00	2,000.00	2,875.00
(D)	Basic	Present <u>Rate</u>	25.16 \$	62.90 \$	n/a \$	201.27 \$	402.54 \$	628.97 \$	1,257.94 \$	2,012.70 \$	2,893.25 \$
[5] [6]		Present Settlement	3 3 \$ 10 10 99,999 99,999	10 15 99,999 99,999	n/a 30,999 n/a 99,999 n/a 99,999	\$ 05 06 66 66 66 66 66 66 66 66 66 66 66 66	200 100 \$ 99,999 99,999 99,999 99,999	325 150 \$ 99,999 99,999	725 330 \$ 99,999 99,999 99,999 99,999	1,200 525 \$ 99,999 99,999 99,999	1,783 775 \$ 99,999 99,999
[A]	Rate Block		Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gat): Tier Two Breakover (M Gat): Tier Three Breakover (M Gat):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	Tier One Breakover (M Gal): Tier Two Breakover (M Gal):
		Class of Service	Residential 5/8 x 3/4 -inch	Residential 1-inch	Residential 1.5-inch	Residential 2-inch	Residential 3-inch	Residential 4-inch	Residential 6-inch	Residential 8-inch	Residential 10-inch

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

Commercial 1-6 to 3 with the Broad   Commercia		<u>.</u>	<u>.</u>	Σ		<u> </u>	<u>u</u>	Ξ		<u>5</u>	Ξ,	_	Ξ
Present   Proposed		Rate Bl					Service Charg	<u>o</u>		Volur	metric Char	qe (/M Ga	=
Tiet The Breakover (M Gail)	Class of Service		1	Proposed - Settlement			Proposed Settlement	1		Present Rate	Propo Settler	sed	Change
Tier One Breakover (M Gai): 99,999 99	Commercial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	99,999 99,999 99,999	10 99,999 99,999	€		25.00		.16)		↔		\$ (0.0734) 1.6936 1.6936
Ther One Breakover (M Gal): 103 99399 102 5 20127 \$ 200.00 \$ (127) \$ 6.0238 \$ 5.9228	Commercial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66 08	15 99,999 99,999	<del>⇔</del>		62.50		.40)		<b>↔</b>		\$ (0.0734) 1.6936 1.6936
Terr One Breakover (M Gal): 99 999 99 999 99 999 99 999 99 999 99	Commercial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	966 966 966 966			125.00		n/a	n/a n/a n/a	↔	5.9502 5.2228 5.2228	
Tier One Breakover (M Gai): 99,999 99,999 99,999 11er Three Breakover (M Gai): 99,999	Commercial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	100 99,999 99,999	666'66 666'66 666'66	↔		200.00		(72.		<del>⇔</del>	.9502 \$ 1.2228 1.2228	1.6936 1.6936 1.6936
Tier One Breakover (M Gai): 9999 9999 99999 99999 99999 99999 99999	Commercial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	200 99,999 99,999	100 99,999 99,999	€9		400.00		.54)		<b>↔</b>	.9502 \$ .2228 .2228	_
Tier Two Breakover (M Gal):         725         330         \$ 1,257.94         \$ 1,250.00         \$ (7.94)         \$ 6,0236         \$ 5,9502           Tier Two Breakover (M Gal):         99,999         99,999         \$ 2,012.70         \$ 2,000.00         \$ (12.70)         \$ 6,0236         \$ 5,9502           Tier Two Breakover (M Gal):         99,999         99,999         \$ 2,893.25         \$ 2,875.00         \$ (18.25)         \$ 6,0236         \$ 5,9502           Tier Two Breakover (M Gal):         1,783         775         \$ 2,893.25         \$ 2,875.00         \$ (18.25)         \$ 6,0236         \$ 5,9502           Tier Two Breakover (M Gal):         99,999         99,999         99,999         99,999         \$ 2,895.00         \$ (18.25)         \$ 6,0236         \$ 5,9502           Tier Two Breakover (M Gal):         99,999         99,999         99,999         99,999         \$ 2,895.00         \$ (18.25)         \$ 6,0236         \$ 5,9502           Tier Two Breakover (M Gal):         99,999         99,999         99,999         99,999         \$ 2,895.00         \$ 7,5292         9,2228           Tier Two Breakover (M Gal):         99,999         99,999         99,999         99,999         99,999         99,999         99,999         99,999         99,999         99,999	Commercial 4-inch	Tier One Breakover (M Gal); Tier Two Breakover (M Gal); Tier Three Breakover (M Gal);	325 99,999 99,999	150 99,999 99,999	69		625.00		.97)		<b>↔</b>	.9502 \$ .2228	1.6936 1.6936 1.6936
Tier One Breakover (M Gal): 99,999 99,999 1775 \$ 2,000.00 \$ (12.70) \$ 6,0236 \$ 5,9502	Commercial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	725 99,999 99,999	330 330 39,999	69		1,250.00		.94)		↔	.9502 \$ .2228 .2228	_
Tier One Breakover (M Gal): 1,783 775 \$ 2,893.25 \$ 2,875.00 \$ (18.25) \$ 6,0236 \$ 5,9502   Tier Two Breakover (M Gal): 99,999 99,999   Tier Three Breakover (M Gal): 99,999 99,999   Tier Three Breakover (M Gal): 99,999 99,999   Tier Three Breakover (M Gal): 7,5292 9,228   T,5292 9,28   Commercial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,200 99,999 99,999	525 99,999 99,999	<del>69</del>		2,000.00		.70)		<del>⇔</del>	.9502 \$ .2228 .2228	_	
(Continued)	Commercial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	1,783 99,999 99,999	775 99,999 99,999	<b>69</b>		2,875.00		.25)		↔	.9502 \$ .2228 .2228	(0.0734) 1.6936 1.6936
(Continued)													
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<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

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Protection   Pro		Rate B	lock			- 1	isic Servi	ice Charge	d)			Volume	ric Charge	$\sim$
The True Breakover (M Gal); 99,999 99,999 1			Present	Proposed - Settlement	Œ	resent <u>Rate</u>	Prop Settle	osed	Chan	)   	g. (F)	esent Rate	Proposed Settlement	
Terr One Breaktover (M Gai): 99,999 9	Industrial 5/8 x 3/4 -inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	99,999 99,999	49	25.16	€9			(0.16)	49		5.9502 9.2228 9.2228	
Ther One Breaktover (M Gal):	Industrial 1-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	15 99,999 99,999	↔	65.60	€			(3.10)	69		5.9502 9.2228 9.2228	
The Tone Breakover (M Gai): 99,999 100 5 20127 \$ 200.00 \$ (1.27) \$ 6,0236 The Three Breakover (M Gai): 99,999 100 5 9,999 100 5 6,226 The Three Breakover (M Gai): 99,999 100 5 6,289 100	Industrial 1.5-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	966,86 99,999 06,999		n/a		125.00		n/a			5.9502 9.2228 9.2228	
The One Breakover (M Gal);   99,999   100   5   402.54 \$   400.00 \$   6,254   5   6,0236   100	Industrial 2-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666 666	50 99,999 99,999	↔	201.27				1.27)	↔		5.9502 9.2228 9.2228	
Tier One Breakover (M Gal): 199,999 150 199,999 150 199,999 150 199,999 199,99	Industrial 3-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	100 99,999 99,999	₩	402.54				2.54)	€		5.9502 9.2228 9.2228	
Tier One Breakover (M Gal): 99,999 330 330 8 1,257.94 \$ 1,250.00 \$ (7.94) \$ 6,0236  Tier Two Breakover (M Gal): 99,999 99,999 99,999 1 Tier Two Breakover (M Gal): 99,999 99,999 1 Tier Two Breakover (M Gal): 99,999 99,999 1 Tier Two Breakover (M Gal): 99,999 99,	Industrial 4-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	150 99,999 99,999	↔	628.97				3.97)	↔		5.9502 9.2228 9.2228	
Tier One Breakover (M Gal): 99,999 529 52,000.00 \$ (12.70) \$ 6.0236  Tier Two Breakover (M Gal): 99,999 99,999 775 \$ 2,893.25 \$ 2,875.00 \$ (18.25) \$ 6.0236  Tier One Breakover (M Gal): 99,999	industrial 6-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 66 666 66	330 98,999 99,999	es es	1,257.94				7.94)	<b>↔</b>		5.9502 5.9502 5.9502	
Tier One Breakover (M Gal): 99,999 775 \$ 2,875.00 \$ (18.25) \$ 6.0236	Industrial 8-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	525 99,999 99,999						2.70)	₩		5.9502 5.9502 5.9502	
All meter connection sizes: \$ 24.19 \$ 25.00 \$ 0.81 (Continued)	Industrial 10-inch	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	277 99,999 99,999	₩					8.25)			5.9502 5.9502 5.9502	
(Continued)	Private Fire Service	All meter connection sizes:			↔		€			7.81		n/a	n/a	
(Continued)														
				Ŏ,	intinued)									

<sup>\*\*</sup>For Service Charges See Company-wide Service Charge Tariff at the end of this schedule\*\*

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	Rate Block	ock	Proposed -	1	Ba	Sic Service C	Basic Service Charge		1	Volum	Volumetric Charge (/M Gal)	ØN,
Class of Service		Present	Settlement	-	Rate	Settlement	nent	Change		Rate	Settlement	ᇕᇣ
Public Fire Hydrant					n/a		n/a	n/a	_	n/a		n/a
Coin Machine	No. Gallons / \$ .25 (quarter)				n/a		n/a	n/a	_	37.81		38
Construction Water (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	100 99,999 99,999	96,98 99,999	↔	201.27	€9	200.00	(1.27)	<b>9</b>	6.0236 7.5292 7.5292	& 9.9.9.	5.9502 9.2228 9.2228
Construction Water (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	200 99,999 99,999	100 99,999 99,999	€9	402.54	φ.	400.00 \$	(2.54)	<b>⊕</b>	6.0236 7.5292 7.5292	8 9 9 9 9	5.9502 9.2228 9.2228
Construction Water (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	325 99,999 99,999	150 99,999 99,999	↔	628.97	↔	625.00 \$	(3.97)	<b>9</b>	6.0236 7.5292 7.5292	8	5.9502 9.2228 9.2228
Sales for Resale (5/8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	25.16	↔	25.00 \$	(0.16)	•	6.0236 6.0236 6.0236	89 10 10 10 10 10 10	5.9502 5.9502 5.9502
Sales for Resale (1-inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	<b>↔</b>	62.90	<del>6</del>	62.50 \$	(0.40)	\$	6.0236 6.0236 6.0236	89 10 10 10 10 10 10	5.9502 5.9502 5.9502
Sales for Resale (1.5-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	n/a n/a n/a	666'66 666'66		n/a	<del>⇔</del>	125.00	n/a		n/a n/a n/a	89 CO CO CO CO CO CO	5.9502 5.9502 5.9502
Sales for Resale (2-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	↔	201.27	€9	200.00	(1.27)	<b>⇔</b>	6.0236 6.0236 6.0236	8 20 20 20 20 20 20	5.9502 5.9502 5.9502
Sales for Resale (3-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66 666'66	666'66 666'66	↔	402.54	<b>.</b>	400.00	(2.54)	\$	6.0236 6.0236 6.0236	es Or Or Or Or Or Or	5.9502 5.9502 5.9502
Sales for Resale (4-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666'66 666'66	<del>⇔</del>	628.97	69	625.00 \$	(3.97)	\$	6.0236 6.0236 6.0236	\$ 5.9502 5.9502 5.9502	22 22 23
Sales for Resale (6-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666,66 666,66	<del>⇔</del>	1,257.94	& 	1,250.00 \$	(7.94)	€9	6.0236 6.0236 6.0236	\$ 5.9502 5.9502 5.9502	22 22 23
Sales for Resale (8-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666'66 666'66	666 66 666 66	€9	2,012.70	\$ 2,0	2,000.00 \$	(12.70)	<b>↔</b>	6.0236 6.0236 6.0236	\$ 5.9502 5.9502 5.9502	202 202 202
Sales for Resale (10-Inch)	Tier One Breakover (M Gal): Tier Two Breakover (M Gal): Tier Three Breakover (M Gal):	666 666 666	666 66 666 66	49	2,893.25	\$ 2,8	2,875.00 \$	(18.25)	8	6.0236 6.0236 6.0236	\$ 5.9502 5.9502 5.9502	2 2 2

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Service Charges	Current Rate	Settlement Rate*
Establishment	\$16.00	\$32.00
Guarantee Deposit	Residential - maximum: Two(2) times average customer class bill. Non-Residential-maximum: Two and one-half (21/2) times that customers estimated maximum monthly bill.	No Change
Reconnection for Delinquency	\$16.00	\$32.00
Re-Establishment	Eight (8) times the customer's monthly minimum charge, or payment of the minimums since disconnection, whichever is less.	No Change
Service Call Out	During regular working hours - No charge. After regular working hours, on Saturdays, Sundays, or holidays - \$35.00	During regular working hours - no charge. After regular working hours, on Safurdays, Sundays, or holidays - a \$35.00 After Hours Service Charge. The current Service Call Out After Hours Charge is eliminated.
Returned Check	\$25.00	No Change in rate. Change language to read "Returned payment for insufficient funds."
Meter Re-read	No charge, if done during regular working hours, otherwise, a \$35.00 service call out.	Att Meter Re-Reads - \$25.00
Meter Test	No charge for the first test; for the second test for the same customer within any twelve (12) month period, \$50.00, or actual time and material whichever is greater.	No charge for the first test; for the second test for the same customer within any twelve (12) mont period, \$25.00, or actual time and material, whichever is greater.
Service Line and Meter Installation	Meter Size. Service Line Meter Total	Meter Size Service Line Meter Total
	5/8-inch         \$         445.00         \$         600.00           1-inch         496.00         315.00         \$         600.00           2" turbine         830.00         1,045.00         1,875.00         2,720.00           3" turbine         1,045.00         1,870.00         2,715.00         2,715.00           3" compound         1,670.00         2,670.00         2,715.00         3,710.00           4" turbine         1,670.00         2,670.00         4,160.00         2,515.00         3,645.00         5,315.00           6" turbine         2,210.00         5,025.00         7,235.00         9,250.00           8" turbine         2,210.00         5,025.00         7,235.00           8" compound         2,330.00         6,920.00         7,235.00           10" turbine         2,210.00         5,025.00         7,235.00           10" turbine         2,210.00         6,920.00         9,250.00           10" compound         2,330.00         6,920.00         9,250.00	\$ 445.00 \$ 155.00 \$ 495.00 8315.00 830.00 1,045.00 830.00 1,890.00 Actual Cost
Late Charge	1.5 percent after 15 days.	No Change

<sup>\*</sup>Adopts Staff's recommended service charges.  $\begin{array}{c} -\frac{1}{1} \\ -\frac{1$ 

Proposed Rates - Settlement Amount \$ 16.00 \$ 0.21 23.77				•		Ē		Ī.	[	Typical Bill	Ξ	<u>.</u>		=	Ξ
Figure   Surcharge   M.Com   Bines   Surcharge   Total   Statement   Stateme		ц	e e	ACRM /		Monthly				ypical Dill		Proposed	ĺ	Increa	Se
15.79   S   15.79   S   15.70   S   15.7	Residential 5/8 x 3/4 -inch	- <del>LE</del> I	ates	Surcharge		(M Gal)			Surchar		otal	Settlement	ΚI	mount	Percent
15. 15.79 \$ -2.32							↔	15.79	, 69	ь			s	0.21	1.33%
\$ 1579 \$ 4259 6058  25 6400 6400 8317  25 6400 6400 8317  26 6400 6400 8317  27 77 77 77 77 11651 11652  2 1450 5 6400 8317  2 1450 5 6400 11576  2 1450 5 6400 11576  2 1450 5 6400 11576  2 1450 5 1601  2 14						ı,		23.32	•		23.32	23.77		0.44	1.91%
15.79   5   16.79   5   16.79   5   16.79   5   16.79   5   16.79   5   16.79   5   16.79   5   16.79   5   16.79   5   16.79   16.70   16.7	Present Rates					ე ე		42.59	•		42.59	50.58		7.99	18.76%
15.79   5   15.70   5   15.79   5   15.70   5   15.7						2 50		87.29	•		52.29	66.87		13.58	25.48%
15.79 \$ 40						3 E		24.05	•		5 5	83.17		19.17	29.96%
1, 3	Basic Service Charge:	69				35.		85.40	. ,		74.70 85.40	99.46		24.76	33.15%
10						3 4		96.10	•		9.5. 5.5.	132.05		8.08 8.09 8.09	35.55%
11/2   11/2	Tier One Breakover (M Gal):		ო			45		106.81	•		106.73	148.35		50.87 74.83	37.4.78
34) 99,999 65 138.2	Tier Two Breakover (M Gal):		9			92		117.51	•		117.51	164 64		47.13	30.08%
\$ 13700 \$ - 65	Tier Three Breakover (M Gal):		666'66			55		128.21	•		128.21	180.94		52.73	41.12%
1,1723		•				09		138.92	•		138.92	197.23		58.32	41.98%
\$ 1100 \$ -1,712 \$ -7 70 \$ 1150 \$ - 1160 \$ 2 29 22 \$ 2 29 2	Tier One Rate:	æ				65		149.62	•		149.62	213.53		63.91	42.72%
\$ 16.00 \$ 24.454 - 17103 24.454   17103 24.4512   17103 24.454   17103 24.4512   150 224.54   17103 24.4512   17103 24.454   17103 24.4512   1	Tier Three Date:		24406	•		2 ;		160.32	•		160.32	229.82		69.50	43.35%
\$ 16.00 \$ \$27.60  200 \$48.60 - \$43.80 \$65.55  200 \$48.60 - \$43.80 \$65.55  200 \$48.60 - \$43.80 \$65.55  200 \$48.60 - \$43.80 \$65.55  200 \$62.66 - \$43.80 \$65.55  200 \$62.66 - \$43.80 \$65.55  300 \$62.66 - \$43.80 \$65.55  301); 3 \$ 490.55  302.90 \$66.72 - \$65.00 \$73.75  303.00 \$66.72 - \$66.00 \$73.75  304.00 \$140.87 - \$140.87  309.909 \$66.72 - \$130.53  309.00 \$140.87 - \$140.87  309.00 \$140.87 - \$140.87  309.00 \$140.87 - \$140.87  309.00 \$150.80 - \$160.80  309.00 \$150.80 - \$160.80  309.00 \$150.80 - \$160.80  309.00 \$150.80  309.0			4.1400	•		υ (		1/1.03	•		171.03	246.12		75.09	43.91%
\$ 16.00 \$ - 35.00 438.60 - 438.60 633.50 438.60 633.50 438.60 633.50 438.60 633.50 438.60 633.50 438.60 633.50 652.66 - 652.66 99.40 652.66 99.40 652.66 99.40 142.36 99.40 142.36 99.40 142.36 99.40 142.36 99.40 142.36 99.40 142.36 11.87 8 1.187 8						<u>3</u>		224.34	•		224.54	327.60		103.06	45.90%
\$ 16.00 \$ 350 545.63 545.63 616.45 63.00 545.63 562.66 6.759.44 6.759.69 1.442.39 866.72 1.305.31 816.45 83.00 1.080.78 1080.78 1.423.8 1.423.8 1.632.8 1.632.8 1.423.8 1.423.8 1.423.8 1.632.8 1.632.8 1.632.8 1.632.8 1.423.8 1.632.8 1.632.8 1.423.8 1.632.8 1.	Proposed Rates - Settlement					200		138 EA	•		72.1.57	490.55		158.98	47.95%
String St						250		436.60	•		456.50	653.50		214.90	49.00%
Substitute (M Gal): 350 7799 69 - 759 69 1,142.36 1,142.3						300		045.05 652.66	•		545.65	816.45		270.82	49.63%
Second (M Gal);   3	Basic Service Charge:	69				350		759.69	•		759.60	1 1 1 2 26		320.74	30.06%
wover (M Gal); 3 450 973.75 - 973.75 1,466.26  wover (M Gal); 10 500 1,080.78 - 1,080.78 1,631.21  s 11879 \$ - 650 1,137.81 - 1,137.81 1,734.16  s 11879 \$ - 1,080.78 - 1,080.78 1,734.16  s 11879 \$ - 1,080.78 - 1,080.78 1,734.16  s 2,1026 - 1,401.87 - 1,401.87 2,102  s 2,1026 - 1,401.87 - 1,401.87 2,102  s 2,1026 - 1,401.87 - 1,401.87 2,102  s 2,1026 - 1,608.90 - 1,615.93 2,445.97  s 2,1026 - 1,615.93 - 1,615.93 2,47%  Average Usage: 8.5 \$ 2,22 \$ - \$ 2,503  Standardized Usage: 8.5 \$ 27.61 \$ - \$ 27.61 \$ 29.03  Proposed Bill at Lifeline Usage (3.0 M Gal); \$ 28.97  Proposed Bill at Lif						400		866.72	•		866.72	130531		792.07	50.57%
server (M Gal): 100 500 1,080.78 - 1,080.78 1,531.21 1,794.16 1,509.99 55.0 1,187.81 - 1,187.81 1,794.16 1,794.	Tier One Breakover (M Gal):		ო			450		973.75	•		973.75	1.468.26		494 51	50.00%
\$ 1.187 8	Tier Two Breakover (M Gal):		5			200		1,080.78	•	_	080.78	1.631.21		550.43	50.72%
\$ 1,1879 \$ - 660	lier Ihree Breakover (M Gal):		666'66			920		1,187.81	•	-	187.81	1,794.16		606.35	51.05%
## 1.1879 \$ - 660 1,401.87 - 1,401.87 2,120.07   ## 2.1226 - 750 1,503.90 - 1,508.90 2,283.02   ## 2.2590 - 750 1,615.93 - 1,615.93 2,445.97   ## 2.2590 - 1,722.96 2,608.92   ## 2.2590 - 1,722.96 2,608.92   ## 2.2590 - 1,722.96 2,608.92   ## 2.2590 - 1,722.96 2,608.92   ## 2.2590 - 1,722.96 2,608.92   ## 2.2500 1,937.02 2,934.83   ## 2.2500 2,151.08 - 2,151.08 3,226.73   ## 2.2500 2,151.08 - 2,151.08 3,226.73   ## 2.2500 2,151.08 - 2,151.08 3,226.73   ## 2.2500 2,151.08 - 2,151.08 3,226.73   ## 2.2500 2,151.08 - 2,151.08 3,226.73   ## 2.2500 2,151.08 - 5,151.08 3,226.73   ## 2.2500 2,151.08 - 5,151.08 3,226.73   ## 2.2500 2,151.08 - 5,151.08 3,226.73   ## 2.2500 2,151.08 3,226.73   ## 2.2500 2,151.08 3,226.73   ## 2.2500 3,117   ## 2.2500 3	Tion One Date	•				000		1,294.84	•	~	,294.84	1,957.12		662.28	51.15%
3.2590 - 750 1,508.90 - 1,508.90 2,283.02	Tier Date:	Ð				650		1,401.87	•	_	,401.87	2,120.07		718.20	51.23%
Average Usage: 85 \$ \$ 2.83 \$ \$ 45.97  Average Usage: 85 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Tier Three Pate:		2.1020			9 5		1,508.90	•	-	,508.90	2,283.02		774.12	51.30%
850 1,329.99 - 1,722.96 2,608.92 850 1,329.99 - 1,727.95 2,771.88 900 1,937.02 2,934.83 1,000 2,151.08 - 2,151.08 3,260.73 1,500 3,221.38 - 2,151.08 3,260.73 1,500 3,221.38 - 3,221.38 4,890.25 1,2,000 4,291.68 - 4,291.68 6,519.77 2,2,500 6,432.28 - 5,361.98 8,149.29 3,000 6,432.28 - \$ 29.36 \$ 31.17 \$ \$ 25.22 \$ 26.09 \$ \$ 7.5 \$ 27.61 \$ 29.03 \$ \$ \$ 7.5 \$ \$ 27.61 \$ 29.03 \$ \$ \$ \$ 7.5 \$ \$ 27.61 \$ 29.03 \$ \$ \$ \$ \$ \$ 29.03 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			3.2390			Q. (2		1,615.93	•	,- ,	,615.93	2,445.97		830.04	51.37%
900 1,932,99 1,771,88 900 1,937,02 2,934,83 1,771,88 900 2,151,08 - 2,151,08 3,221,38 4,890,25 2,000 4,221,38 - 4,291,68 6,519,77 2,500 5,361,98 - 4,291,68 6,519,77 2,500 6,432,28 - \$ 5,361,98 8,149,29 2,500 6,432,28 - \$ 29,36 \$ 31,17 \$\$\$\$ 5,252 \$ 26,09 \$\$\$\$ 7.5 \$ 27,61 \$ - \$ 29,03 \$\$\$\$\$ 7.5 \$ 27,61 \$ - \$ 29,03 \$\$\$\$\$\$\$\$\$ Cost of Service at Lifeline Usage (3.0 M Gal); \$ 28,97 \$						000		1,722.96	•	- •	,722.96	2,608.92		885.96	51.42%
1,000 2,133.02 1,937.02 2,934.83 1,500 3,221.38 - 2,931.83 3,221.38 3,221.38 4,890.25 2,000 4,291.68 - 4,291.68 6,519.77 2,500 6,432.28 - 5,361.98 8,149.29 3,000 6,432.28 - \$ 29.36 \$ 31.17 \$ \$ 25.22 \$ 26.09 \$ \$ 77.8.81 \$ 25.22 \$ 26.09 \$ \$ 77.5 \$ \$ 27.61 \$ 29.36 \$ \$ 19.56 \$ \$ 27.61 \$ 29.37 \$ \$ 29.37 \$ \$ 29.38						000		1,029.99	•	- •	828.99	2,771.88		941.89	51.47%
1,500 3,213.36 - 2,131.00 3,200.73 2,000 4,291.68 - 4,291.68 6,519.77 2,500 5,361.98 - 5,361.98 8,149.29 3,000 6,432.28 - 5,361.98 8,149.29 3,000 6,432.28 - \$ 29.36 \$ 31.17 8.5 \$ 29.36 \$ - \$ 29.36 \$ 31.17 8.5 \$ 27.61 \$ - \$ 25.22 \$ 26.09 7.5 \$ 27.61 \$ - \$ 29.36 Cost of Service at Lifeline Usage (3.0 M Gal): \$ 29.37 % Cost of Service at Average Usage: \$ 40.76						8 6		7 151 08	•	- c	20.758,	2,934.83		997.81	51.51%
2,000 4,221.30 - 3,241.30 4,990.25 2,500 4,322.8 - 4,221.88 6,519.77 2,500 6,432.28 - 6,432.28 9,778.81 8,149.29 3,000 6,432.28 - \$ 29.36 \$ 1,49.29 8,778.81 8,5 \$ 29.36 \$ 1,778.81 8,5 \$ 25.22 \$ 26.09 \$ \$ 7.55 \$ 27.61 \$ 29.03 \$ \$ 7.55 \$ 20.09 \$ \$ 7.55 \$ 20.00 \$ 32.47% \$ 20.00 \$ 32.47% \$ 20.00 \$ 32.47%						50,4		2,131.00	•	40	00.100	3,260.73		1,109.65	51.59%
2,500 5,361.38 - 5,361.38 8,149.29 3,000 6,432.28 - 6,432.28 9,778.81 8,5 \$ 29.36 \$ - \$ 29.36 \$ 31.17 6,1 \$ 27.61 \$ - \$ 29.03  Proposed Bilf at Lifeline Usage (3.0 M Gal): \$ 29.03  Proposed Bilf at Lifeline Usage (3.0 M Gal): \$ 28.97 % Cost Discount at Lifeline Usage: \$ 24.7%  Cost of Service at Lifeline Usage: \$ 24.7%  Cost of Service at Lifeline Usage: \$ 24.7%						000,		4 201 68	•	., •	00.122,	4,890.25		1,668.87	51.81%
8.5 \$ 29.36 \$ - \$ 29.36 \$ 31.17 \$ \$ 6.143.29 \$ 9,778.81 \$ 5.22.2 \$ - \$ 29.36 \$ 31.17 \$ \$ 7.5 \$ 27.61 \$ - \$ 27.61 \$ 29.03 \$ \$ 77.61 \$ - \$ 27.61 \$ 29.03 \$ \$ 7.50 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ \$ 29.03 \$ \$ 29.0						2,500		5 361 98	•		261.00	0,019.77		2,228.09	51.92% 31.92%
8.5 \$ 29.36 \$ - \$ 29.36 \$ 31.17 \$ \$ 6.1 \$ 25.22 \$ - \$ 25.22 \$ 26.09 \$ 7.5 \$ 27.61 \$ - \$ 27.61 \$ 29.03 \$ \$ Cost of Service at Lifeline Usage (3.0 M Gal); \$ 28.97 \$ Cost of Service at Lifeline Usage (3.0 M Gal); \$ 28.97 \$ 0.00 Cost of Service at Average Usage: \$ 40.76						3,000		6,432.28	' '	, φ	,432.28	9,778.81	1 (7)	3,346.53	51.98% 52.03%
8.5 \$ 29.36 \$ - \$ 29.36 \$ 31.17 \$ \$ 29.36 \$ 7.5 \$ 27.61 \$ - \$ 27.61 \$ 29.03 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					:	;	,								
5.1 \$ 25.22 \$ 26.09 \$ 3 7.5 \$ 7.5 \$ 27.61 \$ 29.03 \$ \$ 7.5 \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 27.61 \$ 29.03 \$ \$ 29.03					Average Usage:		6 <del>9</del> (			6 <del>9</del> (			69	1.82	6.20%
7.5 \$ 27.61 \$ - \$ 27.61 \$ 29.03 \$  Proposed Bill at Lifeline Usage (3.0 M Gal): \$ 19.56  Cost of Service at Lifeline Usage (3.0 M Gal): \$ 28.97  % Cost Discount at Lifeline Usage: \$ 40.76				č	Median Usage:	6.1	<del>19</del>			€9			₩	0.88	3.47%
<b>69 69</b> 69				กั	andardized Usage:	ç: <i>)</i>	<del>(9</del>		· •>	₩			€9	1.42	5.14%
φ <del>φ</del>							Pro	bosed Bill at	Lifeline Us	tage (3.0					
69							1500	% Cos	t Discount	at Lifeline					
% Cost Discount at Average Usage: 23.53%								Cost o	f Service a	it Average † Average					

Supporting Schedules:

		ACRM/		Monthly			Typical	al Bill		].			
	Base	PPA		Consumption		ď	Present Rates		Proposed		İ	Increase	se
Residential 5/8 x 3/4 -inch	Rates	Surcharge		(M Gal)		Base	Surcharge	Total	Settlement	Ħ		Amount	Percent
				,	₩	15.79 \$	,	\$ 15.79	69	8	₩	0.21	1.33%
				ი ჯ		29.20		29.20		<b>.</b> .		(5.43)	-18.60%
Present Rates				20 2		82.53		82.53	90.38 66.87	0 7		(12.91)	-20.33%
				25		101.58		101.58				(18.41)	-18 13%
				30		120.63		120.63		9		(21.17)	-17.55%
basic Service Charge:	\$ 15.79	· 69		35		139.68	•	139.68		9.		(23.92)	-17.13%
Tier One Breakover (M Gal):	e			04 4		158.73		158.73		S.		(26.67)	-16.81%
Tier Two Breakover (M Gal):	5			20 9		196.82		196.82	148.35	8 2		(29.43)	-16.55%
Tier Three Breakover (M Gat):	666'66			92		215.87		215.87		<b>.</b> 4		(34.93)	-16.33%
e e e e e e e e e e e e e e e e e e e				09		234.92		234.92		<b>2</b>		(37.69)	-16.04%
Tier Two Date:	\$ 2.43/9	·		9		253.97	•	253.97	213.53	83		(40.44)	-15.92%
Tier Three Bate:	3.0476	• 1		7.0		2/3.02	1	273.02	229.82	ក្ត		(43.19)	-15.82%
	600.0	ı		ς <u>ξ</u>		292.07		292.07		. 2		(45.95)	-15.73%
				5 5		577.79	•	267.31	327.50	Ž i		(59.71)	-15.42%
Proposed Rates - Settlement				200		768.28		768.28		0.5		(87.25)	-15.10%
				250		958.76		958 76		S ří		(114./8)	-14.94%
				300		1,149.25	•	1.149.25		2 5		(169.85)	-14.04%
Basic Service Charge:	\$ 16.00	' \$		350		1,339.73	•	1,339.73	1,142.36	9		(197.38)	-14.73%
Tion On Carlotte	•			400		1,530.22	•	1,530.22	1,305.31	Σ-		(224.91)	-14.70%
Tier Two Breakover (M Cal):	ω <u>t</u>			450		1,720.70	•	1,720.70	1,468.26	9:		(252.44)	-14.67%
Tier Three Breakover (M Gal):	555 55			200	•	1,911.19		1,911.19		Ξ.		(279.98)	-14.65%
				900	•	2 292 16		2,101.67	1,784.16	ى م		(307.51)	-14.63%
Tier One Rate:	\$ 1.1879	' #		650		2,482.64		2.482.64		1 5		(362.58)	14.62%
Tier Two Rate:	2.1026	1		700		2,673.13	•	2,673.13	2.283.02	· 0		(390 11)	-14.59%
Tier Three Rate:	3.2590			750		2,863.61	•	2,863.61		7.		(417.64)	-14 58%
				800	•	3,054.10	•	3,054.10		ğ		(445.18)	-14.58%
				820	.,	3,244.58		3,244.58		. 60		(472.71)	-14.57%
				006		3,435.07		3,435.07		က္		(500.24)	-14.56%
				1,000	.,	3,816.04	•	3,816.04		ღ		(555.31)	-14.55%
				1,500	•,	5,720.89	1	5,720.89	4	īΣ		(830.64)	-14.52%
				2,000	- `	,625.74	•	7,625.74	φ .			(1,105.97)	-14.50%
				3,000	" <del>`</del> -	9,550.59	. ,	9,530.59	9,149	29		(1,381.30)	-14.49%
												(20.000,1)	1
		<b>4</b>	Average Usage:	8.3	€9		1			ų,	69	(8.52)	-21.76
		- facti	Median Usage:	(O) 1	69 G	33.88		33.88	\$ 27.00	0	€>	(6.88)	-20.31%
		0.00	al dized Osage.	o.	Ð					m	69	(7.79)	-21.16
					Propos Cost of S	Proposed Bill at Lifeline Usage (3.0 M Gal): Cost of Service at Lifeline Usage (3.0 M Gal):	line Usage line Usage	(3.0 M Gal): (3.0 M Gal):	\$ 19.56 \$ 28.97	9 2			
						% Cost Di	scount at Lit	% Cost Discount at Lifeline Usage:	32.47%	%			
						Cost of Se % Cost Dis	rvice at Ave	Cost of Service at Average Usage: % Cost Discount at Average Usage:	\$ 40.23	ი %			
										2			

Ξ		ase	Percent	7000	0.66%	12.76%	29.42%	40.76%	48.98%	55.21%	%60.09	64.03%	67.26%	%/8.80 %E0.67	74.25%	75.07%	77.48%	82.89%	88.52%	91.42%	93.19%	94.38%	95.24%	95.88%	96.39%	90.79%	%ZI.1Z%	97.40%	97.84%	98.01%	98.17%	98.30%	98.42%	98.63%	99.25%	99.56%	99.74%	99.87%		12 570/	%/6.7	8.08 8.09 8.00 8.00	2200			
Ξ		Increase	Amount	800		7.02	19.97	32.91	45.86	58.81	71.76	84.70	97.05	123.55	136.40	149.44	162.39	227.13	356.60	486.08	615.55	745.03	874.50	1,003.98	1,133.45	1 392 40	1.521.88	1,651,35	1,780.83	1,910,30	2,039.78	2,169.25	2,298.73	2,557.68	3,852.43	5,147.18	6,441.93	7,736.68		27	3.00	2.56				
		1		•	•																																			45	+	÷ +	•			
[9]		Proposed Rates -	Settlement	23.00	32.00	62.00	87.83	113.66	139.50	165.33	216.00	242.82	268.66	294.49	320.32	346.15	371.98	501.14	759.46	1,017.78	1,276.10	702 77	2.051.06	2.309.38	2,567.70	2,826.02	3,084.34	3,342.66	3,600.98	3,859.30	4,117.62	4,375.94	4,634.26	5,150.90	7,734.10	10,317.30	12,900.50	15,483.70		58.72	43.98	39.50		28.40 40 91	30,58%	
E			Total	22.72 \$	31.79	54.98	67.87	80.75	93.64	119.40	132.29	145.17	158.06	170.94	183.83	196.71	209.60	274.02		551.71 1 660.55 1			.,												,			7,747.03 15,4			40.02 \$			<b>69</b>		
	Typical Bill	S	Surcharge	<b>69</b> ¹						. ,	,	,								,	,	,		·	- 1,	1,7	1	- 1,6	,	J) (	- 2,0	- 2,2	, י ט'י	י מי	י מיני		, 0, 1	)''' -		69				Jsage (3.0 M	nt at Lifeline ∪	
[D] [E]		1	Base Sur	22.72 \$	54.08	67.87	80.75	93.64	106.52	119.40	132.29	145.17	158.06	170.94	183.83	196.71	274.02	274.02 402 86	531 71	660.55	789.40	918.24	,047.09	,175.93	,304.78	,433.62	1,562.47	,091.31	1,920.15	00.245.00	2,077.03	2,200.69	2,593,23	3,881,68	5,120,13	6 458 58	7.03	3		52.16 \$		36.94 \$	3ill at Lifeline	Cost of Service at Lifeline Usage (3.0 M Gal):	% Cost Discount at Lifeline Usage	
			m)	€9						•	•		•		- '	e- (	N C	V	מי ז	9	7	0	0,1	1.	<u>س</u> .	4, 1	ָרָי לָּי	, <u>,</u>	9, 9	, ,	20,4	2,2,0	2,50	, c.	5 17	6.45	7 747 03	•		69 6			Proposed	Cost of Servi	8	
[0]	Monthly	Consumption	IN Gal	<b>ن</b> د	5 5	20	52	30	35	40	45	20	ន ន	00	8 8	5 k	100	150	200	250	300	350	400	450	550	000	900	200	750	800	850	006	1,000	1,500	2,000	2,500	3,000		į	13.9	1 0.0	ű,				
																																							Average Least	Average Usage: Median Usage:	Standardized Usage:					
[8]	ACRM /	PPA Surcharae						,	·					, 69	•	,					e	'							ı										<	· -	Standa					
₹		Base Rates							\$ 22.72	•	, <del>C</del>	666.66		\$ 1.6493	2.0614	2.5769					23.00	20.00	5	15	666,66		\$ 1.8000 \$	3.0000	5.1664																	
			5					á	o i	M Gal).	M Gal):	(M Gal):							ופטו				√ Gal):	/I Gal):	(M Gal):																					
			Residential 5/8 x 3/4 -inch		Safee	vales		Basic Service Charge.	G 100 00 100 00 100 100 100 100 100 100	Tier One Breakover (M Gal):	Tier Two Breakover (M Gal):	Tier Three Breakover (M Gal):		Tier One Rate:	Tier Iwo Rate:	Her Ihree Rate:		Proposed Pates	races - collici		Basic Service Charge:		Tier One Breakover (M Gal):	Tier Two Breakover (M Gal):	Tier Three Breakover (M Gal):	1	Lier One Rate:	Tier 1 Wo Kate:	ner inree Kate:																	
		:	Kesideni		Precent Dates			Basic		Tier O	Tier T	Tier T	i	ler C	- iec	lier I		Proposed			Basic		Tier O	Tier T	Tier T	i	ž į	- 16: F	ב ב																	

75.02 21.73%

Cost of Service at Average Usage: \$ % Cost Discount at Average Usage:

Page 4 of 4 Witness: Reiker

E

Percent

Increase

Paradria   Paradria	Base	Sample   Park   Monthly   Park   Pa	## ACRM / Monthly Consumption PPA   Monthly Consumption PPA   PPA			Ē
Sample   Politica	Second Second	Same   PPA   Consumetion   Base   Surcharge   Total   Same	## Surcharge   PPA   Consumption	S		
Miles   Surcitation   Amount   Base   Surcitation   Total   September   Total   Sept	Sample   Succionary   Control   Co	Sales   Surchange   Control   Cont	## Surcharge   MGall	의 \$	Proposed	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$ 25.16 \$ 2.500 \$ 2.50	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$ 25.16 \$ - 25.25 \$ 25.30 \$ 35	69	Settlement	Ā
S   25   6   5   -                       -                       -                       -       -     -     -     -	\$ 25.16 \$	15   15   15   15   15   15   15   15	15	- 5166	€9	49
\$ 25.16 \$ 22.0   17.07   17.07   17.08   17.08   17.08   17.08   17.08   17.08   17.09   17.00   1	\$ 25.16 \$	\$ 25.16 \$ 1943  30 15701 1 1743  31 10 30 161707 1 1744  31 10 30 161707 1 1744  32 22.37 22.37 1 17501  31 10 30.060	\$ 25.16 \$ - 25.30  al): 3 3 4.8189 \$ - 40  3 4.8189 \$ - 55.50  5 6.0236 - 70  7 75292 - 77  7 5292 - 75292  al): 3 3 4.8189 \$ - 65  6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		•	
25 19472 19472 19472 185000  29 19472 19472 19472 185000  30 10 10 10 10 10 10 10 10 10 10 10 10 10	25 223.77 194.72 24.00 20 20 20 20 20 20 20 20 20 20 20 20 2	19   19   19   19   19   19   19   19	25	- 119.43		
\$ 25.16 \$	\$ 25.16 \$ 35	\$ 25.16 \$ - 39	## 25.16 \$ - 35    10	194.72		
\$ 20.16 \$ 270 ci 307.3    3	\$ 25.16 \$	1, 2, 16   5	35	- 232.37		
## 19	## 10	10   10   10   10   10   10   10   10	40 45 45 45 45 45 45 45 45 45 45 45 45 45	- 270.01		
\$ 4,8189 \$ - 345,30 - 345,30 - 389,54    \$ 4,8189 \$ - 462,60	\$ 485 945 94 945 94 945 94 945 94 945 94 945 94 945 94 945 94 945 94 945 94 94 94 94 94 94 94 94 94 94 94 94 94	10   10   10   10   10   10   10   10	45 45 45 45 45 45 45 45 45 45 45 45 45 4	- 307.66		
\$ 4,8199 6.00 9.00 9.00 9.00 9.00 9.00 9.00 9.	\$ 4,819 \$ 9,999 \$ 55 420.60 \$ 446.65 \$ 446.65 \$ 60.29 \$ 7.00 \$ 9.29 \$ 7.00 \$ 9.29 \$ 7.00 \$ 9.29 \$ 7.00 \$ 9.29 \$ 7.00 \$ 9.29 \$ 9.29 \$ 9.29 \$ 9.20 \$ 9.	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$ 4.8189 \$ - 65 6.0236	- 345,30		
\$ 45169 \$ 48176  \$ 45169 \$ 482 4 482 6 457 8 653 98  \$ 7.522	40.000 491,76 650 4480.24 641,76 65299 65399 6540.44 65599 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65399 6540.44 65299	48189 \$ - 420.60 485.24 - 450.60 - 420.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.60 481.24 - 450.84 - 450.	\$ 4.8189 \$ - 65 6.0236	- 382.95		
\$ 458.00 \$ - 458.24	\$ 458.00 \$ 498.24 448.24 657.88 657.88 657.88 657.88 657.88 657.89	## 48189 \$ - 465 89 465 89 - 465 89 465 89 6 60 20 20 20 20 20 20 20 20 20 20 20 20 20	\$ 4.8189 \$ - 65 6.0236 - 77 7.5292 - 77 100 115 3 25.00 \$ - 250 250 300 300 3450 31.617 \$ - 650 250 300 350 350 350 350 350 350 350 350 3	- 420.60	491.76	
6 0236 77 5 571 8 77 5 571 8 672 2 571 8 676 2 7 7 5 571 8 7 6 53 9 6 53 9 9 7 7 5 571 8 7 6 53 9 7 7 6 57 1 8 7 6 7 7 7 6 7 7 7 6 7 7 7 6 7	6 17.25	6 0236 - 70 543 53 - 465 89 71.18 75 545 89 71.18 75 71.18 71.19 71.18 71.19 7	## 6.0236	458.24		
\$ 25.00 \$ 175.27 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05	7. 2522	7.5292 7.7592 7.	7.5292 - 75 100 11): 3 10 25 10 25 11): 3 11): 3 125 130 140 150 150 150 150 150 150 150 15	- 495.89		
\$ 25.00 \$ 100 1.799.1	\$ 25.00 \$ 140.00 1,158.87 1,158.87 1,158.87 1,158.89 1,158.89 1,158.89 1,158.89 1,158.89 1,158.89 1,158.89 1,158.89 1,158.89 1,159.89 200 1,158.89 1,159	\$ 25.00 \$ 1738 7 .	100 \$ 25.00 \$ - 100 200 250 300 400 400 400 400 400 450 500 5,950 5,950 9,228 - 650 850 850 860 870 900 1,500 2,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,00	- 533.53		
\$ 25.00 \$ 1,135.87	\$ 25.00 \$	\$ 25.00 \$	11): 3 - 25.00 \$	27.1.18		
\$ 25.00 \$ - 1512.33   1512.33   1512.33   1520.27    101. 3	\$ 25.00 \$	\$ 25.00 \$ - 1,512.33	200 250 350 31): 3 400 400 400 34): 99,999 5,9502 5,9502 9,2228	•	906.79	
\$ 25.00 \$	\$ 25.00 \$	\$ 25.00 \$	\$ 25.00 \$ - 350 300 3		1,007.93	
\$ 25.00 \$	\$ 25.00 \$ - 2.265.25	\$ 25.00 \$ 2.565.25	\$ 25.00 \$ - 350 350 400 450 450 450 500 500 500 99,999 5 3.228 - 750 800 800 850 800 800 800 800 800 800 8			
\$ 2500 \$	\$ 2500 \$ - 360 17 3/12/20  \$ 3018.17 - 2/641.71 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 3/12/20  \$ 3018.17 - 4/25/20  \$ 3018.17 - 4/2	\$ 25.00 \$	\$ 25.00 \$ - 350 400 3			
\$ 3.3817 \$ -400 3.018.17 - 3.018.17 3.673.64 450 450.85 4.147.78 450.95 4.147.78 5.144.78 4.565.05 7.06 600 4.254.01 - 4.524.01 5.518.20 6.05 6.029.85 - 5.224.04 5.518.20 6.028.85 - 6.028.85 6.901.63 11.000 5.2228 - 5.228 - 5.228 - 5.228 6.028.85 6.028.85 7.729 6.000 1.1300.29 6.028.85 7.729.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.028.85 7.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 11.000 5.725.89 6.72 8 40.83 8.36.28 8.822.79 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.822.79 8.227 8.22	\$ 99.99	400 3,018.17 - 3,000.47 - 4,107.05 - 3,018.17 - 4,500.48 - 4,500.47 - 4,500.4	3 400 10 500 5 99,999 550 5 33617 \$ - 600 600 600 600 600 600 750 9,228 - 750 800 850 860 870 1,500 1,500 2,000 2,500 3,000 3,000 3,22 Standardized Usage: 7.5		3,212.50	
\$ 3.394 63 3.394 63 4.134.78 5 5.057 05	\$ 33617 \$ 171.09	\$ 3.394.63 3.394.63 3,394.93 3,2228	\$ 3.3617 \$ - 650 \$ 99,999 \$ 3.3617 \$ - 650 \$ 5.9502 - 700 9.2228 - 750 800 850 850 8700 1,500 2,000 2,000 2,500 3,000 3,000 3,22 Standardized Usage: 3.2		3,673,64	
\$ 3.3617 \$ 650	Sacration   Sacr	\$ 3,3617 \$ - 3771.09 - 3771.09 - 4,147.55 -	\$ 3.3617 \$ - 550  \$ 3.3617 \$ - 650  \$ 5.9502 - 700  9.228 - 750  900  1,000  1,500  2,500  2,500  3,000  2,500  3,000  2,500  2,500  3,000  2,500  3,000  2,500  3,000		4,134.78	
\$ 33677 \$ - 4,147.55 - 4,147.55 5,057.06  \$ 33677 \$ - 4,900.47 4,524.01 5,518.20  \$ 5,0502 - 700 5,276.39 - 5,276.39 6,40.49  \$ 9,2226 - 700 5,056.39 - 5,276.39 6,40.49  \$ 9,2226 - 6,029.85 7,362.77  \$ 9,00 6,029.85 7,362.77  \$ 9,00 6,029.85 7,362.77  \$ 9,00 6,029.85 7,362.77  \$ 1,000 6,029.85 7,362.77  \$ 1,000 6,029.85 7,362.77  \$ 1,000 7,535.69 7,362.77  \$ 1,000 1,506.89 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 1,1300.29 - 1,1300.29  \$ 2,500 118,829.49 1,130.41,57  \$ 5,024.85 - \$ 6,128  \$ 5,000000000000000000000000000000000000	\$ 33617 \$ - 650	\$ 33617 \$ - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 4,147.55 - 5,156.39 - 5,156.39 - 5,156.39 - 5,1576.39 -	\$ 3.3617 \$ - 650 5.9502 - 700 9.2228 - 750 800 850 850 900 1,000 1,500 2,000 2,500 3,000 3,000 3,000 3,000		4,595.92	
\$ 33617 \$ - 6500	\$ 3.3617 \$ - 650	\$ 3.3617 \$ - 650 4,900.47 - 4,524.01	\$ 3.3617 \$ - 650 5.9502 - 700 9.228 - 750 800 800 850 91,500 1,500 2,000 2,000 2,500 3,000 3,000 3,000 3,000		5,057.06	
5.9502 - 700 5.704 - 7300.47 5.979.34 5.904.7 5.979.34 5.228 - 5.653.39 5.640.49 5.653.39 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.653.39 5.901.63 5.901 5.652.39 5.900 11.300.29 11.300.29 13.817.4 4.201.33 5.000 11.300.29 13.817.4 4.301.6 2.500 11.300.29 11.300.29 13.817.4 4.301.6 2.500 11.300.29 13.829.49 - 7.556.48 9 18.4301.6 2.500 11.829.49 - 7.556.48 9 18.4301.6 2.500 11.829.49 - 7.556.29 8 5.801.60 5.8	5.9502 - 4,900,47 5,979,34 5,799,34 5,2228 - 6,623 9 6,901 63 80 6,029 85 7,528 77 750 6,782 77 6,728 85 7,327 77 7,228 7,229 6,901 63 800 6,029 85 7,529 8 7,329 7 7,229 8 7,329 7 7,229 8 7,229 8 7,329 7 7,229 8 7,329 7 7,229 8 7,329 7 7,229 8 7,329 7 7,229 8 7,329 7 7,229 8 7,229 8 7,229 8 7,229 8 7,229 8 7,229 8 7,239 8 7,	5.9502 - 700 5,700.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 4,900.47 - 6,029.85	5.9502 - 700 9.2228 - 750 800 850 850 900 1,000 1,500 2,000 2,500 2,500 3,000 3,000 Standardized Usage: 3.2 Standardized Usage: 7.5	4,524.01	5,518.20	
9.2228 - 750 5,633.9 - 5,276.3 6,404.49  9.0226 - 6,029.85 - 5,029.85 7,362.77  8.00 6,722.8 - 6,029.85 7,362.77  1,000 6,722.77 - 6,725.69 7,322.77  1,000 7,535.69 - 7,535.69  1,000 1,530.29 - 11,300.29 13,818.74  2,000 15,064.89 - 15,064.89 18,430.16  2,500 18,829.49 - 18,818.74  2,000 15,064.89 - 15,064.89 18,430.16  2,500 18,829.49 - 18,818.74  3,000 22,594.09 - 22,594.09 27,622.98  Average Usage: 4.8 \$ 50.24 \$ - \$ 50.24 \$ 45.58  Standardized Usage: 7.5 \$ 66.72 \$ 61.86  Proposed Bill at Lifetine Usage (3.0 M Gal): \$ 35.09  Cost of Service at Lifetine Usage: 17,00%  Cost of Service at Lifetine Usage: 17,00%  Cost of Service at Average Usage: 15,14%	9,2228 - 750 5,653.39 - 5,673.63 6,40.49 800 6,729.85 - 6,029.85 7,362.77 800 6,729.85 - 6,029.85 7,362.77 800 6,729.85 - 6,029.85 7,362.77 1,000 7,555.69 - 7,535.69 7,233.71 2,000 15,000 - 15,004.89 14,301.61 2,500 11,300.29 - 15,004.87 3,000 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 2,500 18,829.49 - 15,064.89 14,301.61 3,000 2,504.67 3 5,004.67 3,000 2,504.09 - 5,504.09 2,66.29 8 8 50.24 \$ 50.24 \$ 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.24 \$ 50.24 8 50.24 \$ 50.2	9.2228 - 7.00 5,653.39 - 5,276.33 5,653.39 800 6,029.85 - 6,406.31 900 6,729.85 - 6,406.31 900 6,782.77 - 6,782.77 1,000 7,535.69 - 7,535.69 1,500 11,300.29 1,1,300.29 2,500 11,300.29 1,1,300.29 2,500 11,300.29 1,1,300.29 1,1,300.29 2,500 11,300.29 1,1,300.29 2,500 11,300.29 1,1,300.29 1,1,300.29 2,500 11,300.29 1,1,3	9.2228 - 750 800 850 850 900 1,000 1,500 2,000 2,500 2,500 3,000 3,000 Standardized Usage: 3.2 Standardized Usage: 7.5	4,900.47	5,979.34	÷
800 6,035.39 5,635.39 6,801.63 800 6,035.34 - 5,635.39 7,362.77 850 6,406.31 - 6,702.85 7,362.77 1,000 7,535.69 - 1,535.69 9,207.33 1,500 11,300.29 - 11,300.29 13,818.74 2,000 11,300.29 - 11,300.29 13,818.74 2,000 11,300.29 - 15,064.89 18,430.16 2,500 18,829.49 - 18,829.49 23,041.57 3,000 22,594.09 - 22,594.09 27,652.98  Average Usage: 3.2 \$ 40.83 \$ - \$ 40.83 \$ 36.28  Standardized Usage: 7.5 \$ 66.72 \$ 61.86  Proposed Bill at Lifeline Usage (3.0 M Gal): \$ 35.09  Cost of Service at Average Usage: \$ 53.72  % Cost of Service at Average Usage: \$ 53.72  % Cost of Service at Average Usage: \$ 17.00%	Average Usage: 7.5 \$ 50.24 \$ 50.24 \$ 6.901 63  Average Usage: 7.5 \$ 50.24 \$ 50.24 \$ 6.72 \$ 5.50  Average Usage: 7.5 \$ 50.24 \$ 50.24 \$ 6.72 \$ 5.50  Average Usage: 7.5 \$ 50.24 \$ 6.72 \$ 5.50  Cost of Service at Average Usage: 17.00%  Cost of Service at Average Usage: 15.14%  Cost of Service at Average Usage: 15.14%  Cost Discount at Average Usage: 15.14%	800 6,029.83 - 5,653.39 800 6,029.85 - 6,629.85 850 6,406.37 - 6,729.85 1,000 7,535.69 - 1,300.29 2,000 11,300.29 - 11,300.29 2,000 15,064.89 - 15,064.89 2,500 18,829.49 - 18,829.49 3,000 22,594.09 2,504 8 \$ 50.24 \$ - \$ 50.24 Median Usage: 3.2 \$ 40.83 \$ - \$ 40.83 Standardized Usage: 7.5 \$ 66.72 \$ - \$ 66.72 Proposed Bill at Lifeline Usage (3.0 M Gal): \$ 66.72  Roost of Service at Average Usage: \$ 60.72  Cost of Service at Average Usage: \$ 60.72	Average Usage: 4.8  Median Usage: 3.2  Standardized Usage: 7.5	5,276.93	6,440.49	+
850 6,406.31 7,362.77 850 6,406.31 7,823.91 900 7,525.69 - 6,782.77 8,285.05 1,500 11,300.29 - 7,535.69 9,207.33 1,500 11,300.29 - 11,300.29 13,818.74 2,000 15,064.89 - 15,064.89 18,430.16 2,500 18,829.49 - 15,064.89 18,430.16 2,500 22,594.09 - 22,594.09 27,652.98 8 \$ 50.24 \$ 50.24 \$ 45.58 3.2 \$ 40.83 \$ - \$ 50.24 \$ 45.58 3.2 \$ 66.72 \$ - \$ 66.72 \$ 61.86  Proposed Bill at Lifeline Usage (3.0 M Gal); \$ 35.09 Cost of Service at Lifeline Usage: 17,00% Cost of Service at Average Usage: 17,00% Cost of Service at Average Usage: 15,14%	850 6,406.31 7,362.77 850 6,406.31 7,823.91 900 7,535.69 - 6,782.77 8,285.05 1,500 11,300.29 - 7,535.69 9,207.33 1,500 11,300.29 - 11,300.29 13,818.74 2,000 15,064.89 - 15,064.89 18,430.16 2,500 18,829.49 - 15,064.89 18,430.16 2,500 22,594.09 - 22,594.09 27,652.98 3,2 \$ 40.83 \$ - \$ 50.24 \$ 45.58 3,2 \$ 66.72 \$ - \$ 66.72 \$ 61.86  Proposed Bill at Lifeline Usage (3.0 M Gal); \$ 35.09 Cost of Service at Lifeline Usage: 17,00% Cost of Service at Average Usage: \$ 53.72 % Cost Discount at Average Usage: \$ 53.72 % Cost Discount at Average Usage: 15,14%	850 6,406.31 - 6,029.85 850 6,406.31 - 6,029.85 1,000 6,782.77 - 6,782.75 1,500 11,300.29 - 11,300.29 2,500 15,064.89 - 15,064.89 2,500 15,064.89 - 15,064.89 3,000 22,594.09 - 22,594.09 3,000 22,594.09 - 22,594.09 3,2 \$ 50.24 \$ - \$ 50.24 3.2 \$ 66.72  Proposed Bill at Lifeline Usage (3.0 M Gal): Cost of Service at Lifeline Usage: Cost of Service at Lifeline Usage:  Cost of Service at Average Usage: % Cost of Service at Average Usage:	850 850 900 1,500 2,500 3,000 3,000 3,2 7.5	- 5,653.39	6,901.63	+
900 6,782.77 - 6,782.77 8,285.05 1,000 7,555.69 - 7,535.69 9,207.33 1,500 11,300.29 - 15,536.69 9,207.33 1,500 11,300.29 - 15,004.89 13,818.74 2,000 15,004.89 - 15,004.89 13,818.74 2,500 18,294.99 - 15,004.89 13,818.74 3,000 22,594.09 - 22,594.09 27,652.98 48 50.24 \$ 50.24 \$ 40.83 \$ - \$ 50.24 \$ 45.58 \$ \$ 3.2 \$ 66.72 \$ 66.72 \$ 61.86 \$ \$ \$ 7.5 \$ 66.72 \$ - \$ 86.72 \$ 61.86 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	900 6,782.77 - 6,782.77 8,285.05 1,000 7,555.69 - 7,535.69 9,207.33 1,500 11,300.29 - 7,535.69 9,207.33 1,500 11,300.29 - 11,300.29 13,818.74 2,000 15,004.89 - 15,064.89 18,430.16 18,829.49 - 15,064.89 18,430.16 2,500 18,829.49 - 18,829.49 23,041.57 3,000 22,594.09 - 22,594.09 27,652.98 5 3.2 \$ 40.83 \$ - \$ 50.24 \$ 45.58 \$ \$ 3.2 \$ 66.72 \$ - \$ 66.72 \$ 61.86 \$ \$ \$ 7.5 \$ 66.72 \$ - \$ 66.72 \$ 61.86 \$ \$ \$ \$ Cost of Service at Lifeline Usage (3.0 M Gal); \$ 42.27 \$ % Cost Discount at Lifeline Usage: \$ 53.72 \$ % Cost Discount at Average Usage: \$ 53.72 \$ % Cost Discount at Average Usage: \$ 53.72 \$ % Cost Discount at Average Usage: \$ 53.72 \$ %	1,500 6,782.77 6,782.77 1,500.29 1,500.29 1,300.29 1,300.29 1,300.29 1,300.29 1,300.29 2,500 1,88.22.49 18,822.49 18,822.49 18,822.49 18,822.49 22,594.09 22	900 1,500 2,500 3,000 3,000 3,20 7.5	6,029.85	7,362.77	÷
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